TR 2008/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2008)

This cover sheet is provided for information only. It does not form part of *TR 2008/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2008)*

This Ruling has been replaced by TR 2009/4

This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 2009*

Generated on: 4 June 2026, 06:36:39 AM

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2008)

Taxation Ruling TR 2008/4 is withdrawn on and from 1 July 2009.

1. Taxation Ruling TR 2008/4 has been replaced by Taxation Ruling TR 2009/4, which applies on and from 1 July 2009. To the extent that the views contained in TR 2008/4 still apply, they have been incorporated into TR 2009/4.

2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2009. 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 2008/4), you should continue to use that life for that asset.

Commissioner of Taxation
24 June 2009

ATO references

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