



## Legislative Instrument **Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (No. 3)**

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

Dated Twenty Second December 2005

**original signed by Bruce Quigley**  
First Assistant Commissioner

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### **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (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*.

## Schedule 1      Amendments

(section 3)

- [1]      Table A, industry category **CULTURAL AND RECREATIONAL SERVICES** (91110 to 93302), sub-category *Film and video production* (91110)

<b><i>Film and video production</i></b> <b><i>(91110)</i></b>
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### *After*

Camera supports (including heads, legs mounts and tripods)	10	*	1 Jan 2006
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### *Insert*

copyright in a feature film (including an exclusive licence relating to the copyright in a feature film)	5	*	1 Jul 2004
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