



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 108**

### **Investment allowance - structural improvements and floor insulation of a freezer complex**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 108 is no longer current and is therefore withdrawn.

The Ruling is about the former investment allowance deduction that was available for certain property acquired or commenced to be constructed after 31 December 1975 and before 1 July 1985.

**Commissioner of Taxation**

21 October 1998

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