

IT 2161W - Notice of Withdrawal - Investment allowance - use of plant outside Australia



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**Australian
Taxation
Office**

TAXATION RULING IT 2161

Income tax: investment allowance: use of plant outside Australia

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2161 is no longer current and is therefore withdrawn.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

9 April 1997

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