



TR 2000/18 - Income tax: depreciation effective life

 This cover sheet is provided for information only. It does not form part of *TR 2000/18 - Income tax: depreciation effective life*

 This document has changed over time. This is a consolidated version of the ruling which was published on *21 December 2000*



Taxation Ruling

Income tax: depreciation effective life

| Contents | Para |
|----------------------------------|----------------|
| What this Ruling is about | 1 |
| Previous Rulings | 5 |
| Determinations | 6 |
| Explanations | 12 |
| Detailed contents list | 99 |
| Table A | Page 19 |
| Table B | Page 45 |
| Table C | Page 56 |
| Table D | Page 59 |
| Table E | Page 64 |
| Table F | Page 65 |

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:

- plant under section 42-110 of the *Income Tax Assessment Act 1997* ('the Act'); and
- horticultural plants under section 387-177 of the Act.

2. The effective lives specified by the Commissioner determine the rate at which deductions are calculated under the depreciation and horticultural plants write-off provisions.

3. The Commissioner has made written determinations pursuant to sections 42-110 and 387-177 of the Act which come into effect on 1 January 2001. The effective lives specified by the Commissioner in those determinations are reproduced in **Tables A** and **B** of the attached schedule.

4. The new determinations will apply to you if you choose to use the Commissioner's determinations of effective life to work out the amount of your deduction. If you do not use the Commissioner's determinations you must make your own estimate of effective life (see sections 42-100 and 387-175 of the Act). The explanation of the Commissioner's methodology 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 Taxation Ruling IT 2685 is withdrawn as of 1 January 2001.

Determinations

6. The Commissioner's determination of the effective life of plant set out in the schedule to Taxation Ruling IT 2685 cease to be in force from 1 January 2001. If you are already deducting an amount of depreciation for plant based on the effective life specified in the schedule to Taxation Ruling IT 2685, you continue to use that effective life as the basis for your deduction.

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

8. The Government has released a New Business Tax System (Capital Allowances) Bill 2000 as an exposure draft. This draft legislation will, among other things, provide greater certainty for taxpayers utilising the Commissioner's effective life schedule.

Acquisitions of plant pre 21 September 1999

9. The draft legislation will ensure that if the accelerated rates of depreciation set out in section 42-125 apply because you satisfy the provisions of section 42-118, 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 post 21 September 1999

10. This draft legislation will also ensure that if you start to use plant or have it installed ready for use within three 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 that will apply is the one that was in force at the relevant time.

11. It also means that if you do not start to use plant or have it installed ready for use within the required three year period as set out in paragraph 10, 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.

Explanations

Context of Commissioner's review

12. The Commissioner advised the Review of Business Taxation chaired by John Ralph AO that the ATO would progressively update and expand the effective life schedule attached to Taxation Ruling IT 2685 to ensure it is as representative as possible. This work will take some time to complete.

13. The Commissioner's new determinations represent the first part of the review. The schedule of effective lives attached to Taxation Ruling IT 2685 has been 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.

14. As the initial focus has been on structural changes, there has been a limited review of the effective lives contained in Taxation Ruling IT 2685. Most have been repeated in **Tables A** and **B**, although we have eliminated the earlier practice of rounding lives to whole years. We will continue to review the repeated items as part of the ongoing work on the update.

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

16. Taxation Ruling IT 2685 applied only to units of plant. **Table A** of the schedule attached to this Ruling contains the first determinations of effective life for horticultural plants. We explain these later.

Basic Principles of Depreciation

17. 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.

18. 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.

19. The current taxation system, through the application of the depreciation provisions for example, already recognises the change in market value in working out taxable income. In particular, recognising that the loss of market value in most depreciable assets cannot be directly measured, it allows the write off of plant to be based on an estimate of effective life.

20. Effective life of plant has the meaning given by Subdivision 42-C of the Act. Section 42-105 sets out how you work out the effective life of plant yourself. It is the estimated period plant can be used by any entity for income producing purposes, assuming the plant will be:

- subject to wear and tear at a rate that is reasonable for you to expect when you are working it out having regard to the expected circumstances of your use; and
- maintained in reasonably good order and condition.

21. However, if you conclude that you would be likely to scrap the plant, sell it for scrap or abandon it before the end of the period worked out in paragraph 20, then the effective life will end at the earlier time (subsection 42-105(3)).

22. 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.

23. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where depreciable assets are disposed of, 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 plant?

24. In making a determination under section 42-110 of the Act, the matters the Commissioner has regard to include, but are not limited to, the same matters you would consider if you worked out effective life yourself under section 42-105, except that the Commissioner considers the application of those matters across a broad range of taxpayers.

25. In conducting a review, the Commissioner considers the factors in paragraph 26 (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 weight given to each will vary depending on the nature of the asset. In considering these factors, the Commissioner only takes account of normal industry practices.

26. 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

27. As set out in paragraph 20, subsection 42-105(1) of the Act requires an estimate of the period an unit of plant can be used by any entity for income producing purposes. It is arguable that an asset can be used to produce income while it continues to have a physical existence, that is, until it is physically exhausted.

28. 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 26. Historical physical life is best determined by empirical evidence.

Engineering Information/Manufacturer's Specifications

29. 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 is a variety of 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

30. It is important to note that we do not consider that the physical life of an asset is necessarily its effective life because, as previously mentioned, *all* 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

31. Just as paragraph 42-105(2)(b) of the Act requires your circumstances of use to be taken into account when you are working out effective life, we also consider circumstances of use of an asset. As mentioned above, intensity of use impacts directly on its life. Where possible, we consult with industry to establish the industry norm for the intensity of use of an asset.

32. Often assets are not used for income producing purposes for the whole of their life. For example, assets may be retired from income producing use 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

33. 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 42-105(2)(c) of the Act requires you to assume that plant will be maintained only in *reasonably* good order and condition. Accordingly, the effective life of an asset may end when, from one or more of a variety of causes, it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time we consider the industry norm.

Industry Standards

34. 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. We consider these factors when building up a complete picture of the effective life for an asset.

Use of the asset by different industries

35. 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 income producing 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.

36. 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, we have estimated the period for which it can be used by any taxpayer for its intended purpose, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, we have taken that approach only where the subsequent change in use is significant and the proceeds received on disposal are small relative to its 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

37. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 36, the effective life of an asset is its total income producing life which is not necessarily 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 fixed 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 income producing purposes.

Obsolescence

38. If you are working out the effective life of plant yourself, subsection 42-105(3) of the Act allows you to take into account whether you would be likely to scrap it, sell it for scrap or abandon it before the end of the period it might otherwise be capable of being used for income producing purposes by any entity.

39. This subsection clearly recognises your ability to factor in obsolescence. The Commissioner also considers obsolescence when determining the effective life of an asset.

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

41. 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.

42. Technology may advance so that another asset is better suited for the income producing activity for which an existing asset is used. The point to note about technological advances, however, is that we do not necessarily consider that an asset's effective life has ended with each technological advance. A taxpayer can still use an asset for income producing purposes even though a newer model has come on to the market.

43. We consider obsolescence is only relevant when it prevents the continued use of the asset for income producing purposes. This is best evidenced by scrapping practices.

44. 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, we can only take account of predictable obsolescence when making an estimate of effective life. Even then, we would only take it into account if it can be predicted with a high level of certainty across the majority of users.

45. Taxpayers faced with predictable obsolescence which impacts only on their business may choose to work out the effective lives of the assets themselves rather than adopt the effective life specified by the Commissioner.

46. In addition, taxpayers can now work out a new effective life under section 42-112 of the Act where facts emerge (e.g., unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

Scrapping or abandoning practices

47. Once a taxpayer has scrapped or abandoned an asset there is a presumption it can no longer be used by anyone to produce income. We would expect scrapping to reflect the fact 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.

48. This factor is only relevant to the Commissioner's determination of the effective life of an asset if we can establish a general scrapping or abandonment practice 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

49. Because effective life is, among other things, the period plant can be used for income producing 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 is no shorter than the period of the lease.

Financial Analysis

50. As with lease periods, we consider that 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 income producing purposes by any entity for a much longer time.

Market Value

51. The defining character of a wasting 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

52. The factors outlined above are essentially the same factors that we consider you would use if you worked out the effective life of an asset yourself rather than adopt the effective life specified by the Commissioner. There is, however, one critical difference.

53. As mentioned in paragraph 25, 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 paragraph 42-105(2)(b) of the Act.

54. The Commissioner only determines 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 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

55. The rates listed in Taxation Ruling IT 2685 were accelerated. The accelerated rates, which are set out in Subdivision 42-D of the Act, now only apply to small business taxpayers who satisfy the conditions in Subdivision 42-K. Those rates will continue to apply for small business taxpayers until the proposed Simplified Tax System takes effect from 1 July 2001.

56. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on 21 September 1999, accelerated rates have been removed: see section 42-118 of the Act.

57. The tables in the schedule attached to this Ruling contain only effective lives. Rates have not been included. Working out a rate is no longer a separate step in the process, but has been incorporated into the calculation formulas: see subsections 42-160(3) (diminishing value) and 42-165(2A) (prime cost) of the Act.

Structure

58. **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 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.

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

60. We have set out the Commissioner's estimate of effective life against each listed asset. Adopting this new structure allows the removal of many duplicated items. For example, in Taxation Ruling IT 2685, we have listed motor vehicles both individually and under various industry headings. In the attached schedule we have included

them only in the asset list. We would include them in an industry list only if we were to give them a different effective life for use in that industry.

61. We have marked new items and items we have reviewed with an asterisk (*).

How to use this schedule

62. 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**.

63. 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**.

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

Removal of items listed in Taxation Ruling IT 2685

65. Many of the items that appear in Taxation Ruling IT 2685 do not appear in the attached schedule. Generally, we have removed them because no effective life is set for them or the asset is no longer used for income producing purposes.

66. We have listed all items that we have removed in **Tables C to F** of the schedule attached to this ruling. For easy identification, we have listed them exactly as they appear in Taxation Ruling IT 2685. These tables do not represent re-determinations made by the Commissioner. We have divided assets that we have removed into four categories:

- non-depreciable assets;
- assets for which a deduction was allowed using the replacements method;
- assets for which there were previously statutory rates; and
- redundant assets.

Non-depreciable assets

67. There are approximately 50 assets listed in Taxation Ruling IT 2685 for which no effective life is set. Most were listed for the purpose of advising that no depreciation is available for them because they are not plant (e.g., they are livestock governed by the trading stock provisions or buildings or structures) or, in one case, because the taxpayer leased the plant (see boot and shoe-making machinery leased by taxpayer).

68. We have removed these assets because their listing in a Commissioner's determination of the effective lives of assets is inappropriate. The schedule is confined to the determinations the Commissioner is authorised to make under sections 42-110 and 387-177 of the Act – i.e., determinations specifying the effective life of assets.

69. **Table C** of the attached schedule lists the assets we have removed because no effective life is set for them.

Replacements

70. 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 (e.g., crockery).

71. Taxation Ruling IT 2685 contains approximately 100 entries for assets the cost of which is only deductible on a replacements basis. There are a further 17 assets where we offer the replacements basis as an alternative to an effective life write-off.

72. In 1991, the law was amended to allow an immediate write-off for assets costing \$300 or less or having an effective life of less than three years. At that time, we discontinued our administrative practice of allowing a deduction on a replacements basis for plant that was otherwise immediately deductible because of those provisions (see paragraph 63 of Taxation Ruling IT 2685).

73. For some taxpayers, the \$300 immediate write-off provisions have been replaced with a new system which applies from 1 July 2000. That system allows certain taxpayers to pool units of plant costing less than \$1,000 each and to write off the pool under the diminishing value method using an effective life of four years. (see Subdivision 42-M of the Act).

74. The Government is proposing Simplified Tax System (the STS) for small business taxpayers to apply from 1 July 2001. The STS will remove both the previous accelerated rates and the \$300

immediate write-off which remained available for those taxpayers. The STS will also allow 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.

75. The Government has also announced that the \$300 write off for depreciating assets used by taxpayers predominantly in deriving non-business income will be reinstated with effect from 1 July 2000.

76. For these reasons, the replacement basis for deductions will not be available for assets you first use (or have installed ready for use) for the purpose of producing assessable income after 30 June 2000.

77. We have completely removed replacement only assets. For those assets for which replacements are offered as an alternative in the schedule attached to IT 2685, the effective life remains but we have removed the replacement option. A list of assets for which replacements used to apply appears in **Table D** of the attached schedule.

Loose tools

78. In Taxation Ruling IT 2685, under the 'building and construction industry' heading, we give loose tools an effective life of five years, with the option of using the replacement basis. Elsewhere, we simply list them as replacements and do not suggest an effective life.

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

Division 42 statutory rates

80. There are two asset categories for which statutory rates have applied automatically without having to ascertain effective life. They are employee amenities and assets used for scientific research. For the reasons discussed below, these rates now have little or no application and we have, therefore, removed from the schedule the items to which they pertain. We have listed those items in **Table E**.

Employee amenities

81. Employee amenities are plant used mainly for providing clothing cupboards, first aid, rest-room or recreational facilities, meals or facilities for meals for employees or their children. Their depreciation rate is 33% prime cost and 50% diminishing value (see section 42-150 of the Act).

82. These rates are not linked to the effective life of the plant and they are clearly set out in the Act. They now only apply to small business taxpayers. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on 21 September 1999, these rates have been removed and the depreciation rate is determined by the effective life of the plant.

83. For these reasons, we have removed the entries relating to employee amenities. Taxpayers will need to work out the effective life of plant that is no longer covered by the statutory rate.

Scientific research

84. For plant used only for scientific research in the fields of natural or applied science the prime cost rate is 33% and diminishing value rate is 50% (see section 42-145 of the Act). However, these rates only apply to plant acquired before 1 July 1995. Therefore, we have also removed entries in the schedule relating to them.

Redundant assets

85. We have listed in **Table F**, which is for information purposes only, those items of plant in Taxation Ruling IT 2685 which we have so far identified as redundant.

86. We consider an asset is redundant if it is:

- no longer used for income producing purposes (e.g., accounting machines, drays, wagons, buggies);
- no longer manufactured (e.g., radiograms); or
- in the process of being overtaken by technology (e.g., gramophone records, which have been largely replaced by compact discs).

87. If a taxpayer requires an effective life for an item of plant that we have removed on the basis that it is redundant, they can work out the effective life themselves.

Horticultural plants

88. A special write-off of the capital expenditure attributable to the establishment of a horticultural plant is available under Subdivision 387-C of the Act. The write-off rate depends on the plant's effective life.

89. Taxpayers have the choice of using the Commissioner's determination of effective life or of working out their own effective life (see section 387-175 of the Act). Prior to this ruling, the

Commissioner had not made any determinations of the effective lives of horticultural plants.

90. The Commissioner has made his determination of the effective life of horticultural plants specified in the attached schedule by estimating the period for which the plant could reasonably be expected to be used for the purpose of producing assessable income in a horticulture business (see sections 387-170 and 387-175 of the Act).

91. The methodology we use to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 26 to the extent that they are relevant. We canvass 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. Consumer demand for new varieties may cause commercial obsolescence and, therefore, is a major factor in determining the effective life of horticultural plants.

92. 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 for capital expenditure incurred in establishing the new plant will be based on the effective life of the new plant.

Date of effect of determinations for plant

93. In each of the following examples, we have assumed that the taxpayer has decided to use the effective life specified by the Commissioner, none are small business taxpayers as defined in Subdivision 960-Q of the Act and the assets are not able to be pooled.

Example 1

94. XXX Ltd constructed a unit of plant and construction started on 19 September 1999. Regardless of when the plant is first used or installed ready for use, XXX Ltd will be able to apply the general (accelerated) rates set out in section 42-125 of the Act for that plant based on the effective life specified in Taxation Ruling IT 2685. This is because XXX Ltd started to construct that plant before 21 September 1999 (paragraph 42-118(1)(b)).

Example 2

95. XXX Ltd constructed a unit of plant and construction started on 1 May 2000. If the company uses the plant within three years of

TR 2000/18

the date construction started it must use the **effective life** for that plant set out in Taxation Ruling IT 2685. If the plant is not used within three years it must use the effective life specified in the Commissioner's determination that is in force when the plant is first used or installed ready for use.

Example 3

96. John acquires an asset after 1 January 2001 and commences to use it immediately for income producing purposes. He must use the appropriate effective life specified in the schedule attached to this Ruling (and not the effective life specified in the schedule attached to Taxation Ruling IT 2685).

97. His deduction is based on the effective life of the asset. It is worked out in accordance with the calculation formula in either subsection 42-160(3) of the Act (if he is using the diminishing value method) or subsection 42-165(2A) (if he is using the prime cost method).

Consultation

98. We have consulted industry bodies and interested taxpayers during the course of the review. In addition, the items marked with an asterisk in the attached schedule have been reviewed by an independent panel comprising a representative from the Taxation Institute of Australia, the Corporate Tax Association, The Treasury, The Australian Valuation Office and the Australian Taxation Office.

Detailed contents list

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

| | Paragraph |
|--|-----------|
| What this Ruling is about | 1 |
| Previous Rulings | 5 |
| Determinations | 6 |
| Acquisitions of plant pre 21 September 1999 | 9 |
| Acquisitions of plant post 21 September 1999 | 10 |
| Explanations | 12 |
| Context of Commissioner's review | 12 |
| Basic Principles of Depreciation | 17 |

| | |
|---|----|
| How does the Commissioner determine the effective life of plant? | 24 |
| <i>Physical Life</i> | 27 |
| <i>Engineering Information/Manufacturer's Specifications</i> | 29 |
| <i>Physical Life/Effective Life</i> | 30 |
| <i>The way in which an asset is used by an industry/The past experience of users of the asset</i> | 31 |
| <i>Repairs and Maintenance</i> | 33 |
| <i>Industry Standards</i> | 34 |
| <i>Use of the asset by different industries</i> | 35 |
| <i>Retention period</i> | 37 |
| <i>Obsolescence</i> | 38 |
| <i>Scrapping or abandoning practices</i> | 47 |
| <i>Lease periods</i> | 49 |
| <i>Financial Analysis</i> | 50 |
| <i>Market Value</i> | 51 |
| Working out your own effective life | 52 |
| Rates | 55 |
| Structure | 58 |
| How to use this schedule | 62 |
| Removal of items listed in Taxation Ruling IT 2685 | 65 |
| <i>Non-depreciable assets</i> | 67 |
| <i>Replacements</i> | 70 |
| <i>Loose tools</i> | 78 |
| <i>Division 42 statutory rates</i> | 80 |
| <i>Employee amenities</i> | 81 |
| <i>Scientific research</i> | 84 |
| <i>Redundant assets</i> | 85 |
| Horticultural plants | 88 |
| Date of effect of determinations for plant | 93 |
| <i>Example 1</i> | 94 |
| <i>Example 2</i> | 95 |
| <i>Example 3</i> | 96 |
| Consultation | 98 |

TR 2000/18

| | |
|-------------------------------|----------------|
| Detailed contents list | 99 |
| Table A | Page 19 |
| Table B | Page 45 |
| Table C | Page 56 |
| Table D | Page 59 |
| Table E | Page 64 |
| Table F | Page 65 |

Commissioner of Taxation

21 December 2000

*Previous draft:*Previously released in draft from as
TR 2000/D7

- ITAA 1997 42-105(1)
- ITAA 1997 42-105(2)(b)
- ITAA 1997 42-105(2)(c)
- ITAA 1997 42-105(3)

Related Rulings/Determinations:

IT 2685

- ITAA 1997 42-110
- ITAA 1997 42-110(2)
- ITAA 1997 42-112
- ITAA 1997 42-118

Subject references:

- depreciation
- depreciation rates
- effective life

- ITAA 1997 42-118(1)(b)
- ITAA 1997 42-125
- ITAA 1997 42-145
- ITAA 1997 42-150
- ITAA 1997 42-160(3)

Legislative references:

- ITAA 1997 Subdiv 42-D
- ITAA 1997 Subdiv 42-K
- ITAA 1997 Subdiv 42-M
- ITAA 1997 42-15
- ITAA 1997 42-100
- ITAA 1997 42-100(2)
- ITAA 1997 42-105

- ITAA 1997 42-165(2A)
- ITAA 1997 Subdiv 387-C
- ITAA 1997 387-170
- ITAA 1997 387-175
- ITAA 1997 387-177
- ITAA 1936 Subdiv 960Q

ATO references:

NO 99/13202-7; T2000/20567

BO

FOI number: I 1021989

ISSN: 1039-073

Effective lives (Industry Categories)

Table A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------|--------------|----------|---------------------|
|-------|--------------|----------|---------------------|

ACCOMMODATION, CAFES AND RESTAURANTS ***(57100 to 57402)***

| <i>Accommodation</i> <i>(57100)</i> | | | |
|--|--------------------------------|--|------------|
| Houses and Flats Let Furnished: | | | |
| Blinds, Venetian | 20 | | 1 Jan 2001 |
| Electric clock | 13 ¹ / ₃ | | 1 Jan 2001 |
| Electric heater | 10 | | 1 Jan 2001 |
| Garbage units (compacting) | 6 ² / ₃ | | 1 Jan 2001 |
| Refrigerators | 13 ¹ / ₃ | | 1 Jan 2001 |
| Stoves | 20 | | 1 Jan 2001 |

AGRICULTURE, FORESTRY AND FISHING ***(01110 to 04203)***

| <i>Agriculture</i> <i>(01110 to 02200)</i> | | | |
|---|--------------------------------|--|------------|
| 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 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 |
| 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 |
| 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 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

| | | | |
|-------------------------------------|--------------------------------|--|------------|
| 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 |
| Concrete | 100 | | 1 Jan 2001 |
| Grain (iron) | 33 ¹ / ₃ | | 1 Jan 2001 |
| Other | 33 ¹ / ₃ | | 1 Jan 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 |

Fishing/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 |

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 bunches (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 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| Saw Milling Equipment: | | | |
| Dry or planer mill plant: | | | |
| Generally (includes multi saw/trimmer, pack docker, planer/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 |
| Waste processing equipment: | | | |
| Bins - waste, chip and fuel | 15 | * | 1 Jan 2001 |
| Chippers, shakers/screens and hogs | 10 | * | 1 Jan 2001 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------|--------------|----------|---------------------|
|-------|--------------|----------|---------------------|

CONSTRUCTION
(41111 to 42590)

| | | | |
|--|--------------------------------|--|------------|
| 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 |
| Compressors | 10 | | 1 Jan 2001 |
| 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, | 6 ² / ₃ | | 1 Jan 2001 |
| Heavy (over 15 tons/15.24 tonnes lift) | 10 | | 1 Jan 2001 |
| Tower and hoists | 10 | | 1 Jan 2001 |
| Derricks | 13 ¹ / ₃ | | 1 Jan 2001 |
| Earth moving plant and heavy equipment | 6 ² / ₃ | | 1 Jan 2001 |
| Grinding and milling machines | 3 | | 1 Jan 2001 |
| Levels, dumpy, etc | 13 ¹ / ₃ | | 1 Jan 2001 |
| Lift slab equipment | 5 | | 1 Jan 2001 |
| Pumps | 10 | | 1 Jan 2001 |
| Road-making Plant: | | | |
| Air compressors and motors | 10 | | 1 Jan 2001 |
| Crushers and bins | 10 | | 1 Jan 2001 |
| General asphalt plant | 10 | | 1 Jan 2001 |
| Road graders and rollers | 6 ² / ₃ | | 1 Jan 2001 |
| Saw benches (portable) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Welding units (portable): | | | |
| Light type | 6 ² / ₃ | | 1 Jan 2001 |
| Medium and other types | 10 | | 1 Jan 2001 |
| Winches | 13 ¹ / ₃ | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

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 |
| 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 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 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: | | | |
| Billiard tables | 40 | | 1 Jan 2001 |
| Eight Ball table (coin operated pool tables) | 10 | | 1 Jan 2001 |
| Electric dodgems: | | | |
| Cars (including internal electric motors and trolley rods) | 3 | | 1 Jan 2001 |
| Electrical and structural equipment providing power to drive the cars | 20 | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Hot air balloons: | | | |
| Envelope and cane basket | 3 | | 1 Jan 2001 |
| Associated equipment (inflator fan, burner unit, fuel cylinders) | 10 | | 1 Jan 2001 |
| Merry-Go-Rounds: | | | |
| If fixed and protected from weather | 20 | | 1 Jan 2001 |
| Others | 13 ¹ / ₃ | | 1 Jan 2001 |
| Mini Wheel | 10 | | 1 Jan 2001 |
| Slot machines | 5 | | 1 Jan 2001 |
| Super slides | 10 | | 1 Jan 2001 |
| Waterslide and associated equipment | 20 | | 1 Jan 2001 |
| Wild cat | 10 | | 1 Jan 2001 |
| Zipper | 10 | | 1 Jan 2001 |
| 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 |
| Inflatable Amusements | 2 | | 1 Jan 2001 |
| Juke Boxes | 10 | | 1 Jan 2001 |
| Poker Machines | 5 | | 1 Jan 2001 |
| Racehorses | 10 | | 1 Jan 2001 |
| Racing Cars | 2 | | 1 Jan 2001 |
| 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 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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)

| <i>Electricity and gas supply</i> <i>(36100 to 36200)</i> | | | |
|--|--------------------------------|--|------------|
| Electrical Machinery and Equipment: | | | |
| Accumulators and storage batteries | 13 ¹ / ₃ | | 1 Jan 2001 |
| Alternators (motor-generators) | 20 | | 1 Jan 2001 |
| Broadcasting equipment (computer automated) | 10 | | 1 Jan 2001 |
| Choke coils | 40 | | 1 Jan 2001 |
| Condensers | 20 | | 1 Jan 2001 |
| Distributing centres (switch gear) | 20 | | 1 Jan 2001 |
| Electric transmission lines | 50 | | 1 Jan 2001 |
| Engines, condensers, pumps | 20 | | 1 Jan 2001 |
| Generators (motor) | 20 | | 1 Jan 2001 |
| Hand tools and loose plant | 5 | | 1 Jan 2001 |
| House installations (owned by electricity suppliers) | 20 | | 1 Jan 2001 |
| Indicators (fixed and portable) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Instruments | 13 ¹ / ₃ | | 1 Jan 2001 |
| Lighting plant | 20 | | 1 Jan 2001 |
| Lighting units (fluorescent) | 20 | | 1 Jan 2001 |
| Lightning arresters | 50 | | 1 Jan 2001 |
| Machinery not otherwise specified | 20 | | 1 Jan 2001 |
| Meters | 13 ¹ / ₃ | | 1 Jan 2001 |
| Power factor control | 20 | | 1 Jan 2001 |
| Power station plant | 20 | | 1 Jan 2001 |
| Standards, iron or steel (including brackets and cross arms) | 40 | | 1 Jan 2001 |
| Starting gear, including compensators, switches, etc | 20 | | 1 Jan 2001 |
| Storage batteries | 13 ¹ / ₃ | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-----------------------|--------------------------------|-----------------|----------------------------|
| Switchboards | 20 | | 1 Jan 2001 |
| Testing apparatus | 13 ¹ / ₃ | | 1 Jan 2001 |
| Transformer boxes | 50 | | 1 Jan 2001 |
| Transformers (static) | 50 | | 1 Jan 2001 |

***Water supply, sewerage and drainage services
(37010 to 37020)***

| | | | |
|---|----|--|------------|
| Moulds (steel moulds for the production of castings for sewage treatment plant) | 5 | | 1 Jan 2001 |
| Sewage Treatment Plant | 20 | | 1 Jan 2001 |
| Water Mains | 50 | | 1 Jan 2001 |

***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)***

| | | | |
|---|-------------------------------|--|------------|
| Dentists' Plant: | | | |
| Electric motors | 20 | | 1 Jan 2001 |
| High speed equipment: | | | |
| Air operated dental drilling equipment | 10 | | 1 Jan 2001 |
| Air compressors (independent) | 20 | | 1 Jan 2001 |
| Instruments and plant (other than high speed equipment) | 20 | | 1 Jan 2001 |
| Medical Plant: | | | |
| Blood count machine | 5 | | 1 Jan 2001 |
| Camera (large field of view) | 6 ² / ₃ | | 1 Jan 2001 |
| Cast setter | 10 | | 1 Jan 2001 |
| Cat scanner | 6 ² / ₃ | | 1 Jan 2001 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| Coronary investigation unit | 10 | | 1 Jan 2001 |
| Defibrillator equipment | 10 | | 1 Jan 2001 |
| Diathermy plant (including screening): | | | |
| Generally | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Used for hire | 10 | | 1 Jan 2001 |
| Electro-cardiographs: | | | |
| Generally | 20 | | 1 Jan 2001 |
| Portable (personal) | 3 | | 1 Jan 2001 |
| Units (battery operated) used for hire | 10 | | 1 Jan 2001 |
| Fibreoptic endoscopes and associated light source equipment | 5 | | 1 Jan 2001 |
| High frequency current machines (surgical) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Hospital: | | | |
| Beds (including electric) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Furniture | 20 | | 1 Jan 2001 |
| Lampsetting casts | 10 | | 1 Jan 2001 |
| Medical analyser systems | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Nuclear medicine equipment | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Operating tables | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Ophthalmic surgeons' plant | 10 | | 1 Jan 2001 |
| Other plant (not being in the nature of instruments) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Patient monitoring equipment | 10 | | 1 Jan 2001 |
| Pendants (service point in operating theatres for other equipment) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Radiological equipment | 10 | | 1 Jan 2001 |
| Radium plaques and needles | 10 | | 1 Jan 2001 |
| Silver recovery unit | 10 | | 1 Jan 2001 |
| Sonograph gamma ray sterilization plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Sterilization plant: | | | |
| Compressor | 20 | | 1 Jan 2001 |
| Gamma radiation unit | 10 | | 1 Jan 2001 |
| Cell block | 100 | | 1 Jan 2001 |
| Tomographic whole body scanner | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Ultra-sound unit | 10 | | 1 Jan 2001 |
| Ventilators | 10 | | 1 Jan 2001 |
| Vision analyser computer | 5 | | 1 Jan 2001 |
| Xerography unit | 10 | | 1 Jan 2001 |
| X-ray equipment: | | | |
| Associated equipment | 10 | | 1 Jan 2001 |
| Echo cardiographic | $6\frac{2}{3}$ | | 1 Jan 2001 |
| General (including screening and Rontgen Ray) | $13\frac{1}{3}$ | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Image intensifier with TV chain and recording unit | 6 ² / ₃ | | 1 Jan 2001 |
| Portable units | 10 | | 1 Jan 2001 |
| Processor and daylight loading equipment | 10 | | 1 Jan 2001 |
| Scanner | 6 ² / ₃ | | 1 Jan 2001 |
| Spectrometer system | 10 | | 1 Jan 2001 |
| Nursing Home: | | | |
| Commode | 13 ¹ / ₃ | | 1 Jan 2001 |
| Nurse call equipment | 20 | | 1 Jan 2001 |
| Scales | 20 | | 1 Jan 2001 |
| Shower chairs | 10 | | 1 Jan 2001 |
| Trolleys | 13 ¹ / ₃ | | 1 Jan 2001 |
| Veterinary's Plant (mobile clinic designed for carriage on utility or truck) | 13 ¹ / ₃ | | 1 Jan 2001 |

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 |
| 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 |
| Bakers' Plant: | | | |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Slicing and wrapping machines | 10 | | 1 Jan 2001 |
| Biscuit-making Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Bread Manufacture: | | | |
| General plant | 12 | | 1 Jan 2001 |
| Slicing and wrapping machines | 10 | | 1 Jan 2001 |
| Brewery Plant: | | | |
| General plant | 20 | | 1 Jan 2001 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Pipes and piping: | | | |
| Condenser | 20 | | 1 Jan 2001 |
| Expansion | 40 | | 1 Jan 2001 |
| Other | 40 | | 1 Jan 2001 |
| Butchers' Plant | 20 | | 1 Jan 2001 |
| Cake-making 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 |
| 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 (steel and concrete) | 100 | | 1 Jan 2001 |
| 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: | | | |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 |
| 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 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

| | | | |
|-----------------------|--------------------------------|---|------------|
| 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 |

Machinery and Equipment Manufacturing
(28110 to 28690)

| | | | |
|---|--------------------------------|--|------------|
| Motor Cycle Building Plant | 10 | | 1 Jan 2001 |
| 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 |
| Saw-making Plant | 20 | | 1 Jan 2001 |
| Watchmakers' Plant | 10 | | 1 Jan 2001 |

Metal and Metal Product Manufacturing
(27110 to 27690)

| | | | |
|---|--------------------------------|--|------------|
| Designs used in connection with stamping decorative steel and iron work | 40 | | 1 Jan 2001 |
| Die Casters' Plant: | | | |
| Aluminium | 3 | | 1 Jan 2001 |
| Die casting furnaces | 10 | | 1 Jan 2001 |
| Die casting machines and ancillary hydraulic plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Forging stainless steel elbows | 5 | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |
| Overall rate (alternative to the above) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tooling in metal trade | 4 ¹ / ₂ | | 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 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---------------------|-----------------|----------------------------|
| Patterns | 40 | | 1 Jan 2001 |
| Plant and tools (excluding furnaces, converter and ladles) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Rolling mill engines | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Iron and Steel Industry: | | | |
| Granulators | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Slag pots | 3 | | 1 Jan 2001 |
| Metal Crushing Plant (core fragmented) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Metal Forming Plant: | | | |
| Dies and tooling | $4\frac{1}{2}$ | | 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 |
| Smelting Plant | 8 | | 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 |

Non-metallic mineral product manufacturing
(26100 to 26400)

| | | | |
|--|-----------------|--|------------|
| Brickmaking Plant: | | | |
| Automatic handling equipment | 10 | | 1 Jan 2001 |
| Brick kilns and pre kilns | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Cement brick plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Dryers | $13\frac{1}{3}$ | | 1 Jan 2001 |
| General plant | 10 | | 1 Jan 2001 |
| Cement-making Plant: | | | |
| General plant (e.g., rotary mixing machines) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Raw slurry storage bins | $66\frac{2}{3}$ | | 1 Jan 2001 |
| Slurry blending silos | 50 | | 1 Jan 2001 |
| Slurry mixing silos | 50 | | 1 Jan 2001 |
| Concrete Pipe Manufacturing Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Glass Bottle Manufacturing Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Monumental Masons' Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Plaster Manufacturing Plant | 8 | | 1 Jan 2001 |
| Pottery Plant | 20 | | 1 Jan 2001 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

| | | | |
|---|----|--|------------|
| 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 |

***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 |

***Petroleum, coal, chemical and associated product manufacturing
(25100 to 25660)***

| | | | |
|--|--------------------------------|--|------------|
| Boot and Shoe Polish Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Chemical Manufacturing Plant: | | | |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Organic Peroxides Explosion (cell block) | 20 | | 1 Jan 2001 |
| Clothes Peg Manufacturing Plant (plastic) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Distillery (oil and tar) 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 |
| Fertiliser Manufacturing Plant | 20 | | 1 Jan 2001 |
| Gelatine and Glue Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Ink Factory Plant | 20 | | 1 Jan 2001 |
| Oxygen Manufacturing Plant | 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 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Rubber Manufacturers' Plant: | | | |
| Moulds | 5 | | 1 Jan 2001 |
| Process 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 |

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 |
| 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 |

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 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------------------------------------|---------------------|-----------------|----------------------------|
| Cotton Manufacturers' Machinery: | | | |
| Conveyors | 10 | | 1 Jan 2001 |
| Engines, gas | 20 | | 1 Jan 2001 |
| Gas producer plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Gins | 10 | | 1 Jan 2001 |
| Flock Manufacturing Plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Carding machines | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Knitting Machines | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Rope and Twine Manufacturers' Plant | 20 | | 1 Jan 2001 |
| Tanners' Plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Modern plant used in 'wet' process | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Weaving Machinery (silk and cotton) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Wool Dumping Machinery | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Wool Scouring Machinery | $16\frac{2}{3}$ | | 1 Jan 2001 |
| Woollen Manufacturers' Machinery | $16\frac{2}{3}$ | | 1 Jan 2001 |

***Wood and paper product manufacturing
(23110 to 23390)***

| | | | |
|--|-----------------|--|------------|
| Box and Carton (Cardboard) Makers' Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Clothes Peg Manufacturing Plant (wood) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Case-making Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Container (metal, solid or corrugated fibre) Makers' Plant | 10 | | 1 Jan 2001 |
| Cork Manufacturers' Plant | 10 | | 1 Jan 2001 |
| Frame (Picture) Manufacturing Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Joinery Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Moulding Machinery (wood) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Wood Working Plant | $13\frac{1}{3}$ | | 1 Jan 2001 |

***MINING
(11010 to 15200)***

***Coal Mining and Metal Ore Mining
(11010 to 110202) and (13110 to 13190)***

| | | | |
|---|-----------------|--|------------|
| Coal hulks | $16\frac{2}{3}$ | | 1 Jan 2001 |
| Continuous mining machines | 8 | | 1 Jan 2001 |
| Conveyor units: | | | |
| Rubber conveyor belts | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Idlers | 8 | | 1 Jan 2001 |
| Motor, drive and structure of conveyor system | $13\frac{1}{3}$ | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Dragline bucket | 10 | | 1 Jan 2001 |
| Dragline used in coal mining | 20 | | 1 Jan 2001 |
| Dredging Machinery | 13 ¹ / ₃ | | 1 Jan 2001 |
| Gangways | 40 | | 1 Jan 2001 |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Initial containment areas | 20 | | 1 Jan 2001 |
| Jetties and plant thereon (in exposed places) | | | |
| Jetties | 20 | | 1 Jan 2001 |
| Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Mechanical coal mining plant (comprising cutters, loaders and shuttle-cars) | 8 | | 1 Jan 2001 |
| Mine cars | 10 | | 1 Jan 2001 |
| Pumps (used in mines and coal washing plant) | 20 | | 1 Jan 2001 |
| Quarrying Plant and Machinery | 10 | | 1 Jan 2001 |
| Rolling stock (trucks for carriage of coal) | 40 | | 1 Jan 2001 |
| Shovels: | | | |
| Power (high speed – used in open-cut mines) | 8 | | 1 Jan 2001 |
| Skips in coal mines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Stone Crushing Plant | 10 | | 1 Jan 2001 |
| Tailings dams | 20 | | 1 Jan 2001 |
| Workshop plant | 20 | | 1 Jan 2001 |

***Oil and Gas Extraction
(12000)***

| | | | |
|--------------------------------------|--------------------------------|--|------------|
| Natural Gas Pipeline | 20 | | 1 Jan 2001 |
| Oil Companies' Plant and Machinery: | | | |
| Aircraft refuelling equipment | 10 | | 1 Jan 2001 |
| Bunds (other than formed with earth) | 100 | | 1 Jan 2001 |
| Distilling (oil and tar) plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Drums | 4 | | 1 Jan 2001 |
| Effluent separators (concrete) | 40 | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |
| Kerbside pumps | 10 | | 1 Jan 2001 |
| Kerbside tanks | 10 | | 1 Jan 2001 |
| Laboratory equipment | 20 | | 1 Jan 2001 |
| Lighters and other craft: | | | |
| Iron and steel | 20 | | 1 Jan 2001 |
| Wooden | 20 | | 1 Jan 2001 |
| Mudlakes | 10 | | 1 Jan 2001 |
| Pipelines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Port loading facility foundation | 50 | | 1 Jan 2001 |
| Production plant: | | | |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Onshore | 13 ¹ / ₃ | | 1 Jan 2001 |
| Offshore: | | | |
| Accommodation modules on fixed platforms | 20 | | 1 Jan 2001 |
| Helidecks on fixed platforms | 20 | | 1 Jan 2001 |
| Platform jackets | 20 | | 1 Jan 2001 |
| Other production facilities and plant not specifically listed | 10 | | 1 Jan 2001 |
| Pumps, motor and control gear and fittings (apart from major units) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Rail tank cars | 20 | | 1 Jan 2001 |
| Railway and tramway lines and permanent way | 20 | | 1 Jan 2001 |
| Refining plant (distillation and cracking units, reformers, hydrofiners, alkylation purification and other comparable specialised refining units) | 10 | | 1 Jan 2001 |
| Shaft drilling equipment | 5 | | 1 Jan 2001 |
| Tanks (including crude, intermediate and finished product tanks) (Effective life to be 17 years for residual oil tanks when the residual oil comes from a source producing oil of high sulphur content.) | 20 | | 1 Jan 2001 |
| Tanks (underground) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tank wagons | 6 ² / ₃ | | 1 Jan 2001 |
| Trade utensils (including sales and garage equipment) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Trailers and carts | 10 | | 1 Jan 2001 |
| Wharves and jetties (concrete or timber) | 40 | | 1 Jan 2001 |
| 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 |

PERSONAL AND OTHER SERVICES
(95110 to 97000)

| | | | |
|----------------------------|----|--|------------|
| Cleaners' Plant: | | | |
| Electronic floor polishers | 10 | | 1 Jan 2001 |
| Dry Cleaning Plant | 10 | | 1 Jan 2001 |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 |
| 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 | ¹ / ₂ | * | 1 Jan 2001 |

PROPERTY AND BUSINESS SERVICES
(77110 to 78690)

| | | | |
|---|----|--|------------|
| 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 |
|-----------------|----|--|------------|

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

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 |
| Motor vehicle repairing plant and machinery | 10 | | 1 Jan 2001 |
| Self-service pump installations (comprising pump and coin unit) | 10 | | 1 Jan 2001 |

Personal and household good retailing
(52511 to 52597)

| | | | |
|---------------------------|----|--|------------|
| Mannequin Display Figures | 10 | | 1 Jan 2001 |
|---------------------------|----|--|------------|

TRANSPORT AND STORAGE
(61100 to 67090)

Air and Space Transport
(64010)

| | | | |
|--|--------------------------------|---|------------|
| Aircraft Industry: | | | |
| Aircraft: | | | |
| General use | 8 | | 1 Jan 2001 |
| Gliders | 10 | | 1 Jan 2001 |
| Aircraft testing equipment | 13 ¹ / ₃ | | 1 Jan 2001 |
| Containers, air cargo (used to transport goods by air) | 5 | * | 1 Jan 2001 |
| Flight simulators | 8 | | 1 Jan 2001 |
| General plant and machinery | 20 | | 1 Jan 2001 |
| Hangar fixtures and fittings | 20 | | 1 Jan 2001 |
| Link trainers | 8 | | 1 Jan 2001 |
| Plant subject to excessive corrosion | 10 | | 1 Jan 2001 |
| Precision machines and plant | 10 | | 1 Jan 2001 |

Rail Transport
(62000)

| | | | |
|---|--------------------------------|---|------------|
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Electric Railway: | | | |
| Bridge Works: | | | |
| Brick, stone or concrete | 100 | | 1 Jan 2001 |
| Other | 33 ¹ / ₃ | | 1 Jan 2001 |
| Electric Transmission Lines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Supporting structures (standards etc): | | | |

TABLE A

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Concrete, brick or stone | 100 | | 1 Jan 2001 |
| Iron or steel | 40 | | 1 Jan 2001 |
| Switch gear | 20 | | 1 Jan 2001 |
| Track structure (sleepers, rail, ballast, etc) | 20 | | 1 Jan 2001 |
| Railway Track (tamping machines) | 10 | | 1 Jan 2001 |
| Rolling Stock: | | | |
| Carriages: | | | |
| Country passenger service | 20 | | 1 Jan 2001 |
| Suburban passenger service | 13 ¹ / ₃ | | 1 Jan 2001 |
| Locomotives: | | | |
| Country passenger service | 20 | | 1 Jan 2001 |
| Mining and industry | 13 ¹ / ₃ | | 1 Jan 2001 |
| Suburban passenger service | 13 ¹ / ₃ | | 1 Jan 2001 |
| Trucks, wagons etc: | | | |
| General haulage | 10 | | 1 Jan 2001 |
| Used on tram lines | 40 | | 1 Jan 2001 |

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
(63010 to 63030)

| | | | |
|---|--------------------------------|--|------------|
| 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 |
| Slips and standing ways | 20 | | 1 Jan 2001 |
| Surf boats, salvage | 16 ² / ₃ | | 1 Jan 2001 |

TR 2000/18**TABLE A**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 |
| Materials Handling Plant and Equipment: | | | |
| Container port loading facilities: | | | |
| Portainer cranes | 20 | | 1 Jan 2001 |
| Straddle carriers | 5 | | 1 Jan 2001 |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Conveyors (production or freight handling): | | | |
| Belts (rubber or vinyl) | 6 ² / ₃ | | 1 Jan 2001 |
| Overhead production lines | 10 | | 1 Jan 2001 |
| Rollers (static or movable) | 10 | | 1 Jan 2001 |
| Pallets | 5 | | 1 Jan 2001 |
| Racks, stillages, trollies and baskets | 10 | | 1 Jan 2001 |
| Refrigeration equipment: | | | |
| Clip-on, integrally mounted or static | 10 | | 1 Jan 2001 |
| 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 |
| Stevedoring Plant (coal trimming machines) | 6 ² / ₃ | | 1 Jan 2001 |

Effective lives (Asset Categories)**Table B**

| 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) | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Solar powered (real estate signs) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Air-conditioning Plant: | | | |
| Central type (including ducting and vents) | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Structural alterations and additions associated with the installation of this plant which forms an integral part of it | 100 | | 1 Jan 2001 |
| Room units | 10 | | 1 Jan 2001 |
| Solar energy powered | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Aircraft: | | | |
| Aeroplanes and helicopters: | | | |
| General use | 8 | | 1 Jan 2001 |
| Used predominantly for agricultural spraying or dusting | 4 | | 1 Jan 2001 |
| Gliders/sailplanes | 10 | | 1 Jan 2001 |
| Alarms | 20 | | 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 |
| B | | | |
| Battery Chargers | 20 | | 1 Jan 2001 |
| Beverage Dispensing Units: | | | |
| Tea and coffee dispensers | $6\frac{2}{3}$ | | 1 Jan 2001 |
| Refrigerated fruit juice dispensers | 10 | | 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 | $13\frac{1}{3}$ | | 1 Jan 2001 |
| Boring Drill (rotary mole, underground) | $3\frac{1}{3}$ | | 1 Jan 2001 |
| Boring Plant | 10 | | 1 Jan 2001 |

TR 2000/18**TABLE B**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 |
| Bulldozers | 6 ² / 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 houses let furnished | 10 | | 1 Jan 2001 |
| In professional chambers | 10 | | 1 Jan 2001 |
| In ten-pin bowling centres | 4 | | 1 Jan 2001 |

TABLE B

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Cash Registers | 6 ² / ₃ | | 1 Jan 2001 |
| Casks: | | | |
| Stainless steel | 10 | | 1 Jan 2001 |
| Other | 13 ¹ / ₃ | | 1 Jan 2001 |
| Chemical Analyser Equipment (automatic) | 10 | | 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 |
| Crushing Plant (stone) | 10 | | 1 Jan 2001 |
| Curing Barns (galvanised steel and marine ply) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Curtains and Drapes | 6 ² / ₃ | | 1 Jan 2001 |

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 |
| Dredges | 20 | | 1 Jan 2001 |
| Dictaphones | 10 | | 1 Jan 2001 |

E

| | | | |
|---|--------------------------------|--|------------|
| Engineering Works Machinery Installed | 20 | | 1 Jan 2001 |
| Engines | 20 | | 1 Jan 2001 |
| Escalators (machinery and their moving parts) | 16 ² / ₃ | | 1 Jan 2001 |

TR 2000/18**TABLE B**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

| F | | | |
|---|--------------------------------|--|------------|
| Fences: | | | |
| Electric | 20 | | 1 Jan 2001 |
| Wire mesh (demountable used for partitioning purposes) | 20 | | 1 Jan 2001 |
| Fire Control and Alarm Systems: | | | |
| Alarm, hoses and nozzles | 20 | | 1 Jan 2001 |
| Automatic fire sprinklers | 20 | | 1 Jan 2001 |
| Fire extinguishers | 13 ¹ / ₃ | | 1 Jan 2001 |
| Water services | 50 | | 1 Jan 2001 |
| Floor Coverings (linoleum and vinyl) | 10 | | 1 Jan 2001 |
| Fogging Machines (insecticide) | 8 | | 1 Jan 2001 |
| 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 | | | |
|------------------------------|--------------------------------|--|------------|
| Galvanised Plant | 10 | | 1 Jan 2001 |
| Garbage Bins | 6 ² / ₃ | | 1 Jan 2001 |
| Gas Cylinders LPG | 13 ¹ / ₃ | | 1 Jan 2001 |
| Generators (steam, electric) | 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 |

TABLE B

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 and Elevators: | | | |
| Electric | 16 ² / ₃ | | 1 Jan 2001 |
| Hydraulic | 20 | | 1 Jan 2001 |
| Lighting Control System (microprocessor based) | 5 | | 1 Jan 2001 |
| Lighting Plant (electric) | 20 | | 1 Jan 2001 |

TR 2000/18**TABLE B**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--------------|---------------------|-----------------|----------------------------|
|--------------|---------------------|-----------------|----------------------------|

| | | | |
|---|----|--|------------|
| Lighting System (fluorescent) | 20 | | 1 Jan 2001 |
| Livestock (working beasts, beasts of burden in business other than Primary Production and Camels) | 10 | | 1 Jan 2001 |

| M | | | |
|--|-------------------------------|---|------------|
| Marinas (floating) | 20 | | 1 Jan 2001 |
| Mini Lab | 10 | | 1 Jan 2001 |
| Mini Spot Console | 10 | | 1 Jan 2001 |
| Modular Switching System | 10 | | 1 Jan 2001 |
| Motor Vehicles, etc: | | | |
| Buses, lorries and trucks; | | | |
| Generally | 6 ² / ₃ | | 1 Jan 2001 |
| Heavy haulage of goods or passengers (long distance and inter-city) | 5 | | 1 Jan 2001 |
| Heavy haulage (mining, building and construction and road making industries) | 5 | | 1 Jan 2001 |
| Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers): | | | |
| Generally | 6 ² / ₃ | | 1 Jan 2001 |
| Hire and travellers' cars | 5 | | 1 Jan 2001 |
| Taxis | 4 | | 1 Jan 2001 |
| Fork-lifters, automatic loaders, transporters and front-end loaders | 6 ² / ₃ | | 1 Jan 2001 |
| Motor cycles and scooters | 6 ² / ₃ | | 1 Jan 2001 |
| Multi-Tray Units | 3 | | 1 Jan 2001 |
| 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 |

TABLE B

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|-------------------------------|-----------------|----------------------------|
| 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 |
| 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 |
| Pontoons (floating) | 40 | | 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 |
| Projectors | 10 | | 1 Jan 2001 |
| Pumps | 20 | | 1 Jan 2001 |
| Punts | 20 | | 1 Jan 2001 |

| R | | | |
|----------|----|--|------------|
| Racks | 10 | | 1 Jan 2001 |

TR 2000/18**TABLE B**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 Systems: | | | |
| Bullet resistant screens (not forming part of the building) | 20 | | 1 Jan 2001 |
| Burglar alarms | 6 ² / ₃ | | 1 Jan 2001 |
| Camera scanning (of type used in large retail establishments) | 6 ² / ₃ | | 1 Jan 2001 |
| Electronic tags (releases – retail stores) | 6 ² / ₃ | | 1 Jan 2001 |
| Sewing Machines | 10 | | 1 Jan 2001 |
| Shafting | 20 | | 1 Jan 2001 |
| Sheds: | | | |
| Portable (nomadic type industry) | 10 | | 1 Jan 2001 |
| Humidification | 20 | | 1 Jan 2001 |
| Signs | 20 | | 1 Jan 2001 |
| Silos: | | | |
| Cement Storage | 66 ² / ₃ | | 1 Jan 2001 |
| Bulk handling industry (used on a continuous basis to store different grains for short periods): | | | |

TABLE B

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Concrete construction | 50 | | 1 Jan 2001 |
| Steel construction | 20 | | 1 Jan 2001 |
| Ancillary mechanical equipment | 13 ¹ / ₃ | | 1 Jan 2001 |
| Slips and Standing Ways | 20 | | 1 Jan 2001 |
| Slitting Machine | 20 | | 1 Jan 2001 |
| 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 Pools: | | | |
| Above-ground | 10 | | 1 Jan 2001 |
| Concrete | 50 | | 1 Jan 2001 |
| Fibreglass | 20 | | 1 Jan 2001 |
| Filtration equipment | 13 ¹ / ₃ | | 1 Jan 2001 |
| Other equipment | 13 ¹ / ₃ | | 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: | | | |

TR 2000/18**TABLE B**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 |
| Computerised PABX equipment | 20 | | 1 Jan 2001 |
| 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 |
| Traction Engines (oil or wood fuel) | 10 | | 1 Jan 2001 |
| Tractors | 6 ² / ₃ | | 1 Jan 2001 |
| Trailers | 10 | | 1 Jan 2001 |
| Transport Cases (steel) | 10 | | 1 Jan 2001 |
| Turnstiles | 20 | | 1 Jan 2001 |

V

| | | | |
|----------------------------|-------------------------------|--|------------|
| Vacuum Cleaners (electric) | 10 | | 1 Jan 2001 |
| Video: | | | |
| Game machines | 5 | | 1 Jan 2001 |
| Video juke boxes | 6 ² / ₃ | | 1 Jan 2001 |
| Other | 10 | | 1 Jan 2001 |

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 |
| Wharves | 40 | | 1 Jan 2001 |
| Wheelbarrows | 10 | | 1 Jan 2001 |
| Windmills | 20 | | 1 Jan 2001 |
| Wrapping Machines | 10 | | 1 Jan 2001 |

TABLE B

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| X | | | |
| X-Ray and High Frequency Current Plant (including screening of apparatus to suppress radio interference): | | | |
| General | 13 ¹ / ₃ | | 1 Jan 2001 |
| Image intensifier with TV chain and recording unit | 6 ² / ₃ | | 1 Jan 2001 |
| Associated equipment | 10 | | 1 Jan 2001 |
| Portable units | 10 | | 1 Jan 2001 |
| Processor and daylight loading equipment | 10 | | 1 Jan 2001 |

No effective life set**Table C**

| A | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|---|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|
| | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Aircraft Industry: -- Hangar buildings | | | NIL | |
| B | | | | |
| Boarding House Plant and Equipment: -- Plumbing fixtures, sinks, baths, etc | | | NIL | |
| Boats, Ships, Lighters, etc: -- Boat sheds | | | NIL | |
| Boot and Shoe-making Machinery: -- Machinery and general plant: --- Leased by taxpayer | | | NIL | |
| Brickmaking Plant: -- Drying sheds | | | NIL | |
| Buildings: - (b) which do not form integral parts of plant and machinery (including magazines for storing explosives) | | | NIL | |
| C | | | | |
| Chimney Stacks and Flues: -- Integral part of building | | | NIL | |
| D | | | NIL | |
| Designs used in Jacquard Looms | | | | |
| E | | | | |
| Electrical Machinery and Equipment: -- Chimney flues | | | NIL | |
| Electric Railway: -- Feeder Station (housing switchgear) | | | No depreciation not plant NIL | |
| Experimental Plant | | | NIL | |
| Explosive, Magazines used or storage of | | | | |
| F | | | | |
| Fences: -- Generally (but see primary industries) | | | NIL NIL | |
| Films, Cinematograph | | | | |
| G | | | | |
| Gas-making Plant: -- Buildings: --- Other buildings | | | NIL | |
| -- Coal stores: --- Being open air stores, consisting of brick or concrete walls, without roofs or without plant or machinery built into the walls | | | NIL | |
| -- Excavations: --- for levelling purposes only --- to construct roadways | | | NIL NIL | |

TABLE C

| | | | |
|--|------------------|---|----|
| --- tar holding tanks, not containing any building plant | NIL | | |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | |
| ---- Reinforced concrete lined | NIL | | |
| -- Fences | NIL | | |
| -- Retaining walls | NIL | | |
| -- Roads | NIL | | |
| -- Tramways: | | | |
| --- Ground tramways . | NIL | | |
| Glass Bottle Manufacturing Plant: | | | |
| -- Chimney stacks | NIL | | |
| H | | | |
| Houses and Flats Let Furnished: | | | |
| -- Sun louvres | NIL | | |
| L | | | |
| Lift Well and other Structural Alterations | NIL | | |
| Lion Park: | | | |
| -- Workshop, fences, cement floor | NIL | | |
| Live Stock: | | | |
| -- Dairy cattle | NIL | | |
| -- Stud stock | NIL | | |
| -- Working beasts and beasts of burden: | | | |
| --- In business of Primary Production to be included in the Livestock Schedule | | | |
| Louvres (sun) - over building | NIL | | |
| M | | | |
| Motor Garage Equipment: | | | |
| -- Pits | NIL | | |
| Motor Vehicles, etc: | | | |
| -- Radio sets installed in vehicle – regard as part of the vehicle for depreciation purposes | | | |
| N | | | |
| Newsreel Equipment used to produce Sound - Newsreels: | | | |
| -- Lenses | NIL | | |
| O | | | |
| P | | | |
| Permanent Way | (on application) | 7 | 10 |
| Primary Industries, Farmers', etc, Plant: | | | |
| -- Earth tanks | NIL | | |
| -- Tanks, earth (being substantially excavations) | NIL | | |
| R | | | |
| Radium | NIL | | |
| Railways: | | | |
| -- Permanent way - | (on application) | 7 | 10 |
| S | | | |
| Safes, Bank: | | | |
| -- Other | NIL | | |
| Sidings | NIL | | |
| Skating Rink, Plant, etc: | | | |

TR 2000/18

TABLE C

| | |
|--|-----|
| -- Floors | NIL |
| Squash Courts | NIL |
| Sun Louvres | NIL |
| T | |
| Tanks | |
| -- Earth | NIL |
| Tennis Court Equipment: | |
| -- Tennis court: | |
| --- Other | NIL |
| Theatre, Picture Theatre, etc, Plant and Equipment: | |
| -- Acoustic plaster shells in theatre buildings | NIL |
| -- Drive-in theatres: | |
| --- Bio box buildings | NIL |
| --- Electric substation buildings | NIL |
| --- Surfacing | NIL |
| -- Films, whether in stock or in use | NIL |

Replacements

Table D

| A | Life (years) | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|--|-----------------|---------------------------|------------------------|----------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Aerated Water Plant: | | | | | |
| -- Bottles stoppers, siphons | | | | Replacement | |
| -- Boxes, cases, etc, for siphons and bottles | | | | Replacement | |
| Aircraft Industry: | | | | | |
| -- Loose tools | | | | Replacement | |
| Amusement Machines and Equipment: | | | | | |
| -- Pin tables | | | | Replacement | |
| B | | | | | |
| Bands: | | | | | |
| -- Sheet music | | | | Replacement | |
| Bedding, Linen, Crockery, etc. (Hospitals, Hotels and Boarding Houses) | | | | Replacement | |
| Belting, ordinary - Where an essential part of a particular machine | | | | Replacement | |
| Boarding House Plant and Equipment: | | | | | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware and cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |
| Boats, Ships, Lighters, etc. (See explanatory notes re 'Fishing Industry and Australian Trading Ships): | | | | | |
| -- Sails, oars, running gear, etc | | | | Replacement | |
| Boot and Shoe-making Machinery: | | | | | |
| -- Lasts | | | | Replacement | |
| Bowling Centres - Plant and Equipment: | | | | | |
| -- Bowling pins | | | | Replacement | |
| -- Hire shoes | | | | Replacement | |
| Broom and Brush - Manufacturing Plant: | | | | | |
| -- Tools and dies (see also 'Dies') | | | | Replacement | |
| Building and Construction Industry: | | | | | |
| -- General plant: | | | | | |
| --- Bending machines (bar, angle or rod) | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| --- Chain blocks, rod shears, jacks, etc | 15 | 9 | 13.5 | 13 | 20 |
| | | | | or Replacement | |
| -- Concreting plant: | | | | | |
| --- Hoppers, skips and hoist buckets | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| --- Rickshaws or dump carts (hand operated) | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| -- Levels, dumpy, etc | 15 | 9 | 13.5 | 13 | 20 |
| | | | | or Replacement | |
| -- Loose tools and equipment | 5 | 24 | 36 | 27 | 40 |
| | | | | or Replacement | |
| -- Power tools, hand operated: - Electric, pneumatic or powder | 5 | 24 | 36 | 27 | 40 |
| | | | | or Replacement | |
| Butter Factory Plant: | | | | | |
| -- General plant: | | | | | |
| --- Loose tools | | | | Replacement | |

TR 2000/18**TABLE D**

| | | | | | |
|---|----|----|----|----------------------|----|
| --- Tramway rails -wood or iron | | | | Replacement | |
| -- Power transmission: | | | | | |
| --- Belting | | | | Replacement | |
| C | | | | | |
| Catering Plant (crockery, cutlery and cooking utensils) | | | | Replacement | |
| Chutes | | | | Replacement | |
| Clerical Robes and Vestments | | | | Replacement | |
| Colliery and Coal Mining Plant: | | | | | |
| -- Anchors, mooring chains and breast chains | | | | Replacement | |
| -- Sidings, chutes and shafts, if privately owned by taxpayer claiming depreciation | | | | Replacement | |
| Costume Stands | | | | Replacement | |
| Cyanide Vat (galvanised iron) | | | | Replacement | |
| D | | | | | |
| Dies (see 'Metal Forming Plant' and 'Motor Vehicle Manufacturing Plant'): | | | | | |
| -- Generally | | | | Replacement | |
| -- Plastics industry | 4 | 40 | 60 | 40 or Replacement | 60 |
| Dentists' Plant: | | | | | |
| -- High speed equipment: | | | | | |
| --- Air operated dental drilling equipment (Replacements allowable in respect of handpieces and handpiece parts.) | 10 | 12 | 18 | 17 | 25 |
| -- Instruments and plant (other than high speed equipment) | 20 | 6 | 9 | 13 | 20 |
| <i>[NOTE: If the taxpayer so desires, the cost of Replacements of drills or burrs may be allowed in lieu of depreciation on those items.]</i> | | | | | |
| Doctors' Instruments (see also 'Medical Practitioners' Plant') | | | | Replacement | |
| Dunnage | | | | Replacement | |
| E | | | | | |
| Electrical Machinery and Equipment: | | | | | |
| -- Hand tools and loose plant | | | | Replacement | |
| -- Lamps: | | | | | |
| --- Incandescent | | | | Replacement | |
| -- Loose plant | | | | Replacement | |
| -- Power tools, hand operated | 5 | 24 | 36 | 27 or Replacement | 40 |
| Electric Signs (see also 'Neon Signs') | | | | Replacement | |
| F | | | | | |
| Fishing Plant (see also 'Boats, Ships, Lighters, etc.): | | | | | |
| -- Sails, oars, running gear, nets | | | | Replacement | |
| Foundation for Stacks | | | | Replacement | |
| Foundry Plant: | | | | | |
| -- Loose tools | | | | Replacement | |
| Furnaces and Flues (Assay work) | | | | Replacement | |
| G | | | | | |
| Galvanised Iron for Roofing Stacks | | | | Replacement | |
| Galvanised Iron Vats (cyanide) | | | | Replacement | |
| Gas-making Plant: | | | | | |
| -- Chains and buckets or grates for cranes | | | | Replacement | |
| -- Gas testing apparatus: | | | | | |
| --- Glassware | | | | Replacement | |
| -- Machine tools and hand Tools: | | | | | |
| --- Loose hand tools | | | | Replacement | |
| -- Telpher plant: | | | | | |

TABLE D

| | | | | | |
|---|---|----|----|----------------|----|
| --- Coke bins | | | | Replacement | |
| --- Power rods | | | | Replacement | |
| -- Tools: | | | | | |
| --- Loose hand tools | | | | Replacement | |
| Gelatine and Glue Manufacturing Plant: | | | | | |
| -- Drying trays | | | | Replacement | |
| Gramophone Records used by - | 4 | 40 | 60 | 40 | 60 |
| Broadcasting Companies | | | | | |
| | | | | or Replacement | |

H

| | | | | | |
|---|--|--|--|-------------|--|
| Horse Rugs | | | | Replacement | |
| Hospitals (see also 'Medical Practitioners' Plant'): | | | | | |
| -- Bedding, linen, crockery, etc | | | | Replacement | |
| Hotel, Motel, Boarding House and Restaurant Plant and Equipment: | | | | | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware and cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |
| Houses and Flats Let Furnished: | | | | | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware, cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |

J

| | | | | | |
|--|--|--|--|-------------|--|
| Jewellers' Plant: | | | | | |
| -- Dies (see also note under 'Dies') | | | | Replacement | |
| -- Fittings - window pads, trays and jewel cases | | | | Replacement | |
| Jigs (see also 'Motor Vehicle Manufacturing Plant') | | | | Replacement | |
| Jockeys' Equipment - saddles, whips, boots, etc | | | | Replacement | |

K

| | | | | | |
|---|--|--|--|-------------|--|
| Kilns: | | | | | |
| -- Sand stone (Prickly Pear poison plant) | | | | Replacement | |

L

| | | | | | |
|--|--|--|--|-------------|--|
| Linotype Metal (see also 'Printers' Plant') | | | | Replacement | |
| Loose Tools (see also 'Building and Construction Industry') | | | | Replacement | |

M

| | | | | | |
|--|--|--|--|-------------|--|
| Maltsters' Plant: | | | | | |
| -- Steel floors | | | | Replacement | |
| Materials Handling Plant and Equipment: | | | | | |
| -- Slings (rope or steel wire) | | | | Replacement | |
| Medical Practitioners' Plant: | | | | | |
| -- Instruments | | | | Replacement | |
| Motor Vehicle Manufacturing Plant: | | | | | |
| -- Drills, reamers, cutters and other short life tools | | | | Replacement | |
| Moulds - used in Plastic Industry: | | | | | |
| -- Swimming pool fibreglass | | | | Replacement | |
| Musical Instruments, etc: | | | | | |
| -- Sheet music | | | | Replacement | |

P

| | | | | | |
|------------------|--|--|--|-------------|--|
| Patterns: | | | | | |
| -- Generally | | | | Replacement | |

TR 2000/18**TABLE D****Pearling and Oyster Fishing Plant:**

- Diving gear (diving dresses and air pipers)
- Running gear, sails, etc

Replacement
Replacement

Plastic Industry:

- Dies

4 40 60 40 60
or Replacement

Power Tools (hand operated)

5 24 36 27 40
or Replacement

Primary Industries, Farmers', etc, Plant:

- Greenhouse 'igloo' components:
 - Polythene and ground level plastic
 - Timber framing
- Hop growers' plant:
 - Framed, breakwinds, wooden troughing
- Horse rugs
- Peanut blanching plant:
 - Pal boxes

Replacement
Replacement

Replacement
Replacement

3 40 60 40 60
or Replacement

- Poultry farmers' plant:
 - Egg boxes and fillers
 - Stable implements
- Tanks, butter milk (used in pig-farming industry)
- Wheat stacks - Galvanised iron, hessian and timber

Replacement
Replacement
Replacement

Replacement

Printers' Plant and Machinery (see also 'Bookbinding Plant'):

- Linotype metal
- Stereos and blocks

Replacement
Replacement

R**Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'):**

- Gramophone records

4 40 60 40 60
or Replacement

Records (Gramophone), used by Broadcasting Companies

4 40 60 40 60
or Replacement

Robes:

- Clerical robes and vestments

Replacement

Rolling Stock:

- Ropes

Replacement

Rugs, horse

Replacement

S**Salvage Machinery:**

- Anchors, blocks, shackles, wire ropes, chains, buoys and other gear for salvage work

Replacement

- Diving gear:

- Diving dresses and air pipes
- Piping, for pumps
- Piping, steam

Replacement
Replacement
Replacement

Sanitary Contractors' Plant (cans and lids)

Replacement

Scenery, Theatrical (see also 'Theatre')

Replacement

Shops:

- Costume stands

Replacement

Skating Rink, Plant, etc:

- Hired ice skating boots

5 24 36 27 40
or Replacement

Slings (see also 'Materials Handling Plant and Equipment'):

- Rope or steel wire

Replacement

TABLE D

| | |
|--|-------------|
| Stable Implements | Replacement |
| Stands for costumes | Replacement |
| Steel Rolls for rolling steel window frames | Replacement |
| Stevedoring Plant (see also 'Boats' and 'Materials Handling Plant and Equipment') | Replacement |
| Surveyors' Instruments: | |
| -- Other small instruments, chains, tapes, etc. | Replacement |
| Syphons, Stoppers, Bottles, etc | Replacement |

T

| | |
|--|-----------------------------------|
| Tarpaulins: | |
| -- Tarred hessian | Replacement |
| Television antennae (owned or hired) | Replacement |
| Tennis Court Equipment: | |
| -- Equipment (hose, nets, stop-netting, matting, greencloth and electrical fittings) | Replacement |
| Tents, Ropes and locks | Replacement |
| Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'): | |
| -- Scenery, theatrical | Replacement |
| -- Small articles | Replacement |
| Tile Manufacturing Plant - Cement: | |
| -- Pallets (aluminium used in extrusion process) | 5 24 36 27 40 |

or Replacement

| | |
|--|-------------|
| Timber, Firewood and Sawmilling Plant: | |
| -- Telephone lines: | |
| --- Cables and materials, including other portions of system | Replacement |
| Tools (loose) | Replacement |
| Trade Utensils | Replacement |

V

| | |
|--|-------------|
| Vats, cyanide (galvanised iron) | Replacement |
|--|-------------|

W

| | |
|---|-------------|
| Watchmakers' Plant: | |
| -- Loose tools | Replacement |
| Wheat Stacks - galvanised iron, hessian and timber | Replacement |

Statutory rates**Table E**

| A | Life (years) | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|--|-----------------|--------------------------------|------------------------|----------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Amenities Provided for Employees (See Explanatory Notes under the heading of 'Employees Amenities and other Facilities') | | | | | |
| -- Fittings and fixtures: | | | | | |
| -- General | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| -- Plumbing | | | | | |
| --- forming part of plant or equipment of cafeteria, kitchen, dining, mess, recreation or rest rooms, etc. | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| -- Plant and equipment used in providing meals or facilities for meals for employees | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| F | | | | | |
| Fittings and fixtures in - Cafeteria, Rest, Recreation and Locker Rooms Provided for Employees (see also 'Amenities') | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| R | | | | | |
| Research Plant, scientific including pilot plant (see also s. 73B) | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| S | | | | | |
| Scientific Research Plant, including pilot plant (see also s. 73B) | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |

Redundancies

Table F

| A | Life (years) | Acquired Pre- 27/2/92 | | Acquired Post- 26/2/92 | |
|---|-----------------|--------------------------|------------------------|---------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Accounting Machines | 10 | 12 | 18 | 17 | 25 |
| Adding Machines | 10 | 12 | 18 | 17 | 25 |
| Amusement Machines and Equipment: | | | | | |
| -- Astropin | 10 | 12 | 18 | 17 | 25 |
| -- Gramophone | 10 | 12 | 18 | 17 | 25 |
| -- Luna Beetle | 3 | 40 | 60 | 40 | 60 |
| -- Midget Cars: | | | | | |
| --- Cars | 3 | 40 | 60 | 40 | 60 |
| --- Racing track | 10 | 12 | 18 | 17 | 25 |
| -- Model steam trains, permanent way and other equipment for carrying passengers | 15 | 9 | 13.5 | 13 | 20 |
| -- Moon-Tripper | 10 | 12 | 18 | 17 | 25 |
| -- Scooter boats: | | | | | |
| --- Boats, including internal electric motors and trolley rods | 3 | 40 | 60 | 40 | 60 |
| --- Electrical and structural equipment providing power to drive the boats and structural equipment to accommodate them in the water pond | 20 | 6 | 9 | 13 | 20 |
| -- Skating surface – synthetic ('Newice' panels) | 10 | 12 | 18 | 17 | 25 |
| -- Surfoplanes (rubber surf shooters) | 2 | 100 | 100 | 100 | 100 |
| B | | | | | |
| Bands | | | | | |
| -- Uniforms | 10 | 12 | 18 | 17 | 25 |
| Battery (Dry) Manufacturing Plant: | | | | | |
| -- Bobbin tamping machines | 20 | 6 | 9 | 13 | 20 |
| -- Cathode filling machines: | | | | | |

TR 2000/18**TABLE F**

| | | | | | |
|---|----|----|----------------|----|------|
| --- Not subject to chemical action | 20 | 6 | 9 | 13 | 20 |
| --- Subject to chemical action | 15 | 9 | 13.5 | 13 | 20 |
| -- Cathode mixing machines | 10 | 12 | 18 | 17 | 25 |
| -- Cooking baths | 20 | 6 | 9 | 13 | 20 |
| -- Dolly making machines: | | | | | |
| --- High-built type | 20 | 6 | 9 | 13 | 20 |
| --- Low-built type | 10 | 12 | 18 | 17 | 25 |
| -- Powdering barrel mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Rock crushing machines | 10 | 12 | 18 | 17 | 25 |
| -- Sifting machines (disintegrators) | 15 | 9 | 13.5 | 13 | 20 |
| -- Stamper machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Wetness testing machines | 15 | 9 | 13.5 | 13 | 20 |
| -- Wrapping machines and associated appliances | 20 | 6 | 9 | 13 | 20 |
| Bicycles: | | | | | |
| -- Motor | 7 | 15 | 22.5 | 15 | 22.5 |
| Biographs | 10 | 12 | 18 | 17 | 25 |
| Bitument Laminating, Paper Combining and Reinforcing Plant | 20 | 6 | 9 | 13 | 20 |
| Blind Aid – Optacon Model R20 | 7 | 18 | 27 | 20 | 30 |
| Blue Manufacturing Plant | 15 | 9 | 13.5 | 13 | 20 |
| Bonemilling Plant: | | | | | 20 |
| -- Cage mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Steam vats | 20 | 6 | 9 | 13 | 20 |
| Brewery Plant: | | | | | |
| -- Carts and horse-drawn lorries | 10 | 12 | 18 | 17 | 25 |
| Building and Construction Industry: | | | | | |
| -- Concreting plant: | | | | | |
| --- Rickshaws or dump carts (hand operated) | 10 | 12 | 18 | 17 | 25 |
| | | | or Replacement | | |
| Butter Factory Plant: | | | | | |
| -- General plant: | | | | | |
| --- Ammonia condensing coils | 8 | 18 | 27 | 20 | 30 |
| --- Conveyors - chain for conveying boxed butter | 20 | 6 | 9 | 13 | 20 |
| --- Curing barns bulk | 15 | 9 | 13.5 | 13 | 20 |

TABLE F

| | | | | | |
|---|----|----|------|----|----|
| --- Engineers' repair shop and blacksmiths' forges, lathes, drilling machines, etc. | 20 | 6 | 9 | 13 | 20 |
| --- Ice moulds | 5 | 24 | 36 | 27 | 40 |
| --- Launches | 20 | 6 | 9 | 13 | 20 |
| --- Motor lorries for collecting cream cans: | | | | | |
| ---- Designed to carry 1 tonne or more | 5 | 24 | 36 | 27 | 40 |
| ---- Designed to carry less than 1 tonne | 5 | 20 | 30 | 20 | 30 |
| --- Wharves | 40 | 3 | 4.5 | 7 | 10 |
| --- Windlasses | 20 | 6 | 9 | 13 | 20 |
| -- Manufacturing and treating plant: | | | | | |
| --- Ammonia coils for cooling chambers | 10 | 12 | 18 | 17 | 25 |
| --- Can-washing machines | 10 | 12 | 18 | 17 | 25 |
| --- Steam troughs, etc, for cleansing cans | 20 | 6 | 9 | 13 | 20 |
| -- Power plant: | | | | | |
| --- Diesel engines | 20 | 5 | 9 | 13 | 20 |
| --- Electric generators and motors, etc | 20 | 6 | 9 | 13 | 20 |
| --- Steam boilers | 20 | 6 | 9 | 13 | 20 |
| --- Steam engines | 20 | 6 | 9 | 13 | 20 |
| -- Power transmission: | | | | | |
| --- Conveyors | 20 | 6 | 9 | 13 | 20 |
| --- Piping | 15 | 9 | 13.5 | 13 | 20 |
| --- Shafting and pulleys | 20 | 6 | 9 | 13 | 20 |

C

| | | | | | |
|--|----|----|------|----|----|
| Carts used by brewers and other tradesmen | 10 | 12 | 18 | 17 | 25 |
| Charcoal Burning Kilns | 20 | 6 | 9 | 13 | 20 |
| Cinema Machines - Coin Operated | 10 | 12 | 18 | 17 | 25 |
| Cinematographs | 10 | 12 | 18 | 17 | 25 |
| City Guide Systems | 8 | 18 | 27 | 20 | 30 |
| Cleaners' Plant: | | | | | |
| -- Carpet beating machines | 15 | 9 | 13.5 | 13 | 20 |
| -- Electronic motors for driving carpet beating machines | 20 | 6 | 9 | 13 | 20 |
| White Work Manufacturing Plant: (Clothing, Millinery to stay) | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other plant | 20 | 6 | 9 | 13 | 20 |
| Colliery and Coal Mining Plant: | | | | | |

TR 2000/18**TABLE F**

-- Shovels:

| | | | | | |
|-----------|----|---|---|----|----|
| --- Steam | 20 | 6 | 9 | 13 | 20 |
|-----------|----|---|---|----|----|

| | | | | | |
|---|---|----|----|----|----|
| Commercial Travellers' Outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
|---|---|----|----|----|----|

D

| | | | | | |
|--|----|----|----|----|----|
| Drays and Wagons used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
|--|----|----|----|----|----|

| | | | | | |
|-----------------------------|----|----|----|----|----|
| Duplicating Machines | 10 | 12 | 18 | 17 | 25 |
|-----------------------------|----|----|----|----|----|

E**Electrical Machinery and Equipment:**

| | | | | | |
|--|----|---|---|----|----|
| --dynamos, rotary converters (see alternators etc alternators & motor generators to stay) | 20 | 6 | 9 | 13 | 20 |
|--|----|---|---|----|----|

| | | | | | |
|------------|----|---|---|----|----|
| -- Dynamos | 20 | 6 | 9 | 13 | 20 |
|------------|----|---|---|----|----|

-- Lamps:

| | | | | | |
|---------|----|----|----|----|----|
| --- Arc | 10 | 12 | 18 | 17 | 25 |
|---------|----|----|----|----|----|

| | | | | | |
|----------------------|----|---|---|----|----|
| -- Rotary convertors | 20 | 6 | 9 | 13 | 20 |
|----------------------|----|---|---|----|----|

F**Fruit-growers' Plant (see also 'Primary Industries'):**

-- Glass houses:

| | | | | | |
|-------------------|----|---|---|----|----|
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |
|-------------------|----|---|---|----|----|

G**Gas-making Plant:**

[NOTE: Optional alternative rates are listed at the conclusion of this item.]

| | | | | | |
|------------|----|---|---|----|----|
| -- Boilers | 20 | 6 | 9 | 13 | 20 |
|------------|----|---|---|----|----|

-- Buildings:

--- Retort houses, coal stores (see 'Retort Houses')

| | | | | | |
|------------------|----|---|---|----|----|
| -- Coal crushers | 20 | 6 | 9 | 13 | 20 |
|------------------|----|---|---|----|----|

-- Coal stores:

--- Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal elevators and coal breakers (see 'Retort Houses')

| | | | | | |
|-------------------------------------|----|---|------|----|----|
| -- Coal wagons (post-12.3.91 Plant) | 15 | 9 | 13.5 | 13 | 20 |
|-------------------------------------|----|---|------|----|----|

| | | | | | |
|--------------------------------------|----|---|------|----|----|
| -- Coke handling and screening Plant | 15 | 9 | 13.5 | 13 | 20 |
|--------------------------------------|----|---|------|----|----|

| | | | | | |
|----------------|----|---|------|----|----|
| -- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
|----------------|----|---|------|----|----|

-- Condensers:

| | | | | | |
|------------------|----|---|------|----|----|
| --- Exposed type | 15 | 9 | 13.5 | 13 | 20 |
|------------------|----|---|------|----|----|

| | | | | | |
|--------------|----|---|---|---|----|
| --- Enclosed | 33 | 6 | 9 | 7 | 10 |
|--------------|----|---|---|---|----|

| | | | | | |
|-----------|----|---|---|----|----|
| -- Cranes | 20 | 6 | 9 | 13 | 20 |
|-----------|----|---|---|----|----|

TABLE F

| | | | | | |
|---|----|----|------|----|------|
| -- Electric motors | 20 | 6 | 9 | 13 | 20 |
| --Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Excavations: | | | | | |
| --- to accommodate plant or machinery such as brick or metal lined underground tanks containing plant for automatically dealing with tar and ammoniacal liquors (on lining and plant only) | 33 | 6 | 9 | 7 | 10 |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | | | |
| ---- Metal lined | 33 | 6 | 9 | 7 | 10 |
| -- Furniture and fittings office) | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas engines | 20 | 6 | 9 | 13 | 20 |
| -- Gas exhausters and lowers | 20 | 6 | 9 | 13 | 20 |
| -- Gas and water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas holders | 33 | 6 | 9 | 7 | 10 |
| -- Gas mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Gas testing apparatus: | | | | | |
| --- Mechanism | 33 | 6 | 9 | 7 | 10 |
| -- Hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Machine tools and hand Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Meters: | | | | | |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| -- Meter testing apparatus | 33 | 6 | 9 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- Designed to carry 1 tonne or more | 7 | 18 | 27 | 20 | 30 |
| ---- Designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Pressure regulators, or governors and distributing meters | 33 | 6 | 9 | 7 | 10 |
| -- Pumps | 20 | 6 | 9 | 13 | 20 |
| -- Purifiers | 33 | 6 | 9 | 7 | 10 |

TR 2000/18**TABLE F**

-- Retorts:

| | | | | | |
|--|----|---|------|----|----|
| --- Horizontal and inclined (plus Replacements of retort cores and settings) | 15 | 9 | 13.5 | 13 | 20 |
|--|----|---|------|----|----|

| | | | | | |
|--|---|----|----|----|----|
| --- Vertical (plus repairs but not including Replacements) | 7 | 18 | 27 | 20 | 30 |
|--|---|----|----|----|----|

-- Retort houses and machinery and coal stores associated herewith:

--- Charging and discharging machines

| | | | | | |
|----------------------------|----|----|----|----|----|
| --- for horizontal retorts | 10 | 12 | 18 | 17 | 25 |
|----------------------------|----|----|----|----|----|

| | | | | | |
|--------------------------|----|----|----|----|----|
| --- for inclined retorts | 13 | 12 | 18 | 13 | 20 |
|--------------------------|----|----|----|----|----|

| | | | | | |
|---|---|----|----|----|----|
| --- Coke conveyors, not including driving gears | 5 | 24 | 36 | 27 | 40 |
|---|---|----|----|----|----|

| | | | | | |
|-----------------|----|---|------|----|----|
| --- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
|-----------------|----|---|------|----|----|

| | | | | | |
|-------------------|----|----|----|----|----|
| --- Driving gears | 10 | 12 | 18 | 17 | 25 |
|-------------------|----|----|----|----|----|

| | | | | | |
|--------------------------------------|----|---|-----|---|----|
| -- Retort house walls and smoke tack | 50 | 3 | 4.5 | 7 | 10 |
|--------------------------------------|----|---|-----|---|----|

| | | | | | |
|-------------------|----|---|------|----|----|
| -- Retort benches | 16 | 9 | 13.5 | 13 | 20 |
|-------------------|----|---|------|----|----|

| | | | | | |
|--------------|----|---|---|---|----|
| -- Scrubbers | 33 | 6 | 9 | 7 | 10 |
|--------------|----|---|---|---|----|

| | | | | | |
|------------------|----|---|---|----|----|
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
|------------------|----|---|---|----|----|

| | | | | | |
|-------------------|----|---|-----|---|----|
| -- Station meters | 40 | 3 | 4.5 | 7 | 10 |
|-------------------|----|---|-----|---|----|

| | | | | | |
|------------------|----|---|---|----|----|
| -- Steam engines | 20 | 6 | 9 | 13 | 20 |
|------------------|----|---|---|----|----|

| | | | | | |
|----------------------|----|---|---|----|----|
| -- Steam locomotives | 20 | 6 | 9 | 13 | 20 |
|----------------------|----|---|---|----|----|

| | | | | | |
|-------------------------------------|----|---|-----|---|----|
| -- Street lamp columns and lanterns | 40 | 3 | 4.5 | 7 | 10 |
|-------------------------------------|----|---|-----|---|----|

| | | | | | |
|-------------------|----|---|------|----|----|
| -- Sulphate plant | 15 | 9 | 13.5 | 13 | 20 |
|-------------------|----|---|------|----|----|

-- Tar extractors:

| | | | | | |
|----------------|----|---|-----|---|----|
| --- Stationary | 40 | 3 | 4.5 | 7 | 10 |
|----------------|----|---|-----|---|----|

| | | | | | |
|------------|----|---|---|----|----|
| --- Rotary | 20 | 6 | 9 | 13 | 20 |
|------------|----|---|---|----|----|

| | | | | | |
|---------------------|----|---|------|----|----|
| -- Tar mixing plant | 15 | 9 | 13.5 | 13 | 20 |
|---------------------|----|---|------|----|----|

| | | | | | |
|--|----|---|------|----|----|
| -- Tar refining and distillation Plant | 15 | 9 | 13.5 | 13 | 20 |
|--|----|---|------|----|----|

-- Telfer plant:

| | | | | | |
|---|----|---|---|---|----|
| --- Structural steel rests for tramways | 33 | 6 | 9 | 7 | 10 |
|---|----|---|---|---|----|

| | | | | | |
|----------------------|----|----|----|----|----|
| --- Spiral elevators | 10 | 12 | 18 | 17 | 25 |
|----------------------|----|----|----|----|----|

| | | | | | |
|-----------------|----|---|---|----|----|
| --- Motor truck | 20 | 6 | 9 | 13 | 20 |
|-----------------|----|---|---|----|----|

-- Tools:

| | | | | | |
|-------------------|----|---|---|----|----|
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
|-------------------|----|---|---|----|----|

-- Tramways:

| | | | | | |
|-----------------------|----|---|---|---|----|
| --- Overhead tramways | 33 | 6 | 9 | 7 | 10 |
|-----------------------|----|---|---|---|----|

--(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.)

TABLE F

-- Washers:

| | | | | | |
|----------------------|----|---|------|----|----|
| --- Livesey washers | 50 | 3 | 4.5 | 7 | 10 |
| --- Other kinds | 33 | 6 | 9 | 7 | 10 |
| -- Water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Water gas plant | 20 | 6 | 9 | 13 | 20 |
| -- Water tanks | 20 | 6 | 9 | 13 | 20 |
| -- Weighing machines | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |

Gas-making Plant, Optional Rates:

(At the option of the taxpayer, an overall period of 20 years may be adopted for all items of plant and machinery, other than the items specified below, to which the periods shown shall be applied.)

| | | | | | |
|--|----|----|------|----|------|
| -- Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Meters: | | | | | |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- designed to carry more than 1 tonne | 7 | 18 | 27 | 20 | 30 |
| ---- designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Retorts: | | | | | |
| --- Horizontal and inclined - plus Replacements of retort cores and settings | 15 | 9 | 13.5 | 13 | 20 |
| --- Vertical - plus repairs but not including Replacements | 7 | 18 | 27 | 20 | 30 |
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |

Glass Houses (Fruitgrowers' and Market Gardeners'):

| | | | | | |
|------------------|----|---|---|----|----|
| -- Timber framed | 20 | 6 | 9 | 13 | 20 |
|------------------|----|---|---|----|----|

Gramophone

| | | | | | |
|---|----|----|----|----|----|
| Gramophone Records used by - Broadcasting Companies | 10 | 12 | 18 | 17 | 25 |
| | 4 | 40 | 60 | 40 | 60 |

or Replacement

Gramophone Record Presses

| | | | | | |
|--|----|----|----|----|----|
| | 10 | 12 | 18 | 17 | 25 |
|--|----|----|----|----|----|

TR 2000/18**TABLE F****H****Hotel, Motel, Boarding House and Restaurant Plant and Equipment:**

| | | | | | |
|-------------------------|----|---|------|----|----|
| -- Soda water fountains | 15 | 9 | 13.5 | 13 | 20 |
|-------------------------|----|---|------|----|----|

Houses and Flats Let Furnished:

| | | | | | |
|----------------|----|---|---|----|----|
| -- Gas coppers | 20 | 6 | 9 | 13 | 20 |
|----------------|----|---|---|----|----|

K**Kilns:**

| | | | | | |
|---------------------|----|---|---|----|----|
| -- Charcoal burning | 20 | 6 | 9 | 13 | 20 |
|---------------------|----|---|---|----|----|

L**Letter Boxes:**

| | | | | | |
|---------------------------|----|---|------|----|----|
| -- Private, polycarbonate | 15 | 9 | 13.5 | 13 | 20 |
|---------------------------|----|---|------|----|----|

M**Match Factory Plant**

| | | | | | |
|--|----|---|---|----|----|
| | 20 | 6 | 9 | 13 | 20 |
|--|----|---|---|----|----|

Milk Treatment Plant

| | | | | | |
|-------------------|--|--|--|--|--|
| -- Bottling plant | | | | | |
|-------------------|--|--|--|--|--|

| | | | | | |
|--------------------|----|----|----|----|----|
| --- Stacker cranes | 10 | 12 | 18 | 17 | 25 |
|--------------------|----|----|----|----|----|

Musical instruments, etc:

| | | | | | |
|-------------|----|----|----|----|----|
| -- Pianolas | 10 | 12 | 18 | 17 | 25 |
|-------------|----|----|----|----|----|

| | | | | | |
|---------------------------|---|----|----|----|----|
| -- Music rolls (pianolas) | 7 | 18 | 27 | 20 | 30 |
|---------------------------|---|----|----|----|----|

N**Needle Loom Machine**

| | | | | | |
|--|----|----|----|----|----|
| | 10 | 12 | 18 | 17 | 25 |
|--|----|----|----|----|----|

Newsreel Equipment used to produce Sound - Newsreels:

| | | | | | |
|--------------|----|----|----|----|----|
| -- Arc lamps | 10 | 12 | 18 | 17 | 25 |
|--------------|----|----|----|----|----|

| | | | | | |
|--------------|----|----|----|----|----|
| -- Biographs | 10 | 12 | 18 | 17 | 25 |
|--------------|----|----|----|----|----|

| | | | | | |
|-------------|--|--|--|--|--|
| -- Cameras: | | | | | |
|-------------|--|--|--|--|--|

| | | | | | |
|------------|----|---|---|----|----|
| --- Silent | 20 | 6 | 9 | 13 | 20 |
|------------|----|---|---|----|----|

O**Office Machines and Equipment:**

| | | | | | |
|------------------------|----|----|----|----|----|
| -- Accounting machines | 10 | 12 | 18 | 17 | 25 |
|------------------------|----|----|----|----|----|

| | | | | | |
|--------------------|----|----|----|----|----|
| -- Adding machines | 10 | 12 | 18 | 17 | 25 |
|--------------------|----|----|----|----|----|

| | | | | | |
|--------------------|--|--|--|--|--|
| -- Cash registers: | | | | | |
|--------------------|--|--|--|--|--|

| | | | | | |
|-------------|----|----|----|-----|----|
| --- General | 10 | 12 | 18 | 147 | 25 |
|-------------|----|----|----|-----|----|

| | | | | | |
|-------------------------|----|----|----|----|----|
| -- Duplicating machines | 10 | 12 | 18 | 17 | 25 |
|-------------------------|----|----|----|----|----|

| | | | | | |
|----------------|----|----|----|----|----|
| -- Typewriters | 10 | 12 | 18 | 17 | 25 |
|----------------|----|----|----|----|----|

Optacon – Reading Device for the Blind

| | | | | | |
|--|---|----|----|----|----|
| | 7 | 18 | 27 | 20 | 30 |
|--|---|----|----|----|----|

TABLE F

| | | | | | |
|---|----|----|----------------|----|----|
| Optacon (model Ric) | 7 | 18 | 27 | 20 | 30 |
| P | | | | | |
| Pearling and Oyster Fishing Plant: | | | | | |
| -- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
| Phonograph Record Presses | 10 | 12 | 18 | 17 | 25 |
| Photo Engraving Plant: | | | | | |
| -- Electric burning-in ovens | 10 | 12 | 18 | 17 | 25 |
| Primary Industries, Farmers', etc, Plant: | | | | | |
| -- Drays, wagons, buggies and sulkies | 10 | 12 | 18 | 17 | 25 |
| -- Glass Houses: | | | | | |
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |
| -- Traction engines (oil or wood fuel) | 10 | 12 | 18 | 17 | 25 |
| R | | | | | |
| Radiograms | 10 | 12 | 18 | 17 | 25 |
| Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'): | | | | | |
| -- Gramophone records | 4 | 40 | 60 | 40 | 60 |
| | | | or Replacement | | |
| -- Masts: | | | | | |
| --- Wooden | 15 | 9 | 13.5 | 13 | 20 |
| Record (disc) Presses - Gramophone | 10 | 12 | 18 | 17 | 25 |
| Records (Gramophone), used by Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| | | | or Replacement | | |
| Rolling Stock: | | | | | |
| -- Used on timber-getters railways | 10 | 12 | 18 | 17 | 25 |
| S | | | | | |
| Salvage Machinery: | | | | | |
| -- Diving gear: | | | | | |
| --- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
| Shovels (see also 'Building and Construction Industry'): | | | | | |
| -- Steam | 20 | 6 | 9 | 13 | 20 |
| Skating Rink, Plant, etc: | | | | | |
| -- Surface – synthetic ‘newice’ panels | 10 | 12 | 18 | 17 | 25 |
| Soda Water Fountains | 15 | 9 | 13.5 | 13 | 20 |
| Space Invaders Machine | 5 | 24 | 36 | 27 | 40 |

TABLE F**T****Theatre, Picture Theatre, etc, Plant and Equipment
(see also 'Newsreel Equipment'):**

| | | | | | |
|--|----|----|------|----|------|
| -- Chandeliers | 20 | 6 | 9 | 13 | 20 |
| -- Cinematographs and biographs | 10 | 12 | 18 | 17 | 25 |
| -- Cloths, etc | 20 | 6 | 9 | 13 | 20 |
| -- Drive-in theatres: | | | | | |
| --- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc | 20 | 6 | 9 | 13 | 20 |
| --- Furniture, seating, playground equipment, cafeteria furniture, etc | 15 | 9 | 13.5 | 13 | 20 |
| --- Listening units, including posts or standards, wiring and speaker equipment | 10 | 12 | 18 | 17 | 25 |
| --- Motor trucks | | | | | |
| ---- Designed to carry 1 tonne or more | 7 | 18 | 27 | 20 | 30 |
| ---- Designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Screens | | | | | |
| ---- Steel framed | 20 | 6 | 9 | 13 | 20 |
| ---- Wooden framed | 15 | 9 | 13.5 | 13 | 20 |

Timber, Firewood and Sawmilling Plant:

| | | | | | |
|-----------------------------------|----|----|------|----|----|
| -- Cottage Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Electric light fittings | 20 | 6 | 9 | 13 | 20 |
| -- Electric Motors | 20 | 6 | 9 | 13 | 20 |
| -- Engines and boilers | 15 | 9 | 13.5 | 13 | 20 |
| -- Drays, carts, etc | 10 | 12 | 18 | 17 | 25 |
| -- Dumping plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Harness used for heavy haulage | 7 | 18 | 27 | 20 | 30 |
| -- Live stock: | | | | | |
| --- Draught horses | 5 | 24 | 36 | 27 | 40 |
| --- Hacks | 10 | 12 | 18 | 17 | 25 |
| --- Bullocks | 10 | 12 | 18 | 17 | 25 |
| -- Locomotives | 20 | 6 | 9 | 13 | 20 |
| -- Locomotives, on bush railways | 10 | 12 | 18 | 17 | 25 |
| -- Log hauling plant | 5 | 24 | 36 | 27 | 40 |
| -- Plant and machinery | 10 | 12 | 18 | 17 | 25 |
| -- Railway rolling stock | 15 | 9 | 13.5 | 13 | 20 |

TABLE F

| | | | | | |
|--|----|----|------|----|----|
| -- Steam radiators | 20 | 6 | 9 | 13 | |
| -- Telephone lines: | | | | | |
| --- Instruments | 20 | 6 | 9 | 13 | 20 |
| -- Water conservation (piping, windmills, pumping machinery) | 20 | 6 | 9 | 13 | 20 |
| -- Trucks on bush railways | 15 | 9 | 13.5 | 13 | 20 |
| -- Whims | 7 | 18 | 27 | 20 | 30 |
| Traction Engines (oil or wood fuel) | 10 | 12 | 18 | 17 | 25 |
| Travellers' outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
| Typewriters | 10 | 12 | 18 | 17 | 25 |
| W | | | | | |
| Wagons and Drays used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Whiteworking Plant: | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other | 20 | 6 | 9 | 13 | 20 |
| Word processing machines and text editing machines | 5 | 24 | 36 | 27 | 40 |