



Effective life review application form

Complete this form to apply for a review of the effective life of the assets used in your business and industry.

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When to use this form

Complete this form to apply for a review of the effective life of the assets used in your business and industry.

You may not need to request a review if the effective life of an asset has already been determined by us. For more information, visit [Effective life of a depreciating asset](#).

Get participants for the review

The entity applying for the review will require the details of at least 5 other entities that have agreed to participate in the effective life review. This is to ensure our determination covers assets commonly used by the industry and reflects current industry practices and expectations. Having more participants means we are better able to account for factors such as asset quality, age, hours of use and location, where variations may occur across participants. This will allow us to determine a more accurate and fairer effective life.

Your industry association may be able to help to engage entities in your industry to participate in the review.


Information you'll need

You'll need the following information to complete the form:

- details of the entity applying
- details of each entity that has agreed to participate
- information about the assets for which an effective life determination is required.

Where to get a copy of this form

To get a copy of the form you can either:

- download the effective life review form ([Effective life review application, PDF, 272KB](#) )
- place an order to receive it by post or email using our publication ordering service.

How to lodge this form

Email the completed form to PublicGuidance@ato.gov.au

QC 102549

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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