



# ***TR 2011/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2011)***

 This cover sheet is provided for information only. It does not form part of *TR 2011/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2011)*



 This document has changed over time. This is a consolidated version of the ruling which was published on *27 June 2012*



# Notice of Withdrawal

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## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2011)

Taxation Ruling TR 2011/2 is withdrawn on and from 1 July 2012.

1. Taxation Ruling TR 2011/2 has been replaced by Taxation Ruling TR 2012/2, which applies on and from 1 July 2012. To the extent that the views contained in TR 2011/2 still apply, they have been incorporated into TR 2012/2.
2. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2012. 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 2011/2), you should continue to use that life for that asset.

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**Commissioner of Taxation**  
27 June 2012

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#### ATO references

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