



# ***TD 23W - Capital Gains: Can incidental costs incurred after an asset is disposed of form part of the cost base of the asset?***

 This cover sheet is provided for information only. It does not form part of *TD 23W - Capital Gains: Can incidental costs incurred after an asset is disposed of form part of the cost base of the asset?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *5 April 2017*



---

# Notice of Withdrawal

---

## Taxation Determination

Capital Gains: Can incidental costs incurred after an asset is disposed of form part of the cost base of the asset?

Taxation Determination TD 23 is withdrawn with effect from today.

1. TD 23 examines whether incidental costs are included in the cost base of an asset, where the costs are incurred after the asset has already been disposed.
2. TD 23 is replaced by Taxation Determination TD 2017/10 issued on 5 April 2017.

---

**Commissioner of Taxation**  
5 April 2017

---

ATO references

NO: 1-9N72KXS  
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).