

TR 2000/D7A - Addendum - Income tax: depreciation effective life

 This cover sheet is provided for information only. It does not form part of *TR 2000/D7A - Addendum - Income tax: depreciation effective life*



Addendum

Draft Taxation Ruling

Income tax: depreciation effective life

At Attachment - page 59

Delete **Table F** and replace with the following: Redundancies

Redundancies

Table F

| A | Life (years) | Acquired Pre- 27/2/92 | | Acquired Post- 26/2/92 | |
|---|-----------------|--------------------------|------------------------|---------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Accounting Machines | 10 | 12 | 18 | 17 | 25 |
| Adding Machines | 10 | 12 | 18 | 17 | 25 |
| Amusement Machines and Equipment: | | | | | |
| -- Astropin | 10 | 12 | 18 | 17 | 25 |
| -- Gramophone | 10 | 12 | 18 | 17 | 25 |
| -- Luna Beetle | 3 | 40 | 60 | 40 | 60 |
| -- Midget Cars: | | | | | |
| --- Cars | 3 | 40 | 60 | 40 | 60 |
| --- Racing track | 10 | 12 | 18 | 17 | 25 |
| -- Model steam trains, permanent way and other equipment for carrying passengers | 15 | 9 | 13.5 | 13 | 20 |
| -- Moon-Tripper | 10 | 12 | 18 | 17 | 25 |
| -- Scooter boats: | | | | | |

| | | | | | |
|---|----|-----|------|-----|------|
| --- Boats, including internal electric motors and trolley rods | 3 | 40 | 60 | 40 | 60 |
| --- Electrical and structural equipment providing power to drive the boats and structural equipment to accommodate them in the water pond | 20 | 6 | 9 | 13 | 20 |
| -- Skating surface – synthetic ('Newice' panels) | 10 | 12 | 18 | 17 | 25 |
| -- Surfoplanes (rubber surf shooters) | 2 | 100 | 100 | 100 | 100 |
| B | | | | | |
| Battery (Dry) Manufacturing Plant: | | | | | |
| -- Bobbin tamping machines | 20 | 6 | 9 | 13 | 20 |
| -- Cathode filling machines: | | | | | |
| --- Not subject to chemical action | 20 | 6 | 9 | 13 | 20 |
| --- Subject to chemical action | 15 | 9 | 13.5 | 13 | 20 |
| -- Cathode mixing machines | 10 | 12 | 18 | 17 | 25 |
| -- Cooking baths | 20 | 6 | 9 | 13 | 20 |
| -- Dolly making machines: | | | | | |
| --- High-built type | 20 | 6 | 9 | 13 | 20 |
| --- Low-built type | 10 | 12 | 18 | 17 | 25 |
| -- Powdering barrel mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Rock crushing machines | 10 | 12 | 18 | 17 | 25 |
| -- Sifting machines (disintegrators) | 15 | 9 | 13.5 | 13 | 20 |
| -- Stamper machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Wetness testing machines | 15 | 9 | 13.5 | 13 | 20 |
| -- Wrapping machines and associated appliances | 20 | 6 | 9 | 13 | 20 |
| Bicycles: | | | | | |
| -- Motor | 7 | 15 | 22.5 | 15 | 22.5 |
| Biographs | | | | | |
| | 10 | 12 | 18 | 17 | 25 |
| Bitument Laminating, Paper Combining and Reinforcing Plant | | | | | |
| | 20 | 6 | 9 | 13 | 20 |
| Blind Aid – Optacon Model R20 | | | | | |
| | 7 | 18 | 27 | 20 | 30 |
| Blue Manufacturing Plant | | | | | |
| | 15 | 9 | 13.5 | 13 | 20 |
| Bonemilling Plant: | | | | | |
| | 15 | 9 | 13.5 | 13 | 20 |
| -- Cage mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Steam vats | 20 | 6 | 9 | 13 | 20 |
| Brewery Plant: | | | | | |
| -- Carts and horse-drawn lorries | 10 | 12 | 18 | 17 | 25 |

Building and Construction Industry:

-- Concreting plant:

| | | | | | |
|---|----|----|----|----|----|
| --- Rickshaws or dump carts (hand operated) | 10 | 12 | 18 | 17 | 25 |
|---|----|----|----|----|----|

or Replacement

Butter Factory Plant:

-- General plant:

| | | | | | |
|---|----|----|-----|----|----|
| --- Engineers' repair shop and blacksmiths' forges, lathes, drilling machines, etc. | 20 | 6 | 9 | 13 | 20 |
| --- Ice moulds | 5 | 24 | 36 | 27 | 40 |
| --- Launches | 20 | 6 | 9 | 13 | 20 |
| --- Motor lorries for collecting cream cans: | | | | | |
| ---- Designed to carry 1 tonne or more | 5 | 24 | 36 | 27 | 40 |
| ---- Designed to carry less than 1 tonne | 5 | 20 | 30 | 20 | 30 |
| --- Wharves | 40 | 3 | 4.5 | 7 | 10 |
| --- Windlasses | 20 | 6 | 9 | 13 | 20 |
| -- Manufacturing and treating plant: | | | | | |
| --- Can-washing machines | 10 | 12 | 18 | 17 | 25 |
| --- Steam troughs, etc, for cleansing cans | 20 | 6 | 9 | 13 | 20 |
| -- Power plant: | | | | | |
| --- Diesel engines | 20 | 5 | 9 | 13 | 20 |
| --- Steam engines | 20 | 6 | 9 | 13 | 20 |

C**Carts used by brewers and other tradesmen** 10 12 18 17 25**Charcoal Burning Kilns** 20 6 9 13 20**Cinema Machines - Coin Operated** 10 12 18 17 25**Cinematographs** 10 12 18 17 25**City Guide Systems** 8 18 27 20 30**Cleaners' Plant:**

-- Carpet beating machines 15 9 13.5 13 20

-- Electronic motors for driving carpet beating machines 20 6 9 13 20

White Work Manufacturing Plant: (Clothing, Millinery to stay)

-- Sewing machines 10 12 18 17 25

-- Other plant 20 6 9 13 20

Colliery and Coal Mining Plant:

-- Shovels:

| | | | | | |
|--|----|----|------|----|----|
| --- Steam | 20 | 6 | 9 | 13 | 20 |
| Commercial Travellers' Outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
| D | | | | | |
| Drays and Wagons used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Duplicating Machines | 10 | 12 | 18 | 17 | 25 |
| E | | | | | |
| Electrical Machinery and Equipment: | | | | | |
| --dynamos, rotary converters (see alternators etc alternators & motor generators to stay) | 20 | 6 | 9 | 13 | 20 |
| -- Dynamos | 20 | 6 | 9 | 13 | 20 |
| -- Lamps: | | | | | |
| --- Arc | 10 | 12 | 18 | 17 | 25 |
| -- Rotary convertors | 20 | 6 | 9 | 13 | 20 |
| F | | | | | |
| Fruit-growers' Plant (see also 'Primary Industries'): | | | | | |
| -- Glass houses: | | | | | |
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |
| G | | | | | |
| Gas-making Plant: | | | | | |
| <i>[NOTE: Optional alternative rates are listed at the conclusion of this item.]</i> | | | | | |
| -- Boilers | 20 | 6 | 9 | 13 | 20 |
| -- Buildings: | | | | | |
| --- Retort houses, coal stores (see 'Retort Houses') | | | | | |
| -- Coal crushers | 20 | 6 | 9 | 13 | 20 |
| -- Coal stores: | | | | | |
| --- Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal elevators and coal breakers (see 'Retort Houses') | | | | | |
| -- Coal wagons (post-12.3.91 Plant) | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke handling and screening Plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
| -- Condensers: | | | | | |
| --- Exposed type | 15 | 9 | 13.5 | 13 | 20 |
| --- Enclosed | 33 | 6 | 9 | 7 | 10 |
| -- Cranes | 20 | 6 | 9 | 13 | 20 |
| -- Electric motors | 20 | 6 | 9 | 13 | 20 |

| | | | | | |
|--|----|----|------|----|------|
| --Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Excavations: | | | | | |
| --- to accommodate plant or machinery such as brick or metal lined underground tanks containing plant for automatically dealing with tar and ammoniacal liquors (on lining and plant only) | 33 | 6 | 9 | 7 | 10 |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | | | |
| ---- Metal lined | 33 | 6 | 9 | 7 | 10 |
| -- Furniture and fittings office) | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas engines | 20 | 6 | 9 | 13 | 20 |
| -- Gas exhausters and lowers | 20 | 6 | 9 | 13 | 20 |
| -- Gas and water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas holders | 33 | 6 | 9 | 7 | 10 |
| -- Gas mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Gas testing apparatus: | | | | | |
| --- Mechanism | 33 | 6 | 9 | 7 | 10 |
| -- Hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Machine tools and hand Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Meters: | | | | | |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| -- Meter testing apparatus | 33 | 6 | 9 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers!) and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- Designed to carry 1 tonne or more | 7 | 18 | 27 | 20 | 30 |
| ---- Designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Pressure regulators, or governors and distributing meters | 33 | 6 | 9 | 7 | 10 |
| -- Pumps | 20 | 6 | 9 | 13 | 20 |
| -- Purifiers | 33 | 6 | 9 | 7 | 10 |
| -- Retorts: | | | | | |

| | | | | | |
|---|----|----|------|----|----|
| --- Horizontal and inclined (plus Replacements of retort cores and settings) | 15 | 9 | 13.5 | 13 | 20 |
| --- Vertical (plus repairs but not including Replacements) | 7 | 18 | 27 | 20 | 30 |
| -- Retort houses and machinery and coal stores associated herewith: | | | | | |
| --- Charging and discharging machines | | | | | |
| --- for horizontal retorts | 10 | 12 | 18 | 17 | 25 |
| --- for inclined retorts | 13 | 12 | 18 | 13 | 20 |
| --- Coke conveyors, not including driving gears | 5 | 24 | 36 | 27 | 40 |
| --- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
| --- Driving gears | 10 | 12 | 18 | 17 | 25 |
| -- Retort house walls and smoke tack | 50 | 3 | 4.5 | 7 | 10 |
| -- Retort benches | 16 | 9 | 13.5 | 13 | 20 |
| -- Scrubbers | 33 | 6 | 9 | 7 | 10 |
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
| -- Station meters | 40 | 3 | 4.5 | 7 | 10 |
| -- Steam engines | 20 | 6 | 9 | 13 | 20 |
| -- Steam locomotives | 20 | 6 | 9 | 13 | 20 |
| -- Street lamp columns and lanterns | 40 | 3 | 4.5 | 7 | 10 |
| -- Sulphate plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Tar extractors: | | | | | |
| --- Stationary | 40 | 3 | 4.5 | 7 | 10 |
| --- Rotary | 20 | 6 | 9 | 13 | 20 |
| -- Tar mixing plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Tar refining and distillation Plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Telpher plant: | | | | | |
| --- Structural steel rests for tramways | 33 | 6 | 9 | 7 | 10 |
| --- Spiral elevators | 10 | 12 | 18 | 17 | 25 |
| --- Motor truck | 20 | 6 | 9 | 13 | 20 |
| -- Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Tramways: | | | | | |
| --- Overhead tramways | 33 | 6 | 9 | 7 | 10 |
| --(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.) | | | | | |
| -- Washers: | | | | | |

| | | | | | |
|----------------------|----|---|------|----|----|
| --- Livesey washers | 50 | 3 | 4.5 | 7 | 10 |
| --- Other kinds | 33 | 6 | 9 | 7 | 10 |
| -- Water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Water gas plant | 20 | 6 | 9 | 13 | 20 |
| -- Water tanks | 20 | 6 | 9 | 13 | 20 |
| -- Weighing machines | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |

Gas-making Plant, Optional Rates:

(At the option of the taxpayer, an overall period of 20 years may be adopted for all items of plant and machinery, other than the items specified below, to which the periods shown shall be applied.)

| | | | | | |
|--|----|----|------|----------------|------|
| -- Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Meters: | | | | | |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- designed to carry more than 1 tonne | 7 | 18 | 27 | 20 | 30 |
| ---- designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Retorts: | | | | | |
| --- Horizontal and inclined - plus Replacements of retort cores and settings | 15 | 9 | 13.5 | 13 | 20 |
| --- Vertical - plus repairs but not including Replacements | 7 | 18 | 27 | 20 | 30 |
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |
| Generators Steam, Electric | 20 | 6 | 9 | 13 | 20 |
| Glass Houses (Fruitgrowers' and Market Gardeners'): | | | | | |
| -- Timber framed | 20 | 6 | 9 | 13 | 20 |
| Gramophone | 10 | 12 | 18 | 17 | 25 |
| Gramophone Records used by - Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| | | | | or Replacement | |
| Gramophone Record Presses | 10 | 12 | 18 | 17 | 25 |

H**Hotel, Motel, Boarding House and Restaurant Plant and Equipment:**

| | | | | | |
|-------------------------|----|---|------|----|----|
| -- Soda water fountains | 15 | 9 | 13.5 | 13 | 20 |
|-------------------------|----|---|------|----|----|

Houses and Flats Let Furnished:

| | | | | | |
|----------------|----|---|---|----|----|
| -- Gas coppers | 20 | 6 | 9 | 13 | 20 |
|----------------|----|---|---|----|----|

K**Kilns:**

| | | | | | |
|---------------------|----|---|---|----|----|
| -- Charcoal burning | 20 | 6 | 9 | 13 | 20 |
|---------------------|----|---|---|----|----|

L**Letter Boxes:**

| | | | | | |
|---------------------------|----|---|------|----|----|
| -- Private, polycarbonate | 15 | 9 | 13.5 | 13 | 20 |
|---------------------------|----|---|------|----|----|

M**Match Factory Plant**

| | | | | | |
|--|----|---|---|----|----|
| | 20 | 6 | 9 | 13 | 20 |
|--|----|---|---|----|----|

Musical instruments, etc:

| | | | | | |
|-------------|----|----|----|----|----|
| -- Pianolas | 10 | 12 | 18 | 17 | 25 |
|-------------|----|----|----|----|----|

| | | | | | |
|---------------------------|---|----|----|----|----|
| -- Music rolls (pianolas) | 7 | 18 | 27 | 20 | 30 |
|---------------------------|---|----|----|----|----|

N**Needle Loom Machine**

| | | | | | |
|--|----|----|----|----|----|
| | 10 | 12 | 18 | 17 | 25 |
|--|----|----|----|----|----|

Newsreel Equipment used to produce Sound - Newsreels:

| | | | | | |
|--------------|----|----|----|----|----|
| -- Arc lamps | 10 | 12 | 18 | 17 | 25 |
|--------------|----|----|----|----|----|

| | | | | | |
|--------------|----|----|----|----|----|
| -- Biographs | 10 | 12 | 18 | 17 | 25 |
|--------------|----|----|----|----|----|

| | | | | | |
|-------------|--|--|--|--|--|
| -- Cameras: | | | | | |
|-------------|--|--|--|--|--|

| | | | | | |
|------------|----|---|---|----|----|
| --- Silent | 20 | 6 | 9 | 13 | 20 |
|------------|----|---|---|----|----|

O**Office Machines and Equipment:**

| | | | | | |
|------------------------|----|----|----|----|----|
| -- Accounting machines | 10 | 12 | 18 | 17 | 25 |
|------------------------|----|----|----|----|----|

| | | | | | |
|--------------------|----|----|----|----|----|
| -- Adding machines | 10 | 12 | 18 | 17 | 25 |
|--------------------|----|----|----|----|----|

| | | | | | |
|--------------------|--|--|--|--|--|
| -- Cash registers: | | | | | |
|--------------------|--|--|--|--|--|

| | | | | | |
|-------------|----|----|----|-----|----|
| --- General | 10 | 12 | 18 | 147 | 25 |
|-------------|----|----|----|-----|----|

| | | | | | |
|----------------|----|----|----|----|----|
| -- Typewriters | 10 | 12 | 18 | 17 | 25 |
|----------------|----|----|----|----|----|

Optacon – Reading Device for the Blind

| | | | | | |
|--|---|----|----|----|----|
| | 7 | 18 | 27 | 20 | 30 |
|--|---|----|----|----|----|

| | | | | | |
|----------------------------|---|----|----|----|----|
| Optacon (model Ric) | 7 | 18 | 27 | 20 | 30 |
|----------------------------|---|----|----|----|----|

P**Pearling and Oyster Fishing Plant:**

| | | | | | |
|--------------------------|----|----|----|----|----|
| -- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
|--------------------------|----|----|----|----|----|

| | | | | | |
|--|----|----|------|----|----------------|
| Phonograph Record Presses | 10 | 12 | 18 | 17 | 25 |
| Photo Engraving Plant: | | | | | |
| -- Electric burning-in ovens | 10 | 12 | 18 | 17 | 25 |
| Primary Industries, Farmers', etc, Plant: | | | | | |
| -- Drays, wagons, buggies and sulkies | 10 | 12 | 18 | 17 | 25 |
| -- Glass Houses: | | | | | |
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |
| -- Traction engines (oil or wood fuel) | 10 | 12 | 18 | 17 | 25 |
| R | | | | | |
| Radiograms | 10 | 12 | 18 | 17 | 25 |
| Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'): | | | | | |
| -- Gramophone records | 4 | 40 | 60 | 40 | 60 |
| | | | | | or Replacement |
| -- Masts: | | | | | |
| --- Wooden | 15 | 9 | 13.5 | 13 | 20 |
| Record (disc) Presses - Gramophone | 10 | 12 | 18 | 17 | 25 |
| Records (Gramophone), used by Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| | | | | | or Replacement |
| S | | | | | |
| Salvage Machinery: | | | | | |
| -- Diving gear: | | | | | |
| --- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
| Shovels (see also 'Building and Construction Industry'): | | | | | |
| -- Steam | 20 | 6 | 9 | 13 | 20 |
| Skating Rink, Plant, etc: | | | | | |
| -- Surface – synthetic 'newice' panels | 10 | 12 | 18 | 17 | 25 |
| Soda Water Fountains | 15 | 9 | 13.5 | 13 | 20 |
| Space Invaders Machine | 5 | 24 | 36 | 27 | 40 |
| T | | | | | |
| Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'): | | | | | |
| -- Chandeliers | 20 | 6 | 9 | 13 | 20 |
| -- Cinematographs and biographs | 10 | 12 | 18 | 17 | 25 |
| -- Cloths, etc | 20 | 6 | 9 | 13 | 20 |

| | | | | | |
|--|----|----|------|----|------|
| -- Drive-in theatres: | | | | | |
| --- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc | 20 | 6 | 9 | 13 | 20 |
| --- Furniture, seating, playground equipment, cafeteria furniture, etc | 15 | 9 | 13.5 | 13 | 20 |
| --- Listening units, including posts or standards, wiring and speaker equipment | 10 | 12 | 18 | 17 | 25 |
| --- Motor trucks | | | | | |
| ---- Designed to carry 1 tonne or more | 7 | 18 | 27 | 20 | 30 |
| ---- Designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Screens | | | | | |
| ---- Steel framed | 20 | 6 | 9 | 13 | 20 |
| ---- Wooden framed | 15 | 9 | 13.5 | 13 | 20 |
| Timber, Firewood and Sawmilling Plant: | | | | | |
| -- Cottage Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Drays, carts, etc | 10 | 12 | 18 | 17 | 25 |
| -- Dumping plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Harness used for heavy haulage | 7 | 18 | 27 | 20 | 30 |
| -- Live stock: | | | | | |
| --- Draught horses | 5 | 24 | 36 | 27 | 40 |
| --- Hacks | 10 | 12 | 18 | 17 | 25 |
| --- Bullocks | 10 | 12 | 18 | 17 | 25 |
| -- Locomotives, on bush railways | 10 | 12 | 18 | 17 | 25 |
| -- Log hauling plant | 5 | 24 | 36 | 27 | 40 |
| -- Trucks on bush railways | 15 | 9 | 13.5 | 13 | 20 |
| -- Whims | 7 | 18 | 27 | 20 | 30 |
| Traction Engines (oil or wood fuel) | 10 | 12 | 18 | 17 | 25 |
| Travellers' outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
| Typewriters | 10 | 12 | 18 | 17 | 25 |
| W | | | | | |
| Wagons and Drays used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Whiteworking Plant: | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other | 20 | 6 | 9 | 13 | 20 |

Commissioner of Taxation

24 May 2000

ATO references:

NO T2000/4313

BO

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