

IT 145W - Notice of Withdrawal - Depreciation - the meaning of plant - mobile sheds and caravans in tourist park



This cover sheet is provided for information only. It does not form part of *IT 145W - Notice of Withdrawal - Depreciation - the meaning of plant - mobile sheds and caravans in tourist park*



**Australian
Taxation
Office**

TAXATION RULING IT 145

Depreciation - the meaning of plant - mobile sheds and caravans in tourist park

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 145 is no longer current and is therefore withdrawn.

The Ruling deals with a Board of Review case which accepted mobile sheds used in a nomadic type of business as plant. As a result of this decision, depreciation rates were also set for caravans used within the confines of a caravan park. These rates have been restated in Taxation Ruling IT 2685.

Commissioner of Taxation

27 August 1997

[ATO Ref:](#) NAT 97/6784-3

ISSN 0813 - 3662