# 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?

UThis cover sheet is provided for information only. It does not form part of *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?

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



Australian Government

Australian Taxation Office

Taxation Determination

### **TD 2005/20**

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## 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Taxation Determination TD 2005/20 is withdrawn with effect from today.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 TD 2005/20 is being withdrawn as its date of effect has ceased.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

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