

***TD 93/123W - Income tax: what is the cost price limit for asset improvement for the purposes of subsection 160P(6) for the income year 1993-94 and what is the associated indexation factor?***

⚠ This cover sheet is provided for information only. It does not form part of *TD 93/123W - Income tax: what is the cost price limit for asset improvement for the purposes of subsection 160P(6) for the income year 1993-94 and what is the associated indexation factor?*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *20 April 2016*



---

## Notice of Withdrawal

---

### Taxation Determination

Income tax: what is the cost price limit for asset improvement for the purposes of subsection 160P(6) for the income year 1993-94 and what is the associated indexation factor?

Taxation Determination TD 93/123 is withdrawn with effect from today.

1. TD 93/123 is being withdrawn as its date of effect has ceased.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**

20 April 2016

---

ATO references

NO: 1-7VLP0F8

ISSN: 2205-6211

---

**© AUSTRALIAN TAXATION OFFICE FOR THE  
COMMONWEALTH OF AUSTRALIA**

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).