

TD 95/53W - Income tax: capital gains: how are the date of acquisition and the acquisition cost of bonus shares determined if the bonus shares are issued in respect of shares held by the deceased at the date of death and are issued after the date of death?

! This cover sheet is provided for information only. It does not form part of *TD 95/53W - Income tax: capital gains: how are the date of acquisition and the acquisition cost of bonus shares determined if the bonus shares are issued in respect of shares held by the deceased at the date of death and are issued after the date of death?*

! This Determination has been replaced by TD 2000/11

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

Notice of Withdrawal

Income tax: capital gains: how are the date of acquisition and the acquisition cost of bonus shares determined if the bonus shares are issued in respect of shares held by the deceased at the date of death and are issued after the date of death?

Taxation Determination TD 95/53 is withdrawn with effect from today.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 2000/11 which issued today.

Commissioner of Taxation
15 March 2000

ATO References:
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