TD 92/149W - Income tax: capital gains: if section 160ZZT applies to a shareholder in respect of the disposal of pre-CGT shares in a private company, how is the deemed capital gain determined?

This cover sheet is provided for information only. It does not form part of *TD 92/149W - Income tax: capital gains: if section 160ZZT applies to a shareholder in respect of the disposal of pre-CGT shares in a private company, how is the deemed capital gain determined?*

This document has changed over time. This is a consolidated version of the ruling which was published on *23 June 2004*

Generated on: 25 November 2026, 03:51:20 AM

Notice of Withdrawal

Taxation Determination

Income tax: capital gains: if section 160ZZT applies to a shareholder in respect of the disposal of pre-CGT shares in a private company, how is the deemed capital gain determined?

Taxation Determination TD 92/149 is withdrawn with effect from today.

TD 92/149 deals with how to calculate a capital gain under section 160ZZT of the *Income Tax Assessment Act 1936*.

This issue is now dealt with in draft Taxation Ruling TR 2004/D6 which issues today.

Commissioner of Taxation
23 June 2004

ATO references
NO: 2003/11684
ISSN: 1038-8982