

TD 2009/3EC - Compendium



This cover sheet is provided for information only. It does not form part of *TD 2009/3EC - Compendium*

The edited version of the Compendium of Comments is a Tax Office communication that is not intended to be relied upon as it provides no protection from primary tax, penalties, interest or sanctions for non-compliance with the law. In accordance with PS LA 2008/3 it only affords level 3 protection.

Page status: **not legally binding**

Page 1 of 1

Ruling Compendium – TD 2009/3

This is a compendium of responses to the issues raised by external parties to draft TD 2008/D18 – Income tax: employee share schemes: for the purpose of subsection 139CD(6) of the *Income Tax Assessment Act 1936*, does a taxpayer become the holder of a beneficial interest in shares merely by acquiring a contractual right to obtain shares in a company (the particular, individual shares not being ascertained at the time)?

Summary of issues raised and responses

Issue No.	Issue raised	Tax Office Response/Action taken
1.	No comments were received on the draft Determination.	