



TD 94/90W - Income tax: capital gains: when should an increase be made under subsection 160ZP(14) of the Income Tax Assessment Act 1936 to the cost base, indexed cost base or reduced cost base of shares or debt held in a group company into which a net capital loss is transferred?

 This cover sheet is provided for information only. It does not form part of *TD 94/90W - Income tax: capital gains: when should an increase be made under subsection 160ZP(14) of the Income Tax Assessment Act 1936 to the cost base, indexed cost base or reduced cost base of shares or debt held in a group company into which a net capital loss is transferred?*



This Determination has been replaced by TD 2001/17

 This document has changed over time. This is a consolidated version of the ruling which was published on *4 July 2001*



Notice of Withdrawal

Income tax: capital gains: when should an increase be made under subsection 160ZP(14) of the *Income Tax Assessment Act 1936* to the cost base, indexed cost base or reduced cost base of shares or debt held in a group company into which a net capital loss is transferred?

Taxation Determination TD 94/90 has been rewritten and replaced by Taxation Determination TD 2001/17.

Taxation Determination TD 94/90 is withdrawn with effect from today.

Commissioner of Taxation

4 July 2001