


***TD 93/37ER - Erratum - Income tax: capital gains: where an asset owned by the deceased at the time of death passes to a remainderman on the death of a life tenant, what is the date of acquisition of the asset by the remainderman?***

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## Erratum

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### Taxation Determination

Income tax: capital gains: where an asset owned by the deceased at the time of death passes to a remainderman on the death of a life tenant, what is the date of acquisition of the asset by the remainderman?

This Erratum corrects the withdrawal notice to Taxation Determination TD 93/37, which issued on 7 April 2010, to correct the date of issue under the Commissioner's signature.

**TD 93/37W is corrected as follows:**

**1. Under Commissioner of Taxation**

Omit '7 April 2007'; substitute '7 April 2010'.

This Erratum applies on and from 7 April 2010.

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**Commissioner of Taxation**

9 February 2011

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ATO references

NO: 1-2LINB4A

ISSN: 1038-8982

ATOlaw topic: Income Tax ~~ Capital Gains Tax ~~ CGT events E1 to E9 - trusts