# TD 2001/12W - Income tax: capital gains: what is the improvement threshold for the 2001-2002 income year under section 108-85 of the Income Tax Assessment Act 1997 ?

UThis cover sheet is provided for information only. It does not form part of *TD 2001/12W* - *Income tax: capital gains: what is the improvement threshold for the 2001-2002 income year under section 108-85 of the Income Tax Assessment Act 1997 ?* 

U This document has changed over time. This is a consolidated version of the ruling which was published on 11 May 2016



Australian Government

Australian Taxation Office

Taxation Determination TD 2001/12

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# Notice of Withdrawal

### **Taxation Determination**

Income tax: capital gains: what is the improvement threshold for the 2001-2002 income year under section 108-85 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2001/12 is withdrawn with effect from today.

1. TD 2001/12 is being withdrawn as its date of effect has ceased.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.

#### **Commissioner of Taxation** 11 May 2016

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