

# Income Tax (Effective Life of Horticultural Plants) Determination 2000

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I, DAVID EDWARD BUTLER, First Assistant Commissioner, Business Tax Reform, delegate of the Commissioner, make this Determination under subsection 387-177 (1) of the *Income Tax Assessment Act 1997*.

Dated 21<sup>st</sup> December 2000

First Assistant Commissioner, Business Tax Reform

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## **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Horticultural Plants) Determination 2000*.

## **2 Commencement**

This Determination commences on 1 January 2001.

## **3 Revocation**

All previous determinations of the effective life of horticultural plants for the purposes of the *Income Tax Assessment Act 1997* are revoked.

## **4 Effective life of horticultural plants**

For subsection 387-177 (1) of the *Income Tax Assessment Act 1997*, the effective life of a horticultural plant described in an item in Table A is specified in the item.