



Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2014)

Taxation Ruling TR 2014/4 is withdrawn with effect from 1 July 2015.

1. Taxation Ruling TR 2014/4 has been replaced by Taxation Ruling TR 2015/2, which applies from 1 July 2015. To the extent that the views contained in TR 2014/4 still apply, they have been incorporated into TR 2015/2.
2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2015. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2015/2.

Commissioner of Taxation

24 June 2015

ATO references

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