

# ***IT 59 - Investment allowance - plant used in tourist industry***

 This cover sheet is provided for information only. It does not form part of *IT 59 - Investment allowance - plant used in tourist industry*

This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.



tourist being transferred to the glass bottomed boats.  
The helipad is regarded as being for use primarily and  
principally in connection with amusement or recreation.

These rulings may be generally applied in cases where similar  
circumstances exist.

NOTE : Section 82AF(2) (f) was repealed with effect from  
1 October 1980.

COMMISSIONER OF TAXATION