



**Australian
Taxation
Office**

TAXATION RULING IT 61

Investment allowance - helicopters

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 61 is no longer current and is therefore withdrawn.

The Ruling relates to paragraph 82AF(2)(f) of the *Income Tax Assessment Act 1936* which was repealed with effect from 1 October 1980.

Commissioner of Taxation

23 September 1998

[ATO Ref:](#) NAT 98/8220-1

ISSN 0813 - 3662