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

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Taxation Ruling TR 2002/1 is withdrawn with effect from today.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 Section 73B of the ITAA 1936 has been repealed by the *Tax Laws Amendment (Research and Development) Act 2011*.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 TR 2002/1 has no ongoing relevance, and is therefore withdrawn without replacement.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