TD 93/35W - Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

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Notice of Withdrawal

Taxation Determination

Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

Taxation Determination TD 93/35 is withdrawn with effect from today.

1. Taxation Determination TD 93/35 deals with the CGT consequences of an asset acquired by a legal representative after the death of the deceased, and that asset passes to a remainderman on the death of a life tenant.

2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D14 about the capital gains tax consequences of creating, and dealing in, life and remainder interests in property, which issued today.

3. Accordingly, this Determination is no longer necessary.

Commissioner of Taxation
28 September 2005

ATO references
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