TD 93/35W - Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

• This cover sheet is provided for information only. It does not form part of *TD* 93/35W - Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

UThis document has changed over time. This is a consolidated version of the ruling which was published on *28 September 2005* 



Australian Government

Australian Taxation Office

Taxation Determination TD 93/35

FOI status: may be released

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## Notice of Withdrawal

## **Taxation Determination**

Income tax: capital gains: what are the CGT consequences where an asset, which was acquired by a legal personal representative (LPR) after the death of the deceased, passes to a remainderman on the death of a life tenant?

Taxation Determination TD 93/35 is withdrawn with effect from today.

1. Taxation Determination TD 93/35 deals with the CGT consequences of an asset acquired by a legal representative after the death of the deceased, and that asset passes to a remainderman on the death of a life tenant.

2. The issue covered in this Determination is now dealt with in Taxation Ruling TR 2005/D14 about the capital gains tax consequences of creating, and dealing in, life and remainder interests in property, which issued today.

3. Accordingly, this Determination is no longer necessary.

| Commissioner of Taxation<br>28 September 2005 |  |
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| ATO references                                |  |

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