



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

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



Notice of Withdrawal

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Capital Gains Tax Determination TD 5 is withdrawn with effect from today.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 TD 5 has been withdrawn as the issue is now considered in Taxation Determination TD 2017/1 *Capital gains: can intangible capital improvements made to a pre-CGT asset be a separate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)?*

Commissioner of Taxation
25 January 2017

ATO references

NO: 1-9N72KXS
ISSN: 2205-6211

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