



# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2003 (No. 1)

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I, BRUCE WILLIAM QUIGLEY, Deputy Chief Tax Counsel, make this Determination under subsection 40-100 (1) of the *Income Tax Assessment Act 1997*.

Dated 2003

Deputy Chief Tax Counsel

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## **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2003 (No. 1)*.

## **2 Commencement**

This Determination is taken to have commenced on 1 January 2003.

## **3 Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2001***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2001*, as amended by the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2002 (No. 2)*.

## Schedule 1 Amendments

(section 3)

**[1] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Metal and Metal Product Manufacturing (27110 to 27690)***

*after*

Nail Manufacturing Plant	20		1 Jan 2001
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*insert*

Smelting Plant	8	*	1 Jan 2003
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**[2] Table A, industry category *Mining (11010 to 15200)*, sub-category *Coal Mining and Metal Ore Mining etc (11010 to 11020) and (13110 to 15200)***

*before*

Mineral Sand Mining and Processing:			
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*insert*

General plant	13 <sup>1</sup> / <sub>3</sub>	*	1 Jan 2003
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