



Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2004 (No. 3)

I, BRUCE WILLIAM QUIGLEY, Deputy Chief Tax Counsel, make this Determination under subsection 40-100 (3) of the *Income Tax Assessment Act 1997*.

Dated 2004

Deputy Chief Tax Counsel

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2004 (No. 3)*.

2 Commencement

This Determination is taken to have commenced on 1 July 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 MANUFACTURING (21110 to 29490),
sub-category *Copper, silver, lead and zinc smelting, refining and Basic
non-ferrous metal manufacturing n.e.c. (27230) and (27290)***

Omit the sub-category

- [2] **Table A, industry category MANUFACTURING (21110 to 29490),
sub-category *Metal product manufacturing (27110 to 27690)***

Insert after entry for Nail manufacturing plant

Pyrometallurgy process assets. (Use any relevant effective lives in Table A, MINING (11010 to 15200))			1Jul 2003
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Insert after entry for Tank manufacturing plant

Tinsmiths' plant	20		1 Jan 2001
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