


***IT 2019H - Notice of Archival - Income tax: eligibility for depreciation under section 57AJ of the equipment used to record petroleum sales and keep customer records***

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**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2019**

### **Income tax: eligibility for depreciation under section 57AJ of the equipment used to record petroleum sales and keep customer records**

### **NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2019 is no longer current and has been archived.

The ruling is about the depreciation deduction that used to be available under section 57AJ of the *Income Tax Assessment Act 1936* for petroleum storage facilities. That section was repealed in 1989.

**Commissioner of Taxation**

22 May 1996

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