

# ***TR 2015/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2015)***

! This cover sheet is provided for information only. It does not form part of *TR 2015/2W - Income tax: effective life of depreciating assets (applicable from 1 July 2015)*

! This Ruling has been replaced by TR 2016/1

! This document has changed over time. This is a consolidated version of the ruling which was published on *29 June 2016*



---

# 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Taxation Ruling TR 2015/2 is withdrawn with effect from 1 July 2016.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 Taxation Ruling TR 2015/2 has been replaced by Taxation Ruling TR 2016/1, which applies from 1 July 2016.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

NO: 1-7VLO7IZ  
ISSN: 2205-6122  
BSL: PGI  
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).