


IT 89W - Notice of Withdrawal - Depreciation - plant used in excess of normal hours

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**Australian
Taxation
Office**

TAXATION RULING IT 89

Depreciation - plant used in excess of normal hours

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 89 is no longer current and is therefore withdrawn.

The ATO policy on the matter covered by the Ruling is well established. Additional depreciation for plant used in excess of normal hours is not to be based on the formula issued in 1974.

Commissioner of Taxation

27 August 1997

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