

***TD 94/76W - Income tax: capital gains: when is an asset regarded as 'acquired by a taxpayer in replacement of an asset disposed of by the taxpayer' for the purposes of section 160ZZK of the Income Tax Assessment Act 1936 ?***

! This cover sheet is provided for information only. It does not form part of *TD 94/76W - Income tax: capital gains: when is an asset regarded as 'acquired by a taxpayer in replacement of an asset disposed of by the taxpayer' for the purposes of section 160ZZK of the Income Tax Assessment Act 1936 ?*

! This Determination has been replaced by TD 2000/41

! This document has changed over time. This is a consolidated version of the ruling which was published on *13 September 2000*



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## Notice of Withdrawal

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**Income tax: capital gains: when is an asset regarded as ‘acquired by a taxpayer in replacement of an asset disposed of by the taxpayer’ for the purposes of section 160ZZK of the *Income Tax Assessment Act 1936*?**

Taxation Determination TD 94/76 is withdrawn with effect from today.

It is replaced by Taxation Determination TD 2000/41 which issued today.

**Commissioner of Taxation**  
13 September 2000

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ATO References:  
NO T2000/4313  
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