



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

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

Dated: 21 September 2004

Signed by Bruce Quigley  
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 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)*.

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## 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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