TD 98/16A - Addendum - 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 98/16A - Addendum - 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?

Uiew the consolidated version for this notice.



# Taxation Determination TD 98/16

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## Addendum

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?

#### Preamble

This Addendum is a 'public ruling' for the purposes of Part IVAAA of the **Taxation Administration Act 1953** and is legally binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Determination is a public ruling and how it is binding on the Commissioner.

This Addendum amends Taxation Determination TD 98/16 as follows:

## 1. Paragraph 5

Omit '1 January 1998'; substitute '20 November 1997'.

## **Commissioner of Taxation**

19 August 1998

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