# *TD 94/31W - Income tax: capital gains: what is meant by the term "original beneficial owner" as used in subsection 160ZZI(3) of the Income Tax Assessment Act 1936 (the Act)?*

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This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*

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# Notice of Withdrawal

## Taxation Determination

Income tax: capital gains: what is meant by the term 'original beneficial owner' as used in subsection 160ZZI(3) of the *Income Tax Assessment Act 1936* (the Act)?

Taxation Determination TD 94/31 is withdrawn with effect from today.

1. TD 94/31 examines the meaning of the term 'original beneficial owner' for the purposes of subsection 160ZZI(3) of the *Income Tax Assessment Act 1936* (ITAA 1936).

2. Subsection 160ZZI(3) of the ITAA 1936 was repealed and replaced by section 118-300 of the *Income Tax Assessment Act 1997*.

3. The term 'original beneficial owner' was replaced with 'original owner' by the *Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015*, with effect from the 2005-06 income year.

4. Accordingly, TD 94/31 is no longer current and is therefore withdrawn.

**Commissioner of Taxation**
25 January 2017

ATO references
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