



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Taxation Ruling TR 2009/4 is withdrawn on and from 1 July 2010.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 Taxation Ruling TR 2009/4 has been replaced by Taxation Ruling TR 2010/2, which applies on and from 1 July 2010.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

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