


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Taxation Ruling TR 2002/1 is withdrawn with effect from today.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 Section 73B of the ITAA 1936 has been repealed by the *Tax Laws Amendment (Research and Development) Act 2011*.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 TR 2002/1 has no ongoing relevance, and is therefore withdrawn without replacement.

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**Commissioner of Taxation**

12 April 2017

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ATO references

NO: 1-9N72KXS

ISSN: 2205-6122

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