


# ***TR 2014/4ER1 - Erratum - Income tax: effective life of depreciating assets (applicable from 1 July 2014)***

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# Erratum

## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2014)

This Erratum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It corrects Taxation Ruling TR 2014/4 to correct certain page number references and spelling errors.

#### TR 2014/4 is corrected as follows:

##### 1. ANZSIC categories in Table A

###### Omit:

Irrigation water providers	168
Sewerage and drainage services	170
Waste remediation and materials recovery services	172
Wool wholesaling	177
Petroleum product wholesaling	176

###### Substitute:

Irrigation water providers	169
Sewerage and drainage services	171
Waste remediation and materials recovery services	173
Wool wholesaling	176
Petroleum product wholesaling	176

##### 2. Industry listing - Table A

###### Omit:

Logging	48
Materials recovery facility (MRF) assets	172
Poultry processing	66
Sewerage and drainage services	170

###### Substitute:

Logging	47
Materials recovery facility (MRF) assets	173
Poultry processing	65
Sewerage and drainage services	171

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## 3. Footnote 5

Omit '(assets maked with #)'; substitute '(assets marked with #)'.

## 4. Table A as at 1 July 2014 Effective Lives (Industry Categories)

Omit the heading '*Vegetable gowing (under cover) (01220)*'; substitute '*Vegetable growing (under cover) (01220)*'.

This Erratum applies on and from 1 July 2014.

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**Commissioner of Taxation**

16 July 2014

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ATO references

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