TR 2013/4W - TR 2013/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2013)

This cover sheet is provided for information only. It does not form part of *TR 2013/4W - TR 2013/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2013)*

This Ruling has been replaced by TR 2014/4

This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2014*

Generated on: 4 June 2026, 10:24:37 PM

Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1July 2013)

Taxation Ruling TR 2013/4 is withdrawn with effect from 1 July 2014.

1. Taxation Ruling TR 2013/4 has been replaced by Taxation Ruling TR 2014/4, which applies from 1 July 2014. To the extent that the views contained in TR 2013/4 still apply, they have been incorporated into TR 2014/4.

2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2014. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2014/4.

Commissioner of Taxation
25 June 2014

ATO references

NO:	1-5ENZMPY
ISSN:	1039-0731
ATOlaw topic:	Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).