


***TD 2017/12 - Income tax: capital gains: what is the date of acquisition (or disposal) of a CGT asset acquired (or disposed of) on the exercise of an option to which Division 134 of the Income Tax Assessment Act 1997 (ITAA 1997) applies?***

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# Taxation Determination

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Income tax: capital gains: what is the date of acquisition (or disposal) of a CGT asset acquired (or disposed of) on the exercise of an option to which Division 134 of the *Income Tax Assessment Act 1997* (ITAA 1997) applies?

❗ Although notified in the *Commonwealth of Australia Gazette*, this taxation determination was not published.