



TD 98/2W - Income tax: capital gains: what are the taxation consequences for an individual resident shareholder who accepted the share buy-back offer made by the Commonwealth Bank of Australia (CBA) on 1 December 1997?

 This cover sheet is provided for information only. It does not form part of *TD 98/2W - Income tax: capital gains: what are the taxation consequences for an individual resident shareholder who accepted the share buy-back offer made by the Commonwealth Bank of Australia (CBA) on 1 December 1997?*

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



Notice of Withdrawal

Taxation Determination

Income tax: capital gains: what are the taxation consequences for an individual resident shareholder who accepted the share buy-back offer made by the Commonwealth Bank of Australia (CBA) on 1 December 1997?

Taxation Determination TD 98/2 is withdrawn with effect from today.

1. TD 98/2 examines the taxation implications which arise where an Australian resident individual accepts the share buy-back offer made by the CBA on 1 December 1997.
2. As the share buy-back offer was finalised in the 1997-98 income year, TD 98/2 only applies to that income year.
3. Accordingly, TD 98/2 is no longer current and is therefore withdrawn.

Commissioner of Taxation
25 January 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211

**© AUSTRALIAN TAXATION OFFICE FOR THE
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).