TD 92/142W - Income tax: what is the opening value of a unit of property, for the purposes of calculating depreciation, if the unit was previously used for purposes other than producing assessable income?

This cover sheet is provided for information only. It does not form part of *TD 92/142W - Income tax: what is the opening value of a unit of property, for the purposes of calculating depreciation, if the unit was previously used for purposes other than producing assessable income?*

This document has changed over time. This is a consolidated version of the ruling which was published on *4 October 2000*

Generated on: 4 June 2026, 06:36:30 AM

Australian Taxation Office

Taxation Determination TD 92/142

Notice of Withdrawal

Income tax: what is the opening value of a unit of property, for the purposes of calculating depreciation, if the unit was previously used for purposes other than producing assessable income?

Taxation Determination TD 92/142 is no longer necessary and, therefore, is withdrawn.

The Determination explains how to calculate, under the *Income Tax Assessment Act 1936*, the opening value of a unit of property for the purposes of calculating depreciation if the unit was previously used for purposes other than producing assessable income. The principles outlined in this Determination have now been specifically enacted in Subdivision 42-E of the *Income Tax Assessment Act 1997*.

Commissioner of Taxation
4 October 2000

ATO references:
NO T2000/004313
BO
ISSN: 1038 - 8982