

IT 49W - Notice of Withdrawal - Investment allowance - plant used in premises leased or let to others



This cover sheet is provided for information only. It does not form part of *IT 49W - Notice of Withdrawal - Investment allowance - plant used in premises leased or let to others*



**Australian
Taxation
Office**

TAXATION RULING IT 49

Investment allowance- plant used in premises leased or let to others

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 49 has been withdrawn.

The views expressed in the Ruling are in conflict with the AAT decision in *Case X63 90 ATC* 483; *AAT Case 6073* (1989-90) 21 ATR 3533.

The issues in IT 49 are now addressed in Taxation Ruling TR 95/32 which issued on 20 September 1995.

Commissioner of Taxation

18 October 1995

ATO Ref: NAT 91/1853-5

ISSN 0813 - 3662