



***TD 2002/5W - Income tax: what is a 'distribution line' in the electricity distribution industry for the purposes of the expression 'depreciating assets' in section 40-100 of the Income Tax Assessment Act 1997 ?***

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 This document has changed over time. This is a consolidated version of the ruling which was published on *18 January 2017*



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# Notice of Withdrawal

## Taxation Determination

### Income tax: what is a 'distribution line' in the electricity distribution industry for the expression 'depreciating assets' in section 40-100 of the *Income Tax Assessment Act 1997*?

Taxation Determination TD 2002/5 is withdrawn with effect from today.

1. TD 2002/5 explains what is considered to be a 'distribution line' in the electricity distribution industry for the purposes of the expression 'depreciating assets' in section 40-100 of the *Income Tax assessment Act 1997*.
2. It is replaced by Draft Taxation Ruling TR 2017/D1 *Income tax: composite items and identifying the depreciating asset for the purposes of working out capital allowances* which issued today.
3. The arrangements dealt with in TD 2002/5 are now covered by TR 2017/D1.
4. It continues to apply to arrangements begun to be carried out before the withdrawal but does not apply to arrangements begun to be carried out after the withdrawal.

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**Commissioner of Taxation**  
18 January 2017

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ATO references

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