

TD 94/4W - Income tax: do put or call options entered into between a taxpayer and a third party over property owned by the taxpayer, give rise to rights in addition to those described in paragraph 51AD(8)(a) of the Income Tax Assessment Act 1936?

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⚠ This Determination has been replaced by TR 96/22

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *31 July 1996*

Notice of Withdrawal

Income tax: do put or call options entered into between a taxpayer and a third party over property owned by the taxpayer, give rise to rights in addition those described in paragraph 51AD(8)(a) of the *Income Tax Assessment Act 1936*?

Taxation Determination TD 94/4 has been withdrawn.

It was replaced by Taxation Ruling TR 96/22 which was issued on 31 July 1996.

Commissioner of Taxation

31 July 1996

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