



Cover sheet for: TR 2011/2W

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

 This Ruling has been replaced by TR 2012/2

 This document has changed over time.

TR 2011/2W history

29 June 2011 **Original ruling**

You are here → 27 June 2012 **Withdrawn**



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Taxation Ruling TR 2011/2 is withdrawn on and from 1 July 2012.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 Taxation Ruling TR 2011/2 has been replaced by Taxation Ruling TR 2012/2, which applies on and from 1 July 2012.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

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ATOlaw topic: Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset