

TD 98/2W - Income tax: capital gains: what are the taxation consequences for an individual resident shareholder who accepted the share buy-back offer made by the Commonwealth Bank of Australia (CBA) on 1 December 1997?

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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 taxation consequences for an individual resident shareholder who accepted the share buy-back offer made by the Commonwealth Bank of Australia (CBA) on 1 December 1997?

Taxation Determination TD 98/2 is withdrawn with effect from today.

1. TD 98/2 examines the taxation implications which arise where an Australian resident individual accepts the share buy-back offer made by the CBA on 1 December 1997.
2. As the share buy-back offer was finalised in the 1997-98 income year, TD 98/2 only applies to that income year.
3. Accordingly, TD 98/2 is no longer current and is therefore withdrawn.

Commissioner of Taxation

25 January 2017

ATO references

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