


***TD 2004/44A1 - Addendum - Income tax:  
consolidation: capital gains: does the transfer of an  
asset between members of a consolidated group  
affect the ownership period of the head company for  
the purposes of applying the small business 15 year  
exemption in Subdivision 152-B of the Income Tax  
Assessment Act 1997 ?***

 This cover sheet is provided for information only. It does not form part of *TD 2004/44A1 - Addendum - Income tax: consolidation: capital gains: does the transfer of an asset between members of a consolidated group affect the ownership period of the head company for the purposes of applying the small business 15 year exemption in Subdivision 152-B of the Income Tax Assessment Act 1997 ?*

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## Addendum

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### **Taxation Determination TD 2004/44**

Income tax: consolidation - capital gains - does the transfer of an asset between members of a consolidated group affect the ownership period of the head company for the purposes of applying the small business 15 year exemption in Subdivision 152-B of the *Income Tax Assessment Act 1997*?

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Determination TD 2004/44 to change the reference to TR 92/20 to TR 2006/10 in the Date of Effect paragraph (reflecting the fact that TR 2006/10 has superseded TR 92/20).

#### **TD 2004/44 is amended as follows:**

**1. Paragraph 10**

Omit '(see paragraphs 21 and 22 of Taxation Ruling TR 92/20)'; substitute '(see paragraphs 75 and 76 of Taxation Ruling TR 2006/10)'.

**2. Related Rulings/Determinations**

Omit 'TR 92/20'; substitute 'TR 2006/10'

This Addendum applies with effect from today.

# TD 2004/44

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ATO references

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ATOlaw topic: Income Tax ~~ Consolidation~~ single entity rule  
Income Tax ~~ Consolidation~~ capital gains tax  
Income Tax ~~ Consolidation~~ entry history rule