

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Taxation Determination TD 98/16 is withdrawn with effect from today.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 Accordingly, TD 98/16 is no longer current and is therefore withdrawn.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

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