

# ***TR 2013/4W - TR 2013/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2013)***

! This cover sheet is provided for information only. It does not form part of *TR 2013/4W - TR 2013/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2013)*

! This Ruling has been replaced by TR 2014/4

! This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*



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# Notice of Withdrawal

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## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2013)

Taxation Ruling TR 2013/4 is withdrawn with effect from 1 July 2014.

1. Taxation Ruling TR 2013/4 has been replaced by Taxation Ruling TR 2014/4, which applies from 1 July 2014. To the extent that the views contained in TR 2013/4 still apply, they have been incorporated into TR 2014/4.
2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2014. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2014/4.

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**Commissioner of Taxation**  
25 June 2014

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ATO references

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| ATOlaw topic: | Income Tax -- Capital allowances -- effective life of a depreciating asset |

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