



**Australian
Taxation
Office**

TAXATION RULING IT 76

Investment allowance - plant acquired under hire purchase agreement

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 76 is no longer current and is therefore withdrawn.

The Ruling relates to investment allowance arrangements which ended in 1978. The principles of the Ruling are restated at paragraph 11 of Taxation Ruling IT 2158.

Commissioner of Taxation

27 August 1997

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