

# ***TD 4W - Capital Gains: When will an asset be a replacement for an asset that has been lost or destroyed?***



This cover sheet is provided for information only. It does not form part of *TD 4W - Capital Gains: When will an asset be a replacement for an asset that has been lost or destroyed?*



This document has changed over time. This is a consolidated version of the ruling which was published on *8 September 1994*



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# Notice of Withdrawal

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## Taxation Determination

Capital Gains: when will an asset be a replacement for an asset that has been lost or destroyed?

1. Taxation Determination TD 4 is withdrawn with effect from 8 September 1994. It is replaced by Taxation Determination TD 94/76 Income tax: capital gains: when is an asset regarded as 'acquired by a taxpayer in replacement of an asset disposed of by the taxpayer' for the purposes of section 160ZZK of the *Income Tax Assessment Act 1936*?

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**Commissioner of Taxation**  
8 September 1994

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ATO references

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