TR 2011/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2011)

This cover sheet is provided for information only. It does not form part of *TR 2011/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2011)*

This Ruling has been replaced by TR 2012/2

This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2012*

Generated on: 3 February 2026, 06:01:12 AM

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2011)

Taxation Ruling TR 2011/2 is withdrawn on and from 1 July 2012.

1. Taxation Ruling TR 2011/2 has been replaced by Taxation Ruling TR 2012/2, which applies on and from 1 July 2012. To the extent that the views contained in TR 2011/2 still apply, they have been incorporated into TR 2012/2.

2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2012. 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 2011/2), you should continue to use that life for that asset.

Commissioner of Taxation
27 June 2012

ATO references

NO:	1-3TUFDRU
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset