TR 2000/18W - Income tax: effective life of depreciating assets

This cover sheet is provided for information only. It does not form part of *TR 2000/18W - Income tax: effective life of depreciating assets*

This Ruling has been replaced by TR 2006/5

This document has changed over time. This is a consolidated version of the ruling which was published on *5 July 2006*

Generated on: 26 November 2026, 10:57:56 PM

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets

Taxation Ruling TR 2000/18 is withdrawn with effect from 1 July 2006.

1. Taxation Ruling TR 2000/18 discussed the methodology used by the Commissioner of Taxation in making determinations of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997*. It also provided effective lives schedules determined by the Commissioner.

2. TR 2000/18 is being replaced by Taxation Ruling TR 2006/5 due to a change in the system of public rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005.* The category of legally binding rulings has been expanded to cover matters about the administration and collection of particular taxes, including income tax.

Commissioner of Taxation
5 July 2006

ATO references

NO:	2005/18404
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset