


IT 34 - Investment allowance - video cassette recorders and television monitors

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TAXATION RULING NO. IT 34

INVESTMENT ALLOWANCE - VIDEO
CASSETTE RECORDERS AND TELEVISION
MONITORS

F.O.I. EMBARGO: May be released

REF

N.O. REF: 78/9822

DATE OF EFFECT:

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F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1100052

VIDEO CASSETTE
RECORDERS
TELEVISION MONITORS
INVESTMENT ALLOWANCE

82AF(1) (a)

PREAMBLE

Advice was sought by a Branch Office on the treatment of video cassette recorders and television monitors for investment allowance purposes.

RULING

It is agreed that this kind of equipment should be treated as ineligible for the investment allowance, being appliances of a kind ordinarily used for household purposes (section 82AF(1) (a)).

COMMISSIONER OF TAXATION