


***TD 97/12W - Income tax: capital gains: for the 1997-98 income year: (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the Income Tax Assessment Act 1936; and (b) what is the associated indexed cost base threshold?***

 This cover sheet is provided for information only. It does not form part of *TD 97/12W - Income tax: capital gains: for the 1997-98 income year: (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the Income Tax Assessment Act 1936; and (b) what is the associated indexed cost base threshold?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016*



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## Notice of Withdrawal

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### Taxation Determination

Income tax: capital gains: for the 1997-98 income year:

- (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the *Income Tax Assessment Act 1936*; and
- (b) what is the associated indexed cost base threshold?

Taxation Determination TD 97/12 is withdrawn with effect from today.

1. TD 97/12 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**

27 April 2016

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ATO references

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