



# Cover sheet for: TR 2014/4W

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 This Ruling has been replaced by TR 2015/2

 This document has changed over time.

## TR 2014/4W history

	25 June 2014	<b>Original ruling</b>	
	16 July 2014	<b>Consolidated ruling</b>	Erratum
	6 August 2014	<b>Consolidated ruling</b>	Addendum
You are here →	24 June 2015	<b>Withdrawn</b>	



# 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Taxation Ruling TR 2014/4 is withdrawn with effect from 1 July 2015.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 Taxation Ruling TR 2014/4 has been replaced by Taxation Ruling TR 2015/2, which applies from 1 July 2015.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.

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**Commissioner of Taxation**  
24 June 2015

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#### ATO references

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ATOlaw topic:	Income tax ~~ Capital allowances ~~ Depreciation ~~ Effective life of a depreciating asset

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