

# ***TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)***

⚠ This cover sheet is provided for information only. It does not form part of *TR 2014/4W - TR 2014/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2014)*

⚠ This Ruling has been replaced by TR 2015/2

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *24 June 2015*



# Notice of Withdrawal

## Taxation Ruling

### Income tax: effective life of depreciating assets (applicable from 1 July 2014)

Taxation Ruling TR 2014/4 is withdrawn with effect from 1 July 2015.

1. Taxation Ruling TR 2014/4 has been replaced by Taxation Ruling TR 2015/2, which applies from 1 July 2015. To the extent that the views contained in TR 2014/4 still apply, they have been incorporated into TR 2015/2.
2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2015. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2015/2.

---

#### Commissioner of Taxation

24 June 2015

---

#### ATO references

NO:	1-6JZG0Y9
ISSN:	1039-0731
ATOlaw topic:	Income tax ~~ Capital allowances ~~ Depreciation ~~ 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).