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 ?

⚠️This cover sheet is provided for information only. It does not form part of *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 ?*

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

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Taxation Determination TD 2002/5 is withdrawn with effect from today.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

Commissioner of Taxation
18 January 2017