



## **CGT Improvement Thresholds**

Certain improvements to pre-CGT assets will be deemed separate post-CGT assets where the cost base of the improvement exceeds both the improvement threshold of the year and 5% of the consideration for the sale of the asset.

| <b>Income Year</b> | <b>Threshold</b> |
|--------------------|------------------|
| 2017-2018          | \$147,582        |