



# ***TD 1999/65W - Income tax: capital gains: how do you calculate the cost base of a Wheat Industry Fund unit issued to a wheat levy payer from the Fund?***

 This cover sheet is provided for information only. It does not form part of *TD 1999/65W - Income tax: capital gains: how do you calculate the cost base of a Wheat Industry Fund unit issued to a wheat levy payer from the Fund?*

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



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# Notice of Withdrawal

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## Taxation Determination

Income tax: capital gains: how do you calculate the cost base of a Wheat Industry Fund unit issued to a wheat levy payer from the Fund?

Taxation Determination TD 1999/65 is withdrawn with effect from today.

1. TD 1999/65 deals with the restructure of the Wheat Industry Fund (WIF), which was unitised in 1994. Specifically, it outlines the calculation of the cost base of a WIF unit for capital gains purposes.
2. TD 1999/65 has no ongoing relevance and is therefore withdrawn without replacement.

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**Commissioner of Taxation**  
20 December 2016

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ATO references

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