

***TD 93/176W - Income tax: is the amount received from the sale of vendor shares by a bona-fide prospector, who received the shares as consideration for the sale of mining tenements, exempt in terms of sub paragraph 23(pa) or subsection 160L(7) of the Income Tax Assessment Act 1936?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/176W - Income tax: is the amount received from the sale of vendor shares by a bona-fide prospector, who received the shares as consideration for the sale of mining tenements, exempt in terms of sub paragraph 23(pa) or subsection 160L(7) of the Income Tax Assessment Act 1936?*

⚠ This Determination has been replaced by TD 2000/4

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*



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## Notice of Withdrawal

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**Income tax: is the amount received from the sale of vendor shares by a bona-fide prospector, who received the shares as consideration for the sale of mining tenements, exempt in terms of sub paragraph 23(pa) or subsection 160L(7) of the *Income Tax Assessment Act 1936*?**

Taxation Determination TD 93/176 is withdrawn with effect from today.

The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act and with recent Corporations Law changes.

The Determination has been replaced by Taxation Determination TD 2000/4, which issued today.

**Commissioner of Taxation**

19 January 2000

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ATO references:

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