

# ***TR 2018/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2018)***

⚠ This cover sheet is provided for information only. It does not form part of *TR 2018/4W - Income tax: effective life of depreciating assets (applicable from 1 July 2018)*

⚠ This Ruling has been replaced by [TR 2019/5](#)



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## Notice of Withdrawal

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### Taxation Ruling

#### Income tax: effective life of depreciating assets (applicable from 1 July 2018)

Taxation Ruling TR 2018/4 is withdrawn with effect from 1 July 2019.

1. TR 2018/4 discusses the methodology used by the Commissioner of Taxation in making a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997*.
2. TR 2018/4 has been replaced by Taxation Ruling TR 2019/5, which applies from 1 July 2019. To the extent that the views contained in TR 2018/4 still apply, they have been incorporated into TR 2019/5.
3. The Commissioner has made a new determination of the effective life of certain depreciating assets which takes effect from 1 July 2019. This determination has been incorporated into Tables A and B in the Schedule to TR 2019/5.

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**Commissioner of Taxation**

26 June 2019

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ATO references

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