



***TD 2002/17W - Income tax: capital gains: can a shareholder in One.Tel Limited choose to make a capital loss on a share in that company under CGT event G3 (about a liquidator declaring shares worthless) in section 104-145 of the Income Tax Assessment Act 1997 ?***

 This cover sheet is provided for information only. It does not form part of *TD 2002/17W - Income tax: capital gains: can a shareholder in One.Tel Limited choose to make a capital loss on a share in that company under CGT event G3 (about a liquidator declaring shares worthless) in section 104-145 of the Income Tax Assessment Act 1997 ?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2016*



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# Notice of Withdrawal

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## Taxation Determination

Income tax: capital gains: can a shareholder in One.Tel Limited choose to make a capital loss on a share in that company under CGT event G3 (about a liquidator declaring shares worthless) in section 104-145 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2002/17 is withdrawn with effect from today.

1. TD 2002/17 states that a shareholder in One.Tel Limited can choose to make a capital loss on a share in that company under CGT event G3 in section 104-145 of the *Income Tax Assessment Act 1997* as a result of the liquidators making a declaration for the purposes of CGT event G3 on 30 May 2002.
2. TD 2002/17 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
20 December 2016

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ATO references

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