




# Cover sheet for: TR 2007/3W

Generated on: 27 January 2020, 04:45:07 AM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 This Ruling has been replaced by TR 2008/4

 This document has changed over time.

## TR 2007/3W history

27 June 2007 **Original ruling**

4 July 2007 **Consolidated ruling** Erratum

You are here → 25 June 2008 **Withdrawn**



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2007)

Taxation Ruling TR 2007/3 is withdrawn on and from 1 July 2008.

1. Taxation Ruling TR 2007/3 has been replaced by Taxation Ruling TR 2008/4, which applies on and from 1 July 2008. To the extent that the views contained in TR 2007/3 still apply, they have been incorporated into TR 2008/4.
2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2008. If, for a particular asset, you were using an effective life from the determination as in force before the latest amendment (for example, as contained in the Schedule to TR 2007/3), you should continue to use that life for that asset.

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**Commissioner of Taxation**  
25 June 2008

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#### ATO references

NO:	2006/20258
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset