TR 2002/1W - Income tax: research and development: plant expenditure (pre 29 January 2001)

This cover sheet is provided for information only. It does not form part of *TR 2002/1W - Income tax: research and development: plant expenditure (pre 29 January 2001)*

This document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017*

Generated on: 26 November 2026, 05:10:41 AM

Notice of Withdrawal

Taxation Ruling

Income tax: research and development: plant expenditure (pre 29 January 2001)

Taxation Ruling TR 2002/1 is withdrawn with effect from today.

1. TR 2002/1 deals with expenditure incurred prior to 29 January 2001 with respect to plant used in carrying out research and development activities provided in the former section 73B of the *Income Tax Assessment Act 1936* (ITAA 1936).

2. Section 73B of the ITAA 1936 has been repealed by the *Tax Laws Amendment (Research and Development) Act 2011*.

3. TR 2002/1 has no ongoing relevance, and is therefore withdrawn without replacement.

Commissioner of Taxation
12 April 2017

ATO references
NO: 1-9N72KXS
ISSN: 2205-6122

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).