TD 24W - Capital gains: how is cash acquired after 19 September 1985 treated for section 160ZZT purposes?

This cover sheet is provided for information only. It does not form part of *TD 24W - Capital gains: how is cash acquired after 19 September 1985 treated for section 160ZZT purposes?*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 June 2004*

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Australian Government
Australian Taxation Office

Taxation Determination
TD 24

Notice of Withdrawal

CGT Determination Number 24

Capital gains: how is cash acquired after 19 September 1985 treated for section 160ZZT purposes?

CGT Determination TD 24 is withdrawn with effect from today.

It continues to apply to the happening of CGT event K6 before the withdrawal but does not apply to the happening of CGT event K6 after the withdrawal.

TD 24 deals with how cash (being money on hand) is treated for section 160ZZT of the *Income Tax Assessment Act 1936* purposes. This issue is now addressed in draft Taxation Ruling TR 2004/D6 which issues today.

Commissioner of Taxation
23 June 2004

ATO references
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