



Income Tax (Effective Life of Plant) 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 42-110 (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 Plant) Amendment Determination 2001 (No. 1)*.

2 Commencement

This Determination commences on 1 July 2001.

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

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

Schedule 1 Amendments

(section 3)

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

omit

Grain (iron)	33 1/3	1 Jan 2001
Other	33 1/3	1 Jan 2001

insert

Grain (metal)	30	1 Jul 2001
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[2] Table A, industry category *Cultural and Recreational Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)*

omit

Eight Ball table (coin operated pool tables)	10	1 Jan 2001
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insert

Coin-operated amusement machines:

Children's rides	5	1 Jul 2001
Convertible video game/simulator (cabinet)	5 ½	1 Jul 2001
Dedicated video game/simulator	3 ½	1 Jul 2001
Interchangeable video game kit	1	1 Jul 2001
Juke box (compact disc)	10	1 Jul 2001
Photo-image machines	3 ½	1 Jul 2001
Pinball machines	3 ½	1 Jul 2001
Pool/Billiard tables	10	1 Jul 2001
Redemption games (prizes/tickets)	5 ½	1 Jul 2001
Table games (including air hockey, soccer, etc)	5 ½	1 Jul 2001

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- [3] **Table A, industry category *Cultural and Recreational Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)***
omit
Slot machines 5 1 Jan 2001
- [4] **Table A, industry category *Cultural and Recreation Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)***
omit
Juke Boxes 10 1 Jan 2001
- [5] **Table A, industry category *Electricity, Gas and Water Supply (36100 to 37020)*, sub-category *Electricity and gas supply (36100 to 36200)***
omit
Lightning arresters 50 1 Jan 2001
- [6] **Table A, industry category *Electricity, Gas and Water Supply (36100 to 37020)*, sub-category *Electricity and gas supply (36100 to 36200)***
omit
Storage batteries 13 1/3 1 Jan 2001
Switchboards 20 1 Jan 2001
- [7] **Table A, industry category *Mining (11010 to 15200)*, sub-category *Coal Mining and Metal Ore Mining (11010 to 110202) and (13110 to 13190)***
after
Mine cars 10 1 Jan 2001
insert
Mudlakes 10 1 Jan 2001
- [8] **Table A, industry category *Mining (11010 to 15200)*, sub-category *Oil and Gas Extraction (12000)***
omit
Mudlakes 10 1 Jan 2001
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[9] Table A, industry category *Personal and Other Services (95110 to 97000)**after****PERSONAL AND OTHER SERVICES (95110 to 97000)****insert****Personal and other goods hiring (95110 to 95190)***

Generally:

If the asset is hired and used predominantly by a particular industry, see the entry in Table A for that industry. Otherwise, see Table B.	1 Jul 2001
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Other personal services (95710 to 95291)**[10] Table A, industry category *Property and Business Services (77110 to 78690)****after****PROPERTY AND BUSINESS SERVICES (77110 to 78690)****insert****Machinery and Equipment Hiring and Leasing (77410 to 77430)***

Generally:

If the asset is hired, or leased to, and used predominantly by a particular industry, see the entry in Table A for that industry. Otherwise, see Table B.	1 Jul 2001
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Technical Services (78210 to 78290)**[11] Table B, items beginning with A***after*

Art Works	100	1 Jan 2001
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insert

Automatic Teller Machine	8	1 Jul 2001
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[12] Table B, items beginning with B*after***B***insert*

Batteries (Storage)	13 1/3	1 Jan 2001
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[13] Table B, items beginning with G*omit*

Generators (steam, electric)	20	1 Jan 2001
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insert

Generators	20	1 Jan 2001
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[14] Table B, items beginning with L*after*

Lighting System (fluorescent)	20	1 Jan 2001
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insert

Lightning arresters	50	1 Jan 2001
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[15] Table B, items beginning with S*after*

Other equipment	13 1/3	1 Jan 2001
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insert

Switchboards	20	1 Jan 2001
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[16] Table B, items beginning with T*omit*

Traction Engines (oil or wood fuel)	10	1 Jan 2001
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[17] Table B, items beginning with V*omit*

Video:

Game machines	5	1 Jan 2001
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Video juke boxes	6 2/3	1 Jan 2001
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Other	10	1 Jan 2001
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insert

Vending Machine	5	1 Jul 2001
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