TR 2009/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2009)

This cover sheet is provided for information only. It does not form part of *TR 2009/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2009)*

This Ruling has been replaced by TR 2010/2

This document has changed over time. This is a consolidated version of the ruling which was published on *23 June 2010*

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2009)

Taxation Ruling TR 2009/4 is withdrawn on and from 1 July 2010.

1. Taxation Ruling TR 2009/4 has been replaced by Taxation Ruling TR 2010/2, which applies on and from 1 July 2010. To the extent that the views contained in TR 2009/4 still apply, they have been incorporated into TR 2010/2.

2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2010. 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 2009/4), you should continue to use that life for that asset.

Commissioner of Taxation
23 June 2010

ATO references

NO:	1-20KJ2T5
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset