


# Cover sheet for: TR 2006/5W

Generated on: 25 June 2019, 01:22:13 AM

 This cover sheet is provided for information only. It does not form part of the underlying document.

 This Ruling has been replaced by TR 2006/15

 This document has changed over time.

## TR 2006/5W history

5 July 2006 **Original ruling**

You are here → 20 December 2006 **Withdrawn**



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: effective life of depreciating assets

Taxation Ruling TR 2006/5 is withdrawn on and from 1 January 2007.

1. Taxation Ruling TR 2006/5 has been replaced by Taxation Ruling TR 2006/15, which applies on and from 1 January 2007. To the extent that the views contained in TR 2006/5 still apply, they have been incorporated into TR 2006/15.
2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 January 2007. 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 2006/5), you may continue to use that life for that asset.

---

**Commissioner of Taxation**  
20 December 2006

---

#### ATO references

NO: 2005/18404  
ISSN: 1039-0731  
ATOlaw topic: Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset