# IT 21W - Notice of Withdrawal - Income tax: Installation costs of leased equipment

This cover sheet is provided for information only. It does not form part of IT 21W - Notice of Withdrawal - Income tax: Installation costs of leased equipment



### **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Taxation Ruling IT 21 has been withdrawn.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 Ruling IT 2197.

#### **Commissioner of Taxation**

4 September 1996

ATO Ref: NAT 96/8424-7

ISSN 0813 - 3662