



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 2132**

### **Investment allowance - demonstration vehicles**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2132 is no longer current and is therefore withdrawn.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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