


***TD 96/D4W - Withdrawal - Income tax: capital gains: how does Division 19B of Part IIIA of the Income Tax Assessment Act 1936 apply to a share value shifting arrangement involving a share value shift from shares held by a person to shares held by an associate which is matched by a corresponding value shift from the associate's shares to that person's shares?.***

 This cover sheet is provided for information only. It does not form part of *TD 96/D4W - Withdrawal - Income tax: capital gains: how does Division 19B of Part IIIA of the Income Tax Assessment Act 1936 apply to a share value shifting arrangement involving a share value shift from shares held by a person to shares held by an associate which is matched by a corresponding value shift from the associate's shares to that person's shares?.*

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## Notice of Withdrawal

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### Draft Taxation Determination

**Income tax: capital gains: how does Division 19B of Part IIIA of the *Income Tax Assessment Act 1936* apply to a share value shifting arrangement involving a share value shift from shares held by a person to shares held by an associate which is matched by a corresponding value shift from the associate's shares to that person's shares?**

Draft Taxation Determination TD 96/D4 is withdrawn with effect today.

The Determination has been rewritten and replaced by TD 2001/D3.

**Commissioner of Taxation**

26 April 2001