# TR 2002/1W - Income tax: research and development: plant expenditure (pre 29 January 2001)

UThis cover sheet is provided for information only. It does not form part of *TR 2002/1W* - *Income tax: research and development: plant expenditure (pre 29 January 2001)* 

Units document has changed over time. This is a consolidated version of the ruling which was published on *12 April 2017* 



Australian Government Australian Taxation Office Taxation Ruling

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## Notice of Withdrawal

#### **Taxation Ruling**

Income tax: research and development: plant expenditure (pre 29 January 2001)

Taxation Ruling TR 2002/1 is withdrawn with effect from today.

1. TR 2002/1 deals with expenditure incurred prior to 29 January 2001 with respect to plant used in carrying out research and development activities provided in the former section 73B of the *Income Tax Assessment Act 1936* (ITAA 1936).

2. Section 73B of the ITAA 1936 has been repealed by the *Tax Laws Amendment* (*Research and Development*) *Act 2011*.

3. TR 2002/1 has no ongoing relevance, and is therefore withdrawn without replacement.

## **Commissioner of Taxation** 12 April 2017

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