TR 2000/18C9 - Income tax: effective life of depreciating assets

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Taxation Ruling

Income tax: effective life of depreciating assets

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Preamble

This document does not rule on the application of a 'tax law' (as defined) and is, therefore, not a 'public ruling' for the purposes of Part IVAAA of the ***Taxation Administration Act 1953****. The document is, however, administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

What this Ruling is about

1. This Ruling discusses the methodology used by the Commissioner of Taxation in making determinations of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997* (ITAA 1997).

2. The effective life of a depreciating asset is used to work out the asset's decline in value. To the extent the asset is used for a taxable purpose, a deduction is available, under Division 40 of the ITAA 1997, for its decline in value.

3. Determinations of the effective life of depreciating assets made by the Commissioner are reproduced in **Tables A** and **B** of the attached schedule.

4. You may choose to use the Commissioner's determination of the effective life of a depreciating asset or you may make your own estimate (see section 40-95 of the ITAA 1997). The explanation of the methodology used by the Commissioner in making determinations may assist taxpayers who choose to make their own estimate of effective life.

Previous Rulings

5. Taxation Ruling IT 2685 is withdrawn as of 1 July 2001.

Determinations

6. The Commissioner's determination of the effective life of plant set out in the schedule to Taxation Ruling IT 2685 ceases to be in force from 1 July 2001. If you were using an effective life from Taxation Ruling IT 2685 for the purpose of calculating your deduction

for an asset under Division 42 of the ITAA 1997 you can continue to use that effective life for the purpose of calculating your deduction under Division 40 for the asset.

7. The date a determination comes into force is set out in column 4 of **Tables A** and **B**.

Acquisitions of plant pre 21 September 1999

8. For plant:

- you entered into a contract to acquire;
- you otherwise acquired; or
- you started to construct,

before 11.45 am, by legal time in the Australian Capital Territory, on 21 September 1999, you may use the effective life for the plant set out in Taxation Ruling IT 2685 regardless of when you first use it or have it installed ready for use.

Acquisitions of plant/depreciating assets post 21 September 1999

9. If you start to use other plant or a depreciating asset or have it installed ready for use within five years of the time (the relevant time):

- you entered into the contract to acquire it;
- you started to construct it; or
- you otherwise acquired it,

then the determination of effective life that will apply is the one that was in force at the relevant time (see section 40-95 of the ITAA 1997).

10. If you do not start to use the plant or depreciating asset or have it installed ready for use within the required five year period as set out in paragraph 9, then the determination that will apply is the one that is in force at the date you first use it or have it installed ready for use for any purpose (see section 40-95 of the ITAA 1997).

Explanation

Context of Commissioner's review

11. The Commissioner advised the Review of Business Taxation chaired by John Ralph AO that the Australian Taxation Office (the Tax Office) would progressively update and expand the effective life schedule attached to Taxation Ruling IT 2685 to ensure it is as representative as possible. The first tranche of the review is contained in the version of this ruling which issued on 21 December 2000. The review is continuing and will take some time to complete.

12. The schedule of effective lives attached to Taxation Ruling IT 2685 was improved by:

- restructuring it;
- removing duplicate, inappropriate and redundant items;
- reviewing, and, where appropriate, updating the effective lives of a limited range of assets; and
- including new assets.

13. The review is based on extensive enquires made by the Tax Office and the Australian Valuation Office (AVO) and, in some instances, on reports prepared by independent consultants.

Basic Principles of Depreciation

14. From an economic point of view, business income arises from two sources:

- net annual flows from business activities associated with the use of business assets and liabilities; and
- the change in the market value of those business assets and liabilities.

15. Subject to tax timing rules for income recognition, increases in the market value of assets and decreases in the market value of liabilities add to business income while decreases in the market value of assets and increases in the market value of liabilities reduce business income.

16. The current taxation system, through the application of the capital allowances rules in Division 40, for example, already recognises the change in market value of depreciating assets in working out taxable income. In particular, recognising that the loss of market value in most depreciating assets cannot be directly measured, it allows the write off of those assets to be based on an estimate of effective life.

17. The deductions based on effective life are intended to reflect an appropriate allowance for the diminution of economic value of an asset over its period of use.

18. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where the depreciating asset has stopped being held or used, that the actual loss in value over the period of use is allowed as a deduction.

How does the Commissioner determine the effective life of a depreciating asset?

19. The Commissioner makes a determination of the effective life of a depreciating asset by estimating the period (in years, including fractions of years) it can be used by any entity for a taxable purpose or for the purpose of producing exempt income or non-assessable non exempt income (the relevant purposes):

(a) assuming it will be subject to wear and tear at a rate that is reasonable for the Commissioner to assume;

(b) assuming it will be maintained in reasonably good order and condition; and

(c) having regard to the period within which it is likely to be scrapped, sold for no more than scrap or abandoned (see section 40-100 of the ITAA 1997).

20. In making a determination, the Commissioner considers the factors in paragraph 21 (which are not intended to be exhaustive). Where appropriate, each factor is considered on the basis of historical information and future expectations. No one factor is necessarily conclusive and the relative importance of each will vary depending on the nature of the asset. In considering these factors, the Commissioner only takes account of normal industry practices.

21. The factors include:

- the physical life of the asset;
- engineering information;
- the manufacturer's specifications;
- the way in which the asset is used by an industry;
- the past experience of users of the asset;
- the level of repairs and maintenance adopted by users of the asset;
- industry standards;
- the use of the asset by different industries;
- retention periods;
- obsolescence;
- scrapping or abandonment practices;
- if the asset is leased, the period of the lease;
- economic or financial analysis indicating the period over which that asset is intended for use; and
- where the asset is actively traded in a secondary market, conditions in that market.

Physical Life

22. As set out in paragraph 19, subsection 40-100(4) of the ITAA 1997 requires an estimate of the period a depreciating asset can be used by any entity for the relevant purposes. It is arguable that an asset can be used for these purposes while it continues to have a physical existence, that is, until it is physically exhausted.

23. Physical life, therefore, can be seen as the outer limit of an asset's effective life and is a useful starting point for an analysis of all the factors set out in paragraph 21. Historical physical life is best determined by empirical evidence.

Engineering Information/Manufacturer's Specifications

24. An estimate of the physical life of a new asset, however, cannot be based solely on what has occurred in the past. An analysis of engineering information and manufacturer's specifications is important when estimating future physical lives. There are various reasons why the expected life of a new asset may differ from that achieved in the past. These reasons include advances in technology, different construction materials, intensity of use and the levels of repairs and maintenance.

Physical Life/Effective Life

25. It is important to note that the Commissioner does not consider that the physical life of an asset is necessarily its effective life because, as previously mentioned, *all* the factors must be considered before an estimate of effective life is made. A consideration of these factors may often indicate that an asset's effective life is a period shorter than its physical life.

The way in which an asset is used by an industry/The past experience of users of the asset

26. How intensive an industry uses an asset may impact directly on the asset's effective life. To establish what is the industry norm, industry is consulted wherever possible.

27. Often assets are not used for the relevant purposes for the whole of their life. For example, assets may be retired from use for the relevant purposes but be retained as a source of spare parts. In this instance, their effective life may end at the time they are retired.

Repairs and Maintenance

28. It might be suggested that the life of an asset can be extended indefinitely if there is unlimited expenditure on repairs and maintenance. However, paragraph 40-100(4)(b) of the ITAA 1997 requires the Commissioner to assume that an asset will be

maintained only in *reasonably* good order and condition. Accordingly, the effective life of an asset may end when it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time the industry norm is considered.

Renewals

29. Another reason why the level of repairs and maintenance is considered is to see if it is possible to ascertain a point in time when an asset has been wholly or substantially physically replaced. If an asset has been wholly or substantially physically replaced then it is considered its effective life has ended as it is, in fact, a new asset.

Industry Standards

30. There may be industry standards/regulations which set the level of repairs and maintenance that must be carried out. In addition, these standards/regulations may dictate the time at which a particular asset must be retired from use by an industry. These factors are considered when building up a complete picture of the effective life of an asset.

Use of the asset by different industries

31. The use of an asset by different industries is another important factor. The use may be parallel or consecutive. An example of parallel use is the use of a car as a taxi compared to the use of a car for relevant purposes generally. In these circumstances, the Commissioner has determined that the effective lives are different. This reflects the increased wear and tear experienced by a car used as a taxi.

32. The consecutive use of an asset arises where it is used by different taxpayers for different purposes during its physical life. In determining the effective life of some assets, the period for which a particular asset can be used by any taxpayer for its intended purpose has been estimated, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, that approach has only been taken where the subsequent change in use is significant and the proceeds received on disposal are small relative to the asset's original cost. An example of this is a shipping container which, at the end of its effective life as a shipping container, may be used for a variety of other purposes, including as a storage shed. In that situation, the container would, nevertheless, have an effective life in the hands of the purchaser when it commences to be used as a storage shed.

Retention period

33. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 32, the effective life of an asset is the total period it can be used by any entity for the relevant purposes. That may not necessarily be the period a particular taxpayer expects to hold it before replacing it. For example, it is common practice for some businesses to dispose of a car after it has done a pre-determined number of kilometres. The effective life of the car does not end at that time if it can still be effectively used as a car for the relevant purposes.

Obsolescence

34. The Commissioner considers obsolescence when determining the effective life of an asset.

35. An asset may become obsolete for both commercial and technological reasons.

36. Commercial obsolescence may occur if, for instance, market demand for the goods produced by the asset ceases through consumer preference or Government regulation. It may also occur if the raw material the asset processes becomes unavailable.

37. Technology may advance so that another asset is better suited for the relevant purpose for which an existing asset is used. The point to note about technological advances, however, is that an asset's effective life does not necessarily end with each technological advance. A taxpayer can still use an asset for the relevant purposes even though a newer model has come on to the market.

38. Obsolescence is only considered when it prevents the continued use of the asset for the relevant purposes. This is best evidenced by scrapping practices.

39. There are two types of obsolescence – that which can be predicted at the time the asset is first used (predictable) and that which emerges later (unpredictable). Clearly, unpredictable obsolescence cannot be taken into account when making an estimate of effective life. The Commissioner would only take obsolescence into account if it can be predicted with a high level of certainty across a majority of users.

40. Taxpayers faced with predictable obsolescence that impacts only on their business may choose to work out the effective lives of the assets themselves rather than adopt the effective lives determined by the Commissioner.

41. In addition, taxpayers can work out a new effective life under section 40-110 of the ITAA 1997 where facts emerge (for example unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

Scrapping or abandonment practices

42. Once a taxpayer has scrapped or abandoned an asset, there is a presumption it can no longer be used by anyone for the relevant purposes. The scrapping of an asset demonstrates that the asset is either physically exhausted or obsolete. A taxpayer may abandon an asset if it is too difficult or costly to remove from its place of operation.

43. This factor is only relevant to the Commissioner's determination of the effective life of an asset if a general scrapping or abandonment practice can be established across users of the asset. Evidence that one group of users traditionally scraps an asset while others do not will not be sufficient to establish the asset as one that is generally scrapped for the purpose of the Commissioner's determination. However, taxpayers within the group that scrapped the asset could choose to work out the asset's effective life themselves.

Lease periods

44. Because effective life is, among other things, the period a depreciating asset can be used for the relevant purposes, it is unlikely that an asset would be leased for a period greater than its effective life. Consideration of this factor will, in many instances, suggest that the effective life of an asset is no shorter than the period it is leased.

Financial Analysis

45. As with lease periods, economic or financial analysis indicating the period over which an asset is intended for use gives guidance that the effective life is no shorter than that period. In many instances, the analysis may only reflect the capital cost recovery period or the term of a contract when in fact the asset may be used for the relevant purposes by any entity for a much longer time.

Market Value

46. The defining character of a depreciating asset is that its market value actually falls, or is expected to fall, over time. An analysis of the decline of market values of an asset class, therefore, is an important factor together with those set out above to ensure that a determination of effective life provides appropriate deductions.

Working out your own effective life

47. The factors outlined above are essentially the same factors the Commissioner considers you would use if you worked out the effective life of an asset yourself. There is, however, one critical difference.

48. As mentioned in paragraph 20, the Commissioner only takes account of normal industry practices when estimating effective life. However, taxpayers who choose to self-assess can take account of their own particular circumstances of use (see subsection 40-105(1) of the ITAA 1997).

49. The Commissioner only makes determinations of the effective life of new assets. The purchaser of a second-hand asset, who decides its second-hand condition justifies a shorter life than that determined by the Commissioner, can self-assess. A taxpayer who self-assesses the effective life of plant or a depreciating asset acquired after 11.45 am, by legal time in the ACT, on 21 September 1999 is no longer required to assume that it is new.

Rates

50. The rates listed in Taxation Ruling IT 2685 were accelerated. Accelerated rates were removed for plant that was acquired or commenced to be constructed after 11.45 am, by legal time in the ACT, on 21 September 1999, except for small business taxpayers who were able to use them until the Simplified Tax System took effect from 1 July 2001.

51. The tables in the schedule attached to this ruling contain only effective lives. Rates have not been included. Working out a rate is not a separate step in the process, but has been incorporated into the calculation formulas: see subsections 40-70(1) (diminishing value) and 40-75(1) (prime cost) of the ITAA 1997.

Structure

52. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the Australian and New Zealand Standard Industry Classification (ANZSIC) subject categories. The table lists, under each industry heading, specific assets that are peculiar to that industry or for which a special effective life is justified because of the use to which those assets are put by the industry. Under some industry headings, the list of assets also contains a general grouping or class of assets that is identified by reference to the specific industry function or process for which the assets are employed.

53. **Table B** is an *asset* table that contains generic assets which may be used by more than one industry.

54. The Commissioner's estimate of effective life is set out against each listed asset. Adopting this new structure allows the removal of many duplicated items. For example, in Taxation Ruling IT 2685, motor vehicles are listed both individually and under various industry headings. In the attached schedule they are included only in the asset list. Whilst some assets are included in both tables with the same effective life, this is the exception rather than the norm. Generally, an

asset would be included in an industry list only if the Commissioner determined a different effective life for use in that industry.

New and Reviewed Items

55. New and reviewed items have been marked with an asterisk (*) in column 3 of **Tables A** and **B**.

Statutory Caps

56. *Taxation Laws Amendment Act (No. 4) 2002* introduced statutory caps on the Commissioner's determined effective lives for certain assets. Where the Commissioner has determined effective lives for assets in excess of the statutory caps for those assets, they have been marked with a hash (#) in column 3 of **Tables A** and **B**.

Definitions, Rental Properties

57. The terms '**Freestanding**' and '**Fixed**' are used to describe certain residential rental property assets listed in Table A. For the purposes of the determination of effective life for such assets they have the following meanings:

> **Freestanding** – items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability.
>
> **Fixed** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

How to use this schedule

58. The entries for the effective life of assets listed under a particular industry in **Table A** must only be used by members of that industry. If an asset is listed in **Table A** under a particular industry heading and also in **Table B**, then you must use the industry table if you are a member of that industry. Taxpayers not in that industry must use **Table B**.

59. If an asset used by an industry member is not listed under its industry heading, either specifically or under the general functional group/class, then the member should use the effective life of the asset listed in **Table B**.

60. If an asset is not listed in either **Table A or B** then the Commissioner has not made a determination of its effective life and you will need to work out its effective life yourself.

61. Many of the items that appeared in Taxation Ruling IT 2685 do not appear in **Tables A** or **B**. Generally, they have been removed because no effective life was determined for them or the asset is no longer used for relevant purposes.

Replacements

62. It had been a longstanding practice to permit taxpayers to treat the initial purchase of certain assets as not depreciable but to claim an immediate deduction for the cost of their replacement. The practice principally related to low cost items that had very long or indeterminate lives, were difficult to keep track of, and were subject to frequent replacement through loss or breakage (for example crockery).

63. Taxation Ruling IT 2685 contained approximately 100 entries for assets the cost of which was only deductible on a replacements basis. There were a further 17 assets where the replacements basis was an alternative to an effective life write-off.

64. In 1991, the law was amended to allow an immediate write-off for plant costing $300 or less or having an effective life of less than three years. At that time, the administrative practice of allowing a deduction on a replacements basis for plant that was otherwise immediately deductible because of those provisions was no longer relevant (see paragraph 63 of Taxation Ruling IT 2685).

65. For some taxpayers, the $300 immediate write-off provisions were replaced with a new system which applied from 1 July 2000 (see Subdivision 42-M of the ITAA 1997). Division 40 introduced a similar system from 1 July 2001 for depreciating assets. It allows certain taxpayers to pool assets costing less than $1,000 each and to write off the assets under the diminishing value method using an effective life of four years (see Subdivision 40-E of the ITAA 1997).

66. The Simplified Tax System (the STS) is available to small business taxpayers from 1 July 2001. The STS allows eligible taxpayers who decide to use it, an immediate write-off for depreciating assets costing less than $1,000, and pooling arrangements for other depreciating assets.

67. The $300 immediate write-off provision was retained for assets used by taxpayers predominantly in deriving non-business income.

68. For these reasons, the replacement basis for deductions is not available for assets you first use (or have installed ready for use) for relevant purposes after 30 June 2000.

69. Replacement only assets have been removed. For those assets for which replacements were an alternative in the schedule attached to Taxation Ruling IT 2685, the effective life remains but the replacement option is no longer available.

70. In Taxation Ruling IT 2685, under the 'building and construction industry' heading, loose tools had an effective life of five years, with the option of using the replacement basis. Elsewhere, they were listed as replacements and no effective life was specified.

71. The Commissioner's determination now specifies that the effective life of all loose tools is five years.

Horticultural plants

72. Horticultural plants are depreciating assets. The deduction for a horticultural plant is also based on its effective life and is available under Subdivision 40-F of the ITAA 1997.

73. The methodology used to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 21 to the extent that they are relevant. Issues such as the varieties and location of plants grown, the age planted out, the years required to come into production and the number of years production was anticipated, have been canvassed. Consumer demand for new varieties may cause commercial obsolescence and, therefore, is a major factor in determining the effective life of horticultural plants.

74. Crop management techniques, such as regeneration and topworking/reworking, where trees are cut back to the stump, have also been taken into account in determining the effective life of horticultural plants. Where topworking/reworking involves grafting a new variety onto the old root system, with the result that a new plant has been established, deductions will be based on the effective life of the new plant.

Consultation

75. Industry bodies and interested taxpayers have been consulted during the course of the effective life reviews undertaken since 1999. An independent review panel has also checked each review process to confirm the level of industry consultation was appropriate. That panel presently comprises a representative from CPA Australia, the Corporate Tax Association, The Treasury, the Australian Valuation Office and the Australian Taxation Office.

Detailed contents list

76. Below is a detailed table of contents for this Ruling:

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Commissioner of Taxation
Consolidated as at 1 January 2005

Previous draft:

TR 2000/D7

Related Rulings/Determinations:

TR 92/1; TR 97/16; IT 2685

Subject references:

- depreciation
- depreciation rates
- effective life

Legislative references:

- ITAA 1997 Div 40
- ITAA 1997 Subdiv 40-E
- ITAA 1997 Subdiv 40-F
- ITAA 1997 40-70(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-95
- ITAA 1997 40-100
- ITAA 1997 40-100(4)
- ITAA 1997 40-100(4)(b)
- ITAA 1997 40-105(1)
- ITAA 1997 40-110
- ITAA 1997 Div 42
- ITAA 1997 Subdiv 42-M
- TAA 1953 Pt IVAAA
- Taxation Laws Amendment Act (No. 4) 2002

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Effective lives (Industry Categories)

Table A as at 1 January 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
ACCOMMODATION, CAFES AND RESTAURANTS (57100 to 57402)			
AGRICULTURE, FORESTRY AND FISHING (01110 to 04203)			
Agriculture and services to agriculture (01110 to 02200)			
Agricultural implements and plant (general including station plant)	10		1 Jan 2001
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	$33^1/_3$		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Banana ripening plant	$13^1/_3$		1 Jan 2001
Bee farming plant:			
Beehives	$13^1/_3$		1 Jan 2001
Processing plant	20		1 Jan 2001
Bridges (wooden)	20		1 Jan 2001
Cotton sheds (humidification)	20		1 Jan 2001
Curing barns (tobacco, timber, peanut, corn or grain)	$13^1/_3$		1 Jan 2001
Dairy farm plant (power):	20		1 Jan 2001
Fences:			
General (including wire and wire netting used in construction of fencing)	$33^1/_3$		1 Jan 2001
Electric	20		1 Jan 2001
Fruit-growers' plant:			
Dips, pans, spray pumps, etc	10		1 Jan 2001
Fumigation tents and machinery	10		1 Jan 2001
Hail netting:			
Black (UV inhibited)	10		1 Jan 2001
White or clear	5		1 Jan 2001
Support poles, wires, high tensile cables	40		1 Jan 2001
Racks (dried fruit)	20		1 Jan 2001
Tecto applicator (citrus anti-fungal plant)	5		1 Jan 2001
Glass houses (metal-framed)	50		1 Jan 2001
Greenhouse 'igloo' components:			
Galvanised piping frames	20		1 Jan 2001

Agriculture and services to agriculture (01110 to 02200)			
Fibreglass covering, electric fans and misted water spray equipment	$6^2/_3$		1 Jan 2001
Harvester/Sweeper	$6^2/_3$		1 Jan 2001
Headers, self propelled (combine harvesters)	$6^2/_3$		1 Jan 2001
Hop growers' plant:			
Hop picking machines	$13^1/_3$		1 Jan 2001
Kilns	20		1 Jan 2001
Horse stalls (Breeze way Shed Row)	$33^1/_3$		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruit	30	*	1 Jan 2001
Lemon	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarin	25	*	1 Jan 2001
Orange	30	*	1 Jan 2001
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almond	25	*	1 Jul 2001
Cashew	25	*	1 Jul 2001
Chestnut	25	*	1 Jul 2001
Hazelnut	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecan	25	*	1 Jul 2001
Pistachio	25	*	1 Jul 2001
Walnut	25	*	1 Jul 2001
Pome:			
Apple	20	*	1 Jan 2001
Pear	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarine	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peach	10	*	1 Jan 2001
Plum	15	*	1 Jan 2001
Prune	20	*	1 Jan 2001
Tropical:			
Avocado	20	*	1 Jan 2001
Mango	30	*	1 Jan 2001

Agriculture and services to agriculture ***(01110 to 02200)***			
Irrigation plant and equipment:			
Metal piping	$13^1/_3$		1 Jan 2001
Other piping (including concrete channels but not earth channels)	20		1 Jan 2001
Other plant	20		1 Jan 2001
Levee banks and revetments	40		1 Jan 2001
Motor cycles (used for mustering, maintenance of fences, etc)	3		1 Jan 2001
Mushroom growers' plant:			
Air conditioning plant	$6^2/_3$		1 Jan 2001
Buildings:			
Peak heat, spawn running and growing rooms	10		1 Jan 2001
Other:			
Timber or steel frame	$33^1/_3$		1 Jan 2001
Brick, stone or concrete walls	50		1 Jan 2001
Compost preparation plant	$6^2/_3$		1 Jan 2001
General plant (including spraying, watering and pumping equipment)	$6^2/_3$		1 Jan 2001
Growing trays	$6^2/_3$		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
Peanut blanching plant:			
Air piping	20		1 Jan 2001
Blanchers	10		1 Jan 2001
Colour sorter (electronic)	10		1 Jan 2001
Control panel	20		1 Jan 2001
Cooling equipment (including control panel)	$13^1/_3$		1 Jan 2001
Elevators	10		1 Jan 2001
Exhaust fans	20		1 Jan 2001
Fumigation equipment	10		1 Jan 2001
Pal boxes	3		1 Jan 2001
Plant water services	50		1 Jan 2001
Roaster and dryer	10		1 Jan 2001
Scales	20		1 Jan 2001
Storage surge bins	20		1 Jan 2001
Tipping unit	20		1 Jan 2001
Transformers	40		1 Jan 2001
Vibrating conveyors	10		1 Jan 2001
Poultry farmers' plant (incubators)	20		1 Jan 2001
Sheep farming plant:			
Shearing machines	$13^1/_3$		1 Jan 2001
Shearing stands (demountable)	10		1 Jan 2001
Sheep dips (concrete)	50		1 Jan 2001

Agriculture and services to agriculture ***(01110 to 02200)***			
Woolsheds:			
With brick, stone or concrete walls	$66^{2}/_{3}$		1 Jan 2001
Wood or iron walls	50		1 Jan 2001
Silos:			
Ancillary equipment	20		1 Jan 2001
Grain (metal)	30	*	1 Jul 2001
Stockyards, pens, lairages	20		1 Jan 2001
Stud stock and thoroughbred horses	10		1 Jan 2001
Trellis	20		1 Jan 2001
Vegetable processing equipment	$13^{1}/_{3}$		1 Jan 2001
Water tower (brick)	100		1 Jan 2001

Forestry and logging ***(03010 to 03030)***			
Logging plant:			
Cable system (including winches and high leads)	8	*	1 Jan 2001
Forwarders	8	*	1 Jan 2001
Harvesters and feller bunchers (includes heads)	7	*	1 Jan 2001
Log trailers	10	*	1 Jan 2001
Saws:			
Mobile	8	*	1 Jan 2001
Portable chain	2	*	1 Jan 2001
Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches)	7	*	1 Jan 2001

Marine fishing and aquaculture ***(04110 to 04203)***			
Fish farming ponds (earth and clay)	20		1 Jan 2001
Fishing plant:			
Boats	$13^{1}/_{3}$		1 Jan 2001
Fish holding baskets	10		1 Jan 2001
Purse seine fishing net	5		1 Jan 2001
Pearling and oyster fishing plant:			
Luggers (oyster fishing)	$13^{1}/_{3}$		1 Jan 2001
Pearling boats	20		1 Jan 2001
Pumps	$13^{1}/_{3}$		1 Jan 2001
Prawn farming ponds and plant	20		1 Jan 2001

COMMUNICATION SERVICES (71110 to 71200)

Telecommunication services (71200)			
Backbone network assets:			
Conduits	40	*	1 Jul 2003
Cross connects (including digital and optical)	15	*	1 Jul 2003
Multiplexers (including wave division, terminal, and add-drop)	15	*	1 Jul 2003
Optical amplifiers	15	*	1 Jul 2003
Optical fibre cables	25	*	1 Jul 2003
Optical patch panels	25	*	1 Jul 2003
Regenerators	15	*	1 Jul 2003
International telecommunications submarine cable	15	*	1 Jul 2002
Microwave radio telecommunication assets:			
Antennas (incorporating wave guide, pressurisation unit, dehydrator and data cable):			
High capacity licensed microwave radio	10	*	1 Jul 2004
Medium capacity licensed microwave radio	8	*	1 Jul 2004
Low capacity licensed microwave radio	5	*	1 Jul 2004
Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter:			
High capacity licensed microwave radio system ≥ 68Mb	10	*	1 Jul 2004
Medium capacity licensed microwave radio system ≥ 16Mb to <68Mb	8	*	1 Jul 2004
Low capacity licensed microwave radio system < 16Mb	5	*	1 Jul 2004
Class licence microwave radio system (including antenna)	3	*	1 Jul 2004
Multiplexer	10	*	1 Jul 2004
Towers (including guyed, lattice and steel or concrete poles)	25	*	1 Jul 2004
Mobile telecommunications assets:			
Base station assets:			
Antennas, battery backup, radio transmitters/ receivers and rectifiers	6	*	1 Jul 2002
Towers	25	*	1 Jul 2002
Base station controller hardware	10	*	1 Jul 2002
Microwave assets (including antennas, electronic multiplexers and transmitters/receivers)	10	*	1 Jul 2002
Mobile switching centre hardware	10	*	1 Jul 2002
Satellite communication assets:			
Communications satellites (geosynchronous orbit)	15	*	1 Jan 2005
High power amplifiers	12	*	1 Jan 2005

Telecommunication services (71200)			
Multiplexers	10	*	1 Jan 2005
Satellite antennas:			
Electronic components, external (including low noise amplifiers)	8	*	1 Jan 2005
Non-tracking antenna systems (incorporating data cables, dehydrators, pressurisation units, and wave guides)	8	*	1 Jan 2005
Tracking antenna systems (incorporating antenna tracking motors, controllers, data cables, dehydrators, gearboxes, pressurisation units and wave guides)	20	*	1 Jan 2005
Satellite earth station electronic assets (including bandwidth managers, decoders, demodulators downconverters, encoders, filters, modulators, receivers, transmitters and upconverters)	10	*	1 Jan 2005
Satellite telemetry and control systems	15	*	1 Jan 2005
Telecommunications assets:			
Air-conditioning units	5	*	1 Jul 2002
Batteries, rectifiers	6	*	1 Jul 2002
Racks	20	*	1 Jul 2003
Equipment shelters (transportable)	25	*	1 Jul 2003

CONSTRUCTION (41111 to 42590)			
Backhoe loaders	9	*	1 Jul 2002
Bending machines (bar, angle or rod)	10		1 Jan 2001
Brick elevators (portable)	5		1 Jan 2001
Chain blocks, rod shears, jacks, etc	$13^{1}/_{3}$		1 Jan 2001
Compactors	12	*	1 Jul 2002
Compressors (mobile)	12	*	1 Jul 2002
Concreting plant:			
Batching plant:			
Portable and demountable	$6^{2}/_{3}$		1 Jan 2001
Static	$13^{1}/_{3}$		1 Jan 2001
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Immersion vibrators	4		1 Jan 2001
Mobile concrete pumping units	$6^{2}/_{3}$		1 Jan 2001
Monorails	5		1 Jan 2001
Steel formwork, beams and props	10		1 Jan 2001
Trowelling machines	4		1 Jan 2001
Vibrating screeders	4		1 Jan 2001
Cranes (mobile):			
Light and medium	15	*	1 Jul 2002

Heavy (over 15.24 tonnes lift)	20	*	1 Jul 2002
Tower and hoists	10		1 Jan 2001
Dozers/Front end loaders	9	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Grinding and milling machines	3		1 Jan 2001
Hydraulic excavators	10	*	1 Jul 2002
Levels, dumpy, etc	$13^1/_3$		1 Jan 2001
Lift slab equipment	5		1 Jan 2001
Linemarkers	11	*	1 Jul 2002
Mini excavators	8	*	1 Jul 2002
Motor graders	10	*	1 Jul 2002
Pavers	12	*	1 Jul 2002
Profilers	10	*	1 Jul 2002
Pumps	10		1 Jan 2001
Road rollers	15	*	1 Jul 2002
Saw benches (portable)	$13^1/_3$		1 Jan 2001
Scrapers	8	*	1 Jul 2002
Skid steer loaders	7	*	1 Jul 2002
Stabiliser recyclers	12	*	1 Jul 2002
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002
Track loaders	9	*	1 Jul 2002
Welding units (portable):			
Light type	$6^2/_3$		1 Jan 2001
Medium and other types	10		1 Jan 2001
Wheel loaders	8	*	1 Jul 2002
Winches	$13^1/_3$		1 Jan 2001

CULTURAL AND RECREATIONAL SERVICES (91110 to 93302)

Libraries, museums, the arts and parks and gardens (92100 to 92590)			
Libraries:			
Circulating (all classes of books)	10		1 Jan 2001
Music lending	$6^2/_3$		1 Jan 2001
Museum displays in aircraft/war museums	100		1 Jan 2001
Parks and gardens:			
Lion park:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium dome	$33^1/_3$		1 Jan 2001

Libraries, museums, the arts and parks and gardens ***(92100 to 92590)***			
Sea life centre:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketch	$13^1/_3$		1 Jan 2001
TV audio system	10		1 Jan 2001

Film, video, radio and television services ***(91110 to 91220)***			
Audition units	10		1 Jan 2001
Cinema operation:			
Audio amplification and processing equipment (includes component racks systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema automation system	10	*	1 Jan 2001
Cinema and sound processor	8	*	1 Jan 2001
Cinema seating (includes frame, seat body and cover)	7	*	1 Jan 2001
Curtains, wall and acoustic treatments	7	*	1 Jan 2001
Drive-in plant:			
Sound transmission equipment	10	*	1 Jan 2001
Listening units (including posts, wiring and speaker equipment)	10	*	1 Jan 2001
Screens and screen framing	15	*	1 Jan 2001
Film handling and maintenance equipment (includes splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners)	10	*	1 Jan 2001
Film transport system (includes platter systems, tower, make-up tables and interlock systems)	15	*	1 Jan 2001
Lighting (includes dimmers, aisle and seat)	10	*	1 Jan 2001
Loud speakers and sound reproduction equipment	10	*	1 Jan 2001
Motion picture and slide projection equipment:			
Motion picture projector	10	*	1 Jan 2001
Projector heat extraction system	10	*	1 Jan 2001
Projection port	20	*	1 Jan 2001
Slide projector	10	*	1 Jan 2001
Screen installations (includes screens, framing and masking equipment)	8	*	1 Jan 2001
Newsreel equipment:			
Batteries	$13^1/_3$		1 Jan 2001
Biographs	10		1 Jan 2001
Cameras (sound)	10		1 Jan 2001
Electric motors	20		1 Jan 2001

Film, video, radio and television services ***(91110 to 91220)***			
Film editing equipment	10		1 Jan 2001
Instruments	$13^1/_3$		1 Jan 2001
Insulated cables	20		1 Jan 2001
Meters	$13^1/_3$		1 Jan 2001
Microphones	10		1 Jan 2001
Radio sets and accessories	10		1 Jan 2001
Sound equipment	10		1 Jan 2001
Transformers	40		1 Jan 2001
Radio and television broadcasting equipment:			
Computer automated	10		1 Jan 2001
General plant	$6^2/_3$		1 Jan 2001
Steel masts	40		1 Jan 2001
Theatre equipment:			
Accessories (theatrical – wigs, costumes, etc)	5		1 Jan 2001

Sport, gambling and other recreation services ***(93111 to 93302)***			
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video game/simulator (cabinet)	$5^1/_2$	*	1 Jul 2001
Dedicated video game/simulator	$3^1/_2$	*	1 Jul 2001
Interchangeable video game kit	1	*	1 Jul 2001
Juke box (compact disc)	10	*	1 Jul 2001
Photo-image machines	$3^1/_2$	*	1 Jul 2001
Pinball machines	$3^1/_2$	*	1 Jul 2001
Pool/Billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	$5^1/_2$	*	1 Jul 2001
Table games (including air hockey, soccer, etc.)	$5^1/_2$	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002

Sport, gambling and other recreation services ***(93111 to 93302)***			
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides 'gravity powered'	20	*	1 Jan 2002
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	$13^1/_3$		1 Jan 2001
Bowling balls	5		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	$13^1/_3$		1 Jan 2001
Golf courses (miniature):			
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Carpets on stairways	3		1 Jan 2001
Gymnasium equipment	10		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Poker machines	5		1 Jan 2001
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001

Sport, gambling and other recreation services (93111 to 93302)			
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 1/3		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machine	13 1/3		1 Jan 2001
Space theatre dome	33 1/3		1 Jan 2001
Tennis court surface:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Totalisator:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	13 1/3		1 Jan 2001
Trampolines	10		1 Jan 2001

ELECTRICITY, GAS AND WATER SUPPLY (36100 to 37020)

Electricity supply (36100)			
Electricity distribution:			
Control, monitoring, communications and protection systems	10	*	1 Jan 2002
Customer meters (incorporating load and time switches if fitted)	25	*	1 Jan 2002
Customer service mains or cable, above ground	40	*	1 Jan 2002
Customer service mains or cable, underground	50	*	1 Jan 2002
Distribution lines:			
Above ground (incorporating conductors; cross arms, insulators and fittings; poles – concrete, wood, steel or stobie; and transformers – pole or ground pad mounted)	45	*	1 Jan 2002
Combination of above ground and underground	47½	*	1 Jan 2002
Underground (incorporating cables, fittings and ground pad mounted transformers)	50	*	1 Jan 2002
Distribution substations/transformers, pole or ground pad mounted	40	*	1 Jan 2002
Distribution zone substations (excluding control, monitoring, communications and protection systems)	40	*	1 Jan 2002

Electricity supply ***(36100)***			
Nightwatchman's lights	15	*	1 Jan 2002
Street lights	15	*	1 Jan 2002
Electricity generation:			
Ash and dust handling and disposal:			
Ash dams	20	*	1 Jan 2002
Ash slurry system	15	*	1 Jan 2002
Conveyors	30	*	1 Jan 2002
Crushers	15	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Fuel supply and handling:			
On-site gaseous fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
On-site liquid fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
Solid fuels:			
Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers)	30	*	1 Jan 2002
Day bunkers and silos, concrete or steel (incorporating top side conveyor system)	30	*	1 Jan 2002
On-site coal storage assets (including stacking and reclaiming assets)	30	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Quality control assets (including coal sampling assets and secondary crushers)	30	*	1 Jan 2002
Power generators:			
Co-generation:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Reciprocating engine, diesel fired	20	*	1 Jan 2002
Reciprocating engine, gas spark ignition	20	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002

Electricity supply ***(36100)***			
Steam turbine generator	30	*	1 Jan 2002
Combined cycle:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30		
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Diesel or gas engine:			
Control and monitoring system	15	*	1 Jan 2002
Diesel reciprocating engine	20	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas spark ignition reciprocating engine	20	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Gas turbine:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002

Electricity supply ***(36100)***			
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Hydro-electric:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Hydro turbines and generators	40	*	1 Jan 2002
Miscellaneous assets	40	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	40	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	35	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	40	*	1 Jan 2002
Thermal:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Primary dust collection system (incorporating electrostatic precipitators or baghouse filters)	30	*	1 Jan 2002
Solid fuel preparation assets (including fuel feeders and milling assets)	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam generator	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002

Electricity supply ***(36100)***			
Wind:			
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Wind turbine	20	*	1 Jan 2002
Power station civil and structural works:			
Chimney stack:			
Concrete surround	30	*	1 Jan 2002
Steel flues	20	*	1 Jan 2002
Cooling tower, concrete or timber	30	*	1 Jan 2002
Cooling water system (excluding cooling towers and condensing assets)	30	*	1 Jan 2002
Power station buildings, to the extent that they form an integral part of plant	30	*	1 Jan 2002
Workshop machinery and tools	20	*	1 Jan 2002
Electricity transmission:			
Control, monitoring, communications and protection systems	12½	*	1 Jan 2002
Power transformers	40	*	1 Jan 2002
Transmission lines (incorporating conductors, insulators and towers)	47½	*	1 Jan 2002
Transmission substations (excluding power transformers and control, monitoring, communications and protection systems)	40	*	1 Jan 2002

Gas supply ***(36200)***			
Gas distribution:			
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meter	15	*	1 Jul 2002
Low pressure (LP) gas storage holder	40	* #	1 Jul 2002
Pigging device	5	*	1 Jul 2002
Pipeline (including high, medium or low pressure trunk, primary or secondary mains or services):			
Generally	50	* #	1 Jul 2002
PVC pipeline	30	* #	1 Jul 2002
Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations)	40	* #	1 Jul 2002
Gas transmission:			
Compressor gas turbine (GT) driver	20	*	1 Jul 2002
Compressor station assets	30	* #	1 Jul 2002
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meter	15	*	1 Jul 2002
Gas pipeline LNG station assets	30	* #	1 Jul 2002

Gas supply ***(36200)***			
Pigging device	5	*	1 Jul 2002
Pipeline – transmission, spur or lateral	50	* #	1 Jul 2002
Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations)	40	* #	1 Jul 2002
Underground gas storage asset	40	* #	1 Jul 2002

Irrigation water providers ***(37010)***			
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

Water supply ***(37010)***			
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005

Water supply (37010)			
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Valves (excluding pressure reducing valves)	30	*	1 Jan 2005
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Dam or weir intake structures	100	*	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
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
Pen-stops	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
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 pumping station detention tanks	80	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005

Water supply (37010)			
Service connections:			
Water meters	20	*	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	15	*	1 Jan 2005

Sewerage and drainage services (37020)			
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Sewage service connection assets:			
Low pressure pumps	25	*	1 Jan 2005
Vacuum pumps	25	*	1 Jan 2005
Sewer mains: Being lengths of collection sewers measured from manhole to manhole (including branch, main, pressure, reticulation, sub-main and trunk sewers) (not being in the nature of a repair)	80	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Valves (excluding pressure reducing valves)	30	*	1 Jan 2005
Sewage pump station assets:			
Detention tanks	80	*	1 Jan 2005
Overflow screens	25	*	1 Jan 2005
Sewage treatment assets:			
Air filtration systems	20	*	1 Jan 2005
Air scrubbers	10	*	1 Jan 2005
Chemical blowers	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
Pen-stops	25	*	1 Jan 2005
Water storage tanks	80	*	1 Jan 2005
Screenings removal assets	25	*	1 Jan 2005
Grit removal assets	25	*	1 Jan 2005
Primary treatment assets:			
Primary clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Primary sedimentation lagoons	50	*	1 Jan 2005

Sewerage and drainage services (37020)			
Primary sedimentation tanks (incorporating scrapers and weirs)	80	*	1 Jan 2005
Scum collection and transfer systems	25	*	1 Jan 2005
Secondary treatment assets:			
Biological nutrient removal (BNR) assets:			
Aerators and blowers	20	*	1 Jan 2005
BNR tanks (incorporating mixed liquor stream, anoxic, anaerobic and swing zones and diffusers)	80	*	1 Jan 2005
Mixers	25	*	1 Jan 2005
Secondary clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Secondary treatment lagoons	50	*	1 Jan 2005
Secondary treatment tanks (incorporating scrapers and weirs)	80	*	1 Jan 2005
Sequenced batch reactors	80	*	1 Jan 2005
Sludge aerators and blowers	80	*	1 Jan 2005
Tertiary treatment assets:			
Backwash air blowers	20	*	1 Jan 2005
Chlorine contact tanks	80	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Reverse osmosis assets:			
Fine screening systems	15	*	1 Jan 2005
Micro filtration units	15	*	1 Jan 2005
Reverse osmosis membrane filtration units	10	*	1 Jan 2005
UV disinfectors	25	*	1 Jan 2005
Sludge processing assets:			
Anaerobic digesters	80	*	1 Jan 2005
Anaerobic digester gas handling and blowing systems	25	*	1 Jan 2005
Anaerobic digester heating systems	25	*	1 Jan 2005
Bio-filters	80	*	1 Jan 2005
Dissolved air flotation systems	25	*	1 Jan 2005
Lime disinfection dosing units	25	*	1 Jan 2005
Sludge dewatering assets:			
Belt presses	15	*	1 Jan 2005
Centrifuges	20	*	1 Jan 2005
Screw conveyors	25	*	1 Jan 2005
Screw presses	20	*	1 Jan 2005
Sludge driers	20	*	1 Jan 2005
Sludge heating units	20	*	1 Jan 2005
Sludge thickening tanks (incorporating scrapers)	80	*	1 Jan 2005
Methane gas and cogeneration assets (see Table A – Electricity supply 36100 and Gas supply 36200)			

Sewerage and drainage services (37020)			
Dams:			
Lined earth dams	100	*	1 Jan 2005
Dam covers	20	*	1 Jan 2005
Effluent outfalls:			
Shoreline ocean	100	*	1 Jan 2005
Extended ocean	100	*	1 Jan 2005
River or estuary	100	*	1 Jan 2005
Sewerage control systems assets:			
Chlorine residual analysers and PH meters	7	*	1 Jan 2005
Dissolved oxygen probes, level sensors, transmitters and meters	10	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives	15	*	1 Jan 2005

EDUCATION (84100 to 84409)

Kindergarten furniture and play equipment	5		1 Jan 2001

FINANCE AND INSURANCE (73100 to 75200)

Banks:			
Demountable strongrooms	100		1 Jan 2001
Portable safes	40		1 Jan 2001
Strongroom doors	100		1 Jan 2001

HEALTH AND COMMUNITY SERVICES (86110 to 87290)

Medical assets:			
Benchtop sterilisers	5	*	1 Jul 2003
Benchtop ultrasonic cleaners	7	*	1 Jul 2003
Clinical furniture	10	*	1 Jul 2003
X-Ray viewers	10	*	1 Jul 2003

Dental services ***(86230)***			
Dentists' assets:			
Air abrasion units	10	*	1 Jul 2003
Air compressors	10	*	1 Jul 2003
Amalgamators	7	*	1 Jul 2003
Amalgam separators	7	*	1 Jul 2003
Computerised (CAD/CAM) ceramic restoration systems:			
Imaging units	7	*	1 Jul 2003
Milling units	5	*	1 Jul 2003
Curing lights (halogen)	5	*	1 Jul 2003
Dental chairs	10	*	1 Jul 2003
Dental instruments:			
Hand-held manually operated instruments	3	*	1 Jul 2003
Handpieces (driven by compressed air, compressed gas or electricity)	3	*	1 Jul 2003
Dental lasers:			
Hard tissue and soft tissue lasers	7	*	1 Jul 2003
Soft tissue and whitening lasers	7	*	1 Jul 2003
Soft tissue lasers	10	*	1 Jul 2003
Dental loupes	10	*	1 Jul 2003
Dental operating lights	10	*	1 Jul 2003
Dental units	10	*	1 Jul 2003
Dental x-ray assets:			
Conventional x-ray film systems (incorporating control box, swing arm and x-ray head but excluding OPG systems)	15	*	1 Jul 2003
Digital x-ray systems (including intra-oral storage phosphor plate systems and intra-oral digital sensor systems)	7	*	1 Jul 2003
Intra-oral x-ray film processors	10	*	1 Jul 2003
Handpiece cleaners	5	*	1 Jul 2003
Intra-oral camera systems (incorporating camera and integrated processor/docking station)	7	*	1 Jul 2003
Nitrous oxide sedation units	20	*	1 Jul 2003
Oral surgical motors	5	*	1 Jul 2003
Suction units	10	*	1 Jul 2003
Ultrasonic scalers (standalone)	10	*	1 Jul 2003

Hospitals ***(86110)***			
Hospital assets:			
Anaesthesia machines	10	*	1 Jan 2003
Angiography assets:			
Image acquisition system (incorporating computer with digital subtraction capability, digital camera, monitor and integrated software)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Patient gantry or table, patient monitoring assets, positioning assets, and pressure injectors	10	*	1 Jul 2002
Cell savers and cell separators	7	*	1 Jan 2003
Colposcopes	10	*	1 Jan 2003
Defibrillators	10	*	1 Jan 2003
Diathermy and cautery machines/electrosurgical generators	10	*	1 Jan 2003
Endoscopic surgery assets (excluding disposable accessories):			
Arthroscopic fluid management systems	7	*	1 Jan 2003
Endoscopes (flexible and rigid) and endoscopic surgical instruments	4	*	1 Jan 2003
Endoscopic camera systems:			
Beam splitters and light sources	10	*	1 Jan 2003
Printers, video cameras, video camera adaptors, couplers and heads, video image capture systems and video processors	5	*	1 Jan 2003
Still cameras	7	*	1 Jan 2003
Video monitors and video recorders	7	*	1 Jan 2003
Endoscopic electrosurgical generators	10	*	1 Jan 2003
Endoscopic lasers	10	*	1 Jan 2003
Endoscopic ultrasound systems (incorporating scanner, transducers/probes, integrated computer and integrated software)	5	*	1 Jan 2003
Haemodialysis machines	7	*	1 Jan 2003
Head lights	7	*	1 Jan 2003
Hospital furniture:			
Beds:			
Electronic	7	*	1 Jan 2003
Mechanical	10	*	1 Jan 2003
Bedside cabinets/lockers, carts and poles, blanket warming cabinets, blood warming cabinets, medical refrigerators, and overbed tables	10	*	1 Jan 2003
Infusion pumps:			
General, pain management and rapid	8	*	1 Jan 2003
Syringe driven	6	*	1 Jan 2003
Insufflators	10	*	1 Jan 2003

Hospitals ***(86110)***			
Lithotriptors used for extra-corporeal shock wave lithotripsy	7	*	1 Jan 2003
Mechanical assist assets:			
Calf and cuff compression devices	8	*	1 Jan 2003
Cardiac bypass and heart lung machines	8	*	1 Jan 2003
Intra-aortic balloon pumps	8	*	1 Jan 2003
Ventricular assist heart pumps	8	*	1 Jan 2003
Natal care assets (including incubators, infant warmers and mobile infant warmers)	7	*	1 Jan 2003
Operating tables and attachments:			
Electronic	10	*	1 Jan 2003
Mechanical	13	*	1 Jan 2003
Operating theatre lights	8	*	1 Jan 2003
Pan flushers	10	*	1 Jan 2003
Patient hoists and lifters	10	*	1 Jan 2003
Patient monitoring assets:			
Bedside monitoring systems	7	*	1 Jan 2003
Cardiac monitors	7	*	1 Jan 2003
ECG (electrocardiographs)	7	*	1 Jan 2003
Foetal monitors	7	*	1 Jan 2003
Pulse oximeters	7	*	1 Jan 2003
Vital signs monitors	7	*	1 Jan 2003
Patient warming assets (excluding disposable accessories):			
Fluid warmers	10	*	1 Jan 2003
Forced air patient warmers	10	*	1 Jan 2003
Smoke evacuators	8	*	1 Jan 2003
Sterilisation and autoclave processing assets:			
Drying cabinets	10	*	1 Jan 2003
Endoscope sterilisers and disinfectors	5	*	1 Jan 2003
Flash sterilisers	10	*	1 Jan 2003
Instrument washers	10	*	1 Jan 2003
Pre-vacuum sterilisers	10	*	1 Jan 2003
Ultrasonic cleaners and baths	7	*	1 Jan 2003
Surgical instruments:			
Hand held manually operated instruments	8	*	1 Jan 2003
Powered instruments (including drills, saws, shavers, non-disposable instrument accessories and power sources)	7	*	1 Jan 2003
Ultrasonic aspirators	10	*	1 Jan 2003
Ultrasonic scalpels	10	*	1 Jan 2003
Surgical lasers (excluding ophthalmic surgical lasers)	10	*	1 Jan 2003

Hospitals ***(86110)***			
Surgical microscopes	10	*	1 Jan 2003
Ultrasonic bladder scanners	10	*	1 Jan 2003
Ultrasonic needle guides	10	*	1 Jan 2003
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) used by cardiologists, obstetricians and vascular surgeons	5	*	1 Jul 2002
Ventilators:			
Fixed	7	*	1 Jan 2003
Portable	5	*	1 Jan 2003
Wheelchairs	10	*	1 Jan 2003

Nursing homes ***(86130)***			
Beds:			
Electronic	7	*	1 Jul 2004
Mechanical	10	*	1 Jul 2004
Bedside cabinets/lockers, carts and poles and overbed tables	10	*	1 Jul 2004
Commodes	10	*	1 Jul 2004
Nurse call systems	7	*	1 Jul 2004
Pan flushers	10	*	1 Jul 2004
Patient hoists and lifters	10	*	1 Jul 2004
Patient monitoring assets	7	*	1 Jul 2004
Patient scales	10	*	1 Jul 2004
Shower chairs	7	*	1 Jul 2004
Trolleys	10	*	1 Jul 2004
Wheelchairs	10	*	1 Jul 2004

Ophthalmology, optometry and optical dispensing ***(86228 and 86320)***			
Optical assets:			
Automatic refractometers/keratometers	5	*	1 Jan 2004
Cameras (including anterior segment cameras, retinal cameras, fundus cameras):			
Analogue	8	*	1 Jan 2004
Digital	4	*	1 Jan 2004
Colour vision testers (automated)	8	*	1 Jan 2004
Corneal topography systems	5	*	1 Jan 2004
Examination chairs	10	*	1 Jan 2004
Glaucoma diagnostic assets (including ocular coherence tomographs (OCT), scanning laser ophthalmoscopes and scanning laser polarimeters)	5	*	1 Jan 2004

Ophthalmology, optometry and optical dispensing (86228 and 86320)			
Keratometers (Ophthalmometers):			
Automated	5	*	1 Jan 2004
Manual	12	*	1 Jan 2004
Ophthalmic surgery assets:			
Microkeratome	3	*	1 Jan 2004
Ophthalmic cryo surgery systems	5	*	1 Jan 2004
Ophthalmic diathermy surgery systems	5	*	1 Jan 2004
Ophthalmic lasers:			
Non-refractive	10	*	1 Jan 2004
Refractive (including eye tracking systems)	4	*	1 Jan 2004
Phacoemulsification systems	4	*	1 Jan 2004
Pupillometers (used for refractive surgery)	5	*	1 Jan 2004
Vitrectomy systems	4	*	1 Jan 2004
Wave front analysers	4	*	1 Jan 2004
Ophthalmic viewers	5	*	1 Jan 2004
Ophthalmoscopes:			
Direct (including power supply)	8	*	1 Jan 2004
Indirect	9	*	1 Jan 2004
Optical dispensing assets – see Table A Photographic and optical good manufacturing (28310)			
Refraction units (including examination chair, instrument arms, table and light source)	10	*	1 Jan 2004
Refractometers (automated)	5	*	1 Jan 2004
Slit lamp biomicroscopes:			
Hand-held	9	*	1 Jan 2004
Mounted	12	*	1 Jan 2004
Telemedicine digital imaging systems (excluding the imaging device)	4	*	1 Jan 2004
Tonometers:			
Contact tonometers:			
Applanation:			
Hand-held	6	*	1 Jan 2004
Mounted	8	*	1 Jan 2004
Electronic	6	*	1 Jan 2004
Non-contact tonometers:			
Hand-held	5	*	1 Jan 2004
Table mounted	8	*	1 Jan 2004
Trial lens sets	20	*	1 Jan 2004
Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, Laser interference biometers, Pachymeters and Ultrasound biomicroscopes – UBM)	5	*	1 Jan 2004
Visual acuity testing assets:			
Automated vision testers	6	*	1 Jan 2004

Ophthalmology, optometry and optical dispensing ***(86228 and 86320)***			
Manual vision testers (phoropters)	12	*	1 Jan 2004
Visual acuity charts (illuminated)	10	*	1 Jan 2004
Visual acuity chart projectors (automated)	8	*	1 Jan 2004
Visual field testing assets (perimeters) – automated	5	*	1 Jan 2004

Pathology services ***(86310)***			
Pathologists' assets:			
Batch slide stainer	6	*	1 Jan 2002
Bio hazard chambers	10	*	1 Jan 2002
Centrifuges	5	*	1 Jan 2002
Incubators	6	*	1 Jan 2002
Laboratory analysers	5	*	1 Jan 2002
Microscopes	10	*	1 Jan 2002
Rotary microtomes	6	*	1 Jan 2002
Tissue embedding systems	6	*	1 Jan 2002
Tissue processors	6	*	1 Jan 2002

Podiatry services ***(86392)***			
Podiatrists' assets:			
Computerised orthoses manufacturing assets:			
Contact pin digitisers	7	*	1 Jul 2003
Carving mills	7	*	1 Jul 2003
Doppler vascularscopes	5	*	1 Jul 2003
Electric nail drills:			
Dust extraction drills	7	*	1 Jul 2003
Portable dust extraction drills	5	*	1 Jul 2003
Water and alcohol based spray drills	4	*	1 Jul 2003
Examination/magnifying lamps	10	*	1 Jul 2003
Footrests	10	*	1 Jul 2003
Gait analysis assets:			
Computerised systems (incorporating in-shoe pressure analysis or platform based pressure mats, integrated hardware and integrated software)	4	*	1 Jul 2003
Non-computerised:			
Treadmills	10	*	1 Jul 2003
Video cameras	5	*	1 Jul 2003
Video monitors and video recorders	7	*	1 Jul 2003
Orthotic benchtop grinders	6	*	1 Jul 2003
Patient chairs	12	*	1 Jul 2003
Podiatric instruments	3	*	1 Jul 2003

Podiatry services ***(86392)***			
Vacuum presses	3	*	1 Jul 2003
Vascular neurological assessment assets:			
Monofilaments	2	*	1 Jul 2003
Tuning forks	10	*	1 Jul 2003

Radiology and diagnostic imaging services ***(86227 and 86391)***			
Radiologists' diagnostic imaging assets:			
Bone densitometry (BMD) system (incorporating either a whole body scanner, integrated computer and integrated software, or a spine and hip scanner, holding devices, integrated computer and integrated software)	10	*	1 Jul 2002
Computed radiography (CR) digitiser	4	*	1 Jul 2002
Computed tomography (CT) system (incorporating scanner, integrated computer and integrated software)	10	*	1 Jul 2002
Film digitiser	4	*	1 Jul 2002
Fluoroscopy assets (excluding direct radiography assets):			
Fixed system (incorporating buckies, generators, screening table and suspensions)	15	*	1 Jul 2002
Image acquisition system (incorporating a computer, digital camera, integrated software and monitor)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Mobile system (incorporating buckies, generators, screening table and suspensions)	10	*	1 Jul 2002
Magnetic resonance imaging (MRI) system (incorporating a scanner, cooling system, radio frequency coil accessories, integrated computer and integrated software)	7	*	1 Jul 2002
Mammography systems (incorporating either prone core biopsy scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software or conventional upright scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software)	7	*	1 Jul 2002
Nuclear medicine systems (incorporating camera, gantry, collimators, integrated computer, integrated software and hot lab equipment but excluding Positron Emission Tomography (PET) systems)	10	*	1 Jul 2002
Orthopantomography (OPG) systems (incorporating scanner, integrated computer and integrated software)	15	*	1 Jul 2002
Patient archival and communication systems (PACS)	4	*	1 Jul 2002
Processing assets:			
Daylight imaging processors	9	*	1 Jul 2002

Radiology and diagnostic imaging services ***(86227 and 86391)***			
Dry laser imaging processors	8	*	1 Jul 2002
Wet laser imaging processors	10	*	1 Jul 2002
Teleradiology assets (excluding the imaging device)	4	*	1 Jul 2002
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software)	5	*	1 Jul 2002
X-ray assets (excluding direct radiography assets):			
Fixed systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube)	15	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Mobile systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube)	10	*	1 Jul 2002

Specialist medical services n.e.c ***(86228)***			
Neurologists' assets:			
Electroencephalography (EEG) systems (incorporating electrodes, amplifier, integrated software and integrated computer)	5	*	1 Jul 2003
Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computer)	5	*	1 Jul 2003
Thoracic physicians' assets:			
Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computer)	7	*	1 Jul 2003
Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems	7	*	1 Jul 2003
Lung function analysis exercise systems (incorporating flow sensors, treadmill or ergometer, ECG, pulse oximeter, integrated software and integrated computer)	7	*	1 Jul 2003
Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computer)	7	*	1 Jul 2003
Spirometers	7	*	1 Jul 2003
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitor, integrated carbon dioxide monitor, integrated pulse oximeters, integrated computer and integrated software)	7	*	1 Jul 2003

Veterinary services ***(86400)***			
Veterinarians' assets:			
Anaesthesia machines	10	*	1 Jan 2004
Animal blow dryers	5	*	1 Jan 2004
Animal cages:			
Fibreglass, plastic and polyethylene cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, CO2 end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004
Animal scales	7	*	1 Jan 2004
Dental assets:			
Dental units	10	*	1 Jan 2004
Ultrasonic scalers (standalone)	10	*	1 Jan 2004
Diagnostic assets (including ophthalmoscope, otoscope, handles and power supply)	10	*	1 Jan 2004
Electrocautery units	10	*	1 Jan 2004
Electroejaculators	6	*	1 Jan 2004
Hydrobaths	8	*	1 Jan 2004
Pathology assets:			
Centrifuges	5	*	1 Jan 2004
Laboratory analysers:			
Electrolyte analysers	4	*	1 Jan 2004
Generally	5	*	1 Jan 2004
Microscopes	10	*	1 Jan 2004
Surgery lights	10	*	1 Jan 2004
Tables and tubs	20	*	1 Jan 2004
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software)	5	*	1 Jan 2004
X-ray assets (excluding direct radiography assets):			
Mobile or portable x-ray units	10	*	1 Jan 2004
X-ray processors – automatic	10	*	1 Jan 2004

MANUFACTURING *(21110 to 29490)*

Food, beverage and tobacco manufacturing ***(21110 to 21900)***			
Aerated water plant	$13^1/_3$		1 Jan 2001
Bacon manufacture:			
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	$33^1/_3$		1 Jan 2001
Plant installed in structure	20		1 Jan 2001

Food, beverage and tobacco manufacturing ***(21110 to 21900)***			
Curing plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	$13^1/_3$		1 Jan 2001
Factory building (40 percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick, stone or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Baking assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies:			
Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detinners, foil handling denesters, oil spray unit, pan cleaners, and topping applicators)	15	*	1 Jan 2002
Automatic pan storage unit	20	*	1 Jan 2002
Automatic product handling assets (including basket loader and basket stacker)	15	*	1 Jan 2002
Bread crumb assets (including bagger, debagger, hammer mill, oven, screw conveyor, and sifter)	20	*	1 Jan 2002
Conveyors:			
Generally	15	*	1 Jan 2002
Infloor	12	*	1 Jan 2002
Cooling and refrigeration assets:			
Cooling tunnels, tray and vacuum coolers	20	*	1 Jan 2002
Freezers (including blast freezer, plate freezer)	15	*	1 Jan 2002
Spiral cooler, spiral freezer	10	*	1 Jan 2002
Final prover (mechanical type)	15	*	1 Jan 2002
Final prover (rack type)	8	*	1 Jan 2002
Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weigher, extruders, final moulder/panner, first/intermediate prover, gauge rolls, laminators, meat cooker, meat extruder, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow hander, sheeters and stampers)	$12^1/_2$	*	1 Jan 2002
Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets)	15	*	1 Jan 2002
Ovens:			
Rack ovens	8	*	1 Jan 2002
Tray type ovens (including swing tray)	20	*	1 Jan 2002
Tunnel ovens:			
Generally	20	*	1 Jan 2002
Lidding systems	10	*	1 Jan 2002

Food, beverage and tobacco manufacturing ***(21110 to 21900)***			
Packaging assets (including accumulators, bag closer, bread bagger, box and carton making machines, finished product check weigher, flow wrappers, metal detectors, robotic pick and place and shrink wrappers)	10	*	1 Jan 2002
Proof and bake systems:			
Spiral oven	15	*	1 Jan 2002
Spiral prover	10	*	1 Jan 2002
Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers)	$12^1/_2$	*	1 Jan 2002
Slicers (including bread band slicer, cake slicer and reciprocating blade slicer)	10	*	1 Jan 2002
Storage, feeding and ingredient handling assets:			
Flour silos	25	*	1 Jan 2002
Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Weighers	10	*	1 Jan 2002
Brewery plant:			
General plant	20		1 Jan 2001
Pipes and piping:			
Condenser	20		1 Jan 2001
Expansion	40		1 Jan 2001
Other	40		1 Jan 2001
Butchers' plant	20		1 Jan 2001
Cigarette paper cutting and folding plant	10		1 Jan 2001
Confectioners' machinery	20		1 Jan 2001
Dairy product manufacturing:			
Buildings			
Factory building ($66^2/_3$ percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Centrifuges (includes separators, decanters, clarifiers and bactofuges)	15	*	1 Jan 2001
Cheese blockformers	15	*	1 Jan 2001
Churns (includes continuours buttermaker, butter reworker and ice cream freezer)	15	*	1 Jan 2001
Continuous cheddaring machine	15	*	1 Jan 2001
Conveyors	10		1 Jan 2001
Driers (includes drum, fluidised bed and spray)	20	*	1 Jan 2001
Evaporators (includes circulation/vacuum chamber and falling film)	20	*	1 Jan 2001
Heat exchangers	15	*	1 Jan 2001
Homogenisers	15	*	1 Jan 2001

Food, beverage and tobacco manufacturing ***(21110 to 21900)***			
Membrane filtration plant:			
Filter membranes	1 1/2	*	1 Jan 2001
Membrane holding tanks	15	*	1 Jan 2001
Pumps (brine and cream)	10		1 Jan 2001
Tanks (includes storage, mixing, process and balance tanks)	20	*	1 Jan 2001
Water cooling and aerating plant	8		1 Jan 2001
Distillery plant (brandy etc)	13 1/3		1 Jan 2001
Flour-milling plant:			
Bins (wooden)	33 1/3		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004
Fruit and vegetable canning plant	20		1 Jan 2001
Jam-making plant	20		1 Jan 2001
Linseed oil manufacturing plant	13 1/3		1 Jan 2001
Maltsters' plant:			
Bins (wooden)	33 1/3		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001
Meat works plant:			
Building (66 2/3 per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery):			
Brick, stone and concrete structures	100		1 Jan 2001
Wooden structures	20		1 Jan 2001
Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors)	20		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Pasta manufacturing and related freezing equipment	10		1 Jan 2001
Poultry processing plant:			
Conveyor systems and troughing	20		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Rendering plant:			
Bagging/weigh batching machine	10	*	1 Jan 2001
Bins (includes raw material bins, charging hopper/feedbin, cake bin and holding bin)	15	*	1 Jan 2001
Blood drying equipment (includes blood holding tank, agitated holding tank, coagulator, drier, decanter and dried blood hopper)	10	*	1 Jan 2001
Cookers and driers (includes batch cooker, continuous cooker, continuous drier and pre-heater)	15	*	1 Jan 2001

Food, beverage and tobacco manufacturing ***(21110 to 21900)***			
Decanter/centrifuge	12	*	1 Jan 2001
Environmental control equipment (includes condenser and associated equipment, bio-filter, air-scrubber, after-burner and dissolved air flotation system)	10	*	1 Jan 2001
Feathrolyser/feather hydrolyser	10	*	1 Jan 2001
Magnet	15	*	1 Jan 2001
Mill	10	*	1 Jan 2001
Mincer/grinder	5	*	1 Jan 2001
Pans and screens (includes percolator pans/screen and shaker screen)	15	*	1 Jan 2001
Pre-breaker/pre-hogger	10	*	1 Jan 2001
Screw and bucket elevators	10	*	1 Jan 2001
Screw press/expeller press	13	*	1 Jan 2001
Separator/polisher	15	*	1 Jan 2001
Tallow storage tank	15	*	1 Jan 2001
Waste heat evaporator	15	*	1 Jan 2001
Rice milling plant	$13^1/_3$		1 Jan 2001
Sugar mills	$13^1/_3$		1 Jan 2001
Tobacco kilns	20		1 Jan 2001
Wine-making machinery	20		1 Jan 2001

Textile, clothing, footwear and leather manufacturing ***(22110 to 22620)***			
Boot and shoe-making machinery:			
Machinery and general plant	$13^1/_3$		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001
Clothing and millinery manufacturing plant:			
Hat manufacturing plant and machinery	$13^1/_3$		1 Jan 2001
Sewing machines	10		1 Jan 2001
General plant	20		1 Jan 2001
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	$13^1/_3$		1 Jan 2001
Gins	10		1 Jan 2001
Flock manufacturing plant:			
General plant	20		1 Jan 2001
Carding machines	$13^1/_3$		1 Jan 2001
Knitting machines	$13^1/_3$		1 Jan 2001
Rope and twine manufacturers' plant	20		1 Jan 2001
Tanners' plant:			
General plant	20		1 Jan 2001

Textile, clothing, footwear and leather manufacturing (22110 to 22620)			
Modern plant used in 'wet' process	$13^1/_3$		1 Jan 2001
Weaving machinery (silk and cotton)	$13^1/_3$		1 Jan 2001
Wool dumping machinery	$13^1/_3$		1 Jan 2001
Wool scouring machinery	$16^2/_3$		1 Jan 2001
Woollen manufacturers' machinery	$16^2/_3$		1 Jan 2001

Log sawmilling and timber dressing (23110 to 23130)			
Saw milling equipment:			
Dry or planner mill plant:			
Generally (includes multi saw/trimmer, pack docker, planner/molder, resaw or optimiser docker, stress grader and tilt hoist)	10	*	1 Jan 2001
Stacker	15	*	1 Jan 2001
Tray sorter	15	*	1 Jan 2001
Green mill plant:			
Edger line plant (includes board edger and resaw)	10	*	1 Jan 2001
Heating plant (includes storage bins/silos)	15	*	1 Jan 2001
Kiln drying plant:			
Generally (includes kiln trolleys/carriages, traverser and weights)	10	*	1 Jan 2001
Timber drying kilns and reconditioners	15	*	1 Jan 2001
Main saw line plant (includes saws, chipper canter, board separator and cant turner)	10	*	1 Jan 2001
Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets)	10	*	1 Jan 2001
Log, lumber and waste transfer equipment	15	*	1 Jan 2001
Log yard equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001

Log sawmilling and timber dressing (23110 to 23130)			
Waste processing equipment:			
Bins – waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoggers	10	*	1 Jan 2001
Wood working plant	$13^1/_3$		1 Jan 2001

Plywood and veneer manufacturing (23210)			
Debarking assets	15	*	1 Jan 2005
Dry clipping assets	25	*	1 Jan 2005
Heating unit assets	20	*	1 Jan 2005
Glue mixing assets	25	*	1 Jan 2005
Lay-up and glue spreading assets (including roller, curtains, and spray coaters, liquid and foam extruders)	25	*	1 Jan 2005
Log conditioning, heating and steaming assets	25	*	1 Jan 2005
Log sizing assets	20	*	1 Jan 2005
Log yard assets (see Log sawmilling and timber dressing (23110 to 23130), Saw milling equipment)			
Materials handling assets (including belt, chain and screw conveyors)	20	*	1 Jan 2005
Packaging assets	20	*	1 Jan 2005
Presses	25	*	1 Jan 2005
Sanding and finishing assets	25	*	1 Jan 2005
Sharpening assets	30	*	1 Jan 2005
Trimming and sawing assets	25	*	1 Jan 2005
Veneer composing, jointing and splicing assets	20	*	1 Jan 2005
Veneer dryers	25	*	1 Jan 2005
Veneer patching and grading assets	20	*	1 Jan 2005
Veneer peeling and slicing assets (including rotary peelers, longitudinal, crosscut, and staylog lathe slicers, log chargers and reelers)	20	*	1 Jan 2005
Veneer reconditioning assets	25	*	1 Jan 2005
Veneer sorting assets	20	*	1 Jan 2005
Wet clipping assets	25	*	1 Jan 2005

Fabricated wood manufacturing (23220)			
Board coolers	25	*	1 Jan 2005
Board curing assets	20	*	1 Jan 2005
Board storage assets	25	*	1 Jan 2005
Chipping, milling and flaking assets	15	*	1 Jan 2005
Debarking assets	15	*	1 Jan 2005
Driers	15	*	1 Jan 2005
Fibre sifters	15	*	1 Jan 2005

Fabricated wood manufacturing (23220)			
Flake and fibre storage assets	25	*	1 Jan 2005
Glue, resin and wax mixing and blending assets	15	*	1 Jan 2005
Heat plant and boiler assets	25	*	1 Jan 2005
Lamination assets	15	*	1 Jan 2005
Log conditioning, heating and steaming assets	25	*	1 Jan 2005
Log sizing assets	20	*	1 Jan 2005
Log yard assets (see Log sawmilling and timber dressing (23110 to 23130), Saw milling equipment)			
Magnetic separators	25	*	1 Jan 2005
Mat forming and weighing assets (including pendistor)	20	*	1 Jan 2005
Materials handling assets (including belt, chain and screw conveyors)	20	*	1 Jan 2005
Packaging assets	20	*	1 Jan 2005
Presses (including pre-press, hot and cold presses)	25	*	1 Jan 2005
Quality measuring assets (including blow detectors, thickness detectors and weighing bridges)	15	*	1 Jan 2005
Refiner assets	20	*	1 Jan 2005
Sanding and finishing assets	25	*	1 Jan 2005
Trimming and sawing assets	25	*	1 Jan 2005
Ventilation and dust extraction assets	15	*	1 Jan 2005
Woodchip screening and washing assets	15	*	1 Jan 2005

Other wood product manufacturing (23230 to 23290)			
Clothes peg manufacturing plant (wood)	$13^1/_3$		1 Jan 2001
Case-making plant	$13^1/_3$		1 Jan 2001
Cork manufacturers' plant	10		1 Jan 2001
Frame (picture) manufacturing plant	$13^1/_3$		1 Jan 2001
Joinery plant	$13^1/_3$		1 Jan 2001
Moulding machinery (wood)	$13^1/_3$		1 Jan 2001
Wood working plant	$13^1/_3$		1 Jan 2001

Paper and paper product manufacturing (23310 to 23390)			
Pulp and paper mill assets:			
Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps)	15	*	1 Jan 2002
Box and carton making assets (including box converting assets and corrugators)	10	*	1 Jan 2002
Chemical preparation assets (including tanks and pipes used for chemical preparation)	10	*	1 Jan 2002
Electrical and instrumentation assets:			
Control systems	10	*	1 Jan 2002

Paper and paper product manufacturing ***(23310 to 23390)***			
Control valves	15	*	1 Jan 2002
Local indicators (pressure, level and temperature)	15	*	1 Jan 2002
Power plant assets (including switchgear, transformers, and turbo generators) – see Table A Electricity supply (36100)		*	1 Jan 2002
Sensors:			
Specialised	8	*	1 Jan 2002
Standard	15	*	1 Jan 2002
Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders)	15	*	1 Jan 2002
Paper machine assets:			
Dry end assets (including calenders, coaters and reelers)	15	*	1 Jan 2002
Dryers (including MG cylinder and yankee cylinder)	25	*	1 Jan 2002
Size press	15	*	1 Jan 2002
Wet end assets (including forming section, head box and press section)	10	*	1 Jan 2002
Pulp process assets:			
Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers)	20	*	1 Jan 2002
Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Tanks	20	*	1 Jan 2002
Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers)	10	*	1 Jan 2002

Printing, publishing and recorded media ***(24110 to 24309)***			
Bookbinding plant and machinery	20		1 Jan 2001
Newspaper wrapping machines	10		1 Jan 2001
Printers' plant and machinery:			
Dryers automatic and semi-automatic	$6^2/_3$		1 Jan 2001
Dryers manual	20		1 Jan 2001
Electronic engraving machines	10		1 Jan 2001

Printing, publishing and recorded media ***(24110 to 24309)***			
Graphic arts plant:			
Colour scanners	10		1 Jan 2001
Guillotines	10		1 Jan 2001
Offset printers	10		1 Jan 2001
Platemaking apparatus	10		1 Jan 2001
Machinery	$13^1/_3$		1 Jan 2001
Photo-typesetting plant (computerised)	5		1 Jan 2001
Printing machines incorporating electronic memory units	10		1 Jan 2001
Screen printing plant (automatic and semi-automatic, including dryers)	$6^2/_3$		1 Jan 2001
Type	$6^2/_3$		1 Jan 2001
Stationers' manufacturing plant	$13^1/_3$		1 Jan 2001

Petroleum refining ***(25100)***			
Oil refinery assets:			
Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping	15	*	1 Jul 2002
Assets used in sulphur recovery:			
Generally	15	*	1 Jul 2002
Sulphur pit	10	*	1 Jul 2002
Assets used in other processes:			
Air compressor	30	*	1 Jul 2002
Catalyst regenerator	20	*	1 Jul 2002
Chemical injection system	5	*	1 Jul 2002
Coke drum	20	*	1 Jul 2002
Distillation column	30	*	1 Jul 2002
Drum:			
Generally	20	*	1 Jul 2002
Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation	15	*	1 Jul 2002
Electric desalter	25	*	1 Jul 2002
Expansion turbine	25	*	1 Jul 2002
Fan/Blower	30	*	1 Jul 2002
Filter/Coalescer:			
Generally	25	*	1 Jul 2002
Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation	20	*	1 Jul 2002
Flare stack	25	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Fractionating column	30	*	1 Jul 2002
Furnace:			

Petroleum refining ***(25100)***			
Generally	25	*	1 Jul 2002
Used in continuous coking, delayed coking or visbreaking	20	*	1 Jul 2002
Gas absorber:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Gas adsorber	25	*	1 Jul 2002
Heat exchanger:			
Generally	25	*	1 Jul 2002
Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, hydrodesulphurisation, hydrotreating, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Jet ejector	20	*	1 Jul 2002
Liquid extraction column:			
Generally	25	*	1 Jul 2002
Used in amine treating	20	*	1 Jul 2002
Piping	30	*	1 Jul 2002
Process gas compressor	30	*	1 Jul 2002
Pump:			
Generally	25	*	1 Jul 2002
Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Reactor	25	*	1 Jul 2002
Rotary filter	20	*	1 Jul 2002
Scrubber	25	*	1 Jul 2002
Side stream stripper	25	*	1 Jul 2002
Storage tank:			
Generally	25	*	1 Jul 2002
Used in amine treating, merox extraction, merox sweetening or potassium carbonate treating	20	*	1 Jul 2002
Stripper:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Bunds (other than formed with earth)	100		1 Jan 2001
Control systems assets (excluding computers)	10	*	1 Jul 2002
Effluent separators (concrete)	40		1 Jan 2001
Laboratory equipment	20		1 Jan 2001

Basic chemical manufacturing ***(25310 to 25350)***			
Chemical manufacturing plant:			
General plant	$13^1/_3$		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Fertiliser manufacturing plant	20		1 Jan 2001
Oxygen manufacturing plant	$13^1/_3$		1 Jan 2001
Salt manufacturing and refining plant	10		1 Jan 2001
Sulphuric acid plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	$13^1/_3$		1 Jan 2001

Other chemical product manufacturing ***(25410 to 25490)***			
Boot and shoe polish manufacturing plant	$13^1/_3$		1 Jan 2001
Explosive manufacturing and chemical plant	$13^1/_3$		1 Jan 2001
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Gelatine and glue manufacturing plant	$13^1/_3$		1 Jan 2001
Ink factory plant	20		1 Jan 2001

Medicinal and pharmaceutical product manufacturing ***(25430)***			
Laboratory assets:			
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	1 Jan 2004
Bench top autoclaves	5	*	1 Jan 2004
Incubators	6	*	1 Jan 2004
Particle sizers	5	*	1 Jan 2004
Packaging assets:			
Accumulators	10	*	1 Jan 2004
Batch, barcode, label, and volume readers	10	*	1 Jan 2004
Blister pack packaging machines	10	*	1 Jan 2004
Blow-fill-seal (BFS) machines	12	*	1 Jan 2004
Bottle and vial inverters and blowers	10	*	1 Jan 2004
Bottle and vial unscramblers	10	*	1 Jan 2004
Bundlers and bundle packing machines	10	*	1 Jan 2004
Cappers and sealers (including tamper proof sealers)	10	*	1 Jan 2004
Cartoners	10	*	1 Jan 2004

Medicinal and pharmaceutical product manufacturing (25430)			
Check weighers	10	*	1 Jan 2004
Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers)	12	*	1 Jan 2004
Desiccant and cotton wool depositors/inserters	10	*	1 Jan 2004
Dropper and leaflet inserters	10	*	1 Jan 2004
Flaming stations	10	*	1 Jan 2004
Flow wrappers and shrink wrappers	10	*	1 Jan 2004
Ink jet batch label printers	7	*	1 Jan 2004
Labelling machines	10	*	1 Jan 2004
Palletisers	10	*	1 Jan 2004
Pinhole inspectors	10	*	1 Jan 2004
Robotic pick and place packaging machines	10	*	1 Jan 2004
Sleevers	10	*	1 Jan 2004
Tablet/capsule fillers, feeders and counters	10	*	1 Jan 2004
Production assets:			
Autoclaves (for terminal sterilisation)	10	*	1 Jan 2004
Drying ovens	10	*	1 Jan 2004
Encapsulators	10	*	1 Jan 2004
Fluid bed dryers	12	*	1 Jan 2004
Granulators and mixer/granulators	12	*	1 Jan 2004
Homogenisers	7	*	1 Jan 2004
Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production	10	*	1 Jan 2004
Metal detectors	10	*	1 Jan 2004
Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders)	10	*	1 Jan 2004
Sizing mills	10	*	1 Jan 2004
Tablet and capsule coating machines, coating drums and coating pans	12	*	1 Jan 2004
Tablet dedusters	10	*	1 Jan 2004
Tablet presses	10	*	1 Jan 2004
Vibrating sieves	10	*	1 Jan 2004
Raw material storage and dispensing assets:			
Demountable strong rooms	20	*	1 Jan 2004
Dispensing booths and associated air filtration systems	10	*	1 Jan 2004
Laminar flow benches and biohazard cabinets	8	*	1 Jan 2004
Safes	20	*	1 Jan 2004
Weighing scales	10	*	1 Jan 2004
Services:			
Air filtration systems	10	*	1 Jan 2004

Medicinal and pharmaceutical product manufacturing (25430)			
Water purification plant	10	*	1 Jan 2004

Rubber product manufacturing (25510 to 25590)			
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	$13^1/_3$		1 Jan 2001

Plastic products manufacturing (25610 to 25660)			
Clothes peg manufacturing plant (plastic)	$13^1/_3$		1 Jan 2001
Plastic industry:			
Blow moulders	$13^1/_3$		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	$13^1/_3$		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001
High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001

Non-metallic mineral product manufacturing (26100 to 26400)			
Brick-making plant:			
Automatic handling equipment	10		1 Jan 2001
Brick kilns and pre kilns	$13^1/_3$		1 Jan 2001
Cement brick plant	$13^1/_3$		1 Jan 2001
Dryers	$13^1/_3$		1 Jan 2001
General plant	10		1 Jan 2001
Cement-making plant:			
General plant (eg rotary mixing machines)	$13^1/_3$		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Concrete pipe manufacturing plant	$13^1/_3$		1 Jan 2001
Glass bottle manufacturing plant	$13^1/_3$		1 Jan 2001
Monumental masons' plant	$13^1/_3$		1 Jan 2001

Non-metallic mineral product manufacturing ***(26100 to 26400)***			
Plaster manufacturing plant	8		1 Jan 2001
Pottery plant	20		1 Jan 2001
Slate works plant	20		1 Jan 2001
Tile manufacturing plant (cement and concrete):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

Metal product manufacturing ***(27110 to 27690)***			
Designs used in connection with stamping decorative steel and iron work	40		1 Jan 2001
Foundry plant:			
Converters	10		1 Jan 2001
Furnaces	10		1 Jan 2001
Laboratory	20		1 Jan 2001
Ladles	10		1 Jan 2001
Loose tools	5		1 Jan 2001
Machine tools	20		1 Jan 2001
Machinery and plant	20		1 Jan 2001
Moulding boxes	10		1 Jan 2001
Patterns	40		1 Jan 2001
Plant and tools (excluding furnaces, converter and ladles)	$13^1/_3$		1 Jan 2001
Rolling mill engines	$13^1/_3$		1 Jan 2001
Iron and steel industry:			
Granulators	$13^1/_3$		1 Jan 2001
Slag pots	3		1 Jan 2001
Metal crushing plant (core fragmentised)	$13^1/_3$		1 Jan 2001
Metal forming plant:			
Dies and tooling	$4^1/_2$		1 Jan 2001
Roll forming dies	10		1 Jan 2001
Strip roll forming machines	20		1 Jan 2001
Nail manufacturing plant	20		1 Jan 2001
Pyrometallurgy process assets. Use any relevant determinations in Table A, MINING (11010 to 15200)			1Jul 2003
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001
Stamping blocks (used for designs of decorative steel and iron work)	20		1 Jan 2001
Tank manufacturing plant	20		1 Jan 2001
Tinsmiths' plant	20		1 Jan 2001

Alumina production ***(27210)***			
Alumina manufacturing (including bauxite refining and calcined alumina manufacturing):			
Bauxite crushing and handling assets:			
Conveyors	30	*	1 Jan 2003
Crushing assets	30	*	1 Jan 2003
Screening assets	15	*	1 Jan 2003
Stockpile reclaimers, stackers and stacker/reclaimers	30	*	1 Jan 2003
Train loading assets (including conveyors, product bins and towers)	30	*	1 Jan 2003
Bauxite residue disposal assets:			
Initial containment areas	20		1 Jan 2001
Mudlakes	10		1 Jan 2001
Calcination assets:			
Calciners and kilns	25	*	1 Jan 2003
Generally (including alumina cooling assets, hydrate storage tanks and hydrate washing assets)	30	*	1 Jan 2003
Clarification of liquor stream assets (including counter current washing tanks, flash tanks, lime burning assets, lime handling assets, lime slaking assets, settling tanks and other tanks and vessels)	30	*	1 Jan 2003
Control systems assets	10	*	1 Jan 2003
Digestion assets (including desilication tanks, digester vessels, flash tanks, heat exchangers, heaters, mills and trihydrate bauxite treatment assets)	30	*	1 Jan 2003
Emissions control assets (including baghouse filters and electrostatic precipitators)	20	*	1 Jan 2003
Filtration assets for hydrate and slurry (including filters used for clarification of liquor and filters used for coarse hydrate)	15	*	1 Jan 2003
Pipework (including slurry pipes)	30	*	1 Jan 2003
Precipitation assets (including classification assets, cooling towers, crystallisation assets, heat exchangers, tanks and vessels)	30	*	1 Jan 2003
Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Pumps	20	*	1 Jan 2003
Steam raising and electrical infrastructure assets (including switchgear and transformers)	30	*	1 Jan 2003

Aluminium smelting ***(27220)***			
Anode baking assets (including crucibles and furnaces)	20	*	1 Jan 2003
Anode (green) pasting assets:			
Crushing assets	30	*	1 Jan 2003
Mixing and forming assets	15	*	1 Jan 2003
Screening assets	15	*	1 Jan 2003
Anode rodding assets (including aluminium spray station assets, furnaces and metal casting assets)	20	*	1 Jan 2003
Compressors	20	*	1 Jan 2003
Control systems assets	10	*	1 Jan 2003
Cranes and gantries (including cell tending machines)	20	*	1 Jan 2003
Emissions control assets (including baghouse filters and electrostatic precipitators)	20	*	1 Jan 2003
Materials handling assets:			
Anode transport vehicles and hot metal carriers	10	*	1 Jan 2003
Generally (including conveyors, silos and stockpile reclaiming assets)	30	*	1 Jan 2003
Metal casting assets (including casting machines, casting wheels, crucibles, foam filters, furnaces, in-line metal treatment assets, stacking machines and weighing machines)	20	*	1 Jan 2003
Pot line/reduction line assets (excluding cell tending machines, cranes and gantries)	25	*	1 Jan 2003
Pumps	20	*	1 Jan 2003
Steam raising and electrical infrastructure assets:			
Generally (including switchgear and transformers)	30	*	1 Jan 2003
Rectiformers	20	*	1 Jan 2003

Non-ferrous metal casting ***(27330)***			
Metal casting assets (non-ferrous eg aluminium, brass and magnesium):			
Cooling assets (including tables, conveyors, towers)	15	*	1 Jan 2004
Die casting machines (including high pressure, low pressure and gravity type machines)	15	*	1 Jan 2004
Die tools (moulds used for casting)	4	*	1 Jan 2004
Heating assets:			
Degassing assets	5	*	1 Jan 2004
Furnaces (including dosing, holding and melting)	15	*	1 Jan 2004
Heat treatment baskets	5	*	1 Jan 2004
Heat treatment ovens	20	*	1 Jan 2004
Ingot pre-heaters	20	*	1 Jan 2004
Quenching tanks	20	*	1 Jan 2004
Machining/finishing assets:			
Blast machines (including shot, sand, bead)	20	*	1 Jan 2004
CNC lathes	10	*	1 Jan 2004

Non-ferrous metal casting (27330)			
CNC machining centres	10	*	1 Jan 2004
CNC milling machines	10	*	1 Jan 2004
Drilling machines	15	*	1 Jan 2004
Linishing belt machines	10	*	1 Jan 2004
Trim presses (hydraulic type and crank type)	15	*	1 Jan 2004
Trim tools used in trim press machines	4	*	1 Jan 2004
Vibrating machines (including rumbling and knock out machines	10	*	1 Jan 2004
Materials handling conveyors	10	*	1 Jan 2004
Molten metal transfer ladles	3	*	1 Jan 2004
Paint line conveyors	15	*	1 Jan 2004
Robots	10	*	1 Jan 2004
Sand casting assets:			
Core boxes	4	*	1 Jan 2004
Core making machines (core blowers)	15	*	1 Jan 2004
Gas generators for sand curing	15	*	1 Jan 2004
Testing assets:			
Co-ordinate measurement machines	10	*	1 Jan 2004
Leak and pressure testing machines	4	*	1 Jan 2004
Spectrometers	10	*	1 Jan 2004
X-ray machines	15	*	1 Jan 2004

Motor vehicle and part manufacturing (28110 to 28190)			
For metal casting assets see determinations for *Non-ferrous metal casting (27330)*			
Motor vehicle manufacturing plant:			
Basic machinery	10		1 Jan 2001
Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools)	3		1 Jan 2001
Piston ring manufacturing plant:			
Engineering works plant	20		1 Jan 2001
Motors	20		1 Jan 2001
Overhead gear, equipment, belting, etc	20		1 Jan 2001
Precision machines	$13^1/_3$		1 Jan 2001

Other transport equipment manufacturing (28210 to 28290)			
Motor cycle building plant	10		1 Jan 2001

Photographic and optical good manufacturing (28310)			
Optical lens grinding and contact lens manufacturing:			
CNC milling machines	7	*	1 Jul 2004
Combined surface generators and grinders and finers	10	*	1 Jul 2004
Deblocking and lens cleaning machines (including ultrasonic washers)	9	*	1 Jul 2004
Finers	10	*	1 Jul 2004
Finishing blockers	8	*	1 Jul 2004
Frame tracers	5	*	1 Jul 2004
Lap tools	10	*	1 Jul 2004
Layout blockers	8	*	1 Jul 2004
Lens coating machines	10	*	1 Jul 2004
Lens curing and drying ovens	10	*	1 Jul 2004
Lens edgers	7	*	1 Jul 2004
Lens tinting machines	8	*	1 Jul 2004
Lensmeters:			
Manual	10	*	1 Jul 2004
Automated	5	*	1 Jul 2004
Polishers	10	*	1 Jul 2004
Protective lacquering or surface saver taping machines	9	*	1 Jul 2004
Surface generators and grinders	10	*	1 Jul 2004
Surface lathes	8	*	1 Jul 2004

Professional and scientific equipment manufacturing n.e.c. (28390)			
Watchmakers' plant	10		1 Jan 2001

Other manufacturing (29110 to 29490)			
Broom and brush manufacturing plant	$13^1/_3$		1 Jan 2001
Furniture-making plant	$13^1/_3$		1 Jan 2001
Jewellers' plant	10		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	$13^1/_3$		1 Jan 2001
Motors	20		1 Jan 2001

MINING (11010 to 15200)

Crushing and milling assets:			
Crushers:			
Cone and gyratory	25	*	1 Jul 2003
Feeder breaker	20	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Impact and rotary	20	*	1 Jul 2003
Jaw	25	*	1 Jul 2003
Roller (including roll sizers)	20	*	1 Jul 2003
Grinding mills:			
Ball and rod	25	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Hammer	15	*	1 Jul 2003
SAG (autogenous)	25	*	1 Jul 2003
Hydrometallurgy and Pyrometallurgy assets:			
Adsorption process assets	20	*	1 Jul 2003
Agglomeration (pelletizing) assets	25	*	1 Jul 2003
Calcination process assets (including kilns)	25	*	1 Jul 2003
Casting process assets for casting billets or ingots	30	*	1 Jul 2003
Converting process assets (including rotatable cylindrical furnaces)	30	*	1 Jul 2003
Cooling process assets (including cooling towers)	25	*	1 Jul 2003
Counter current decantation (CCD) process assets	20	*	1 Jul 2003
Drying process assets (including rotary dryers, spray dryers and indirect heat exchanger dryers)	25	*	1 Jul 2003
Electrolysis process assets (including electrowinning process and electro refining process assets including tanks)	20	*	1 Jul 2003
Filtration process assets	15	*	1 Jul 2003
Gas cleaning process assets (including electrostatic precipitators and baghouses)	20	*	1 Jul 2003
Gas recovery process assets (including stripping and absorption assets)	25	*	1 Jul 2003
Ion exchange process assets	15	*	1 Jul 2003
Leaching process assets:			
Atmospheric	15	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Pressure	25	*	1 Jul 2003
Neutralisation process assets	20	*	1 Jul 2003
Pots and ladles used for molten materials	30	*	1 Jul 2003
Precipitation process assets (including tanks and agitators)	20	*	1 Jul 2003
Pressure vessels	30	*	1 Jul 2003

Roasting process assets (including kilns and furnaces)	30	*	1 Jul 2003
Sintering process assets (including continuous sintering machines)	30	*	1 Jul 2003
Smelting process assets (including furnaces)	25	*	1 Jul 2003
Solution treatment and metal recovery assets	20	*	1 Jul 2003
Solvent extraction process assets (including mixer-settler units)	20	*	1 Jul 2003
Tailings stills	20	*	1 Jul 2003
Infrastructure support assets:			
Compressors	15	*	1 Jul 2003
Control systems and communication systems assets:			
Generally	10	*	1 Jul 2003
Instruments	10	*	1 Jul 2003
Towers or other supporting structures	30	*	1 Jul 2003
Electrical infrastructure assets (including power reticulation, substations, switchgear and transformers)	25	*	1 Jul 2003
Mineral treatment structure	40	*	1 Jul 2003
Pipes and pipelines (including valves and fittings)	25	*	1 Jul 2003
Pumps:		*	1 Jul 2003
Generally	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003
Materials handling assets:			
Belt magnets, samplers, metal detectors and analysers	15	*	1 Jul 2003
Bins, chutes, hoppers, bunkers and silos	30	*	1 Jul 2003
Bucket elevators	25	*	1 Jul 2003
Conveyors	25	*	1 Jul 2003
Feeders:			
Generally (including apron and belt)	20	*	1 Jul 2003
Vibrating	15	*	1 Jul 2003
Fuel storage tanks	30	*	1 Jul 2003
Gas storage tanks and spheres	25	*	1 Jul 2003
Grizzly bars and scalpers;	25	*	1 Jul 2003
Overhead crane/gantry	30	*	1 Jul 2003
Stack (chimney)	30	*	1 Jul 2003
Stockpile assets:			
Reclaim tunnel flow valves and activators	25	*	1 Jul 2003
Stackers, reclaimers and stacker/reclaimers	25	*	1 Jul 2003
Train loaders	30	*	1 Jul 2003
Tripper/stacker and stacking conveyor systems	25	*	1 Jul 2003
Tunnel vent and exhaust fans	15	*	1 Jul 2003
Water recycling facility	20	*	1 Jul 2003
Water storage tanks	30	*	1 Jul 2003

Weighing machines (including weighers for feeders and conveyors)	20	*	1 Jul 2004
Mineral dressing assets:			
Classification, gravity separation and dewatering assets:			
Centrifuges	15	*	1 Jul 2003
Cyclones:			
Dense medium and heavy medium	8	*	1 Jul 2003
Generally (including classifying, desliming, and hydrocyclones)	15	*	1 Jul 2003
Generally	18	*	1 Jul 2003
Hydraulic classifiers and teetered bed separators	20	*	1 Jul 2003
Jigs	25	*	1 Jul 2003
Pneumatic tables and air separators	25	*	1 Jul 2003
Settling cones	25	*	1 Jul 2003
Shaking tables	25	*	1 Jul 2003
Sluices and cone concentrators	25	*	1 Jul 2003
Spirals	12	*	1 Jul 2003
Electrostatic separation assets	20	*	1 Jul 2003
Filtration assets (including pressure filtration and vacuum filtration equipment)	15	*	1 Jul 2003
Flotation assets (including tanks, launders, agitators, air supply and reagent dosing equipment)	20	*	1 Jul 2003
Magnetic separation assets (including cross belt, drum and disc types)	20	*	1 Jul 2003
Screening assets	15	*	1 Jul 2003
Thickening assets	25	*	1 Jul 2003
Port assets – see Table A Water transport and Services to water transport (63010 to 63030) and (66210 to 66290)		*	1 Jul 2002
Railway infrastructure assets and rolling-stock – see Table A Rail transport (62000)		*	1 Jan 2002
Surface mobile mining machines:			
Bucket wheel excavators	30	*	1 Jul 2002
Compressors	20	*	1 Jul 2002
Cranes	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Draglines	30	*	1 Jul 2002
Drill rigs (Production)	10	*	1 Jul 2002
Electric rope shovels	25	*	1 Jul 2002
Generators	10	*	1 Jul 2002
Graders	10	*	1 Jul 2002
Hydraulic excavators (including hydraulic front shovels)	10	*	1 Jul 2002
Lighting system	10	*	1 Jul 2002
Off highway trucks (including articulated, rigid dump, service, fuel and water trucks)	10	*	1 Jul 2002

Rollers	15	*	1 Jul 2002
Scrapers	7	*	1 Jul 2002
Skid steer loader	7	*	1 Jul 2002
Tool carrier	10	*	1 Jul 2002
Wheel loader	8	*	1 Jul 2002
Tailings dams	20		1 Jan 2001
Underground mobile mining machines:			
Compressors	10	*	1 Jul 2002
Continuous haulage system	10	*	1 Jul 2002
Continuous miner	10	*	1 Jul 2002
Drill rigs:			
Diamond	20	*	1 Jul 2002
Production	7	*	1 Jul 2002
Feeder breaker	15	*	1 Jul 2002
Grader	10	*	1 Jul 2002
Jumbo	10	*	1 Jul 2002
Load-haul-dump machine	6	*	1 Jul 2002
Long-wall equipment:			
Armoured face conveyor	6	*	1 Jul 2002
Beam stage loader	7	*	1 Jul 2002
Hydraulic pump module	15	*	1 Jul 2002
Hydraulic roof support	10	*	1 Jul 2002
Impact crusher	10	*	1 Jul 2002
Mobile conveyor tail end	5	*	1 Jul 2002
Roof support relocation vehicle	10	*	1 Jul 2002
Shearer	7	*	1 Jul 2002
Shearer carrier	10	*	1 Jul 2002
Maintenance vehicle	8	*	1 Jul 2002
Personnel transporter	8	*	1 Jul 2002
Raise borers and down reamers	20	*	1 Jul 2002
Roof bolters	8	*	1 Jul 2002
Scissor lift	6	*	1 Jul 2002
Shuttle car	12	*	1 Jul 2002
Skid steer loader	12	*	1 Jul 2002
Underground haulage trucks	6	*	1 Jul 2002
Wheel loader	6	*	1 Jul 2002
Workshop plant	20		1 Jan 2001

Coal mining ***(11010 to 11020)***			
Coal preparation assets:			
Centrifuges	15	*	1 Jul 2003
Crushing assets (including feeder breakers, impact, roller and rotary crushers)	20	*	1 Jul 2003

Coal mining ***(11010 to 11020)***			
Cyclones:			
Dense medium, heavy medium	6	*	1 Jul 2003
Generally (including classifying, desliming and hydrocyclones)	10	*	1 Jul 2003
Filtration assets (including belt, drum and vacuum filters)	15	*	1 Jul 2003
Flotation assets (including agitation air supply systems, launders, reagent dosing systems and tanks)	20	*	1 Jul 2003
Grizzly bars and scalpers	25	*	1 Jul 2003
Jigs and heavy medium baths	25	*	1 Jul 2003
Magnetic separators	20	*	1 Jul 2003
Spirals	12	*	1 Jul 2003
Thickening assets	25	*	1 Jul 2003
Infrastructure support assets:			
Analysers, belt magnets, grinding mills, metal detectors and samplers	15	*	1 Jul 2003
Coal preparation facility framework/structure	40	*	1 Jul 2003
Compressors	15	*	1 Jul 2003
Control systems and communication systems assets:			
Generally	10	*	1 Jul 2003
Instruments	10	*	1 Jul 2003
Towers or other supporting structures	30	*	1 Jul 2003
Electrical infrastructure assets (including reticulation assets, substations, switch gear and transformers)	25	*	1 Jul 2003
Fuel storage tanks	30	*	1 Jul 2003
Gas storage tanks	25	*	1 Jul 2003
Overhead crane/gantry	30	*	1 Jul 2003
Pipes and pipelines	25	*	1 Jul 2003
Pumps:			
Generally (including centrifugal pumps)	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003
Train loaders	30	*	1 Jul 2003
Tunnel vent or exhaust fans	15	*	1 Jul 2003
Valves and other non pipe fittings	10	*	1 Jul 2003
Water recycling facility	20	*	1 Jul 2003
Water storage dams (including fire services dams and water storage dams generally)	30	*	1 Jul 2003
Water storage tanks	30	*	1 Jul 2003
Materials handling assets:			
Bins, chutes, hoppers, silos and storage bunkers	30	*	1 Jul 2003
Bucket elevators	25	*	1 Jul 2003
Conveyors	25	*	1 Jul 2003
Feeders:			

Coal mining ***(11010 to 11020)***			
Generally (including apron and belt feeders)	20	*	1 Jul 2003
Vibrating feeders	15	*	1 Jul 2003
Stockpile spraying system	20	*	1 Jul 2003
Stockpile stackers, reclaimers and stacker reclaimers:			
Generally (including all machinery)	25	*	1 Jul 2003
Reclaim tunnels	25	*	1 Jul 2003
Tripper/stacker	25	*	1 Jul 2003

Oil and gas extraction ***(12000)***			
Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery:			
Control systems	10	*	1 Jul 2002
Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander)	30	* #	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (36100)			
Flare tower for gas flare	25	* #	1 Jul 2002
Fractionation train assets (including air cooler, column, compressor, heat exchanger, piping and pumps)	30	* #	1 Jul 2002
Hot water system assets	$17^1/_2$	* #	1 Jul 2002
Instruments	$12^1/_2$	*	1 Jul 2002
LNG holding facility assets (including boil off gas compressor, cryogenic storage tank, loading arm, pumps and tank)	30	* #	1 Jul 2002
LNG train assets (including centrifugal compressor, column, cryogenic heat exchanger, gas turbine driver and other heat exchangers)	30	* #	1 Jul 2002
Stabiliser process assets (including column, heat exchanger, pumps and reciprocating compressor)	30	* #	1 Jul 2002
Storage and loading assets (including cryogenic storage tank, jetty, loading arm, LPG chiller and pumps)	30	* #	1 Jul 2002
Trunkline onshore terminal (TOT) assets:			
Flash tanks	20	* #	1 Jul 2002
Slugcatcher and associated piping	30	* #	1 Jul 2002
Valves including control valves	$12^1/_2$	*	1 Jul 2002
Gas production assets:			
Central production facility assets:			
Boiler	10	*	1 Jul 2002
Cabling for power and control system	30	* #	1 Jul 2002
Diesel system	15	*	1 Jul 2002

Oil and gas extraction ***(12000)***			
Drains system	20	* #	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare system assets:			
Carbon steel piping	15	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Stainless steel piping	30	* #	1 Jul 2002
Fuel gas system	30	* #	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	$12^1/_2$	*	1 Jul 2002
Power turbine used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	30	* #	1 Jul 2002
Heat exchanger	30	* #	1 Jul 2002
Major carbon steel vessels	$12^1/_2$	*	1 Jul 2002
Major stainless steel (or lined) vessels	30	* #	1 Jul 2002
Offshore platform:			
Generally (including accommodation module, flare structure, helideck, jacket, primary steel work and topsides secondary steel work)	30	* #	1 Jul 2002
Topsides tertiary steelwork (including handrails, ladders and stairs)	15	*	1 Jul 2002
Piping	30	* #	1 Jul 2002
Pump:			
Circulation pump	$12^1/_2$	*	1 Jul 2002
Generally	20	* #	1 Jul 2002
Seawater lift pump	15	*	1 Jul 2002
Shutdown and fire/gas system	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	$12^1/_2$	*	1 Jul 2002
Piping and vessels	30	* #	1 Jul 2002
Utility air compressors	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (36100)		*	1 Jul 2002
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Infield pipeline	30	* #	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002

Oil and gas extraction ***(12000)***			
Subsea production assets (including control umbilical, flowline and manifold)	20	* #	1 Jul 2002
Trunkline	30	* #	1 Jul 2002
Valve	12 1/2	*	1 Jul 2002
Well and downhole equipment	15	*	1 Jul 2002
Wellhead and christmas tree	30	* #	1 Jul 2002
Oil exploration plant and equipment:			
Oil rigs (off-shore drilling) and ancillary equipment	10		1 Jan 2001
Oil search equipment (used for geophysical surveys in remote areas):			
Drilling plant and down-hole equipment	5		1 Jan 2001
General plant and equipment	10		1 Jan 2001
Mobile units and vehicles (other than passenger cars)	5		1 Jan 2001
Other survey equipment	10		1 Jan 2001
Portable sleeping and messing huts	5		1 Jan 2001
Seismic survey equipment	5		1 Jan 2001
Vessel (supply)	13 1/3		1 Jan 2001
Oil production assets:			
Central production facility assets (excluding FPSOs):			
Boiler	10	*	1 Jul 2002
Circulation pump	12 1/2	*	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	12 1/2	*	1 Jul 2002
Power turbine used offshore	12 1/2	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	15	*	1 Jul 2002
Generally (including offshore platform)	15	*	1 Jul 2002
Major carbon steel vessels	12 1/2	*	1 Jul 2002
Pump:			
Circulation pump	12 1/2	*	1 Jul 2002
Other	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	12 1/2	*	1 Jul 2002
Piping and vessels	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (36100)		*	1 Jul 2002
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002

Oil and gas extraction ***(12000)***			
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Infield pipeline	15	*	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	15	*	1 Jul 2002
Trunkline	30	* #	1 Jul 2002
Valve	$12^1/_2$	*	1 Jul 2002
Well and downhole equipment	10	*	1 Jul 2002
Wellhead and christmas tree	15	*	1 Jul 2002
Port Assets – see Table A Water transport and Services to water transport (63010 to 63030) and (66210 to 66290)		*	1 Jul 2002

Gold ore mining ***(13140)***			
Gold ore processing assets:			
Adsorption process assets	15	*	1 July 2004
Carbon regeneration kilns	12	*	1 Jul 2004
Concentrators (including inline pressure jigs and mechanical concentrators)	10	*	1 Jul 2004
Crushing assets:			
Cone/gyratory crushers	20	*	1 Jul 2004
Hydraulic rock breakers	12	*	1 Jul 2004
Jaw crushers	20	*	1 Jul 2004
Electrowinning/electrorefining assets	17	*	1 Jul 2004
Elution columns	12	*	1 Jul 2004
Elution storage tanks	17	*	1 Jul 2004
Laboratory assets:			
Atmospheric adsorption spectrometers	10	*	1 Jul 2004
Generally (including drying ovens, pulverisers, crushers, gas fired ovens, fume cupboards)	15	*	1 Jul 2004
Leaching process assets (including carbon in pulp and carbon in leach processes)	15	*	1 July 2004
Shaking tables	12	*	1 Jul 2004
Slurry pipelines	15	*	1 Jul 2004
Smelting furnaces	15	*	1 Jul 2004
Thickening assets	20	*	1 Jul 2004

Mineral sand mining ***(13150)***			
Aeration assets (including aerators, attritioners, blowers and turbine impeller agitated vessels)	20	*	1 Jan 2003
Classification and gravity separation assets (including centrifuges, cones, cyclones, screw classifiers, spirals and tables)	15	*	1 Jan 2003
Crushing assets (including drum scrubbers)	30	*	1 Jan 2003
Dredges	20	*	1 Jan 2003
Drying assets:			
Generally (including flash and fluid bed dryers and fluid bed heaters)	20	*	1 Jan 2003
Rotary dryer kilns	30	*	1 Jan 2003
Dust management assets:			
Baghouse filters and extractors	30	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
Multiclones	20	*	1 Jan 2003
Electrostatic separation assets (including curve plates, electrostatic roll separators, high tension roll separators and screen plates)	20	*	1 Jan 2003
Filtration/Dewatering assets (including candle filter presses, dewatering towers, horizontal belt filters and hydrocyclones)	15	*	1 Jan 2003
Magnetic separation assets (including belt and drum separators, electromagnetic separators, induced roll and rare earth magnetic separators and wet high intensity magnets)	20	*	1 Jan 2003
Materials handling assets (including bins, bucket and conveying elevators, conveyors, feeders, hoppers, loading systems, paddle mixers and tailings stackers)	30	*	1 Jan 2003
Screening assets (including screens and trommels)	15	*	1 Jan 2003
Support assets:			
Control systems	10	*	1 Jan 2003
Pipelines, piping and pumps	20	*	1 Jan 2003
Tanks:			
Constant density and thickening	20	*	1 Jan 2003
Generally (including acid leaching and water)	15	*	1 Jan 2003
Thermal reduction assets (including cooler kilns, cooling towers, heat exchangers and reduction kilns)	30	*	1 Jan 2003
Waste gas handling assets:			
Afterburners	20	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
Electrostatic precipitators	30	*	1 Jan 2003
Scrubbers and stacks	20	*	1 Jan 2003

Nickel ore mining ***(13160)***			
Nickel ore processing assets:			
Mineral treatment structure (including structures holding walkways, supporting assets and thoroughfares)	20	*	1 Jul 2004
Reagent pumps (including high pressure acid leach pumps)	5	*	1 Jul 2004

Construction material mining ***(14110 to 14190)***			
Control systems (for conveying, crushing and screening assets)	10	*	1 Jul 2003
Conveyors:			
Gravity take-up	25	*	1 Jul 2003
Screw take-up	15	*	1 Jul 2003
Crushers:			
Generally	20	*	1 Jul 2003
Mobile (track or wheel mounted machinery including screening and conveying components)	15	*	1 Jul 2003
Cyclones	15	*	1 Jul 2003
Dredges	20	*	1 Jul 2003
Drill rigs	8	*	1 Jul 2003
Electrical switching assets	20	*	1 Jul 2003
Graders	15	*	1 Jul 2003
Heavy mobile quarry assets not specifically listed – see Table A Mining (11010 to 15200)		*	1 Jul 2003
Hydraulic oversize-rock breakers (mounted above primary crusher)	8	*	1 Jul 2003
Material handling assets (including chutes, feeders, hoppers, product bins and surge bins)	20	*	1 Jul 2003
Pug mills	15	*	1 Jul 2003
Screening assets	12	*	1 Jul 2003
Wheel loaders	10	*	1 Jul 2003
Wire saws	10	*	1 Jul 2003

PERSONAL AND OTHER SERVICES *(95110 to 97000)*

Personal and other goods hiring ***(95110 to 95190)***			
Generally:			
If the asset is hired to and used predominately by a particular industry see the entry under Table A for that industry. Otherwise see Table B.		*	1 Jul 2001

Other personal services ***(95210 to 95291)***			
Arboriculture and gardening services:			
Blowers	3	*	1 Jan 2004
Brushcutters (including whipper snippers)	2	*	1 Jan 2004
Chainsaws (including pole pruners)	2	*	1 Jan 2004
Elevating work platforms	15	*	1 Jan 2004
Hand tools (including pruner, rake, hedge shears, loppers and tree saws)	3	*	1 Jan 2004
Hedge trimmers	4	*	1 Jan 2004
Lawn edgers (excluding brushcutters)	4	*	1 Jan 2004
Lawn mowers:			
Cylinder	7	*	1 Jan 2004
Push (rotary)	2	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004
Ride-ons	5	*	1 Jan 2004
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
Slashers	4	*	1 Jan 2004
Trailers used to carry tree and grass clippings	5	*	1 Jan 2004
Tree climbing assets:			
Climbing hardware (including carabineers, figure of 8 and lowering pullies)	1	*	1 Jan 2004
Climbing spurs	10	*	1 Jan 2004
Friction lowering devices	10	*	1 Jan 2004
Harness	3	*	1 Jan 2004
Ropes	1	*	1 Jan 2004
Wood chippers	8	*	1 Jan 2004
Cleaners' plant:			
Electronic floor polishers	10		1 Jan 2001
Dry cleaning plant	10		1 Jan 2001
Funeral directors' plant	20		1 Jan 2001
Hairdressers' plant (including, partitions, cubicles, neon lighting tubes and wash basins)	20		1 Jan 2001
Laundry plant:			
General plant	10		1 Jan 2001
Washing machines	$6^2/_3$		1 Jan 2001
Photographers' plant:			
Automatic film processing machine	$6^2/_3$		1 Jan 2001
Cameras:			
Used for street photography	4		1 Jan 2001
Other (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001

Other personal services ***(95210 to 95291)***			
Dark rooms (demountable – not integral part of building)	20		1 Jan 2001
Photo engraving plant:			
Automatic (dark room) cameras	10		1 Jan 2001
Power operated proofing presses	$13^{1}/_{3}$		1 Jan 2001
General plant	20		1 Jan 2001
Powderless etching machines	10		1 Jan 2001
Photo lab (one – hour service)	10		1 Jan 2001
Video recorder or equipment hiring	$6^{2}/_{3}$		1 Jan 2001
Video tapes and games hiring	½	*	1 Jan 2001

Waste disposal services ***(96340)***			
Garbage compactor trucks (including the compactor)	10	*	1 Jan 2005

PROPERTY AND BUSINESS SERVICES (77110 to 78690)

Note where the terms 'freestanding' and 'fixed' are used in entries for this industry category, they have the following meaning. ***Freestanding*** –items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability. ***Fixed*** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

Residential property operators ***(77110)***			
Assets generally:			
Air conditioning assets (excluding ducting, pipes and vents):			
Air handling units	20	*	1 Jul 2003
Chillers:			
Absorption	25	*	1 Jul 2003
Centrifugal	20	*	1 Jul 2003
Volumetrics (including reciprocating, rotary, screw, scroll):			
Air-cooled	15	*	1 Jul 2003
Water-cooled	20	*	1 Jul 2003
Condensing sets	15	*	1 Jul 2003
Cooling towers	15	*	1 Jul 2003
Damper motors (including variable air volume box controller)	10	*	1 Jul 2003
Fan coil units (connected to condensing set)	15	*	1 Jul 2003
Mini split systems up to 20KW (including ceiling, floor and high wall split system)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003

Residential property operators ***(77110)***			
Room units	10	*	1 Jul 2003
Ceiling fans	5	*	1 Jul 2004
Clocks, electric	10	*	1 Jul 2004
Digital video display (DVD) players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Floor coverings (removable without damage):			
Carpet	10		1 Jan 2001
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	$13^1/_3$		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	$6^2/_3$		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			
Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004

Residential property operators ***(77110)***			
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Solar power generating system assets	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
PABX computerised assets	10	*	1 Jul 2004
Telephone hand sets	10	*	1 Jul 2004
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	10	*	1 Jul 2004
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004
Video cassette recorder systems (VCR)	5	*	1 Jul 2004
Water pumps	20		1 Jan 2001
Window blinds, internal	10	*	1 Jul 2004`
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	5	*	1 Jul 2004
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004
Spa bath pumps	20	*	1 Jul 2004
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004

Residential property operators ***(77110)***			
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phone	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drives	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	10	*	1 Jul 2004
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	10	*	1 Jul 2004
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	10	*	1 Jul 2004
Ironing boards, freestanding	7	*	1 Jul 2004
Irons	5	*	1 Jul 2004
Washing machines	10	*	1 Jul 2004
Outdoor assets:			
Automatic garage doors:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Furniture, freestanding	5	*	1 Jul 2004

Residential property operators ***(77110)***			
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	8	*	1 Jul 2004
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	12	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Tennis court assets:			
Cleaners	3	*	1 Jul 2004
Drag brooms	3	*	1 Jul 2004
Nets	5	*	1 Jul 2004
Rollers	3	*	1 Jul 2004
Umpire chairs	15	*	1 Jul 2004
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004

Residential property operators ***(77110)***			
Swipe card	3	*	1 Jul 2004
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004
Monitors	4	*	1 Jul 2004
Recorders:			
Digital	4	*	1 Jul 2004
Time lapse	2	*	1 Jul 2004
Switching units (including multiplexes)	5	*	1 Jul 2004
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004
Detectors (including passive infra-red, photo sensors and vibration)	5	*	1 Jul 2004
Global System for Mobiles (GSM) Units	5	*	1 Jul 2004
Noise makers (including bells and sirens)	5	*	1 Jul 2004

Machinery and equipment hiring and leasing ***(77410 to 77430)***			
If the asset is hired or leased to and used predominantly by a particular industry see the entry under Table A for that industry. Otherwise see Table B.		*	1 Jul 2001

Technical services ***(78210-78290)***			
Surveyors' instruments:			
Geodimeter (electronic)	10		1 Jan 2001
Laser beam survey equipment	10		1 Jan 2001
Levels	20		1 Jan 2001
Stereoplotters (for making surveys from aerial photography etc)	10		1 Jan 2001
Theodolites	20		1 Jan 2001

RETAIL TRADE *(51100 to 53295)*

Shops:			
Aluminium roller grilles	$13^1/_3$		1 Jan 2001
Fittings	20		1 Jan 2001

Food retailing ***(51211 to 51290)***			
Butchers' plant	20		1 Jan 2001
Retail bread, biscuit, cake and pastry baking assets:			
Bread slicers	7	*	1 Jan 2002
Bun divider/rounder	8	*	1 Jan 2002
Fixed bowl spiral mixers	7	*	1 Jan 2002
Hydraulic dough divider	7	*	1 Jan 2002
Moulders	8	*	1 Jan 2002
Ovens (convection)	8	*	1 Jan 2002
Ovens (multi-decked, rotating rack or static rack, rotating deck)	10	*	1 Jan 2002
Planetary mixers	7	*	1 Jan 2002
Provers/prover retarders	6	*	1 Jan 2002
Semi-automated baguette, bread and bread roll making assets	12	*	1 Jan 2002
Semi-automated doughnut making assets	8	*	1 Jan 2002

Personal and household good retailing ***(52511 to 52597)***			
Mannequin display figures	10		1 Jan 2001

Motor vehicle retailing and services ***(53110 to 53295)***			
Motor garage equipment:			
Automatic car-washing machines	$6^2/_3$		1 Jan 2001
Automotive parts cleaner:			
Pump	4		1 Jan 2001
Drum	10		1 Jan 2001
Drums	4		1 Jan 2001
Kerbside tanks	10		1 Jan 2001
Motor vehicle repairing plant and machinery	10		1 Jan 2001
Self-service pump installations (comprising pump and coin unit)	10		1 Jan 2001
Trade utensils (including sales and garage equipment)	$13^1/_3$		1 Jan 2001

TRANSPORT AND STORAGE *(61100 to 67090)*

Air and space transport and services to air transport ***(64010 to 64033) and (66300)***			
Aircraft maintenance assets:			
Aircraft testing equipment	$13^1/_3$		1 Jan 2001
General plant and machinery	20		1 Jan 2001

Air and space transport and services to air transport (64010 to 64033) and (66300)			
Hangar fixtures and fittings	20		1 Jan 2001
Plant subject to excessive corrosion	10		1 Jan 2001
Precision machines and plant	10		1 Jan 2001
Aircraft training assets:			
Flight simulators	8		1 Jan 2001
Link trainers	8		1 Jan 2001
Airport assets:			
Aerobridges	20	*	1 Jan 2003
Baggage handling assets:			
Baggage check-in stations (incorporating scales and check-in conveyors)	10	*	1 Jan 2003
Baggage outbound conveyor systems (incorporating belts, diverters, gearboxes, motors, ploughs, rollers, structures and tag readers)	15	*	1 Jan 2003
Baggage reclaim conveyor systems (incorporating belts, gearboxes, motors, rollers and structures)	15	*	1 Jan 2003
Control systems (excluding computers)	10	*	1 Jan 2003
Fire safety and rescue assets:			
Breathing units	10	*	1 Jan 2003
Drills, air powered	10	*	1 Jan 2003
Fire fighting vehicles	20	*	1 Jan 2003
Rescue boats:			
Aluminum	20	*	1 Jan 2003
Inflatable	8	*	1 Jan 2003
Rescue units (jaws of life)	15	*	1 Jan 2003
Fuel supply assets:			
Aircraft fueller vehicles	15	*	1 Jan 2003
Aircraft hydrant dispenser vehicles	15	*	1 Jan 2003
Filters, fuel	25	*	1 Jan 2003
Fire fighting systems	25	*	1 Jan 2003
Piping	25	*	1 Jan 2003
Pumps, fuel	25	*	1 Jan 2003
Tanks	25	*	1 Jan 2003
Ground support assets:			
Aircraft loader/unloader vehicles	15	*	1 Jan 2003
Aircraft stairs:			1 Jan 2003
Manual	20	*	1 Jan 2003
Vehicle mounted	15	*	1 Jan 2003
Airstart units	15	*	1 Jan 2003
Containers, air cargo (used to transport goods by air)	5	*	1 Jan 2001
Ground power units	15	*	1 Jan 2003

Air and space transport and services to air transport ***(64010 to 64033) and (66300)***			
High lift service vehicles (including catering, lavatory, maintenance and water vehicles)	15	*	1 Jan 2003
Tow tractors	20	*	1 Jan 2003
Tractors, baggage	15	*	1 Jan 2003
Tractor trolleys (including baggage and container trolleys, and dollies)	10	*	1 Jan 2003
Navigation aids:			
Distance measuring assets	15	*	1 Jan 2003
Instrument landing systems	10	*	1 Jan 2003
Non-directional beacons (excluding towers)	15	*	1 Jan 2003
Radar sensors	15	*	1 Jan 2003
Towers	30	*	1 Jan 2003
VHF omni range assets (excluding towers)	15	*	1 Jan 2003
Runway sweepers	15	*	1 Jan 2003
Terminal building assets:			
Flight information display signs (including monitors and LED screens)	7	*	1 Jan 2003
Security scanning assets (including explosive detection systems, hand-held and walk through detectors, and x-ray screening systems)	5	*	1 Jan 2003
Visual aids assets:			
Docking guidance systems	10	*	1 Jan 2003
Lighting systems (including apron floodlighting, runway lighting and taxiway lighting)	15	*	1 Jan 2003
Movement area guidance signs	10	*	1 Jan 2003
Visual approach slope indicator systems (PAPI)	15	*	1 Jan 2003
Wind direction indicators, illuminated	10	*	1 Jan 2003

Rail transport ***(62000)***			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Infrastructure assets:			
Electrification assets:			
Overhead distribution lines (incorporating conductors, contact catenary, cross arms, insulators and fittings, and poles)	$33^1/_3$	*	1 Jan 2002
Power transformers	30	*	1 Jan 2002
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jan 2002
Passenger information and ticketing system	15	*	1 Jan 2002
Signalling assets (including axle detectors, block signals, dragging equipment detector, hot boxes, interlockings, level crossings, and train control and train describer)	15	*	1 Jan 2002

Rail transport ***(62000)***			
Trackwork (incorporating rails, sleepers, ballast, permanent way/top 600, and integral bridges, culverts and tunnels):			
Freight (trackwork used by vehicles with gross axle loads of 30 tonnes and below per vehicle):			
Heavy haul (trackwork carrying >20 GMT per annum)	30	*	1 Jan 2002
Light haul (trackwork carrying <1 GMT per annum)	50	*	1 Jan 2002
Medium haul (trackwork carrying between 1GMT and 20 GMT per annum)	40	*	1 Jan 2002
Freight (trackwork used by vehicles with gross axle loads above 30 tonnes per vehicle)	20	*	1 Jan 2002
Passenger	40	*	1 Jan 2002
Turnouts and crossings	20	*	1 Jan 2002
Rolling-stock:			
Locomotives:			
Generally (including diesel-electric and electric)	25	*	1 Jan 2002
Heavy haul (bulk minerals/coal)	20	*	1 Jan 2002
Underground (diesel-battery)	15	*	1 Jan 2002
Passenger:		*	
Electric/diesel power cars and trailers	30	*	1 Jan 2002
Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers)	30	*	1 Jan 2002
Power vans	15	*	1 Jan 2002
Rail mounted track infrastructure assets:			
Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders)	20	*	1 Jan 2002
Mainline and switch tampers	15	*	1 Jan 2002
Wagons – bulk freight:			
Mineral ores and coal:			
Carbon steel	20	*	1 Jan 2002
Ferritic steel	30	*	1 Jan 2002
Other:			
Coke quencher	15	*	1 Jan 2002
Grain hoppers	20	*	1 Jan 2002
Limestone	20	*	1 Jan 2002
Pneumatic discharge – cement	20	*	1 Jan 2002
Used on tram lines	40		1 Jan 2001
Tank cars	20	*	1 Jan 2002
Wagons – non bulk freight (including all wagons used for general and inter-modal freight)	30	*	1 Jan 2002

Road transport ***(61210 to 61232)***			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Taxis	4		1 Jan 2001

Water transport and services to water transport ***(63010 to 63030) and (66210 to 66290)***			
Boats, ships, lighters, etc:			
Boats (motor, rowing and sailing)	$13^1/_3$		1 Jan 2001
Bulk carriers	16		1 Jan 2001
Container ships	16		1 Jan 2001
Ferry steamers	20		1 Jan 2001
Flexible barges (collapsible bag type)	$6^2/_3$		1 Jan 2001
Hovercraft	5		1 Jan 2001
Launches	20		1 Jan 2001
Lighters	20		1 Jan 2001
Lighters (coal – wooden, iron or steel)	$16^2/_3$		1 Jan 2001
Mini-submarine	$13^1/_3$		1 Jan 2001
Offshore supply vessels	$13^1/_3$		1 Jan 2001
Punts and rafts	20		1 Jan 2001
Roll-on/roll-off ships	16		1 Jan 2001
Ships and steamers	20		1 Jan 2001
Surf boats, salvage	$16^2/_3$		1 Jan 2001
Tankers (engaged primarily and principally in the tanker trade)	16		1 Jan 2001
Trawler	$13^1/_3$		1 Jan 2001
Tugs	20		1 Jan 2001
Port assets:			
Cargo handling equipment:			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Cranes:			
Container/portainer	20	*	1 Jul 2002
Fixed	25	*	1 Jul 2002
Mobile (over 15.24 tonnes lift)	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Forklifts:			
Container handling	$7^1/_2$	*	1 Jul 2002
General handling	11	*	1 Jul 2002
Rail mounted gantries	15	*	1 Jul 2002
Reach stackers	10	*	1 Jul 2002
Ship loaders	30	*	1 Jul 2002
Ship unloaders	20	*	1 Jul 2002
Spreaders	5	*	1 Jul 2002

Water transport and services to water transport (63010 to 63030) and (66210 to 66290)			
Stackers, reclaimers and stackers/reclaimers	25	*	1 Jul 2002
Straddle carriers	$12^1/_2$	*	1 Jul 2002
Wheel loaders	8	*	1 Jul 2002
Control systems:			
Control system assets – plc's and hardware	10	*	1 Jul 2002
Motor control centre and motor control field devices	20	*	1 Jul 2002
Environmental equipment:			
Current, tidal, wave and wind monitoring systems	5	*	1 Jul 2002
Oil spill containment boom	10	*	1 Jul 2002
Intermodal facilities:			
Receival station assets (including belt feeder, hopper and tippler)	30	*	1 Jul 2002
Truck and rail receival dump pit	50	*	1 Jul 2002
Land based facilities:			
Concrete rail beams and rails	30	*	1 Jul 2002
Conveyor systems (incorporating chutes, gravity take-up assemblies, headframes, structures, surge bins, transfer towers and weigh towers)	30	*	1 Jul 2002
Dust suppression systems	30	*	1 Jul 2002
Electricity supply assets – see Table A electricity supply (36100)		*	1 Jul 2002
Storage sheds, to the extent they form an integral part of bulk handling equipment	40	*	1 Jul 2002
Navigational aids:			
Land based navigational aids	20	*	1 Jul 2002
Offshore beacons, channel markers and lead lights:			
Floating buoys	10	*	1 Jul 2002
Piled structures	20	*	1 Jul 2002
Other facilities:			
Cathodic protection:			
Impressed current system	30	*	1 Jul 2002
Sacrificial system	15	*	1 Jul 2002
Dry docks	40	*	1 Jul 2002
Fender systems:			
Elastomeric	20	*	1 Jul 2002
Timber	10	*	1 Jul 2002
Gangways – removable	10	*	1 Jul 2002
Mooring facilities (including bollards)	40	*	1 Jul 2002
Mooring quick release hooks	20	*	1 Jul 2002
Pontoons – floating	20	*	1 Jul 2002
Slipways (incorporating rails, ramps, runners and winching systems)	30	*	1 Jul 2002

Water transport and services to water transport (63010 to 63030) and (66210 to 66290)			
Wharves, dolphins and jetties	40	*	1 Jul 2002
Salvage machinery:			
Boilers, vertical	40		1 Jan 2001
Engine hoisting	40		1 Jan 2001
Pumps:			
Centrifugal, direct acting, and connections	40		1 Jan 2001
Duplex boiler feed	40		1 Jan 2001

WHOLESALE TRADE (45110 to 47990)

Mineral, metal and chemical wholesaling (45210 to 45230)			
Petroleum products wholesaling assets:			
Drums	4		1 Jan 2001
Tanks (including crude, intermediate and finished product tanks)	20		1 Jan 2001

Effective lives (Asset Categories)

Table B as at 1 January 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
A			
Advertising samples and designs (for decorative steel and iron work)	40		1 Jan 2001
Advertising signs:			
Billboards (hoarding)	20		1 Jan 2001
Roller board (moving surface)	$6^{2}/_{3}$		1 Jan 2001
Solar powered (real estate signs)	$13^{1}/_{3}$		1 Jan 2001
Air-conditioning assets (excluding pipes, duct work and vents):			
Air handling units	20	*	1 Jul 2003
Cooling towers	15	*	1 Jul 2003
Condensing sets	15	*	1 Jul 2003
Chillers:			
Absorption	25	*	1 Jul 2003
Centrifugal	20	*	1 Jul 2003
Volumetrics (including reciprocating, rotary, screw, scroll):			
Air-cooled	15	*	1 Jul 2003
Water-cooled	20	*	1 Jul 2003
Damper motors (including variable air volume box controller)	10	*	1 Jul 2003
Fan coil units (connected to a condensing set)	15	*	1 Jul 2003
Humidifiers (steam generator)	10	*	1 Jul 2003
Mini split system up to 20KW (including ceiling, floor and high wall split system)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003
Room units	10	*	1 Jul 2003
Aircraft:			
Aeroplane:			
General use	20	* #	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	* #	1 Jul 2002
Gliders/sailplanes	10		1 Jan 2001
Helicopter:			
General use	20	* #	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	* #	1 Jul 2002

Hot air balloons:			
Envelope and cane basket	3		1 Jan 2001
Associated equipment (inflator fan, burner unit, fuel cylinders)	10		1 Jan 2001
Amenities provided for employees (sanitary ware, etc., forming part of toilet accommodation or washing facilities)	20		1 Jan 2001
Art works	100		1 Jan 2001
Automatic teller machine	8	*	1 Jul 2001

B			
Battery chargers	20		1 Jan 2001
Batteries (storage)	$13^1/_3$		1 Jan 2001
Beverage dispensing units:			
Refrigerated fruit juice dispensers	10		1 Jan 2001
Tea and coffee dispensers	$6^2/_3$		1 Jan 2001
Bicycles	10		1 Jan 2001
Binoculars	10		1 Jan 2001
Boilers	20		1 Jan 2001
Boom gates	10		1 Jan 2001
Bores	$13^1/_3$		1 Jan 2001
Boring drill (rotary mole, underground)	$3^1/_3$		1 Jan 2001
Boring plant	10		1 Jan 2001
Bottle washing machine	10		1 Jan 2001
Bowser machines (including self service)	10		1 Jan 2001
Bowser tanks (underground)	$13^1/_3$		1 Jan 2001
Buildings:			
To the extent that they form an integral part of plant and machinery:			
Brick, stone or concrete structures	100		1 Jan 2001
Gantries	$33^1/_3$		1 Jan 2001
Other structures	$33^1/_3$		1 Jan 2001
Freezing works:			1 Jan 2001
Brick, stone or concrete structure	100		1 Jan 2001
Wholly wooden structure	20		1 Jan 2001
Primary production, forestry and pearling industries:			
Non-residential:			
With brick, stone or concrete walls	50		1 Jan 2001
With wood and/or iron walls	33		1 Jan 2001
Bulk liquid bags	3		1 Jan 2001
Bundy machines	$13^1/_3$		1 Jan 2001

C			
Cables and wires			
Overhead:			
Bare	50		1 Jan 2001
Insulated	20		1 Jan 2001
Underground	50		1 Jan 2001
Cameras:			
Generally (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001
Used for street photography	4		1 Jan 2001
Caravans:			
Generally	$6^2/_3$		1 Jan 2001
Used only within the confines of a caravan park	10		1 Jan 2001
Car parking (hydraulic elevated platforms and hoists including control equipment)	10		1 Jan 2001
Carpets:			
In business places, picture theatres, hotels, etc	5		1 Jan 2001
In professional chambers	10		1 Jan 2001
In ten-pin bowling centres	4		1 Jan 2001
Cash registers	$6^2/_3$		1 Jan 2001
Casks:			
Stainless steel	10		1 Jan 2001
Other	$13^1/_3$		1 Jan 2001
Chimney stacks and flues (concrete stacks in heavy industry qualifying as 'plant')	50		1 Jan 2001
Coffee making machines (espresso)	$13^1/_3$		1 Jan 2001
Compressors			
Air and oxygen	20		1 Jan 2001
Ammonia:			
Horizontal	20		1 Jan 2001
Vertical	$13^1/_3$		1 Jan 2001
Computers:			
Generally	4	*	1 Jan 2001
Free access floors in computer rooms	50		1 Jan 2001
Laptops	3	*	1 Jan 2001
Concrete mixers	10		1 Jan 2001
Concrete transit mixers (mixing bowl, separate motor and drive mechanism)	$6^2/_3$		1 Jan 2001
Containers (metal, for liquefied petroleum gas)	$13^1/_3$		1 Jan 2001
Cranes:			
Electrical or otherwise	20		1 Jan 2001
Gantries	$33^1/_3$		1 Jan 2001
Crates	4		1 Jan 2001
Curing barns (galvanised steel and marine ply)	$13^1/_3$		1 Jan 2001
Curtains and drapes	6	*	1 Jul 2004

D			
Dams (not being earth tanks)	40		1 Jan 2001
Delivery tube system (air pressure)	10		1 Jan 2001
Docks (floating)	20		1 Jan 2001
Dozers/front end loaders	9	*	1 Jul 2002
Dredges	20	*	1 Jan 2003

E			
Engineering works machinery installed	20		1 Jan 2001
Engines	20		1 Jan 2001
Escalators (machinery and their moving parts)	20	*	1 Jan 2003

F			
Fences:			
Electric	20		1 Jan 2001
Wire mesh (demountable used for partitioning purposes)	20		1 Jan 2001
Fire control and alarm assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors:			
Aspirated smoke	12	*	1 Jul 2004
Heat	20	*	1 Jul 2004
Manual call point (addressable type only)	20	*	1 Jul 2004
Multi type	20	*	1 Jul 2004
Smoke	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Gas suppression cylinders	25	*	1 Jul 2004
Emergency warning and intercommunication systems:			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drive	10	*	1 Jul 2004

Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Floor coverings (linoleum and vinyl)	10		1 Jan 2001
Fogging machines (insecticide)	8		1 Jan 2001
Forklifts	11	*	1 Jul 2002
Foundation of plant and machinery which forms an integral part of the plant and machinery	50		1 Jan 2001
Furniture and fittings	$13^1/_3$		1 Jan 2001

G			
Galvanising plant	10		1 Jan 2002
Garbage bins	$6^2/_3$		1 Jan 2001
Gas cylinders LPG	$13^1/_3$		1 Jan 2001
Generators	20		1 Jan 2001
Grinding machine (surface)	10		1 Jan 2001

H			
Hand dryers (electrically operated)	10		1 Jan 2001
Heating units (electronic)	10		1 Jan 2001
Hot water installations (on whole installation including boilers and, where installed, pumps)	20		1 Jan 2001

I			
Ice-making machinery:			
Condensers	$13^1/_3$		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	$13^1/_3$		1 Jan 2001
Ice moulds	5		1 Jan 2001
Imprinters (charge card)	$6^2/_3$		1 Jan 2001
Incinerettes (gas or electrically fired)	20		1 Jan 2001
Industrial sweeper	$6^2/_3$		1 Jan 2001
Industrial trailers (relocatable)	10		1 Jan 2001
Intercom system (pipe-in music system)	$8^1/_3$		1 Jan 2001

J			
Jet ski	4		1 Jan 2001
Jetties (boat shed)	40		1 Jan 2001
Judges' robes:			
Court dress for ceremonial occasions	5		1 Jan 2001
Other robes	$13^1/_3$		1 Jan 2001

K			
Kilns:			
Brick	20		1 Jan 2001
Charcoal burning	20		1 Jan 2001
Rapid fire shuttle type (used in the manufacture of ceramic tiles)	$13^1/_3$		1 Jan 2001

L			
Laboratory equipment	$13^1/_3$		1 Jan 2001
Laser beam construction tools	10		1 Jan 2001
Laser cutting machine:			
Workhandler	10		1 Jan 2001
Industrial laser	5		1 Jan 2001
CNC control	5		1 Jan 2001
Water chiller	5		1 Jan 2001
Laser typesetting	5		1 Jan 2001
Lathes:			
Computer controlled	10		1 Jan 2001
Engineering works (machinery installed)	20		1 Jan 2001
Wood working plant	$13^1/_3$		1 Jan 2001
Lawn mower:			
Motor	$6^2/_3$		1 Jan 2001
Self propelled	5		1 Jan 2001
Lens (optical)	10		1 Jan 2001
Letter boxes (aluminium, nylon, brass)	40		1 Jan 2001
Library (professional)	10		1 Jan 2001
Lift:			
Boom	3		1 Jan 2001
Scissor	3		1 Jan 2001
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
Lighting control system (microprocessor based)	5		1 Jan 2001
Lighting plant (electric)	20		1 Jan 2001
Lighting system (fluorescent)	20		1 Jan 2001
Lightning arresters	50		1 Jan 2001
Livestock (working beasts, beasts of burden in business other than primary production and camels)	10		1 Jan 2001

M			
Mini lab	10		1 Jan 2001
Mini-skid steer loaders	5	*	1 Jan 2004
Mini-skid steer loader attachments:			
Others (including auger and bucket)	5	*	1 Jan 2004
Stump grinders	2	*	1 Jan 2004

Mini spot console	10		1 Jan 2001
Modular switching system	10		1 Jan 2001
Motor graders	10	*	1 Jul 2002
Motor vehicles, etc:			
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 or fewer than 9 passengers):			
Generally	8	*	1 Jul 2002
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001
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
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*	1 Jan 2005
Motor cycles and scooters	$6^2/_3$		1 Jan 2001
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	10		1 Jan 2005
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15	*	1 Jan 2005
For Garbage compactor trucks see Table A, Personal and Other Services (95110 to 97000), Waste disposal services (96340)			
Moving walks	20	*	1 Jan 2003
Musical Instruments, etc:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	$6^2/_3$	*	1 Jan 2001
Brass	10	*	1 Jan 2001
Keyboard (Acoustic)	10	*	1 Jan 2001
Keyboard (Electric)	5	*	1 Jan 2001
Percussion	5	*	1 Jan 2001
Stringed	10	*	1 Jan 2001
Woodwind	10	*	1 Jan 2001
'Music while you work' system	10		1 Jan 2001

N			
Neon sign	20		1 Jan 2001

O			
Office machines and equipment:			
Calculators	10		1 Jan 2001

Dictaphones	10		1 Jan 2001
Electronic whiteboard	6	*	1 Jan 2001
Enveloping machine	6	*	1 Jan 2001
Facsimile machine	5	*	1 Jan 2001
Letter Inserter (automatic)	10		1 Jan 2001
Mailing machine	5	*	1 Jan 2001
Multi function machine (includes fax, copy, print and scan function)	5	*	1 Jan 2001
Photo copying machines	5	*	1 Jan 2001
Ovens:			
Hotel industry	20		1 Jan 2001
Microwave	$6^{2}/_{3}$		1 Jan 2001
Oxygen acetylene plant	20		1 Jan 2001

P			
Packing machines	10		1 Jan 2001
Paging and public address systems	10		1 Jan 2001
Painting equipment (airless spray)	10		1 Jan 2001
Paint-tinting and colour blending machines	5		1 Jan 2001
Pallets	5		1 Jan 2001
Parachute	3		1 Jan 2001
Partitions (demountable)	20		1 Jan 2001
Pentex total station	5		1 Jan 2001
Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	$13^{1}/_{3}$		1 Jan 2001
Poles:			
Steel (set in concrete)	40		1 Jan 2001
Wooden:			
Set in concrete	20		1 Jan 2001
Not set in concrete	10		1 Jan 2001
Portable Toilet	10		1 Jan 2001
Powder coating machine	$6^{2}/_{3}$		1 Jan 2001
Power tools (hand operated)	5		1 Jan 2001
Power transformers	45	*	1 Jan 2002
Projectors	10		1 Jan 2001
Pumps	20		1 Jan 2001
Punts	20		1 Jan 2001

R			
Racks	10		1 Jan 2001
Radio sets:			
Generally	10		1 Jan 2001

Two-way radios and transceivers	$6^2/_3$		1 Jan 2001
Refrigerating plant and machinery:			
Cold rooms (prefabricated with stressed skin panels)	$13^1/_3$		1 Jan 2001
Condenser pipes	$13^1/_3$		1 Jan 2001
Cork board for insulating cold storage chambers	20		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	$13^1/_3$		1 Jan 2001
Refrigeration (freezing) units (including compressors for shops)	10		1 Jan 2001
Refrigerators	20		1 Jan 2001
Regeneration (acid) unit	10		1 Jan 2001
Robots (industrial)	10		1 Jan 2001

S			
Saddlery and harness	10		1 Jan 2001
Sale yards (stock and station agents)	20		1 Jan 2001
Sand/coating system	10		1 Jan 2001
Sauna and spa (prefabricated type)	$13^1/_3$		1 Jan 2001
Saws (chain)	3		1 Jan 2001
Scaffolding	10		1 Jan 2001
Scales (platform)	20		1 Jan 2001
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
Bullet resistant screens (not forming part of the building)	20		1 Jan 2001
Camera scanning (of type used in large retail establishments)	$6^2/_3$		1 Jan 2001
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004
Monitors	4	*	1 Jul 2004
Recorders:			
Digital	4	*	1 Jul 2004
Time lapse	2	*	1 Jul 2004
Switching units (including multiplexers)	5	*	1 Jul 2004
Electronic tags (releases – retail stores)	$6^2/_3$		1 Jan 2001
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004

Detectors (including glass, passive infra-red and vibration)	5	*	1 Jul 2004
Global system for mobiles (GSM) unit	5	*	1 Jul 2004
Noise maker (including alarms and bells)	5	*	1 Jul 2004
Sewing machines	10		1 Jan 2001
Sheds:			
Portable (nomadic type industry)	10		1 Jan 2001
Humidification	20		1 Jan 2001
Signs	20		1 Jan 2001
Silos:			
Bulk handling:			
Ancillary mechanical equipment	$13^1/_3$		1 Jan 2001
Concrete construction	50	*	1 Jan 2004
Galvanised construction	30	*	1 Jan 2004
Steel construction	40	*	1 Jan 2004
Sonar supersonic equipment (similar to seismic equipment)	$13^1/_3$		1 Jan 2001
Sound processing system (electronic digital)	$6^2/_3$		1 Jan 2001
Spa (fibreglass)	20		1 Jan 2001
Spectrometer (computerised x-ray system for mineral analysis)	10		1 Jan 2001
Spray booth	$6^2/_3$		1 Jan 2001
Standards:			
Iron or steel (including brackets, crossarms, etc)	40		1 Jan 2001
Concrete, brick or stone	100		1 Jan 2001
Steam cleaners	$13^1/_3$		1 Jan 2001
Strapping machines	10		1 Jan 2001
Strongrooms (demountable) and strongroom doors	100		1 Jan 2001
Stuffed crocodiles	20		1 Jan 2001
Suitcase	10		1 Jan 2001
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Swimming pools:			
Above-ground	10		1 Jan 2001
Concrete	50		1 Jan 2001
Fibreglass	20		1 Jan 2001
Switchboards	20		1 Jan 2001
Synthetic lawn surface	10		1 Jan 2001

T			
Tanks:			
Galvanised Iron:			
Bore water	10		1 Jan 2001
Rain water	20		1 Jan 2001
Reinforced concrete or masonry	50		1 Jan 2001
Underground	50		1 Jan 2001
Tank stands:			
Brick, stone or concrete	50		1 Jan 2001
Wood and/or iron	$33^1/_3$		1 Jan 2001
Tape recorders	10		1 Jan 2001
Tarpaulins (canvas or plastic)	$6^2/_3$		1 Jan 2001
Telephone installations:			
Answering machines	$6^2/_3$		1 Jan 2001
Car phone	$6^2/_3$		1 Jan 2001
Cellular mobile	$6^2/_3$		1 Jan 2001
Complete telephone system (comprising switchboards, instruments, cables etc)	20		1 Jan 2001
PABX Computerised assets	10	*	1 Jan 2005
Public telephones	10		1 Jan 2001
Reservation system (data print)	20		1 Jan 2001
Television receivers:			
Generally	10		1 Jan 2001
Used for hire	$6^2/_3$		1 Jan 2001
Ticket issuing machines (public transport)	$13^1/_3$		1 Jan 2001
Tools (loose)	5		1 Jan 2001
Tractors	$6^2/_3$		1 Jan 2001
Transport cases (steel)	10		1 Jan 2001
Turnstiles	20		1 Jan 2001

V			
Vacuum cleaners (electric)	10		1 Jan 2001
Vending machine	5	*	1 Jul 2001
Ventilation fans (excluding ducting, piping and vents)	20		1 Jan 2005

W			
Washing machines	$6^2/_3$		1 Jan 2001
Waste storage and disposal bins (industrial)	10		1 Jan 2001
Weighbridges	25		1 Jan 2001
Weighing machines	10		1 Jan 2001
Welding plant:			
Automatic (used at sea on construction of a submarine pipeline)	10		1 Jan 2001

Generally	20		1 Jan 2001
Wells	40		1 Jan 2001
Wheelbarrows	10		1 Jan 2001
Windmills	20		1 Jan 2001
Wrapping machines	10		1 Jan 2001

X

Y

Z