


***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Taxation Determination TD 97/12 is withdrawn with effect from today.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 TD 97/12 is being withdrawn as its date of effect has ceased.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

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).