# *TD 2000/D15W - Withdrawal - Income tax: capital gains: what is meant by the expression 'property referred to in subsection (2)' as used in subsection 104-230(6) of the Income Tax Assessment Act 1997 ?*

This cover sheet is provided for information only. It does not form part of *TD 2000/D15W - Withdrawal - Income tax: capital gains: what is meant by the expression 'property referred to in subsection (2)' as used in subsection 104-230(6) of the Income Tax Assessment Act 1997 ?*

# Notice of Withdrawal

## Draft Taxation Determination

Income tax: capital gains: what is meant by the expression 'property referred to in subsection (2)' as used in subsection 104-230(6) of the *Income Tax Assessment Act 1997*?

Draft Taxation Determination TD 2000/D15 is withdrawn with effect from today.

TD 2000/D15 deals with the meaning of the term property in subsection 104-230(2) of the *Income Tax Assessment Act 1997* and outlines the property which is taken into account under paragraphs 104-230(2)(a) and (b). These issues are now dealt with in draft Taxation Ruling TR 2004/D6 which issues today.

**Commissioner of Taxation**
23 June 2004

ATO references
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