


# ***IT 21W - Notice of Withdrawal - Income tax: Installation costs of leased equipment***

 This cover sheet is provided for information only. It does not form part of *IT 21W - Notice of Withdrawal - Income tax: Installation costs of leased equipment*



**Australian  
Taxation  
Office**

## **TAXATION RULING IT 21**

### **Income tax: Installation costs of leased equipment**

## **NOTICE OF WITHDRAWAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 21 has been withdrawn.

The deductibility of the cost of installing leased equipment is now dealt with by Taxation Ruling IT 2197.

**Commissioner of Taxation**

4 September 1996

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