


IT 2110W - Notice of Withdrawal - Deductions for expenditure on plant used in processing low grade copper ore

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**Australian
Taxation
Office**

TAXATION RULING IT 2110

Deductions for expenditure on plant used in processing low grade copper ore

NOTICE OF WITHDRAWAL

F.O.I. EMBARGO: may be released

Taxation Ruling IT 2110 is no longer current and is therefore withdrawn.

The Ruling applied only for the purpose of applying paragraph 122A(1)(b) of the *Income Tax Assessment Act 1936*. This paragraph included as allowable capital expenditure plant for use primarily and principally in the treatment of minerals obtained from the carrying on of prescribed mining operations.

The paragraph was made inoperative by the introduction of subsection 122A(1B) by *Taxation Laws Amendment Act (No.4) 1988*. This subsection excluded from allowable capital expenditure plant that was acquired after 25 May 1988 or plant that was constructed pursuant to a contract entered into before that date but which was not used or installed ready for use by 30 June 1991.

Commissioner of Taxation

25 June 1997

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