



# ***TD 6W - Capital Gains: Are separate improvements taken to be a single improvement for subsection 160P(6) purposes?***

 This cover sheet is provided for information only. It does not form part of *TD 6W - Capital Gains: Are separate improvements taken to be a single improvement for subsection 160P(6) purposes?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *22 November 1995*

## Notice of Withdrawal

### **Are separate improvements taken to be a single improvement for section 160P(6) purposes?**

**Taxation Determination TD 6** is withdrawn with effect from today. It is replaced by **Taxation Determination TD 95/58** 'Income tax: capital gains: in determining whether the threshold and ratio tests in subsection 160P(6) of the *Income Tax Assessment Act 1936* are met, in what circumstances is it appropriate to aggregate a number of enhancements made to an asset so as to constitute an "improvement" to the asset?'

**Commissioner of Taxation**

22 November 1995

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ATO Ref: 95/4278-7

ISSN 1038 - 8982