



Income Tax (Effective Life of Horticultural Plants) Amendment Determination 2001 (No. 1)

I, DEIDRE FAY GERATHY, First Assistant Commissioner, Law Integrity Team, delegate of the Commissioner of Taxation, make this Determination under subsection 387-177 (1) of the *Income Tax Assessment Act 1997*.

Dated 2001

First Assistant Commissioner, Law Integrity Team

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Horticultural Plants) Amendment Determination 2001 (No. 1)*.

2 Commencement

This Determination commences on 1 July 2001.

3 Amendment of *Income Tax (Effective Life of Horticultural Plants) Determination 2000*

Schedule 1 amends the *Income Tax (Effective Life of Horticultural Plants) Determination 2000*.

Schedule 1 Amendment

(section 3)

**[1] Table A, industry category *Agriculture, Forestry and Fishing*
(01110 to 04203), sub-category *Agriculture (01110 to 02200)****after*

Orange	30	*	1 Jan 2001
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Nuts:

Almond	25		1 Jul 2001
Cashew	25		1 Jul 2001
Chestnut	25		1 Jul 2001
Hazelnut	25		1 Jul 2001
Jojoba	30		1 Jul 2001
Macadamia	25		1 Jul 2001
Pecan	25		1 Jul 2001
Pistachio	25		1 Jul 2001
Walnut	25		1 Jul 2001