TR 2012/2W - TR 2012/2 - Income tax: effective life of depreciating assets (applicable from 1 July 2012)

This Ruling has been replaced by TR 2013/4

This document has changed over time. This is a consolidated version of the ruling which was published on *26 June 2013*

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2012)

Taxation Ruling TR 2012/2 is withdrawn with effect from 1 July 2013.

1. Taxation Ruling TR 2012/2 has been replaced by Taxation Ruling TR 2013/4, which applies from 1 July 2013. To the extent that the views contained in TR 2012/2 still apply, they have been incorporated into TR 2013/4.

2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2013. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2013/4.

Commissioner of Taxation
26 June 2013

ATO references

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