

IT 59 - Investment allowance - plant used in tourist industry

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tourist being transferred to the glass bottomed boats.
The helipad is regarded as being for use primarily and
principally in connection with amusement or recreation.

These rulings may be generally applied in cases where similar
circumstances exist.

NOTE : Section 82AF(2) (f) was repealed with effect from
1 October 1980.

COMMISSIONER OF TAXATION