

# ***TD 16W - Capital Gains: What is the date of acquisition (or date of disposal) of an asset acquired (or disposed of) on the exercise of an option?***

! This cover sheet is provided for information only. It does not form part of *TD 16W - Capital Gains: What is the date of acquisition (or date of disposal) of an asset acquired (or disposed of) on the exercise of an option?*

! TD 16 has been withdrawn under the ATO's Project Refresh initiative. Under Project Refresh, we are reviewing public rulings that have not been updated in more than 5 years. We are retaining, updating, rewriting, consolidating and, where no longer relevant, withdrawing these rulings. Project Refresh is not changing any current ATO views.

! This document has changed over time. This is a consolidated version of the ruling which was published on *17 May 2017*



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# Notice of Withdrawal

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## Capital Gains Tax Determination

Capital Gains: What is the date of acquisition (or date of disposal) of an asset acquired (or disposed of) on the exercise of an option?

Capital Gains Tax Determination TD 16 is withdrawn with effect from today.

1. TD 16 is replaced by Taxation Determination TD 2017/12 *Income tax: capital gains: what is the date of acquisition (or disposal) of a CGT asset acquired (or disposed of) on the exercise of an option to which Division 134 of the Income Tax Assessment Act 1997 (ITAA 1997) applies?* issued on 17 May 2017.

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**Commissioner of Taxation**  
17 May 2017

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ATO references

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