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Taxation Determination TD 2005/20 is withdrawn with effect from today.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 TD 2005/20 is being withdrawn as its date of effect has ceased.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