

***TD 92/188W - Income tax: capital gains: can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of a company?***

 This cover sheet is provided for information only. It does not form part of *TD 92/188W - Income tax: capital gains: can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of a company?*



This Determination has been replaced by TD 2000/52

 This document has changed over time. This is a consolidated version of the ruling which was published on *29 November 2000*



Taxation Determination  
**TD 92/188**

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FOI status: may be released

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## Notice of Withdrawal

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**Income tax: Can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of the company?**

Taxation Determination TD 92/188 is withdrawn with effect from today.

It is replaced by Taxation Determination TD 2000/52 which issued today.

**Commissioner of Taxation**  
29 November 2000

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ATO References:  
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