



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)

I, Sharon Murray, Assistant Commissioner, Public Groups and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Sharon Murray
Assistant Commissioner, Public Groups and International

Dated: 1 June 2018

1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)*.

2. Commencement

This instrument commences on 1 July 2018.

3. Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015*

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

4. Definitions – meaning of symbols used in Tables A and B

An asterisk (*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner's effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the *Income Tax Assessment Act 1997*.

A plus (+) in the third column of Table A indicates a deduction over three years is available to primary producers for the depreciating assets under Subdivision 40-F of the *Income Tax Assessment Act 1997* subject to satisfaction of the required conditions.

Schedule 1 Amendments

(section 3)

[1] Heading to Table A

Omit

Table A as at 1 July 2017

Substitute

Table A as at 1 July 2018

[2] Table A, industry category **MINING (06000 to 10900)**, sub-category **Other mining support services (10900)**

Omit

Other mining support services (10900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Blasting assets:			
Augers	10	*	1 Jul 2017
Blast hole pumps	7	*	1 Jul 2017
Explosive boxes	5	*	1 Jul 2017
Magazines	10	*	1 Jul 2017
Mobile processing units (MPU)			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPU	9	*	1 Jul 2017
Underground MPU (incorporating motor vehicle and MPU)	6	*	1 Jul 2017
Remote control blasting units	5	*	1 Jul 2017
Stemming buckets	7	*	1 Jul 2017
Dewatering pumps	12	*	1 Jul 2017
Surface drill rigs (production)	10	*	1 Jul 2017

Substitute

Other mining support services (10900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gas and oil mining support services (excluding offshore services):			
Cementing assets:			
Batch mixing assets:			
Batch mixing units (excluding batch mixing units incorporated with trailers)	8	*	1 Jul 2018
Trailers (incorporating batch mixing unit and trailer)	10	*	1 Jul 2018
Cement silos:			
Fixed steel	30	*	1 Jul 2018
Mobile	10	*	1 Jul 2018

Other mining support services (10900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes			
Pumping units	10	*	1 Jul 2018
Drilling assets:			
Bottom hole assemblies (including logging while drilling tools, measuring while drilling tools, motors and stabilisers)	5	*	1 Jul 2018
Coil tubing assets:			
Pumping units	7	*	1 Jul 2018
Reel and power units	10	*	1 Jul 2018
Downhole fishing and remedial tools (including casing swages, junk magnets and milling tools)	5	*	1 Jul 2018
Drill rigs	10	*	1 Jul 2018
Drill strings	5	*	1 Jul 2018
Fluid assets (including centrifuges, pumps and shear units)	10	*	1 Jul 2018
Mobile fluid tanks	10	*	1 Jul 2018
Well control equipment (including blow out preventers and choke manifolds)	5	*	1 Jul 2018
Hydraulic fracturing assets:			
Blenders	8	*	1 Jul 2018
Frac tanks	10	*	1 Jul 2018
Pumps	8	*	1 Jul 2018
Mineral mining support services:			
Blasting assets:			
Augers	10	*	1 Jul 2017
Blast hole pumps	7	*	1 Jul 2017
Explosive boxes	5	*	1 Jul 2017
Magazines	10	*	1 Jul 2017
Mobile processing units (MPUs):			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPUs	9	*	1 Jul 2017
Underground MPUs (incorporating motor vehicle and MPU)	6	*	1 Jul 2017
Remote control blasting units	5	*	1 Jul 2017
Stemming buckets	7	*	1 Jul 2017
Dewatering pumps	12	*	1 Jul 2017
Surface drill rigs (production)	10	*	1 Jul 2017

[3] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

After

Air compression assets – see Table B Air compression assets			
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Insert

Ammonia gas detectors	12	*	1 Jul 2018
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**[4] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Automated guided vehicles	12	*	1 Jul 2017
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Substitute

Automated guided vehicles (AGVs)	12	*	1 Jul 2017
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**[5] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Bin tippers	15	*	1 Jul 2017
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Substitute

Bin and drum tippers	15	*	1 Jul 2018
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**[6] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc			
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Substitute

Laboratory equipment:			
Generally (excluding penetrometers) – see Table B Laboratory assets used in quality control, sample checking etc			
Penetrometers	13	*	1 Jul 2018

**[7] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Assets used in common for product manufacturing and processing:			
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Substitute

Assets commonly used for product manufacturing and processing:			
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**[8] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Assets for butter and ice cream manufacturing:			
Churns (includes continuous buttermakers, butter reworkers and ice cream freezers)	15	*	1 Jan 2001

Substitute

Assets for butter manufacturing:			
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Butter churns (including continuous buttermakers and butter reworkers)	20	*	1 Jul 2018
Butter melters	25	*	1 Jul 2018
Crystallisers	20	*	1 Jul 2018
In-line titrators	10	*	1 Jul 2018
Salt crushers	20	*	1 Jul 2018

**[9] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

After

Sifters	15	*	1 Jul 2017
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Insert

Assets for ice cream manufacturing:			
Blenders and mixers:			
Bench mounted planetary mixers	15	*	1 Jul 2018
Hand-held stick blenders	5	*	1 Jul 2018
Enrobers (including dippers)	15	*	1 Jul 2018
Extruders and extrusion line stick inserters	15	*	1 Jul 2018
Freezing assets:			
Blast freezers and freezer tunnels/hardening tunnels (excluding cabinet style self-contained blast freezers)	15	*	1 Jul 2018
Cabinet style self-contained blast freezers	10	*	1 Jul 2018
Ice cream churners/freezers	15	*	1 Jul 2018
Moulding machines, moulds and moulding line stick inserters	15	*	1 Jul 2018
Ovens	15	*	1 Jul 2018
Portable batch pasteurisers	12	*	1 Jul 2018
Slush machines	10	*	1 Jul 2018

**[10] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Bottle unscramblers	15	*	1 Jul 2016
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Substitute

Bottle and lid unscramblers	15	*	1 Jul 2018
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**[11] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

After

Bottle unscramblers	15	*	1 Jul 2016
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Insert

Butter patting machines	20	*	1 Jul 2018
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**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers)	15	*	1 Jul 2016
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Substitute

Cartoning assets (including carton and case erecting, packing and closing machines, and carton and box sealers/tapers)	15	*	1 Jul 2018
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[13] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)**Omit*

Filling and sealing/capping machines	15	*	1 Jul 2017
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Substitute

Filling and sealing/capping machines (including various types used in the industry such as bag, bin, bottle, bulk, can, carton, pouch and tub filling and sealing/capping machines; form fill and seal machines; preformed cup filling and sealing machines; seamers and clinchers)	15	*	1 Jul 2018
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[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)**Before*

Inkjet and laser label printers	7	*	1 Jul 2016
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Insert

Flow wrappers (including continuous heat seal wrappers)	15	*	1 Jul 2018
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[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fruit and vegetable processing (11400)**Omit*

Fruit and vegetable canning plant	20		1 Jan 2001
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Substitute

Dried fruit (other than sun-dried) manufacturing assets:			
Packaging assets:			
Box sealers (including taping machines)	10	*	1 Jul 2018
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Form fill and seal machines – see Table B Packaging machines			
Labellers – see Table B Packaging machines			
Multihead weighers – see Table B Packaging machines			
Palletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			

Aspirators	20	*	1 Jul 2018
Cappers and destemmers	15	*	1 Jul 2018
Cookers	15	*	1 Jul 2018
Cooling tunnels	15	*	1 Jul 2018
Drying assets (including dehydrators and dryers)	20	*	1 Jul 2018
Mixers	15	*	1 Jul 2018
Pitters	15	*	1 Jul 2018
Riddles (including pre-riddles and rotary sieves)	15	*	1 Jul 2018
Shaker tables	15	*	1 Jul 2018
Sulphur tanks	15	*	1 Jul 2018
Washing assets (including barrel washers, brush washers and ripple washers)	15	*	1 Jul 2018
Product and raw material handling assets:			
Bins	10	*	1 Jul 2018
Bin tippers	15	*	1 Jul 2018
Conveyors and elevators	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters and laser scanners	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Testing equipment	15	*	1 Jul 2018
Support assets:			
Coolrooms – see Table B Refrigeration assets			
Weighers	20	*	1 Jul 2018

[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fruit and vegetable processing (11400)*

Omit

Jam-making plant	20		1 Jan 2001
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Substitute

Jam, pickles and sauces manufacturing assets:			
Filling and sealing assets:			
Bottle rinsing machines	10	*	1 Jul 2018
Capping machines	15	*	1 Jul 2018
Denesters	10	*	1 Jul 2018
Filling machines (including aseptic, bucket and portion control)	15	*	1 Jul 2018
Jar de-palletisers	15	*	1 Jul 2018
Lid descramblers, cap sorters and hoppers	15	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	12	*	1 Jul 2018
Labellers – see Table B Packaging machines			
Palletisers	10	*	1 Jul 2018
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Brush finishers and pulper finishers	15	*	1 Jul 2018
Cookers	10	*	1 Jul 2018
Cooling tunnels (including water cooling tunnels)	15	*	1 Jul 2018
Micro filters	20	*	1 Jul 2018
Pasteurisers	15	*	1 Jul 2018

Pectin mixers	10	*	1 Jul 2018
Pipes and pipelines (including pigging)	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Metal detectors and camera vision scanners	10	*	1 Jul 2018
Support assets:			
Accumulation tables and turntables	15	*	1 Jul 2018
Air compression assets (including air compressors, air dryers and air receivers)	10	*	1 Jul 2018
Boilers – see Table B Boilers			
Conveyors	15	*	1 Jul 2018
Exhaust systems	10	*	1 Jul 2018
Heat exchangers	10	*	1 Jul 2018
Pumps (including cavity, diaphragm and lobe)	15	*	1 Jul 2018
Preserved fruit and vegetable manufacturing assets:			
Filling and sealing assets:			
Canning assets (including can loaders, closers and seamers)	10	*	1 Jul 2018
Capping machines:			
Cappers	10	*	1 Jul 2018
Induction sealers	5	*	1 Jul 2018
Filling machines (including aseptic, bag in box, cup, direct and piston)	10	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Palletisers and depalletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Blanchers and paste finishers (including bean and spaghetti)	12	*	1 Jul 2018
Concentrates and syrup assets (including centrifuges, decanters and syrupers)	15	*	1 Jul 2018
Cookers:			
Rotary atmospheric sterilisers	20	*	1 Jul 2018
Rotary pressure sterilisers	10	*	1 Jul 2018
Static retorts	15	*	1 Jul 2018
Crushing mills	30	*	1 Jul 2018
Graders	15	*	1 Jul 2018
Peelers:			
Chemical (including caustic)	10	*	1 Jul 2018
Mechanical (including ginacas and magnesium scrubbers)	5	*	1 Jul 2018
Pitters and repitters	20	*	1 Jul 2018
Slicers and resizers	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Support assets:			

Bin tippers	20	*	1 Jul 2018
Control systems – see Table B Control systems and control system assets			
Conveyors and elevators	15	*	1 Jul 2018
Filtration systems	15	*	1 Jul 2018
Pasteurisers (including heat exchangers)	10	*	1 Jul 2018
Pumps	10	*	1 Jul 2018

[17] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Spirit manufacturing (12130)*

Omit

Distillery pant (brandy etc)	13 ^{1/3}		1 Jan 2001
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Substitute

Barrels, tanks and tuns:			
Barrels or casks (wooden):			
Capacity greater than 150 litres	10	*	1 Jul 2018
Capacity of 150 litres or less	4	*	1 Jul 2018
Fermenters, washbacks, vats and holding tanks	25	*	1 Jul 2018
Intermediate bulk containers (IBC)	8	*	1 Jul 2018
Mash tuns and lauter tuns	20	*	1 Jul 2018
Bottling assets:			
Bottle fillers:			
Automated (including bottle rinsers/washers, cappers, capsule applicators and foilers)	15	*	1 Jul 2018
Manual	7	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Printers and ink coders	8	*	1 Jul 2018
Distillation assets			
Laboratory and testing assets (including alcoholmeters, alcolyzers, density meters, gas chromatographs, Graham condensers, homogenisers, hydrometers, Inland Revenue condensers and sugar testers)	7	*	1 Jul 2018
Stainless steel stills (continuous/vacuum stills, marc stills producing grape spirit, neutral spirit or potable ethanol [incorporating analyser/stripping columns, purifier columns, rectifying columns, condensers and dephlegmators/reflux condensers and methanol/fusel oil isolators])	25	*	1 Jul 2018
Stills generally (copper stills, pot stills, spirit stills and wash stills [incorporating botanical baskets, condensers, head tubes/necks, rectifiers, rectifying columns and still columns])	15	*	1 Jul 2018
Support assets:			
Barrel racks:			
Steel	20	*	1 Jul 2018
Wooden	15	*	1 Jul 2018
CCTV, security and monitoring systems assets – see Table B Security and monitoring assets			
Chillers	15	*	1 Jul 2018
Floor scales (platform scales)	10	*	1 Jul 2018

Flow meters	10	*	1 Jul 2018
Furnaces, barley smokers, crispers and malt kilns	15	*	1 Jul 2018
Gristmills	15	*	1 Jul 2018
Heat exchangers (plate or tube)	15	*	1 Jul 2018
Programmable logic control (PLC) system assets – see Table B Control systems and control system assets			
Pumps (including macerating pumps)	7	*	1 Jul 2018
Water filters, reverse osmosis (RO) filters and water softeners	10	*	1 Jul 2018
Water heating assets:			
Boilers – see Table B Boilers			
Water heaters (including small steam boilers [up to 500KW])	10	*	1 Jul 2018

[18] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)*

Omit

Sewing machines	10		1 Jan 2001
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Substitute

Sewing machines	10	*	1 Jul 2014
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[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*

Omit

Automated guided vehicles (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007
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Substitute

Automated guided vehicles (AGVs) (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007
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[20] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

Omit

Automated guided vehicles	20	*	1 Jul 2010
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Substitute

Automated guided vehicles (AGVs)	20	*	1 Jul 2010
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[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)*

Omit

Tank manufacturing plant	20		1 Jan 2001
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[22] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)*

Omit

Automated guided vehicles (AGVs used in blank/stamped parts handling)	10	*	1 Jul 2012
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Substitute

Automated guided vehicles (AGVs) (used in blank/stamped parts handling)	10	*	1 Jul 2012
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[23] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Irrigation water providers (28110)*

Omit

<i>Irrigation water providers (28110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)	100	*	1 Jan 2005
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Offtakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005

[24] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Water supply (28110)*

Omit

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005
Service connections:			
Water meters	20	*	1 Jan 2005
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Water mains: Being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Water supply control systems assets:			
Air scour flow meters, level sensors, transmitters and meters	10	*	1 Jan 2005
Chlorine analysers, mini labs, pH meters, turbidity analysers and meters	7	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Pressure sensors, transmitters and meters	10	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Sludge thickeners	50	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical dosing systems	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005
Clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Dissolved air flotation systems	25	*	1 Jan 2005
Filtration tanks (incorporating scrapers)	80	*	1 Jan 2005
Flocculation tanks (incorporating scrapers)	80	*	1 Jan 2005
Inline mixers	15	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Raw water inlet screening systems	25	*	1 Jan 2005
Sludge treatment lagoons	50	*	1 Jan 2005
Wash water holding tanks	80	*	1 Jan 2005

Substitute

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assets used by irrigation water providers:			
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)	100	*	1 Jan 2005
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Oftakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005
Assets used in water supply:			
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Raw water storage and supply assets:			

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005
Service connections:			
Water meters	20	*	1 Jan 2005
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Water mains: being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Water supply control systems assets:			
Air scour flow meters, level sensors, transmitters and meters	10	*	1 Jan 2005
Chlorine analysers, mini labs, pH meters, turbidity analysers and meters	7	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Pressure sensors, transmitters and meters	10	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Sludge thickeners	50	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical dosing systems	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005
Clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Dissolved air flotation systems	25	*	1 Jan 2005
Filtration tanks (incorporating scrapers)	80	*	1 Jan 2005
Flocculation tanks (incorporating scrapers)	80	*	1 Jan 2005
Inline mixers	15	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Raw water inlet screening systems	25	*	1 Jan 2005

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Sludge treatment lagoons	50	*	1 Jan 2005
Wash water holding tanks	80	*	1 Jan 2005

[25] Table A, industry category CONSTRUCTION (30110 to 32990)

Omit

Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008
Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5	*	1 Jul 2008
Concrete trowels:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Concreting plant:			
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Mobile concrete pumping units	6 ² / ₃		1 Jan 2001

Substitute

Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Buggies or dumpers (motorised)	5		1 Jan 2001
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008
Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5	*	1 Jul 2008
Concrete trowels:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Hoppers, skips and hoist buckets	10		1 Jan 2001
Mobile concrete pumping units	6 ² / ₃		1 Jan 2001

[26] Table A, industry category RETAIL TRADE (39110 to 43209)

Omit

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displayers, mannequins and seasonal decorations)	7	*	1 Jul 2005

Substitute

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Loading bay assets – see Table B Loading bay assets			
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Generators (incorporating attached engine management and generator monitoring instrument)	25	*	1 Jul 2005
Power management unit	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive type	5	*	1 Jul 2013
On line double conversion type	10	*	1 Jul 2013
Public address and paging system assets (including amplifiers, audio speakers and microphones) – see Table B Public address and paging system assets			
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Signage used for business identification (including lighting for signs) – see Table B Advertising signs			
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displayers, mannequins and seasonal decorations)	7	*	1 Jul 2005

[27] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Road transport (46100 to 46239)*

Omit

Road transport (46100 to 46239)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Taxis	4	*	1 Jul 2015

Substitute

Road transport (46100 to 46239)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Motor vehicles and trailers:			

Road transport (46100 to 46239)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*#	1 Jan 2005
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*#	1 Jan 2005
Trailers having a gross vehicle mass greater than 4.5 tonnes	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15	*#	1 Jan 2005

[28] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, after sub-category *Water transport and support services (48100 to 48200 and 52110 to 52190)*

Insert

Other air and space transport (49009)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aircraft:			
Aeroplanes:			
General use	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*#	1 Jul 2002
Helicopters:			
General use	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	*#	1 Jul 2002

[29] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, sub-category *Scenic and sightseeing transport (50100 to 50290)*

Omit

Scenic and sightseeing transport (50100 to 50290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
Monocab circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins (including carriers)	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009
Monocab circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking system, drive system, gear boxes, motors, variable speed drives and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			

Scenic and sightseeing transport
(50100 to 50290)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

Substitute

Scenic and sightseeing transport
(50100)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
Monocab circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins (including carriers)	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009

Pipeline transport (50210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps:			
Generally	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003

Other transport n.e.c. (50290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Monocab circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

[30] Table A, industry category PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000), after sub-category Surveying and mapping services (69220)

Insert

Scientific testing and analysis services (69250)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coal laboratory assets:			
Sample preparation assets:			
Drop shatters	20	*	1 Jul 2018
Drum tumblers	15	*	1 Jul 2018
Drying ovens:			
Benchtop	7	*	1 Jul 2018
Others (including floor size with trolleys)	15	*	1 Jul 2018
Dust extraction systems	15	*	1 Jul 2018
Float-sink buckets	8	*	1 Jul 2018
Float-sink testing units (incorporating ventilation ducting, fans, density separation apparatus etc, but excluding float-sink buckets)	15	*	1 Jul 2018
Flotation machines (including froth rotation machines)	20	*	1 Jul 2018
Jaw crushers	10	*	1 Jul 2018
Pulverisers	10	*	1 Jul 2018
Riffle splitters	10	*	1 Jul 2018
Rotary Sample Dividers (RSDs)	15	*	1 Jul 2018
Sample storage assets:			
Cool room assets – see Table B			
Refrigeration assets			
Portable refrigerators/freezers	10	*	1 Jul 2018
Sample trays	5	*	1 Jul 2018
Sample trolleys	10	*	1 Jul 2018
Sieve shakers (excluding sieves)	10	*	1 Jul 2018
Sieves (including various meshes and sizes)	7	*	1 Jul 2018
Weighing scales	10	*	1 Jul 2018
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2018
Calorimeters	10	*	1 Jul 2018
Carbon and sulphur analysers	7	*	1 Jul 2018
CHN analysers (including carbon, hydrogen and nitrogen)	7	*	1 Jul 2018
Coal ash fusibility furnaces	10	*	1 Jul 2018
Crucible Swell Number (CSN) burners	10	*	1 Jul 2018
Dilatometers	9	*	1 Jul 2018
Fume cabinets	15	*	1 Jul 2018
Moisture testing ovens (including nitrogen setup apparatus)	10	*	1 Jul 2018
Muffle furnaces	15	*	1 Jul 2018
Particle size analysers	10	*	1 Jul 2018
Petrographic microscopes	10	*	1 Jul 2018
Plastometers	9	*	1 Jul 2018
Water baths (including ultrasonic water baths)	7	*	1 Jul 2018
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018

[31] Heading to Table B

Omit

Table B as at 1 July 2017

Substitute

Table B as at 1 July 2018

[32] Table B, items beginning with C

Omit

Raised access floors in computer data rooms and server rooms	40	*	1 Jul 2014
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Substitute

Raised floors	25	*	1 Jul 2017
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[33] Table B, items beginning with G

Omit

Generators (see Table B Power supply assets)			
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Substitute

Generators – see Table B Power supply assets			
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[34] Table B, items beginning with P

Omit

Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
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Substitute

Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
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[35] Table B, items beginning with S

Omit

Signage for business identification (including lighting for signs)	10	*	1 Jul 2005
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Substitute

Signage for business identification (including lighting for signs) – see Table B Advertising signs			
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