

# ***IT 2078W - Notice of Withdrawal - Division 10AAA - deduction for expenditure on public roads and railways***

 This cover sheet is provided for information only. It does not form part of *IT 2078W - Notice of Withdrawal - Division 10AAA - deduction for expenditure on public roads and railways*



---

# Notice of Withdrawal

---

## Taxation Ruling

### Division 10AAA – deduction for expenditure on public roads and railways

Taxation Ruling IT 2078 is withdrawn with effect from today.

1. Taxation Ruling IT 2078 and the addendum published on 30 July 1997 explain the circumstances in which companies engaged in mining operations may claim a deduction under the former Division 10AAA of the *Income Tax Assessment Act 1936* and the former Subdivision 330-H of the *Income Tax Assessment Act 1997* (ITAA 1997) for the costs of upgrading or maintaining public roads and railways in the vicinity of the mining site and which may service the mining operations.
2. Such expenditure which is incurred after 30 June 2001 is dealt with in Subdivision 40-I of the ITAA 1997.
3. As the Ruling is no longer current it is withdrawn.

---

**Commissioner of Taxation**

16 April 2008

---

ATO references

NO: 2006/20258  
ISSN: 0813-3662  
ATOLaw topic: Income Tax ~~ Industry specific matters ~~ mining and energy - black hole expenditure