

Table 4: Tax Expenditures Involving Deferral^(a)

Index	Date	Description
AD7	1991	Broad banding of 18 depreciation rates into seven classes, applying from 1 July 1991 to 26 February 1992, and immediate write off for plant with effective life of less than three years or costing less than \$300, applying from 1 July 1991.
AD8	1992	Accelerated depreciation allowances for plant and equipment acquired under contract, or commenced to be constructed, on or after 27 February 1992 (Section 42-125).
AD9	1992	Depreciation over 40 years for structural improvements (Division 43) where construction commenced on or after 27 February 1992.
AD10	1985	Depreciation for residential income-producing buildings over 25 years where construction commenced after 18 July 1985 and over 40 years for buildings contracted for after 15 September 1987 (Division 43). (b)
AD11	1992	Depreciation over 25 years for short-term traveller accommodation and industrial buildings (Division 43) where construction commenced on or after 27 February 1992.(c)
AD12	pre 1985	Depreciation over 40 years for non-residential income-producing buildings where construction commenced after 19 July 1982 and before 21 August 1984 or after 15 September 1987; where construction commenced between 21 August 1984 and 15 September 1987, depreciation is over 25 years (Division 43).(c)
AD13	pre 1985	Accelerated depreciation over 5 years on Australian trading ships commissioned on or after 29 July 1977 (Section 57AM). (Abolished subject to transitional arrangements for ships registered and delivered before 1 July 1997.)
AD15	1982	Accelerated depreciation over 10 years for building write-offs, where the benefit is specific to the mining sector.

Notes

- (a) 1997-98 figures are preliminary only and are subject to revision on receipt of tax data for 1997-98. Figures for 1998-99 to 2001-02 are projections based on currently available information.
- (b) The revenue impact does not include any clawback from reducing the cost base for CGT purposes by the amount of the concession claimed.
- (c) It is not possible to provide estimates for these expenditures. Figures published in previous TESs cannot be continued into the outyears because of data limitations.
- (d) Revised estimate.

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1994-95 \$m	1995-96 \$m	1996-97 \$m	1997-98 \$m	1998-99 \$m	1999-00 \$m	2000-01 \$m	2001-02 \$m
Included in AD8							
1050	1400	1810	2020	2180	2260	2310	2290
Included in AD8							
365	470	510	500	570	580	600	560
Included in AD10 from 1994-95.							
Included in AD10							
31(d)	18	12	-7	-8	-21	-25	-24
240	270	320	320	320	320	320	320