

# ***TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)***

! This cover sheet is provided for information only. It does not form part of *TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)*

! This Ruling has been replaced by TR 2015/2

! This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 2015*



# 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Taxation Ruling TR 2014/4 is withdrawn with effect from 1 July 2015.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 Taxation Ruling TR 2014/4 has been replaced by Taxation Ruling TR 2015/2, which applies from 1 July 2015.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.

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**Commissioner of Taxation**  
24 June 2015

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#### ATO references

|               |                                                                                               |
|---------------|-----------------------------------------------------------------------------------------------|
| NO:           | 1-6JZG0Y9                                                                                     |
| ISSN:         | 1039-0731                                                                                     |
| ATOlaw topic: | Income tax ~~ Capital allowances ~~ Depreciation ~~<br>Effective life of a depreciating asset |

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