

TD 2000/D13W - Withdrawal - Income tax: capital gains: for the 'net value' test in subsection 104-230(2) of the Income Tax Assessment Act 1997 to be satisfied, are the requirements of paragraphs 104-230(2)(a) and 104-230(2)(b) mutually exclusive?



This cover sheet is provided for information only. It does not form part of *TD 2000/D13W - Withdrawal - Income tax: capital gains: for the 'net value' test in subsection 104-230(2) of the Income Tax Assessment Act 1997 to be satisfied, are the requirements of paragraphs 104-230(2)(a) and 104-230(2)(b) mutually exclusive?*



Notice of Withdrawal

Draft Taxation Determination

Income tax: capital gains: for the 'net value' test in subsection 104-230(2) of the *Income Tax Assessment Act 1997* to be satisfied, are the requirements of paragraphs 104-230(2)(a) and 104-230(2)(b) mutually exclusive?

Draft Taxation Determination TD 2000/D13 is withdrawn with effect from today.

TD 2003/D13 states that paragraphs 104-230(2)(a) and (b) of the *Income Tax Assessment Act 1997* are mutually exclusive. This issue is now dealt with in draft Taxation Ruling TR 2004/D6 which issues today.

Commissioner of Taxation

23 June 2004

ATO references

NO: 2003/11684

ISSN: 1038-8982