TD 96/30W - Income tax: capital gains: for the 1996-97 income year: (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the Income Tax Assessment Act 1936; and (b) what is the associated indexed cost base threshold?

• This cover sheet is provided for information only. It does not form part of *TD 96/30W* - Income tax: capital gains: for the 1996-97 income year: (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the Income Tax Assessment Act 1936; and (b) what is the associated indexed cost base threshold?

UThis document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016* 



Australian Government

Australian Taxation Office

Taxation Determination TD 96/30

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## Notice of Withdrawal

## **Taxation Determination**

Income tax: capital gains: for the 1996-97 income year:

- (a) what is the indexation factor for section 160P (major capital improvements to pre-CGT assets) of the *Income Tax Assessment Act 1936*; and
- (b) what is the associated indexed cost base threshold?

Taxation Determination TD 96/30 is withdrawn with effect from today.

1. TD 96/30 is being withdrawn as its date of effect has ceased.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** 27 April 2016

ATO references NO: 1-7VLP0F8 ISSN: 2205-6211

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