



TD 1999/64W - Income tax: capital gains: what are the consequences for taxpayers who make a capital gain on the conversion of their Wheat Industry Fund units to shares in AWB Limited?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2016*



Notice of Withdrawal

Taxation Determination

Income tax: capital gains: what are the consequences for taxpayers who make a capital gain on the conversion of their Wheat Industry Fund units to shares in AWB Limited?

Taxation Determination TD 1999/64 is withdrawn with effect from today.

1. TD 1999/64 concerns the CGT consequences for taxpayers involved in the restructure of the Australian Wheat Board (AWB) from a statutory marketing authority to a grower owned company, AWB Limited, from 1 July 1999.
2. TD 1999/64 applies to a specific class of entities, being the holders of units in the Wheat Industry Fund, a fund that no longer exists.
3. TD 1999/64 has no ongoing relevance and is therefore withdrawn without replacement.

Commissioner of Taxation

20 December 2016

ATO references

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