


IT 251W - Notice of Withdrawal - Deduction for VHF radio-telephone expenditure

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Notice of Withdrawal

Taxation Ruling

Deduction for VHF radio-telephone expenditure

Taxation Ruling IT 251 is withdrawn with effect from today.

1. Taxation Ruling IT 251 considers whether capital expenditure incurred by primary producers for the connection by Telecom Australia of a VHF radio-telephone exchange service is deductible over a ten year period as provided in section 70 of the *Income Tax Assessment Act 1936* (ITAA 1936).
2. The Ruling is being withdrawn as section 70 of the ITAA 1936 was repealed by the *Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006*.
3. Further, as there have been major technological advances in telecommunications since the Ruling was published, it would now have very limited application.

Commissioner of Taxation

31 October 2007

ATO references

NO: 2006/20258
ISSN: 0813-3662
ATOlaw topic: Income Tax ~~ Capital allowances ~~ what is a depreciating asset?
Income Tax ~~ Deductions ~~ miscellaneous expenses