



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2018)

Taxation Ruling TR 2018/4 is withdrawn with effect from 1 July 2019.

1. TR 2018/4 discusses the methodology used by the Commissioner of Taxation in making a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997*.
2. TR 2018/4 has been replaced by Taxation Ruling TR 2019/5, which applies from 1 July 2019. To the extent that the views contained in TR 2018/4 still apply, they have been incorporated into TR 2019/5.
3. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2019. This determination has been incorporated into Tables A and B in the Schedule to TR 2019/5.

---

**Commissioner of Taxation**

26 June 2019

---

ATO references

NO: 1-HHM96UX  
ISSN: 2205-6122

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).