


IT 204 - Investment allowance - fire proof security cabinets

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TAXATION RULING NO. IT 204

INVESTMENT ALLOWANCE - FIRE PROOF SECURITY CABINETS

F.O.I. EMBARGO: May be released

REF

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REFERENCE NO: SUBJECT REFS: LEGISLAT. REFS:

I 1101737 SECURITY CABINETS 82AA
FIRE PROOF CABINETS
INVESTMENT ALLOWANCE

FACTS

Consideration was given to the eligibility for the investment allowance of fire proof security cabinets used for the storage of tapes, etc.

2. It is understood that these cabinets measure some 6 x 4 x 2 feet, that they are designed to protect their contents against damage by fire and that deductions have been disallowed in some cases on the view that they should be treated as items of office furniture.

RULING

3. Because of their nature and particular purpose it is considered that protective cabinets of this kind should not be treated as falling into the general category of office furniture. It is desired, therefore, that, other conditions being satisfied, claims for investment allowance in respect of cabinets of this kind, be allowed.

COMMISSIONER OF TAXATION