


# ***IT 114W - Notice of Withdrawal - Investment allowance - leverage lease arrangements***

 This cover sheet is provided for information only. It does not form part of *IT 114W - Notice of Withdrawal - Investment allowance - leverage lease arrangements*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 114**

### **Investment allowance - leverage lease arrangements**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 114 is no longer current and is therefore withdrawn.

The Ruling is about the former investment allowance deduction that was available for certain property acquired, or commenced to be constructed, after 31 December 1975 and before 1 July 1985.

**Commissioner of Taxation**

9 April 1997

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