Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2022)

Taxation Ruling TR 2022/1 is withdrawn with effect from 31 October 2025.

1. TR 2022/1 discusses the methodology used by the Commissioner of Taxation in making a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997*.

2. TR 2022/1, apart from Tables A and B in the Schedule, has been re-written as Using our determinations. The web content includes a link to the Income Tax Assessment (Effective Life of Depreciating Assets) Determination 2025 (Determination). The Determination contains Tables A and B which list the effective life determinations the Commissioner has made to date. The Determination is periodically updated to incorporate determinations in respect of additional assets as effective life reviews are completed.

3. The *Income Tax (Effective Life of Depreciating Assets) Determination 2025* continues to apply after the withdrawal of TR 2022/1.

Commissioner of Taxation
30 October 2025

ATO references

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