


# ***IT 98H - Notice of Archival - Investment allowance on bulk carrier ships-leveraged lease arrangement***

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This document has been Withdrawn.

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**Australian  
Taxation  
Office**

**TAXATION RULING IT 98**  
**Investment allowance on bulk carrier ships-**  
**leveraged lease arrangement**

**NOTICE OF ARCHIVAL**

F.O.I. EMBARGO: may be released

Taxation Ruling IT 98 is no longer current and has been archived.

The ruling is about the former investment allowance deduction available for certain ships. That deduction is limited to ships that were first used or installed ready for use before 1 January 1988.

**Commissioner of Taxation**

4 September 1996

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