



TD 98/15W - Income tax: capital gains: what are the capital gains consequences for an Australian resident individual shareholder who sells their original allocation of shares in AMP Limited?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



Notice of Withdrawal

Taxation Determination

Income tax: capital gains: what are the capital gains consequences for an Australian resident individual shareholder who sells their original allocation of shares in AMP Limited?

Taxation Determination TD 98/15 is withdrawn with effect from today.

1. TD 98/15 examines the capital gains consequences arising from the sale of originally allocated shares in AMP Limited (AMP shares) by an Australian resident through the Facility, which was designed to assist shareholders who wish to sell their AMP shares.
2. As sales of AMP shares made through the Facility were finalised in the 1997-98 income year, TD 98/15 only applies to that income year.
3. Accordingly, TD 98/15 is no longer current and is therefore withdrawn.

Commissioner of Taxation
25 January 2017

ATO references

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