




***TD 2000/1W - Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the Income Tax Assessment Act 1997, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?***

 This cover sheet is provided for information only. It does not form part of *TD 2000/1W - Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the Income Tax Assessment Act 1997, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?*

 [This Determination has been replaced by TD 2000/8](#)

 This document has changed over time. This is a consolidated version of the ruling which was published on *2 February 2000*



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## Notice of Withdrawal

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**Income tax: capital gains: when a non-public entity that is partly owned by a public entity examines underlying interests in the non-public entity's pre-CGT assets for the purposes of Subdivision 149-B of the *Income Tax Assessment Act 1997*, does the non-public entity have to take into account the results of the public entity's tracing of underlying interests in the public entity's pre-CGT assets?**

Taxation Determination TD 2000/1 is withdrawn with effect from today.

The Determination is withdrawn to correct an error in a legislative reference, the date of effect and to make some other minor changes. The Determination is replaced by Taxation Determination TD 2000/8, which issued today.

**Commissioner of Taxation**

2 February 2000

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ATO references:

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