


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

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**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Taxation Ruling IT 49 has been withdrawn.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

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