


# ***TR 95/3PW - Partial Withdrawal - Income tax: capital gains: application of subsections 160M(6) and 160M(7) to restrictive covenants and trade ties***

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## Notice of Partial Withdrawal

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Income tax: capital gains: application of  
subsections 160M(6) and 160M(7) to  
restrictive covenants and trade ties

1. **Paragraphs 7 to 12 and 42 to 56 only** of Taxation Ruling TR 95/3 are withdrawn with effect from today.
2. The paragraphs are withdrawn to the extent that they are inconsistent with paragraphs 31 to 35 (dealing with capital gains and goodwill of a business) of Taxation Ruling TR 1999/16, which are more favourable to taxpayers.

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**Commissioner of Taxation**

24 November 1999

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ATO references:  
NO 99/15852-2  
BO  
ISSN: 1039 - 0731