

TD 92/188W - Income tax: capital gains: can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of a company?

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! This Determination has been replaced by TD 2000/52

! This document has changed over time. This is a consolidated version of the ruling which was published on *29 November 2000*



Taxation Determination
TD 92/188

FOI status: may be released

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Notice of Withdrawal

Income tax: Can a shareholder crystallise a capital loss under section 160WA if a liquidator declares that he or she expects to make a distribution during the winding up of the company?

Taxation Determination TD 92/188 is withdrawn with effect from today.

It is replaced by Taxation Determination TD 2000/52 which issued today.

Commissioner of Taxation
29 November 2000

ATO References:
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