


IT 13W - Notice of Withdrawal - Waterslide systems - depreciation and investment allowance

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**Australian
Taxation
Office**

TAXATION RULING IT 13

Waterslide systems - depreciation and investment allowance

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 13 is no longer current and is therefore withdrawn.

The Ruling establishes that waterslide systems are eligible for the investment allowance arrangements which terminated a number of years ago. The Ruling also establishes the depreciation rate for waterslide systems. This rate has been reproduced in Taxation Ruling IT 2685 under 'Amusement Machines and Equipment' and 'Waterslide and Associated Equipment'.

Commissioner of Taxation

15 October 1997

[ATO Ref:](#) NAT 97/7725-3

ISSN 0813 - 3662