



Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2004 (No. 2)

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

Dated: 20 September 2004

Deputy Chief Tax Counsel

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2004 (No. 2)*.

2 Commencement

This Determination is taken to have commenced on 1 October 2004.

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 2004 (No. 1)*.

Schedule 1 Amendments

(section 3)

**[1] Table A, industry category AGRICULTURE, FORESTRY AND FISHING
(01110 to 4203), sub-category Agriculture (01110 to 02200)**

After

Horticultural plants:			
Citrus:			
Orange	30	*	1 Jan 2001

Insert

Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004