



# ***TR 2006/5W - Income tax: effective life of depreciating assets***

 This cover sheet is provided for information only. It does not form part of *TR 2006/5W - Income tax: effective life of depreciating assets*



 This document has changed over time. This is a consolidated version of the ruling which was published on *20 December 2006*



# Notice of Withdrawal

---

## Taxation Ruling

### Income tax: effective life of depreciating assets

Taxation Ruling TR 2006/5 is withdrawn on and from 1 January 2007.

1. Taxation Ruling TR 2006/5 has been replaced by Taxation Ruling TR 2006/15, which applies on and from 1 January 2007. To the extent that the views contained in TR 2006/5 still apply, they have been incorporated into TR 2006/15.
2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 January 2007. If, for a particular asset, you were using an effective life from the determination as in force before the latest amendment (for example, as contained in the Schedule to TR 2006/5), you may continue to use that life for that asset.

---

**Commissioner of Taxation**  
20 December 2006

---

#### ATO references

NO: 2005/18404

ISSN: 1039-0731

ATOlaw topic: Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset