



# ***TD 2002/12W - Income tax: capital gains: what is the improvement threshold for the 2002-2003 income year under section 108-85 of the Income Tax Assessment Act 1997 ?***

 This cover sheet is provided for information only. It does not form part of *TD 2002/12W - Income tax: capital gains: what is the improvement threshold for the 2002-2003 income year under section 108-85 of the Income Tax Assessment Act 1997 ?*

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



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## Notice of Withdrawal

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### Taxation Determination

Income tax: capital gains: what is the improvement threshold for the 2002-2003 income year under section 108-85 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2002/12 is withdrawn with effect from today.

1. TD 2002/12 is being withdrawn as its date of effect has ceased.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.

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**Commissioner of Taxation**  
11 May 2016

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ATO references

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