

Comparing Depreciation Incentives



Accelerated depreciation rules



Temporary Full Expensing (TFE)

Immediate deduction - cost of an asset in the year it is first used or installed ready for use

	< \$500m in the year claiming	Turnover	Aggregated < \$5b for new or < \$50m for second hand
	New assets only	Eligible Assets	New and second hand assets
	on or after 12 March 2020	First held	at or after 7. <mark>30pm AEDT</mark> on 6 October 2020
1:	2 March 2020 until 30 June 2021	First used	7.30pm AEDT on 6 October 2020 till 30 June 2023
Not hav	re had TFE or I <mark>AWO rules applied</mark>	Exclusions	Low value pool assets or software development pool
			Hortifultural plants, building and capital works D43, Goodwill, assets outside Australia



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