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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2016)

Taxation Ruling TR 2016/1 is withdrawn with effect from 1 July 2017.

1. TR 2016/1 discusses the methodology used by the Commissioner of Taxation in making a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997*.
2. TR 2016/1 has been replaced by Taxation Ruling TR 2017/2, which applies from 1 July 2017. To the extent that the views contained in TR 2016/1 still apply, they have been incorporated into TR 2017/2.
3. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2017. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2017/2.

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**Commissioner of Taxation**

28 June 2017

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ATO references

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