



Notice of Withdrawal

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2015)

Taxation Ruling TR 2015/2 is withdrawn with effect from 1 July 2016.

1. Taxation Ruling TR 2015/2 has been replaced by Taxation Ruling TR 2016/1, which applies from 1 July 2016. To the extent that the views contained in TR 2015/2 still apply, they have been incorporated into TR 2016/1.
2. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2016. This determination has been incorporated into Tables A and B in the Schedule to Taxation Ruling TR 2016/1.

Commissioner of Taxation

29 June 2016

ATO references

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Effective life of a depreciating asset

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