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

FOI status: may be released

Page 1 of 11

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

	Life (years)	Acquired Pre- 27/2/92		Acquired Post- 26/2/92	
		Prime Cost	Diminish Value	Prime Cost	Diminish Value
Α		%	%	%	%
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:

FOI status: may be released				Page	2 of 11
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
В					
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 Bicycles :	20	6	9	13	20
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

FOI status: may be released Page 3 of 11

Building and Construction Industry:					
Concreting plant:					
Rickshaws or dump carts (hand operated)	10	12	18	17	25
			or Repla	cement	
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
С					
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:

				0001	
FOI status: may be released				Page	4 of 11
Steam	20	6	9	13	20
Commercial Travellers' Outfits - Tin sample boxes and leather bags	8	18	27	20	30
D 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: [NOTE: Optional alternative rates are listed at the conclusion of this item.]					
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

FOI status: may be released				Page	5 of 11
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 Iorries					
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:					

FOI status: may be released				Page	6 of 11
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.)					
Machan					

⁻⁻ Washers:

				0 0 1	
FOI status: may be released				Page	7 of 11
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 Gramophone	20 10	6 12	9 18	13 17	20 25
Gramophone Records used by - Broadcasting	4	40	60	40	60
Companies	•				00
Gramophone Record Presses	10	12	or Repla	17	25

FOI status: may be released Page 8 of 11

	Н					
Hotel, Motel, Boarding Fand Equipment:	louse and Restaurant Plant					
Soda water fountains		15	9	13.5	13	20
Houses and Flats Let Fu	ırnished:					
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 us Newsreels:	ed to produce Sound -					
Arc lamps		10	12	18	17	25
Biographs		10	12	18	17	25
Cameras:						
Silent	0	20	6	9	13	20
Office Machines and Fund						
Office Machines and Eq	uipment:	40	40	40	47	05
Accounting machines		10	12	18	17	25
Adding machines		10	12	18	17	25
Cash registers:						
General		10	12	18	147	25
Typewriters Optacon – Reading Devi	ice for the Blind	10	12	18	17	25
		7	18	27	20	30
Optacon (model Ric)	P	7	18	27	20	30
Pearling and Oyster Fisl	hing Plant:					
Helmets and corselets		10	12	18	17	25

FOI status: may be released				Page	9 of 11	
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 Repla	cement		
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	
S			or Replacement			
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	
Т						
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	

FOI status: may be released Page 10 of 11 -- Drive-in theatres: --- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc --- Furniture, seating, playground equipment, cafeteria 13.5 furniture, etc --- Listening units, including posts or standards, wiring and speaker equipment --- Motor trucks ---- Designed to carry 1 tonne or more ---- Designed to carry less than 1 tonne 22.5 22.5 --- Screens ---- Steel framed ---- Wooden framed 13.5 **Timber, Firewood and Sawmilling Plant:** -- Cottage Furniture 13.5 -- Drays, carts, etc -- Dumping plant 13.5 -- Harness used for heavy haulage -- Live stock: --- Draught horses --- Hacks --- Bullocks -- Locomotives, on bush railways -- Log hauling plant -- Trucks on bush railways 13.5 -- Whims Traction Engines (oil or wood fuel) Travellers' outfits - Tin sample boxes and leather bags **Typewriters** W Wagons and Drays used on Farms and Stations **Whiteworking Plant:** -- Sewing machines -- Other

FOI status: may be released Page 11 of 11

Commissioner of Taxation

24 May 2000

ATO references: NO T2000/4313

BO

ISSN: 1039 - 0731