



***TD 98/16W - Income tax: capital gains: what are the capital gains consequences for an Australian resident individual shareholder who transfers their original allocation of shares in AMP Limited to a related party?***

 This cover sheet is provided for information only. It does not form part of *TD 98/16W - Income tax: capital gains: what are the capital gains consequences for an Australian resident individual shareholder who transfers their original allocation of shares in AMP Limited to a related party?*

 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 transfers their original allocation of shares in AMP Limited to a related party?

Taxation Determination TD 98/16 is withdrawn with effect from today.

1. TD 98/16 examines the capital gains consequences arising from the transfer of originally allocated shares in AMP Limited (AMP shares) from an Australian resident to a related party.
2. TD 98/16 only applies to disposals of AMP shares to a related party occurring before 15 June 1998.
3. Accordingly, TD 98/16 is no longer current and is therefore withdrawn.

---

**Commissioner of Taxation**

25 January 2017

---

ATO references

NO: 1-9N72KXS

ISSN: 2205-6211

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).