

# ***TD 95/30W - Income tax: capital gains: what are the CGT consequences for a shareholder if a company subdivides ('splits') or consolidates its share capital?***

! This cover sheet is provided for information only. It does not form part of *TD 95/30W - Income tax: capital gains: what are the CGT consequences for a shareholder if a company subdivides ('splits') or consolidates its share capital?*

! This Determination has been replaced by TD 2000/10

! This document has changed over time. This is a consolidated version of the ruling which was published on *15 March 2000*



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## Notice of Withdrawal

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### **Income tax: capital gains: what are the CGT consequences for a shareholder if a company subdivides ('splits') or consolidates its share capital?**

Taxation Determination TD 95/30 is withdrawn with effect from today. The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act and with recent Corporations Law changes.

It is replaced by Taxation Determination TD 2000/10 which issued today.

**Commissioner of Taxation**  
15 March 2000

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ATO References:  
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