



# ***TD 2012/14W - Income tax: capital gains: what is the improvement threshold for the 2012-13 income year under section 108-85 of the Income Tax Assessment Act 1997?***

 This cover sheet is provided for information only. It does not form part of *TD 2012/14W - Income tax: capital gains: what is the improvement threshold for the 2012-13 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 *12 September 2018*



---

# Notice of Withdrawal

---

## Taxation Determination

Income tax: capital gains: what is the improvement threshold for the 2012–13 income year under section 108-85 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2012/14 is withdrawn with effect from today.

1. TD 2012/14 is being withdrawn as its date of effect has ceased.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**  
12 September 2018

---

ATO references

NO: 1-FNRK98F  
ISSN: 2205-6211

---

© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).