

TD 2005/20W - Income tax: capital gains: what is the improvement threshold for the 2005-06 income year under section 108-85 of the Income Tax Assessment Act 1997?

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 This document has changed over time. This is a consolidated version of the ruling which was published on *18 May 2016*



Notice of Withdrawal

Taxation Determination

Income tax: capital gains: what is the improvement threshold for the 2005-06 income year under section 108-85 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2005/20 is withdrawn with effect from today.

1. TD 2005/20 is being withdrawn as its date of effect has ceased. The Determination will continue to be legally binding on the Commissioner for the relevant period to which it relates.

Commissioner of Taxation

18 May 2016

ATO references

NO: 1-7VLP0F8

ISSN: 2205-6211

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