TR 2010/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2010)

This cover sheet is provided for information only. It does not form part of *TR 2010/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2010)*

This Ruling has been replaced by TR 2011/2

This document has changed over time. This is a consolidated version of the ruling which was published on *29 June 2011*

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Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2010)

Taxation Ruling TR 2010/2 is withdrawn on and from 1 July 2011.

1. Taxation Ruling TR 2010/2 has been replaced by Taxation Ruling TR 2011/2, which applies on and from 1 July 2011. To the extent that the views contained in TR 2010/2 still apply, they have been incorporated into TR 2011/2.

2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2011. 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 2010/2), you should continue to use that life for that asset.

Commissioner of Taxation
29 June 2010

ATO references

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