



# ***TR 2019/5W - Income tax: effective life of depreciating assets (applicable from 1 July 2019)***

 This cover sheet is provided for information only. It does not form part of *TR 2019/5W - Income tax: effective life of depreciating assets (applicable from 1 July 2019)*

 This Ruling has been replaced by TR 2020/3



# Notice of Withdrawal

## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2019)

Taxation Ruling TR 2019/5 is withdrawn with effect from 1 July 2020.

1. TR 2019/5 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 TR 2019/5 has been replaced by Taxation Ruling TR 2020/3 *Income tax: effective life of depreciating assets (applicable from 1 July 2020)*, which applies from 1 July 2020. To the extent that the views contained in TR 2019/5 still apply, they have been incorporated into TR 2020/3.
3. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2020. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2020/3.

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**Commissioner of Taxation**

24 June 2020

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ATO references

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