

# ***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⚠ This Ruling has been replaced by TR 2016/1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*



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# Notice of Withdrawal

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Taxation Ruling TR 2015/2 is withdrawn with effect from 1 July 2016.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 Taxation Ruling TR 2015/2 has been replaced by Taxation Ruling TR 2016/1, which applies from 1 July 2016.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

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#### Commissioner of Taxation

29 June 2016

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#### ATO references

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Effective life of a depreciating asset

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