



**Australian
Taxation
Office**

TAXATION RULING IT 21

Income tax: Installation costs of leased equipment

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 21 has been withdrawn.

The deductibility of the cost of installing leased equipment is now dealt with by Taxation Ruling IT 2197.

Commissioner of Taxation

4 September 1996

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