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**To:** [Law Design](#)  
**Subject:** NISA: Intangible asset depreciation - Submission  
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Hi,

Thanks for all your efforts in this draft law.

I understand that this proposal is "designed to incentivise and reward innovation".

How does giving a telecommunications company the ability to self assess the effective life of a telecommunications site access right "incentivise and reward innovation"? The same could be asked about datacasting transmitter licences and spectrum licences. Even copyright and in house software need not be innovative but can be exceedingly mundane (merely documenting a standard practice or reengineering an off the shelf software package).

Put simply, buying a right to put a base station on a farmers land is in no way "innovative".

Shouldn't this amendment be limited to the intangible assets that are at least in some way related to innovation - like patents - if this is what the changes are supposed to encourage?

As such, this amendment should not apply to all the assets in the table in subsection 40-95(7). It should only apply to the innovative intangible assets, like patents.

Otherwise the proposed law and the purpose of the proposed law do not match.

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