

***TD 95/46W - Income tax: capital gains: if a non-resident person bequeaths an asset, which is not a taxable Australian asset, to a resident beneficiary, does that status (i.e., not a taxable Australian asset) carry through to the beneficiary on the death of the non-resident?***

! This cover sheet is provided for information only. It does not form part of *TD 95/46W - Income tax: capital gains: if a non-resident person bequeaths an asset, which is not a taxable Australian asset, to a resident beneficiary, does that status (i.e., not a taxable Australian asset) carry through to the beneficiary on the death of the non-resident?*

! This Determination has been replaced by TD 2000/6

! This document has changed over time. This is a consolidated version of the ruling which was published on *19 January 2000*

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## Notice of Withdrawal

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**Income tax: capital gains: if a non-resident person bequeaths an asset, which is not a taxable Australian asset, to a resident beneficiary, does that status (i.e., not a taxable Australian asset) carry through to the beneficiary on the death of the non-resident?**

Taxation Determination TD 95/46 is withdrawn with effect from today.

The Determination has been rewritten to update it with the rewritten income tax law in the 1997 Act.

The Determination has been replaced by Taxation Determination TD 2000/6, which issued today.

**Commissioner of Taxation**

19 January 2000

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ATO references:

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