# TD 2009/12W - Income tax: capital gains: what is the improvement threshold for the 2009-10 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 2009/12W - Income tax: capital gains: what is the improvement threshold for the 2009-10 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 25 May 2016



# TD 2009/12

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### Notice of Withdrawal

#### **Taxation Determination**

Income tax: capital gains: what is the improvement threshold for the 2009-10 income year under section 108-85 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2009/12 is withdrawn with effect from today.

1. TD 2009/12 is being withdrawn as its date of effect has ceased.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**

25 May 2016

ATO references

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