

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

 This cover sheet is provided for information only. It does not form part of *IT 89W - Notice of Withdrawal - Depreciation - plant used in excess of normal hours*



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Taxation Ruling IT 89 is no longer current and is therefore withdrawn.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