



TD 97/12W - Income tax: capital gains: for the 1997-98 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 97/12W - Income tax: capital gains: for the 1997-98 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 document has changed over time. This is a consolidated version of the ruling which was published on *27 April 2016*



Notice of Withdrawal

Taxation Determination

Income tax: capital gains: for the 1997-98 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Taxation Determination TD 97/12 is withdrawn with effect from today.

1. TD 97/12 is being withdrawn as its date of effect has ceased.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

27 April 2016

ATO references

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