TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)

This cover sheet is provided for information only. It does not form part of *TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)*

This Ruling has been replaced by TR 2015/2

This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 2015*

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Notice of Withdrawal

Taxation Ruling

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

Taxation Ruling TR 2014/4 is withdrawn with effect from 1 July 2015.

1. Taxation Ruling TR 2014/4 has been replaced by Taxation Ruling TR 2015/2, which applies from 1 July 2015. To the extent that the views contained in TR 2014/4 still apply, they have been incorporated into TR 2015/2.

2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2015. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2015/2.

Commissioner of Taxation
24 June 2015

ATO references

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