

# ***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:

B.O. REF:

DATE ORIG. MEMO ISSUED: 14.09.79

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