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

This 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)

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



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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Taxation Ruling TR 2002/1 is withdrawn with effect from today.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 Section 73B of the ITAA 1936 has been repealed by the *Tax Laws Amendment* (Research and Development) Act 2011.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 TR 2002/1 has no ongoing relevance, and is therefore withdrawn without replacement.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

ATO references

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