



# ***TD 5W - Capital Gains: Are intangible improvements caught by subsection 160P(6)?***

 This cover sheet is provided for information only. It does not form part of *TD 5W - Capital Gains: Are intangible improvements caught by subsection 160P(6)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 January 2017*



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# Notice of Withdrawal

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## Capital Gains Tax Determination

### Capital Gains: Are intangible improvements caught by subsection 160P(6)?

Capital Gains Tax Determination TD 5 is withdrawn with effect from today.

1. TD 5 has been withdrawn as the issue is now considered in Taxation Determination TD 2017/1 *Capital gains: can intangible capital improvements made to a pre-CGT asset be a separate asset for the purpose of subsections 108-70(2) or (3) of the Income Tax Assessment Act 1997 (ITAA 1997)?*

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**Commissioner of Taxation**  
25 January 2017

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ATO references

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