# *TR 2018/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2018)*

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This document has been Withdrawn.
There is a Withdrawal notice for this document.

This Ruling, which applies from 1 July 2018, replaces TR 2017/2 (see paragraph 5 of this Ruling for further details).
This Ruling has been replaced by TR 2019/5.

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# Taxation Ruling

## Income tax: effective life of depreciating assets (applicable from 1 July 2018)

This Ruling, which applies from 1 July 2018, replaces TR 2017/2 (see paragraph 5 of this Ruling for further details).

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**This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

# Summary – what this Ruling is about

1. This Ruling explains the methodology used by the Commissioner of Taxation to make a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997* (ITAA 1997).[1]

2. The effective life of a depreciating asset is used to work out the asset's decline in value (depreciation for income tax purposes).[2] The Commissioner makes the effective life determination having regard to the period the depreciating asset can be used for a purpose specified in subsection 40-100(5) (a specified purpose[3]), one of which is use for a taxable purpose. A deduction may be available under Division 40 for the depreciating asset's decline in value, to the extent that the asset is used for a taxable purpose (see section 40-25).

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[1] All legislative references are to the ITAA 1997 unless otherwise indicated.

[2] In some circumstances, the effective life of an asset is not relevant in determining the deduction available under Division 40 for decline in value of the asset. Examples include allocating assets to a pool or where an immediate deduction is available.

[3] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting research and development activities (assuming that this is reasonably likely).

3. **Tables A** and **B** of this Ruling list the effective life determinations made to date.

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

# Previous ruling

5. This Ruling replaces Taxation Ruling TR 2017/2 *Income tax: effective life of depreciating assets (applicable from 1 July 2017)*, which is withdrawn from 1 July 2018. Where the Commissioner's views in that Ruling still apply, they are incorporated into this Ruling.

# Ruling

### Effective life determination

6. The Commissioner has made a determination of the effective life of certain depreciating assets which takes effect from 1 July 2018. This determination has been incorporated into **Tables A** and **B** of this Ruling.

7. The date from which an effective life determined by the Commissioner applies is set out in the fourth column of **Tables A** and **B**.

### Effective life applicable

8. If you first use a depreciating asset or have it installed ready for use within five years of the time (the relevant time):

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

the effective life that applies is the one in force at the relevant time (see section 40-95).

9. If you do not start to use a depreciating asset or have it installed ready for use within the five year period, the effective life that applies is the one in force at the date you first use the depreciating asset or have it installed ready for use for any purpose (see section 40-95).

### How to use Tables A and B

10. **Table A** is an industry category table. It lists assets that are specific to a particular industry or for which a particular effective life is appropriate because of the way the asset is used in that industry. Industry headings in **Table A** are generally drawn from the classification subject categories in the Australian and New Zealand Standard Industrial Classification (ANZSIC) codes.

- Only a participant of a listed industry can use the **Table A** entries for that industry.
- If an asset either corresponds exactly to a description in **Table A** for the industry in which it is used or it satisfies the general description of an asset used in the functional process of that industry, the effective life is the life specified.
- If the particular asset is not listed under your industry heading in **Table A**, either specifically or under a general functional group or class, the industry participant can use a relevant effective life shown in **Table B**.

11. **Table B** is an asset category table which covers assets generally.

- Taxpayers in an industry can only use **Table B** entries if the particular asset is not listed under the relevant industry heading in **Table A**.
- If the taxpayer is not using the asset in an industry specified in **Table A** and the asset corresponds to a description in **Table B**, the effective life is the life specified for that description.

12. Taxpayers must be satisfied that an asset is a depreciating asset[4] before using an effective life determination in **Table A** or **B**. An asset that is a depreciating asset for a particular taxpayer or industry may not necessarily be a depreciating asset for another taxpayer or industry.

13. If a particular asset is not listed in either **Table A** or **B**, it means the Commissioner has not made a determination of its effective life. You will need to work out its effective life yourself (see section 40-105 and paragraphs 46 to 49 of this Ruling).

[4] For the purposes of Division 40.

## Date of effect

14. This Ruling applies from 1 July 2018. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling.

**Commissioner of Taxation**
27 June 2018

# Appendix 1 – Explanation

***This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.***

**Overview**

15. This Ruling is issued as part of an ongoing review of the Commissioner's effective life determinations.

16. **Tables A** and **B** are periodically updated to incorporate further effective life determinations made by the Commissioner as a result of effective life reviews. We consult industry bodies and interested taxpayers during effective life reviews. In some instances, we use reports prepared by independent consultants. An independent review panel also checks each review process to confirm the level of industry consultation was appropriate. The panel typically comprises representatives from the Corporate Tax Association, Chartered Accountants Australia and New Zealand, Australian Finance Industry Association and the Australian Taxation Office.

17. The Commissioner has made a determination of the effective life of certain depreciating assets in **Tables A** and **B** to take effect from 1 July 2018. The **Table A** assets in the new determination are assets used in the following industries and industry activities:

- butter manufacturing
- fruit and vegetable processing
- gas, oil and mining support services (excluding offshore services)
- ice cream manufacturing
- scientific testing and analysis services
- spirit manufacturing.

18. This determination also withdraws or amends some entries in **Tables A** and **B**. These changes are also incorporated into the tables.

19. The removal of assets from **Tables A** or **B** does not indicate that the Commissioner no longer considers them to be depreciating assets. In some cases, it is due to the difficulties in determining an appropriate effective life that accurately reflects all the facts and circumstances particular to that asset. In these cases, you need to work out its effective life yourself (see section 40-105 and paragraphs 46 to 49 of this Ruling).

20. An asset that is a depreciating asset for a particular taxpayer or industry may not necessarily be a depreciating asset for another taxpayer or industry. This is typically the case where the asset is an improvement to land. For example, effective lives have been determined for swimming pools in **Table B**. However, these effective life determinations only apply to the swimming pools that are used as plant in a business. A residential property owner cannot use these effective life determinations because a swimming pool used in a residential rental property setting is not plant (and not a depreciating asset) to which Division 40 applies.

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

21. The Commissioner makes a determination of the effective life of a depreciating asset by estimating the period (in years, including fractions of years) the asset can be used by any entity for a specified purpose. If relevant for the asset, the Commissioner:

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

(b) assumes it will be maintained in reasonably good order and condition, and

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

22. In determining an effective life, the Commissioner considers the factors listed in paragraph 23 of this Ruling. The list is not exhaustive. For example, in determining the effective life of horticultural plants, issues such as crop management techniques (crop regeneration and topworking or reworking where trees are cut back to the stump) were taken into account along with the listed factors. Where appropriate, each factor is considered based on historical information and future expectations. No single factor is necessarily conclusive and the relative importance of each varies depending on the asset.

23. The factors the Commissioner considers include:

- physical life
- manufacturing specifications and engineering information
- use of the asset in a particular industry
- use of the asset in different industries
- industry standards
- repairs and maintenance
- retention period

- obsolescence
- scrapping or abandonment practices
- lease periods
- financial analysis, and
- market value.

### *Physical life*

24. An asset can be used while it continues to have a physical life, that is, until it is physically exhausted.

25. An effective life determination is an estimate of the period the asset can be used by any entity for a specified purpose. Often an asset is not used for a specified purpose for the whole of its physical life. For example, an asset may be retired from use for a specified purpose but be retained as a source of spare parts. In this instance, the effective life ends when the asset is retired.

26. An asset's physical life can be seen as the outer limit of its effective life. This is a useful starting point for analysing the factors to be considered in determining the effective life of the asset.

### *Manufacturing specifications and engineering information*

27. The effective life of a new asset cannot be based solely on evidence of past use of the asset. The current design may differ for various reasons including advances in technology and different construction materials. Analysing manufacturing specifications and engineering information for the new asset is important when estimating its effective life.

### *Use of the asset in a particular industry*

28. How intensively an asset is used in an industry would have a direct impact on the asset's effective life. In establishing the industry norm, the relevant industry is consulted where possible.

### *Use of the asset in different industries*

29. The use of an asset in different industries is another important factor. For example, using a car in the taxi industry would subject the car to more wear and tear than using a car in another industry. The effective life determined by the Commissioner in each industry would be different, reflecting that different use.

### *Industry standards*

30. Industry standards and regulations may dictate when a particular asset must be retired from use in an industry.

31. There may also be industry standards and regulations that set the level of repairs and maintenance that must be carried out.

### *Repairs and maintenance*

32. It might be suggested that the life of an asset can be extended indefinitely if there is unlimited expenditure on repairs and maintenance. However, paragraph 40-100(6)(b) requires the Commissioner to assume that an asset will be maintained only in reasonably good order and condition. Therefore, an asset's effective life is generally limited by the period it is economic to maintain the asset, even though it is still possible to continue repairs and maintenance to keep it operational.

33. An asset can be subject to such a level of repairs and maintenance that it has been wholly or substantially physically replaced. In those circumstances, the effective life of the asset is considered to have ended and a new asset to have come into place.

### *Retention period*

34. The effective life of an asset is the total period it can be used by any entity for a specified purpose. The retention period is the time a particular taxpayer expects to hold a depreciating asset for any purpose. For example, it is common practice in some businesses to dispose of a car after it has been driven a pre-determined number of kilometres. That would be the retention period for that taxpayer. The effective life of the car, however, would end only when the car cannot be used by any taxpayer for a specified purpose.

### *Obsolescence*

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

36. An asset may become obsolete because of commercial or technological reasons.

37. Commercial obsolescence may occur if demand for the goods produced by the asset stops because consumers choose not to buy them, or Government regulation affects market demand. It may also occur if the raw material the asset processes becomes unavailable.

38. Technological obsolescence may occur when technology advances and another asset becomes better suited for the relevant purpose for which an existing asset is used. Even so, an asset's effective life does not necessarily end with each technological advance. A taxpayer can still use an asset for a specified purpose even though a newer model exists.

39. There are two types of commercial and technological obsolescence: one can be predicted at the time the asset is first used and one is unpredictable and emerges later. Unpredictable obsolescence cannot be taken into account when estimating effective life. Predicted obsolescence would only be taken into account if it is expected with a high level of certainty across a majority of users.

40. Taxpayers faced with predicted obsolescence that would arise only because of their particular use of the asset may choose to work out the effective life of the asset themselves, rather than adopt the effective life determined by the Commissioner.

### *Scrapping or abandonment practices*

41. Once a taxpayer has scrapped or abandoned an asset, it is presumed it can no longer be used by anyone for a specified purpose. The scrapping of an asset can demonstrate that the asset is either physically exhausted or obsolete. The abandonment of an asset can demonstrate that it is too difficult or costly to remove it from its place of operation.

42. This factor is only relevant to the Commissioner's determination of the effective life of an asset if a general scrapping or abandonment practice can be established across users of the asset.

### *Lease periods*

43. Effective life is the period a depreciating asset can be used by any entity for a specified purpose, so it is unlikely that an asset would be leased for a period greater than its effective life. This generally suggests that the effective life of an asset is no shorter than the period it is leased.

### *Financial analysis*

44. As with lease periods, economic or financial analysis indicating the period over which an asset is intended for use suggests 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 the asset may in fact be used for a specified purpose by any entity for a much longer time.

### *Market value*

45. The defining character of a depreciating asset is that its market value actually falls, or is expected to fall, over time. Therefore, analysing the decline of market value of an asset class is important to the determination of the asset's effective life.

## Working out your own effective life

46. The Commissioner only takes account of normal industry practice when estimating effective life. Taxpayers who choose to self-assess, however, can take account of their own particular circumstances of use (see section 40-105).

47. The Commissioner only makes determinations of the effective life of new assets. If you purchase a second-hand asset where its condition justifies a shorter life than that determined by the Commissioner, you can self-assess. A taxpayer who self-assesses the effective life of a depreciating asset acquired after 11.45 am, by legal time in the Australian Capital Territory on 21 September 1999 is no longer required to assume that it is new.

48. Taxpayers can recalculate the effective life of a depreciating asset if the effective life used is no longer relevant because of changed circumstances relating to the use of the asset (see section 40-110). An example could be an unpredicted obsolescence or more or less rigorous use than anticipated.

49. For some assets, you do not have a choice to work out the effective life yourself or use an effective life determined by the Commissioner. In addition, the effective life of these assets cannot be recalculated. The choice is not generally available:

- for most intangible depreciating assets (see subsection 40-95(7))[5]
- if a depreciating asset was acquired from an associate who claimed, or could have claimed, deductions for the asset's decline in value (see subsection 40-95(4))
- for a depreciating asset that you started to hold but the user of the asset did not change or is an associate of the former user; for example, under a sale and leaseback arrangement (see subsection 40-95(5)), and
- if there has been rollover relief (see subsection 40-345(2)).

[5] The Government has proposed to allow taxpayers to self-assess the effective life of certain intangible assets that they start to hold on or after 1 July 2016. However, the proposed measure has not yet become law at the time this Ruling was prepared.

### Capped lives

50. Where a capped life for a depreciating asset is available (see section 40-102), the asset is marked in **Tables A** or **B** with a hash (#) in the third column.

51. From the 2012-13 income year, a capped life of 10 years is available for eligible shipping vessels but only if certain conditions are met (see subsections 40-102(4) and 40-102(4A)).

52. These conditions mean that not all shipping vessels listed under the Water transport and support services (48100 to 48200 and 52110 to 52190) sub-category in **Table A** will be eligible for the capped life at any given time.

53. For this reason, no shipping vessels have been marked with a hash (#) in the third column of **Table A** as would occur with other assets that have no additional eligibility requirements for a capped life.

54. Taxpayers need to determine if a particular shipping vessel they hold meets the eligibility requirements of subsections 40-102(4) and 40-102(4A) to determine if the capped life can be applied.

### Accelerated depreciation for primary producers

55. Primary producers can claim a deduction over three years for capital expenditure incurred at or after 7.30pm, by legal time in the Australian Capital Territory, on 12 May 2015 on the construction, manufacture, installation or acquisition of a fodder storage asset. The expenditure for the asset must have been incurred primarily and principally for use in a primary production business conducted on land in Australia. The asset is marked in **Table A** with a plus (+) in the third column.

56. No deduction is available for capital expenditure incurred for acquiring a second-hand fodder storage asset. However, if it can be shown that no one else has deducted or could deduct an amount, in any income year, for earlier capital expenditure on the construction, manufacture or previous acquisition of the asset, a deduction may be available.

### Decline in value calculation

57. The effective life shown in **Tables A** or **B** is a component of the formula under which the decline in value of the depreciating asset is calculated. (See subsections 40-70(1) and 40-72(1) for diminishing value and subsection 40-75(1) for prime cost.)

### New and reviewed effective lives

58. Assets already reviewed as part of the ongoing review of the Commissioner's effective life determinations are marked with an asterisk (*) in the third column of **Tables A** and **B**.

### Important terms and definitions in Tables A and B

59. The terms **'freestanding'** and **'fixed'** describe certain residential rental property assets listed in **Table A**. **'Freestanding'** is also used in **Table B** for 'light fittings and freestanding lights'. For the purposes of the determination of the effective life of such assets, the terms have the following meanings:

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

60. The terms **'environmental control structure'** and **'protective structure'** are used to describe certain agricultural assets listed in **Table A**. For the determination of effective life of such assets, the terms have the following meanings:

> **Environmental control structure** – is a structure designed to provide a protective environment within which the operator is able to monitor and manipulate factors influencing the growing environment. This includes factors such as temperature, humidity, air movement, light, water and pests to enable the greatest efficiency in producing the desired product.
>
> **Protective structure** – is a structure used primarily and principally for protecting a growing product from one or more natural elements such as sun, hail, birds and wind.

61. The terms **'including', 'includes'** and **'incorporating'** have been used in describing certain assets in **Tables A** and **B**. Where used, the terms have the following meanings:

> **Including or includes** – when an entry is described as 'including' or 'includes' other items, these other items are separate assets, each with the same effective life. For example, the entry 'Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and pumps)' indicates that chillers, compressors, condensers, evaporative coolers and pumps are separate assets within the class of refrigeration assets, all of which have the specified effective life.
>
> **Incorporating** – when an entry is described as 'incorporating' other items, these other items are not separate assets but are merely components of the one single asset being described. For example, the entry 'Conveyor systems (incorporating structures, belts, gearboxes and motors)' indicates that the structure, belts, gearboxes and motors are components of the one asset, the conveyor system.

62. The terms **'hire cars'** and **'rental cars'** have been used to describe certain assets in **Tables A** and **B**. For the determination of effective life of such assets, the terms have the following meanings:

**Hire car** – is a passenger car hired with a driver, not being a taxi.

**Rental car** – is a passenger car hired, leased or rented for short-term use without a driver.

# Appendix 2 – Detailed contents list

63. The following is a detailed contents list for this Ruling.


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# References

*Previous draft:*

Not issued as a draft

*Previous Rulings/Determinations:*

TR 2013/4; TR 2014/4;
TR 2015/2; TR 2016/1; TR 2017/2

*Legislative references:*

- ITAA 1997
- ITAA 1997 Div 40
- ITAA 1997 40-25
- ITAA 1997 40-70(1)
- ITAA 1997 40-72(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-95
- ITAA 1997 40-95(4)
- ITAA 1997 40-95(5)
- ITAA 1997 40-95(7)
- ITAA 1997 40-100
- ITAA 1997 40-100(5)
- ITAA 1997 40-100(6)(b)
- ITAA 1997 40-102
- ITAA 1997 40-102(4)
- ITAA 1997 40-102(4A)
- ITAA 1997 40-105
- ITAA 1997 40-110
- ITAA 1997 40-345(2)
- TAA 1953

*Other references:*

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

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# Schedule

# ANZSIC categories in Table A

**Table A** is an industry category table. It lists assets that are specific to a particular industry or for which a particular effective life is appropriate because of the way the asset is used in that industry. Industry headings in Table A are generally drawn from the classification subject categories in the ANZSIC codes.


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**ADMINISTRATIVE AND SUPPORT SERVICES (72110 to 73200)** **234**
Building and other industrial cleaning services 234
Gardening services 235
Packaging services 236
**EDUCATION AND TRAINING (80100 to 82200)** **237**
**HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)** **237**
Dental services 241
Hospitals 237
Nursing home operation 244
Optometry and optical dispensing 242
Pathology and diagnostic imaging services 240
Podiatry services 244
Specialist medical services n.e.c. 239
**ARTS AND RECREATION SERVICES (89100 to 92099)** **245**
Creative and performing arts activities 245
Gambling activities 248
Health and fitness centres and gymnasia operation 245
Heritage activities 245
Sport and recreation services 246
**OTHER SERVICES (94110 to 96030)** **248**
Automotive body, paint and interior repair n.e.c. 251
Automotive repair and maintenance 248
Funeral, crematorium and cemetery services 257
Hairdressing and beauty services 256

Laundry and dry cleaning services 257
Other machinery and equipment repair and maintenance 252
Parking services 259
Photographic film processing 258

# Schedule

# Table A as at 1 July 2018

# Effective lives (Industry categories)

**Table A** lists assets that are specific to a particular industry or for which a particular effective life is appropriate because of the way the asset is used in that industry. Industry headings are generally drawn from the classification subject categories in the ANZSIC codes. You may only use the effective life for an asset listed in this table if you are a participant of the industry under which the asset is listed. If you cannot find your asset in this listing, go to **Table B**.

## *AGRICULTURE, FORESTRY AND FISHING*
***(01110 to 05290)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| All terrain vehicles (ATVs) used in primary production activities | 5 | * | 1 Jul 2007 |
| Environmental control structures (including glasshouses, hothouses, germination rooms, plastic clad tunnels and igloos) | 20 | * | 1 Jul 2006 |
| Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair: | | | |
| General (incorporating anchor assemblies, intermediate posts, rails, wires, wire mesh and droppers) | 30 | * | 1 Jul 2008 |
| Electric | 20 | * | 1 Jul 2008 |
| Fence energisers for electric fences: | | | |
| Mains power | 10 | * | 1 Jul 2008 |
| Portable | 5 | * | 1 Jul 2008 |
| Fertigation systems: | | | |
| Pumps | 3 | * | 1 Jul 2008 |
| Tanks | 10 | * | 1 Jul 2008 |
| Grading and packing line assets used on farm: | | | |
| Banana assets: | | | |
| Air rams | 3 | * | 1 Jul 2008 |
| Bunch lines | 10 | * | 1 Jul 2008 |
| Choppers/mulchers | 8 | * | 1 Jul 2008 |
| Rails (including points) | 15 | * | 1 Jul 2008 |
| Scrap conveyors | 5 | * | 1 Jul 2008 |
| Tops | 8 | * | 1 Jul 2008 |
| Water troughs | 10 | * | 1 Jul 2008 |
| Coffee assets: | | | |
| Dryers | 15 | * | 1 Jul 2008 |
| Processors (including pulpers) | 10 | * | 1 Jul 2008 |
| Fermentation tanks | 10 | * | 1 Jul 2008 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Hullers | 12 | * | 1 Jul 2008 |
| Washers/separators | 10 | * | 1 Jul 2008 |
| General assets: | | | |
| Bin tippers | 15 | * | 1 Jul 2008 |
| Conveyors (including elevators) | 10 | * | 1 Jul 2008 |
| Drying tunnels | 15 | * | 1 Jul 2008 |
| Fungicide units | 12 | * | 1 Jul 2008 |
| Receival hoppers (including water dumps) | 15 | * | 1 Jul 2008 |
| Tables (including packing and sorting tables) | 15 | * | 1 Jul 2008 |
| Washing assets (including brush and barrel washers) | 10 | * | 1 Jul 2008 |
| Waxing assets | 12 | * | 1 Jul 2008 |
| Graders: | | | |
| Electronic | 10 | * | 1 Jul 2008 |
| Mechanical | 15 | * | 1 Jul 2008 |
| Optical | 8 | * | 1 Jul 2008 |
| Labelling assets: | | | |
| Labelling applicators (including in line labellers) | 8 | * | 1 Jul 2008 |
| Labelling guns | 3 | * | 1 Jul 2008 |
| Olive oil processing assets – see Table A Oil and fat manufacturing (11500) | | | |
| Packing assets (including bagging and wrapping machines) | 10 | * | 1 Jul 2008 |
| Scales (excluding platform scales) | 5 | * | 1 Jul 2008 |
| Tree nut assets: | | | |
| De-husking units | 8 | * | 1 Jul 2008 |
| Drying silos | 20 | * | 1 Jul 2008 |
| Trommels | 15 | * | 1 Jul 2008 |
| Livestock grids | 40 | * | 1 Jul 2008 |
| Motorcycles used in primary production activities | 5 | * | 1 Jul 2007 |
| Post drivers/hole diggers | 10 | * | 1 Jul 2008 |
| Protective structures (including shade houses and netting constructions) | 20 | * | 1 Jul 2006 |
| Sheds on land that is used for agricultural or pastoral operations (including machinery sheds, workshop sheds and farm production sheds) | 40 | * | 1 Jan 2007 |
| Tractors[6] | 12 | *# | 1 Jul 2007 |
| Water assets: | | | |
| Bores | 30 | * | 1 Jul 2008 |
| Dams (including earth or rock fill and turkey nests) | 40 | * | 1 Jul 2008 |
| Dam liners and covers | 20 | * | 1 Jul 2008 |
| Effluent channels | 40 | * | 1 Jul 2008 |
| Effluent recycle tanks | 12 | * | 1 Jul 2008 |
| Effluent sedimentation ponds | 40 | * | 1 Jul 2008 |
| Irrigation assets: | | | |
| Drip, micro spray or mini sprinkler systems: | | | |
| Above ground polyethylene (PE) pipes | 10 | * | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers | 5 | * | 1 Jul 2008 |

[6] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Control systems | 10 | * | 1 Jul 2008 |
| Filtration systems | 15 | * | 1 Jul 2008 |
| Pumps | 12 | * | 1 Jul 2008 |
| Variable speed drives (VSDs) | 15 | * | 1 Jul 2008 |
| Irrigation earth channels | 40 | * | 1 Jul 2008 |
| Irrigators (including centre pivot, lateral and travelling guns): | | | |
| Fresh water | 20 | * | 1 Jul 2008 |
| Effluent | 10 | * | 1 Jul 2008 |
| Pumps: | | | |
| Bore pumps, effluent and manure pumps | 7 | * | 1 Jul 2008 |
| Other | 12 | * | 1 Jul 2008 |
| Water mains: | | | |
| Aluminium | 20 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene (PE) | 20 | * | 1 Jul 2008 |
| Polyvinylchloride (PVC) | 30 | * | 1 Jul 2008 |
| Water tanks: | | | |
| Concrete | 30 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene (PE) | 15 | * | 1 Jul 2008 |
| Water troughs: | | | |
| Concrete | 25 | * | 1 Jul 2008 |
| Galvanised steel | 15 | * | 1 Jul 2008 |
| Polyethylene (PE) | 10 | * | 1 Jul 2008 |
| Windmills | 30 | * | 1 Jul 2008 |
| Water pressure cleaners | 5 | * | 1 Jul 2008 |

| ***Agriculture (01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bee farming assets: | | | |
| Beehives | 13 | * | 1 Jul 2016 |
| Processing assets | 20 | * | 1 Jul 2016 |
| Bridges (wooden) | 20 | | 1 Jan 2001 |
| Grain, cotton, peanut and rice assets: | | | |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jan 2007 |
| Self-propelled | 8 | * | 1 Jan 2007 |
| General assets: | | | |
| Aeration assets: | | | |
| Controllers | 10 | * | 1 Jan 2007 |
| Kits | 15 | * | 1 Jan 2007 |
| Augers (including conveyors) | 15 | * | 1 Jan 2007 |
| Dryers | 20 | * | 1 Jan 2007 |
| Moisture meters | 5 | * | 1 Jan 2007 |
| Mulchers | 10 | * | 1 Jan 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Peanut pre-cleaners | 10 | * | 1 Jan 2007 |
| Slashers | 7 | * | 1 Jan 2007 |
| Harvesting assets: | | | |
| Boll buggies | 15 | * | 1 Jan 2007 |
| Chaser bins | 15 | * | 1 Jan 2007 |
| Combine harvesters[7] | 12 | *# | 1 Jul 2007 |
| Cotton picker/strippers | 10 | *# | 1 Jul 2007 |
| Field bins | 20 | * | 1 Jan 2007 |
| Fuel trailers | 15 | * | 1 Jan 2007 |
| Module builders | 15 | * | 1 Jan 2007 |
| Module tarpaulins | 5 | * | 1 Jan 2007 |
| Peanut diggers (including peanut pullers) | 10 | *# | 1 Jan 2007 |
| Peanut threshers | 12 | *# | 1 Jul 2007 |
| Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets, but excluding hydraulic automated steering) | 5 | * | 1 Jan 2007 |
| Seeding and fertilizing assets: | | | |
| Fertilizer spreaders (including linkage and trailed) | 10 | * | 1 Jan 2007 |
| Planters (including bar, box, combined seeders, precision planters and row crop planters) | 15 | * | 1 Jan 2007 |
| Seed and fertilizer bins[8] | 15 | *+ | 1 Jan 2007 |
| Tillage assets: | | | |
| Generally | 15 | * | 1 Jan 2007 |
| Harrows | 5 | * | 1 Jan 2007 |
| Laser controlled scraping assets: | | | |
| Buckets | 10 | * | 1 Jan 2007 |
| Transmitters | 7 | * | 1 Jan 2007 |
| Rippers | 10 | * | 1 Jan 2007 |
| Harvesters/sweepers | $6^2/_3$ | # | 1 Jan 2001 |
| Hay and foraging assets: | | | |
| Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs) | 12 | * | 1 Jan 2007 |
| Balers | 10 | * | 1 Jan 2007 |
| Bale wrappers | 10 | * | 1 Jan 2007 |
| Baler and wrappers | 10 | * | 1 Jan 2007 |
| Forage harvesters | 10 | *# | 1 Jul 2007 |
| Hay rakes (including finger wheel, rotary and parallel) | 10 | * | 1 Jan 2007 |
| Moisture probes | 5 | * | 1 Jan 2007 |
| Mower conditioners: | | | |
| Self-propelled: | | | |

[7] A capped effective life of $6^2/_3$ years is available for harvesters listed in this sub-category (assets marked with #) – see subsection 40-102(5).
[8] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Attachments | 8 | * | 1 Jan 2007 |
| Prime movers | 12 | * | 1 Jan 2007 |
| Trailed | 8 | * | 1 Jan 2007 |
| Super conditioners (hay re-conditioners) | 8 | * | 1 Jan 2007 |
| Tedders | 10 | * | 1 Jan 2007 |
| Trailed bale handling assets: | | | |
| Big square bale stackers | 10 | * | 1 Jan 2007 |
| Generally (including accumulators and bale carriers) | 15 | * | 1 Jan 2007 |
| Windrowers: | | | |
| Self-propelled: | | | |
| Attachments | 8 | * | 1 Jan 2007 |
| Prime movers | 12 | * | 1 Jan 2007 |
| Trailed | 8 | * | 1 Jan 2007 |
| 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: | | | |
| Grapefruits | 30 | * | 1 Jan 2001 |
| Lemons | 20 | * | 1 Jan 2001 |
| Limes | 20 | * | 1 Jan 2001 |
| Mandarins | 25 | * | 1 Jan 2001 |
| Oranges | 30 | * | 1 Jan 2001 |
| Grapevines, dried | 15 | * | 1 Oct 2004 |
| Grapevines, table | 15 | * | 1 Oct 2004 |
| Grapevines, wine | 20 | * | 1 Oct 2004 |
| Nuts: | | | |
| Almonds | 25 | * | 1 Jul 2001 |
| Cashews | 25 | * | 1 Jul 2001 |
| Chestnuts | 25 | * | 1 Jul 2001 |
| Hazelnuts | 25 | * | 1 Jul 2001 |
| Jojoba | 30 | * | 1 Jul 2001 |
| Macadamia | 25 | * | 1 Jul 2001 |
| Pecans | 25 | * | 1 Jul 2001 |
| Pistachios | 25 | * | 1 Jul 2001 |
| Walnuts | 25 | * | 1 Jul 2001 |
| Pome: | | | |
| Apples | 20 | * | 1 Jan 2001 |
| Pears | 25 | * | 1 Jan 2001 |
| Stone Fruit: | | | |
| Apricots | 10 | * | 1 Jan 2001 |
| Cherries | 18 | * | 1 Jan 2001 |
| Nectarines | 10 | * | 1 Jan 2001 |
| Olives | 30 | * | 1 Jan 2001 |
| Peaches | 10 | * | 1 Jan 2001 |

| *Agriculture (01110 to 01990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Plums | 15 | * | 1 Jan 2001 |
| Prunes | 20 | * | 1 Jan 2001 |
| Tropical: | | | |
| Avocados | 20 | * | 1 Jan 2001 |
| Mangoes | 30 | * | 1 Jan 2001 |
| Levee banks and revetments | 40 | | 1 Jan 2001 |
| Pea-viners, pea cleaners, vine and straw conveyors | 10 | * | 1 Jul 2016 |
| Silos: | | | |
| Ancillary equipment | 20 | | 1 Jan 2001 |
| Grain (metal)[9] | 30 | *+ | 1 Jul 2001 |
| Stud stock and thoroughbred horses | 10 | | 1 Jan 2001 |
| Trellis | 20 | | 1 Jan 2001 |

| *Nursery and floriculture production (01110 to 01150)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jul 2006 |
| Environmental control assets: | | | |
| Boilers (including piping) | 20 | * | 1 Jul 2006 |
| Control systems | 10 | * | 1 Jul 2006 |
| Evaporative coolers | 10 | * | 1 Jul 2006 |
| Heating assets | 10 | * | 1 Jul 2006 |
| Instruments (including sensors) | 10 | * | 1 Jul 2006 |
| Retractable screens | 8 | * | 1 Jul 2006 |
| Ventilation fans | 5 | * | 1 Jul 2006 |
| Fertigation system assets (incorporating control systems, pumps and tanks) | 10 | * | 1 Jul 2006 |
| General assets: | | | |
| Bins and pallets | 5 | * | 1 Jul 2006 |
| Fertiliser spreaders | 10 | * | 1 Jul 2006 |
| Fumigation assets | 5 | * | 1 Jul 2006 |
| Pasteurisation assets: | | | |
| Pasteurisation rooms | 20 | * | 1 Jul 2006 |
| Steam boilers | 15 | * | 1 Jul 2006 |
| Racks | 15 | * | 1 Jul 2006 |
| Ride on mowers | 5 | * | 1 Jul 2006 |
| Refrigeration assets: | | | |
| Insulation panels used in cool rooms | 40 | * | 1 Jul 2006 |
| Refrigeration generally | 10 | * | 1 Jul 2006 |
| Trailers | 15 | * | 1 Jul 2006 |

[9] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| ***Nursery and floriculture production (01110 to 01150)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Trolleys | 15 | * | 1 Jul 2006 |
| Weed mats | 5 | * | 1 Jul 2006 |
| Harvesting assets: | | | |
| Bed lifters and diggers | 10 | * | 1 Jul 2006 |
| Tree spades[10] | 15 | *# | 1 Jul 2006 |
| Packaging assets: | | | |
| Bunching and bundling machines | 15 | * | 1 Jul 2006 |
| Deleafers | 15 | * | 1 Jul 2006 |
| Grading machines | 15 | * | 1 Jul 2006 |
| Planting assets: | | | |
| Benches and tables | 10 | * | 1 Jul 2006 |
| Conveyors | 15 | * | 1 Jul 2006 |
| Dibblers and seeders | 15 | * | 1 Jul 2006 |
| Hoppers | 15 | * | 1 Jul 2006 |
| Pot, punnet and tray dispensers | 12 | * | 1 Jul 2006 |
| Potting machines (including pot and bag fillers) | 10 | * | 1 Jul 2006 |
| Soil elevators | 10 | * | 1 Jul 2006 |
| Soil mixers | 10 | * | 1 Jul 2006 |
| Transplanters (plugs and seedlings) | 8 | * | 1 Jul 2006 |
| Tray and punnet fillers | 10 | * | 1 Jul 2006 |
| Tray washers | 15 | * | 1 Jul 2006 |
| Vermiculite dispensers and coverers | 15 | * | 1 Jul 2006 |
| Propagation assets: | | | |
| Heated propagators | 10 | * | 1 Jul 2006 |
| Seedling and punnet trays, reusable | 3 | * | 1 Jul 2006 |
| Turf growing assets: | | | |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jul 2006 |
| Fertiliser spreaders | 10 | * | 1 Jul 2006 |
| Field top makers | 10 | * | 1 Jul 2006 |
| Land planes | 25 | * | 1 Jul 2006 |
| Line planters | 10 | * | 1 Jul 2006 |
| Mowers (including reel and rotary mowers) | 10 | * | 1 Jul 2006 |
| Net layers | 10 | * | 1 Jul 2006 |
| Power harrows | 10 | * | 1 Jul 2006 |
| Roll layers | 10 | * | 1 Jul 2006 |
| Soil aerators | 10 | * | 1 Jul 2006 |
| Trailers | 15 | * | 1 Jul 2006 |
| Turf harvesters (including pedestrian and tractor mounted harvesters)[11] | 10 | *# | 1 Jul 2006 |
| Turf rollers | 15 | * | 1 Jul 2006 |
| Turf seeders | 15 | * | 1 Jul 2006 |
| Turf vacuums | 10 | * | 1 Jul 2006 |

[10] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[11] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

| *Mushroom growing (01210)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air handling systems (incorporating cooling coils, filter blowers, mixing boxes, environment sensors and air ducting) | 10 | * | 1 Jul 2008 |
| Boilers (used for humidification and pasteurisation) | 10 | * | 1 Jul 2008 |
| Casing machines (includes casing mixers) | 10 | * | 1 Jul 2008 |
| Compost phase 1 assets: | | | |
| Bunkers | 10 | * | 1 Jul 2008 |
| Machinery (including forklifts, front end loaders, bunker fillers and pre-wet turners) | 4 | * | 1 Jul 2008 |
| Protective structures | 10 | * | 1 Jul 2008 |
| Pumps | 3 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Filling and emptying machines (including bag fillers, bed winches, cassette fillers and tunnel fillers) | 10 | * | 1 Jul 2008 |
| Growing systems: | | | |
| Shelves: | | | |
| Aluminium | 15 | * | 1 Jul 2008 |
| Other materials | 10 | * | 1 Jul 2008 |
| Trays: | | | |
| Wood | 5 | * | 1 Jul 2008 |
| Mushroom graders | 5 | * | 1 Jul 2008 |
| Sheds | 40 | * | 1 Jul 2008 |
| Slicing machines | 5 | * | 1 Jul 2008 |
| Spawning machines (including supplement machines) | 12 | * | 1 Jul 2008 |
| Trolleys | 10 | * | 1 Jul 2008 |
| Tunnels/rooms (incorporating doors, floors, drains, frames, insulation, lighting, roofs and walls): | | | |
| Growing | 15 | * | 1 Jul 2008 |
| Peak heat and spawn running | 10 | * | 1 Jul 2008 |
| Vacuum coolers | 10 | * | 1 Jul 2008 |
| Weighing machines | 10 | * | 1 Jul 2008 |

| *Vegetable growing (under cover) (01220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hydroponic growing assets (including cut flower growing): | | | |
| Hanging gutters | 10 | * | 1 Jul 2007 |
| Troughs | 10 | * | 1 Jul 2007 |
| Hydroponics growers may also use the effective life for relevant assets shown in Nursery and floriculture production (01110 to 01150) | | | |

| ***Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets: | | | |
| Generally | 10 | * | 1 Jul 2007 |
| Self-propelled | 8 | * | 1 Jul 2007 |
| Fertilizer spreaders: | | | |
| Generally | 10 | * | 1 Jul 2007 |
| Spinner | 5 | * | 1 Jul 2007 |
| General assets: | | | |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Mulch layers | 12 | * | 1 Jul 2007 |
| Mulch lifters | 12 | * | 1 Jul 2007 |
| Mulchers | 8 | * | 1 Jul 2007 |
| Rakes (eg cane trash rakes) | 10 | * | 1 Jul 2007 |
| Slashers | 8 | * | 1 Jul 2007 |
| Harvesting assets: | | | |
| Cane haul out bins | 12 | * | 1 Jul 2007 |
| Harvesters (including cane, carrot, onion, potato and tomato)[12] | 10 | *# | 1 Jul 2007 |
| Harvesting aids (incorporating trailers and conveyor belts) | 15 | * | 1 Jul 2007 |
| Onion lifters[13] | 10 | *# | 1 Jul 2007 |
| Trailers | 15 | * | 1 Jul 2007 |
| Windrowers (including potato diggers, onion and potato windrowers)[14] | 10 | *# | 1 Jul 2007 |
| Planting assets: | | | |
| Billet planters | 12 | * | 1 Jul 2007 |
| Potato cutters | 15 | * | 1 Jul 2007 |
| Potato planters | 10 | * | 1 Jul 2007 |
| Precision seeders | 10 | * | 1 Jul 2007 |
| Transplanters: | | | |
| Automated | 7 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Tillage assets: | | | |
| Generally | 15 | * | 1 Jul 2007 |
| Power take-off (PTO) operated (including rotary hoes and power harrows) | 8 | * | 1 Jul 2007 |
| Trellising assets: | | | |
| Stake drivers | 12 | * | 1 Jul 2007 |
| Stake pullers | 12 | * | 1 Jul 2007 |
| Trellising (incorporating stakes and wire) | 5 | * | 1 Jul 2007 |
| Wire winders | 15 | * | 1 Jul 2007 |

[12] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[13] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[14] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

| *Fruit growing (01310 to 01360 and 01390)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cleaning and mulching assets: | | | |
| Mowers (including zero turn and ride on) | 8 | * | 1 Jul 2008 |
| Mulchers | 6 | * | 1 Jul 2008 |
| Slashers | 8 | * | 1 Jul 2008 |
| Sweeper attachments | 10 | * | 1 Jul 2008 |
| Crop protection assets: | | | |
| Applicators (including temporary bird netting applicators and vine cover rollers) | 15 | * | 1 Jul 2008 |
| Banana bagging machines | 10 | * | 1 Jul 2008 |
| Banana ripening bags | 3 | * | 1 Jul 2008 |
| Sprayers | 10 | * | 1 Jul 2008 |
| Temporary bird netting | 5 | * | 1 Jul 2008 |
| Under vine weeder | 10 | * | 1 Jul 2008 |
| Vine covers | 3 | * | 1 Jul 2008 |
| Dried fruit assets: | | | |
| Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines) | 15 | * | 1 Jul 2008 |
| Drying sheets (including ground sheets) | 10 | * | 1 Jul 2008 |
| Trays | 10 | * | 1 Jul 2008 |
| Fertilising assets: | | | |
| Fertigation systems: | | | |
| Pumps | 3 | * | 1 Jul 2008 |
| Tanks | 10 | * | 1 Jul 2008 |
| Spreaders: | | | |
| Generally | 10 | * | 1 Jul 2008 |
| Spinners | 5 | * | 1 Jul 2008 |
| General assets: | | | |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2008 |
| Timber | 5 | * | 1 Jul 2008 |
| Crates (including picking lugs) | 5 | * | 1 Jul 2008 |
| Elevating work platforms | 10 | * | 1 Jul 2008 |
| Frost fans | 15 | * | 1 Jul 2008 |
| Mulch layers | 12 | * | 1 Jul 2008 |
| Mulch lifters | 12 | * | 1 Jul 2008 |
| Orchard ladders | 10 | * | 1 Jul 2008 |
| Post driver/hole diggers | 10 | * | 1 Jul 2008 |
| Refractometers | 10 | * | 1 Jul 2008 |
| Water pressure cleaners | 5 | * | 1 Jul 2008 |
| Harvesting assets: | | | |
| Grape harvesters[15] | 10 | *# | 1 Jul 2008 |
| Harvest aids | 15 | * | 1 Jul 2008 |
| Picking bags | 3 | * | 1 Jul 2008 |
| Picking platforms | 10 | * | 1 Jul 2008 |

[15] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

| ***Fruit growing (01310 to 01360 and 01390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Picking trolleys | 5 | * | 1 Jul 2008 |
| Trailers (including grape chaser bins) | 15 | * | 1 Jul 2008 |
| Tree shakers[16] | 10 | *# | 1 Jul 2008 |
| Planting assets: | | | |
| Hole burners | 10 | * | 1 Jul 2008 |
| Planters | 12 | * | 1 Jul 2008 |
| Tree guards | 2 | * | 1 Jul 2008 |
| Trellising | 20 | * | 1 Jul 2008 |
| Weed matting | 5 | * | 1 Jul 2008 |
| Pruning assets: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Electric hand pruners | 3 | * | 1 Jul 2008 |
| Manual hand pruners | 2 | * | 1 Jul 2008 |
| Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers) | 10 | * | 1 Jul 2008 |
| Pneumatic pruners: | | | |
| Compressors | 10 | * | 1 Jul 2008 |
| Hand tools | 5 | * | 1 Jul 2008 |
| Vine leaf removers | 15 | * | 1 Jul 2008 |
| Tillage assets: | | | |
| Generally | 15 | * | 1 Jul 2008 |
| Power take-off (PTO) operated (including rotary hoes and power harrows) | 8 | * | 1 Jul 2008 |

| ***Coffee, olive and tree nut growing (01370, 01390 and 01590)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets (including air blast sprayers and linkage sprayers) | 10 | * | 1 Jul 2007 |
| Cleaning and mulching assets: | | | |
| Blowers | 10 | * | 1 Jul 2007 |
| Mowers (including zero turn and ride on) | 8 | * | 1 Jul 2007 |
| Mulchers | 8 | * | 1 Jul 2007 |
| Slashers | 10 | * | 1 Jul 2007 |
| Sweeper attachments | 10 | * | 1 Jul 2007 |
| Fertilizer spreaders | 10 | * | 1 Jul 2007 |
| General assets: | | | |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Stakes (including trellising) | 3 | * | 1 Jul 2007 |
| Harvesting assets: | | | |
| Bankouts (almonds) | 15 | * | 1 Jul 2007 |

[16] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

| ***Coffee, olive and tree nut growing (01370, 01390 and 01590)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Catcher nets | 10 | * | 1 Jul 2007 |
| Elevators (almonds) | 12 | * | 1 Jul 2007 |
| Harvesters[17]: | | | |
| Coffee | 10 | *# | 1 Jul 2007 |
| Harvesting pole rakes | 5 | * | 1 Jul 2007 |
| Olive | 10 | *# | 1 Jul 2007 |
| Nuts: | | | |
| Generally | 10 | *# | 1 Jul 2007 |
| Macadamia mower mounted | 8 | * | 1 Jul 2007 |
| Pick ups (eg almonds) | 12 | *# | 1 Jul 2007 |
| Sweepers | 12 | *# | 1 Jul 2007 |
| Tree shakers | 10 | *# | 1 Jul 2007 |
| Reservoir carts (almonds) | 15 | * | 1 Jul 2007 |
| Trailers | 15 | * | 1 Jul 2007 |
| Pruning assets: | | | |
| Chain saws | 5 | * | 1 Jul 2007 |
| Electric hand pruners | 3 | * | 1 Jul 2007 |
| Manual hand pruners | 2 | * | 1 Jul 2007 |
| Pneumatic pruners: | | | |
| Compressor | 10 | * | 1 Jul 2007 |
| Hand tools | 5 | * | 1 Jul 2007 |

| ***Sheep farming (01410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Crutching machines, portable type | 10 | * | 1 Jan 2007 |
| Dipping and spraying assets for parasite control: | | | |
| Jet spray system assets (including the race or handler dedicated to the jet spray system) | 10 | * | 1 Jan 2007 |
| Mobile plunge dips | 5 | * | 1 Jan 2007 |
| Feeders (including grain feeders, oat feeders, hay feeders) | 15 | * | 1 Jan 2007 |
| Footbaths | 10 | * | 1 Jan 2007 |
| Instruments for measuring wool fibre fineness, laser type | 10 | * | 1 Jan 2007 |
| Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor) | 5 | * | 1 Jan 2007 |
| Sheep handling assets (including autodrafter, conveyor, cradle, crate, crutching trailer, elevator, ewe lifter, handler, hydraulic lift, rollover unit, shearing table, weigh crate, winch used to lift sheep) | 15 | * | 1 Jan 2007 |
| Weigh bars, weigh indicators and weigh platforms | 10 | * | 1 Jan 2007 |
| Yards, races, leadup systems and loading ramps: | | | |

[17] A capped effective life of $6^2/_3$ years is available where applicable (assets marked with #) – see subsection 40-102(5).

| ***Sheep farming (01410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Permanent types | 40 | * | 1 Jan 2007 |
| Portable types | 25 | * | 1 Jan 2007 |
| Woolshed assets: | | | |
| Grinding machines for sharpening cutters | 30 | * | 1 Jan 2007 |
| Shearing machines | 30 | * | 1 Jan 2007 |
| Shearing or crutching handpieces | 10 | * | 1 Jan 2007 |
| Wool bale movers | 10 | * | 1 Jan 2007 |
| Wool presses | 20 | * | 1 Jan 2007 |
| Wool tables, steel types | 20 | * | 1 Jan 2007 |
| Woolsheds and shearing sheds | 50 | * | 1 Jan 2007 |

| ***Beef cattle farming (01420)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cattle handling assets: | | | |
| Calf cradles | 10 | * | 1 Jan 2007 |
| Cattle crushes (hydraulic and manual) | 10 | * | 1 Jan 2007 |
| NLIS and other readers | 5 | * | 1 Jan 2007 |
| Scales, weigh indicators and loading bars | 5 | * | 1 Jan 2007 |
| Cattle yards (including races and coolers (steel and timber)): | | | |
| Permanent types | 30 | * | 1 Jan 2007 |
| Portable types | 20 | * | 1 Jan 2007 |
| Feed bins (including hay racks)[18] | 15 | *+ | 1 Jan 2007 |
| Feed handling assets: | | | |
| Bale feeders | 10 | * | 1 Jan 2007 |
| Feed mixers | 10 | * | 1 Jan 2007 |
| Silage and feedout wagons | 10 | * | 1 Jan 2007 |
| Loading ramps | 20 | * | 1 Jan 2007 |
| Manure and fertilizer spreaders | 10 | * | 1 Jan 2007 |
| Saddlery and harness | 10 | * | 1 Jan 2007 |

| ***Beef cattle feedlots (01430)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cattle handling assets: | | | |
| Cattle crushes (hydraulic and manual) | 6 | * | 1 Jan 2007 |
| Cattle induction and transfer yards (steel and timber) | 20 | * | 1 Jan 2007 |
| Cattle treatment yards (steel and timber) | 20 | * | 1 Jan 2007 |
| Cattle wash yards (steel and timber) | 20 | * | 1 Jan 2007 |
| NLIS and other readers | 5 | * | 1 Jan 2007 |

[18] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| ***Beef cattle feedlots (01430)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Scales, weigh indicators and loading bars | 5 | * | 1 Jan 2007 |
| Cattle pen assets: | | | |
| Bunk sweepers | 8 | * | 1 Jan 2007 |
| Cattle pen infrastructure assets: | | | |
| Feed bunks or troughs and aprons | 20 | * | 1 Jan 2007 |
| Feed roads | 20 | * | 1 Jan 2007 |
| Pen earthworks | 20 | * | 1 Jan 2007 |
| Pen fences and gates (steel and timber) | 20 | * | 1 Jan 2007 |
| Shade structures | 20 | * | 1 Jan 2007 |
| Pen scrapers | 10 | * | 1 Jan 2007 |
| Feed milling and handling assets: | | | |
| Ancillary grain handling equipment: | | | |
| Augers | 10 | * | 1 Jan 2007 |
| Conveyors and elevators | 15 | * | 1 Jan 2007 |
| Bulk and segregated commodity storage facilities (incorporating bunkers) | 30 | * | 1 Jan 2007 |
| Feed mixers | 7 | * | 1 Jan 2007 |
| Feed mixer trucks | 7 | * | 1 Jan 2007 |
| Grain cleaners | 10 | * | 1 Jan 2007 |
| Grain processing assets: | | | |
| Roller mills | 15 | * | 1 Jan 2007 |
| Steam flaking chests | 15 | * | 1 Jan 2007 |
| Steam flaking surge bins | 15 | * | 1 Jan 2007 |
| Tempering silos: | | | |
| Glass fused to steel | 50 | * | 1 Jan 2007 |
| Stainless steel | 15 | * | 1 Jan 2007 |
| Galvanised steel | 12 | * | 1 Jan 2007 |
| Receival pits and hoppers | 25 | * | 1 Jan 2007 |
| Roughage processing assets (including tub rinders) | 7 | * | 1 Jan 2007 |
| Sampling and testing assets | 5 | * | 1 Jan 2007 |
| Silos and bins used for storing dry grain:[19] | | | |
| Concrete | 50 | *+ | 1 Jan 2007 |
| Steel | 20 | *+ | 1 Jan 2007 |
| Tank storages for liquid feed supplements | 15 | * | 1 Jan 2007 |
| Loading ramps | 20 | * | 1 Jan 2007 |
| Manure composting and screening machines | 15 | * | 1 Jan 2007 |

| ***Dairy cattle farming (01600)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic calf feeders | 10 | * | 1 Jul 2016 |
| Barn fed dairy farms: | | | |

[19] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| *Dairy cattle farming (01600)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bulk and segregated commodity storage facilities (incorporating bunkers) | 30 | * | 1 Jul 2007 |
| Exercise yards | 20 | * | 1 Jul 2007 |
| Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys) | 20 | * | 1 Jul 2007 |
| Cattle handling assets: | | | |
| Air operated gates | 10 | * | 1 Jul 2007 |
| All terrain vehicles (ATVs) | 3 | * | 1 Jul 2007 |
| Automatic drafting systems | 7 | * | 1 Jul 2007 |
| Automatic ID systems | 7 | * | 1 Jul 2007 |
| Automatic weighing systems and cattle scales | 5 | * | 1 Jul 2007 |
| Backing gates | 15 | * | 1 Jul 2007 |
| Calf cradles | 10 | * | 1 Jul 2007 |
| Cattle crushes (including automatic) | 10 | * | 1 Jul 2016 |
| Cattle laneways | 30 | * | 1 Jul 2007 |
| Cattle yards (including loading ramps) | 30 | * | 1 Jul 2007 |
| Dairy milking sheds | 30 | * | 1 Jul 2007 |
| Dairy yards and races | 20 | * | 1 Jul 2007 |
| Teat spraying systems: | | | |
| Automatic | 7 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Clean up assets: | | | |
| High pressure pumps and hoses | 10 | * | 1 Jul 2007 |
| Hot water services | 10 | * | 1 Jul 2016 |
| Milk line washing systems: | | | |
| Automatic | 10 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Feed milling and handling assets: | | | |
| Augers | 10 | * | 1 Jul 2007 |
| Conveyors and elevators | 15 | * | 1 Jul 2007 |
| Feed mixers | 7 | * | 1 Jul 2007 |
| Feed pads and bunkers | 30 | * | 1 Jul 2007 |
| Feeding systems: | | | |
| Automatic | 12 | * | 1 Jul 2007 |
| Manual | 15 | * | 1 Jul 2007 |
| Grain mills (including roller mills, disc mills and hammer mills) | 15 | * | 1 Jul 2007 |
| Manure spreaders | 10 | * | 1 Jul 2007 |
| Silage pits | 40 | * | 1 Jul 2007 |
| Silage wagons | 10 | * | 1 Jul 2007 |
| Silos (steel)[20] | 20 | *+ | 1 Jul 2007 |
| Telescopic handlers | 10 | * | 1 Jul 2007 |
| Tub grinders | 7 | * | 1 Jul 2007 |
| Milking and milk handling assets: | | | |

[20] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| ***Dairy cattle farming (01600)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic cluster removers | 10 | * | 1 Jul 2007 |
| Bailing systems: | | | |
| Herringbone (including swing over, double up and rapid exit) | 15 | * | 1 Jul 2007 |
| Rotary | 15 | * | 1 Jul 2007 |
| Walk through | 15 | * | 1 Jul 2007 |
| Filters | 15 | * | 1 Jul 2016 |
| Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control) | 15 | * | 1 Jul 2007 |
| Milk meters and recording jars (including conductivity sensors) | 10 | * | 1 Jul 2007 |
| Milk vats | 25 | * | 1 Jul 2016 |
| Plate coolers | 15 | * | 1 Jul 2007 |
| Receivers | 15 | * | 1 Jul 2007 |
| Refrigeration compressors | 10 | * | 1 Jul 2007 |
| Robotic milking system assets: | | | |
| Air compressors | 5 | * | 1 Jul 2016 |
| Automated milking systems: | | | |
| Rotary | 10 | * | 1 Jul 2016 |
| Single box and multi box | 10 | * | 1 Jul 2016 |
| Automatic feeding systems | 10 | * | 1 Jul 2016 |
| Automatic footbaths | 8 | * | 1 Jul 2016 |
| Control systems (excluding personal computers) – see Table B Control systems and control system assets | | | |
| Cow comfort systems: | | | |
| Cow brushes | 3 | * | 1 Jul 2016 |
| Rubber matting | 7 | * | 1 Jul 2016 |
| Cow identification systems (including weights, bands, numbers and transponders) | 7 | * | 1 Jul 2016 |
| Cow traffic systems | 7 | * | 1 Jul 2016 |
| Milk chillers/plate coolers/energy recovery systems | 10 | * | 1 Jul 2016 |
| Vacuum pumps | 7 | * | 1 Jul 2016 |

| ***Poultry farming for breeding, eggs and meat (01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Animal housing environmental control assets: | | | |
| Control systems (excluding personal computers) | 10 | * | 1 Jan 2007 |
| Curtains: | | | |
| Baffles, brooders | 10 | * | 1 Jan 2007 |
| Sidewalls | 5 | * | 1 Jan 2007 |
| Tunnel inlets | 10 | * | 1 Jan 2007 |
| Evaporative cooling systems (including frames, pipes, pumps, tanks and coolpads) | 10 | * | 1 Jan 2007 |
| Foggers | 10 | * | 1 Jan 2007 |

| ***Poultry farming for breeding, eggs and meat (01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Heaters | 15 | * | 1 Jan 2007 |
| Minimum vents (including cabling) | 12 | * | 1 Jan 2007 |
| Sensors | 4 | * | 1 Jan 2007 |
| Tunnel inlet panels | 15 | * | 1 Jan 2007 |
| Ventilation fans: | | | |
| Exhaust fans (tunnel, minivent) | 12 | * | 1 Jan 2007 |
| Stirrer fans | 15 | * | 1 Jan 2007 |
| Animal housing structures (incorporating frames, walls, rooves, insulation, doors, floors and lighting) | 20 | * | 1 Jan 2007 |
| Cages (for egg layers) | 20 | * | 1 Jan 2007 |
| Egg belt systems (under cage/nest housing) (including belts, rollers, tensioners and drive units) | 15 | * | 1 Jan 2007 |
| Egg conveyors (including drive units) | 15 | * | 1 Jan 2007 |
| Egg counters | 15 | * | 1 Jan 2007 |
| Egg elevators (including drive units) | 15 | * | 1 Jan 2007 |
| Egg grading and packing assets: | | | |
| Egg grader and packing systems (including box erectors, box sealers, candling machines, conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders, egg oilers, egg tray stackers, egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers) | 10 | * | 1 Jan 2007 |
| Pallet levellers (coil spring) | 25 | * | 1 Jan 2007 |
| Palletisers | 10 | * | 1 Jan 2007 |
| Trolley lifters | 15 | * | 1 Jan 2007 |
| Farm trolleys: | | | |
| Chicken transport | 10 | * | 1 Jan 2007 |
| Egg transport | 10 | * | 1 Jan 2007 |
| Feeding systems (including troughs, trolleys, chains, hoppers, pans, tubes with auger and drive units) | 10 | * | 1 Jan 2007 |
| Generators (emergency) | 20 | * | 1 Jan 2007 |
| Hanging cable systems (for feeders, drinkers and nest housing) | 15 | * | 1 Jan 2007 |
| Manure belt systems (under cage/nest housing) (including polypropylene belts, scrapers, rollers, tensioners and drive units) | 15 | * | 1 Jan 2007 |
| Manure conveyors (including drive units) | 10 | * | 1 Jan 2007 |
| Nest housing (including slatted walkways) | 15 | * | 1 Jan 2007 |
| Silos for feed:[21] | | | |
| Metal | 20 | *+ | 1 Jan 2007 |
| Ancillary equipment: | | | |
| Augers | 10 | * | 1 Jan 2007 |
| Conveyors and elevators | 15 | * | 1 Jan 2007 |
| Water assets: | | | |

[21] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

| ***Poultry farming for breeding, eggs and meat (01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units) | 10 | * | 1 Jan 2007 |
| Winches | 10 | * | 1 Jan 2007 |

| ***Poultry hatcheries (01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air handlers | 20 | * | 1 Jan 2007 |
| Boilers | 20 | * | 1 Jan 2007 |
| Candling equipment | 20 | * | 1 Jan 2007 |
| Chick counters | 20 | * | 1 Jan 2007 |
| Chilled water plants | 20 | * | 1 Jan 2007 |
| Control systems (excluding personal computers) | 10 | * | 1 Jan 2007 |
| Condensers/heat exchangers | 10 | * | 1 Jan 2007 |
| Conveyors | 20 | * | 1 Jan 2007 |
| Generators (emergency) | 20 | * | 1 Jan 2007 |
| Hatcher baskets | 10 | * | 1 Jan 2007 |
| Hatcher trolleys/dollies | 10 | * | 1 Jan 2007 |
| Hatchers (including integrated controller units) | 20 | * | 1 Jan 2007 |
| Hatchery buildings (incorporating frames, walls, rooves, insulation, doors, floors and lighting) | 40 | * | 1 Jan 2007 |
| Macerators | 20 | * | 1 Jan 2007 |
| Separators – chick and egg | 20 | * | 1 Jan 2007 |
| Setter trays | 10 | * | 1 Jan 2007 |
| Setter trolley unloaders | 20 | * | 1 Jan 2007 |
| Setter trolleys | 10 | * | 1 Jan 2007 |
| Setters/incubators (including integrated controller unit) | 20 | * | 1 Jan 2007 |
| Stacker/destacker systems | 20 | * | 1 Jan 2007 |
| Transfer machines – farm trolley to setter trolley | 20 | * | 1 Jan 2007 |
| Transfer machines – setter tray to hatcher basket | 20 | * | 1 Jan 2007 |
| Vaccinators | 15 | * | 1 Jan 2007 |
| Vacuum/auger systems (waste) | 20 | * | 1 Jan 2007 |
| Washing assets | 20 | * | 1 Jan 2007 |

| ***Pig farming (01920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Animal housing assets: | | | |
| Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters and doors) | 20 | * | 1 Jul 2008 |
| Curtains – sidewalls | 10 | * | 1 Jul 2008 |
| Floors (suspended types): | | | |
| Concrete | 10 | * | 1 Jul 2008 |
| Plastic | 10 | * | 1 Jul 2008 |

| ***Pig farming (01920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Steel | 5 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units) | 10 | * | 1 Jul 2008 |
| Effluent separators/effluent fan extractors | 10 | * | 1 Jul 2008 |
| Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads) | 10 | * | 1 Jul 2008 |
| Fans: | | | |
| Exhaust (tunnel, minivent) | 10 | * | 1 Jul 2008 |
| Stirrer | 10 | * | 1 Jul 2008 |
| Farrowing crates | 10 | * | 1 Jul 2008 |
| Generators (emergency) | 20 | * | 1 Jul 2008 |
| Heaters and heat lamps | 5 | * | 1 Jul 2008 |
| High pressure cleaners | 3 | * | 1 Jul 2008 |
| Instruments for measuring backfat or detecting pregnancy, ultrasound types (incorporating probes and monitors) | 5 | * | 1 Jul 2008 |
| Liquid feed systems (incorporating feed valves, tanks, pumps, pipelines, mixers and troughs) | 10 | * | 1 Jul 2008 |
| Milling assets | 10 | * | 1 Jul 2008 |
| Mixing assets | 10 | * | 1 Jul 2008 |
| Pens (including fences, gates, stalls, farrowing crates, ramps) | 10 | * | 1 Jul 2008 |
| Silos:[22] | | | |
| Grain storage | 20 | *+ | 1 Jul 2008 |
| Readyfeed | 10 | *+ | 1 Jul 2008 |
| Tank storage for liquid feed supplements | 20 | * | 1 Jul 2008 |
| Water assets: | | | |
| Drinking systems (incorporating tubing, nipple drinkers, drinking cups, pressure regulators and filter units) | 10 | * | 1 Jul 2008 |
| Effluent tanks (concrete) | 20 | * | 1 Jul 2008 |
| Weigh bars, weigh indicators and weigh platforms | 5 | * | 1 Jul 2008 |

| ***Aquaculture (02011 to 02039)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aeration assets: | | | |
| Direct supply systems (including paddlewheels and aspirators): | | | |
| Fresh water | 6 | * | 1 Jul 2007 |
| Salt water[23] | 3 | * | 1 Jul 2007 |

[22] Primary producers may deduct capital expenditure incurred from 7.30pm (AEST), 12 May 2015 on a fodder storage asset over three years – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).
[23] Defined as water containing in excess of 10 parts of salt per 1,000 parts of water.

| ***Aquaculture*** ***(02011 to 02039)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Remote or indirect supply systems (incorporating blowers, diaphragm pumps, diffusers, upwellers and pipelines) | 10 | * | 1 Jul 2007 |
| Aquaculture tanks: | | | |
| Concrete | 20 | * | 1 Jul 2007 |
| Fibreglass | 15 | * | 1 Jul 2007 |
| Polyethylene (PE) | 20 | * | 1 Jul 2007 |
| Raceways | 20 | * | 1 Jul 2007 |
| Transport of live products | 10 | * | 1 Jul 2007 |
| Bins and crates | 5 | * | 1 Jul 2007 |
| Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |
| Control systems | 10 | * | 1 Jul 2007 |
| Cooling assets (including water chillers) | 10 | * | 1 Jul 2007 |
| Environmental control structures and protective structures used in salt water environment | 15 | * | 1 Jul 2007 |
| Feeders (including belt, pendulum, scatter and blower) | 5 | * | 1 Jul 2007 |
| Graders | 10 | * | 1 Jul 2007 |
| Harvesting nets | 4 | * | 1 Jul 2007 |
| Hatching assets (including hatching containers) | 10 | * | 1 Jul 2007 |
| Heating assets: | | | |
| Direct heating system (including immersion heaters): | | | |
| Fresh water | 10 | * | 1 Jul 2007 |
| Salt water | 5 | * | 1 Jul 2007 |
| Indirect heating system (including heat exchangers and passive heating) | 10 | * | 1 Jul 2007 |
| Instruments (including sensors and water quality meters) | 5 | * | 1 Jul 2007 |
| Oyster farming assets: | | | |
| Baskets | 8 | * | 1 Jul 2007 |
| Oyster growing structures (incorporating posts and racks or lines) | 10 | * | 1 Jul 2007 |
| Rumblers | 10 | * | 1 Jul 2007 |
| Sticks | 5 | * | 1 Jul 2007 |
| Trays: | | | |
| Plastic | 8 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Vats, treatment | 15 | * | 1 Jul 2007 |
| Power supply assets, emergency or standby: | | | |
| Generators (incorporating attached engine management and generator monitoring instruments) | 15 | * | 1 Jul 2007 |
| Processing assets: | | | |
| Conveyors, elevators and hoppers | 10 | * | 1 Jul 2007 |
| Cookers | 10 | * | 1 Jul 2007 |
| Packaging assets (including vacuum and modified atmospheric packing) | 10 | * | 1 Jul 2007 |
| Refrigeration assets: | | | |

| *Aquaculture (02011 to 02039)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Insulation panels in cool or freezer rooms used in salt water environment | 20 | * | 1 Jul 2007 |
| Sea cages (incorporating rings, nets, ropes, anchors, weights and stanchions) | 10 | * | 1 Jul 2007 |
| Water assets: | | | |
| Aquaculture channels and ponds | 20 | * | 1 Jul 2007 |
| Liners and erosion matting for ponds and channels | 15 | * | 1 Jul 2007 |
| Pipes and pipelines: | | | |
| Above ground (polyethylene (PE) and polyvinylchloride (PVC) including lay flat hoses) | 10 | * | 1 Jul 2007 |
| In ground (polyethylene (PE) and polyvinylchloride (PVC)) | 30 | * | 1 Jul 2007 |
| Pumps: | | | |
| Generally: | | | |
| Fresh water | 10 | * | 1 Jul 2007 |
| Salt water | 5 | * | 1 Jul 2007 |
| Single phase transfer pumps: | | | |
| Fresh water | 5 | * | 1 Jul 2007 |
| Salt water | 3 | * | 1 Jul 2007 |
| Water treatment assets (including filtration assets, foam fractionators, oxygen and ozone generators and UV sterilizers) | 10 | * | 1 Jul 2007 |
| Weighing machines | 5 | * | 1 Jul 2007 |

| *Forestry and logging (03010 to 03020)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Logging plant: | | | |
| Cable systems (including winches and high leads) | 8 | * | 1 Jan 2001 |
| Forwarders | 8 | * | 1 Jan 2001 |
| Harvesters and feller bunchers (includes heads) | 7 | * | 1 Jan 2001 |
| Log trailers | 10 | * | 1 Jan 2001 |
| Saws: | | | |
| Mobile | 8 | * | 1 Jan 2001 |
| Portable chain | 2 | * | 1 Jan 2001 |
| Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches) | 7 | * | 1 Jan 2001 |

| *Fishing (04111 to 04199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fishing plant: | | | |
| Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |

| *Fishing (04111 to 04199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fish holding baskets | 10 | | 1 Jan 2001 |
| Purse seine fishing net | 5 | | 1 Jan 2001 |

| *Other agriculture and fishing support services (05290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pulse and seed processing assets: | | | |
| Harvesting assets: | | | |
| Headers – flex drapers/pea pluckers | 5 | * | 1 Jul 2017 |
| Land rollers – steel | 8 | * | 1 Jul 2017 |
| Packaging assets: | | | |
| Bagging machines | 10 | * | 1 Jul 2017 |
| Bag sewers – see Table B Packaging machines | | | |
| Labellers | 5 | * | 1 Jul 2017 |
| Palletisers and depalletisers – see Table B Packaging machines | | | |
| Platform scales | 10 | * | 1 Jul 2017 |
| Wrapping machines (including shrink wrappers, stretch wrappers, pallet wrappers and strapping machines) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Cleaning and pre-cleaning assets: | | | |
| Air screen | 15 | * | 1 Jul 2017 |
| Flat bed | 8 | * | 1 Jul 2017 |
| Screens | 10 | * | 1 Jul 2017 |
| Conditioning assets: | | | |
| Clippers/debearders | 9 | * | 1 Jul 2017 |
| Conditioning units/drying units/heaters | 7 | * | 1 Jul 2017 |
| Hullers | 15 | * | 1 Jul 2017 |
| Mixers | 12 | * | 1 Jul 2017 |
| Seed treaters | 10 | * | 1 Jul 2017 |
| Separating assets: | | | |
| Gravity tables | 15 | * | 1 Jul 2017 |
| Rotary sieves | 10 | * | 1 Jul 2017 |
| Indented cylinders | 15 | * | 1 Jul 2017 |
| Spirals | 15 | * | 1 Jul 2017 |
| Splitters | 12 | * | 1 Jul 2017 |
| Product and raw material handling and receiving assets: | | | |
| Augers | 12 | * | 1 Jul 2017 |
| Chaser bins | 15 | * | 1 Jul 2017 |
| Crates: | | | |
| Wooden | 5 | * | 1 Jul 2017 |
| Wooden (mesh reinforced) | 20 | * | 1 Jul 2017 |
| Elevators (including bucket elevators) | 15 | * | 1 Jul 2017 |
| Field bins | 10 | * | 1 Jul 2017 |

| *Other agriculture and fishing support services (05290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Silos – conditioning | 20 | * | 1 Jul 2017 |
| Tubulators/Mobile belt conveyors/Belt shifters | 10 | * | 1 Jul 2017 |
| Weighbridges – See Table B Weighbridges | | | |
| Quality control assets: | | | |
| Magnets | 7 | * | 1 Jul 2017 |
| Metal detectors | 8 | * | 1 Jul 2017 |
| Sorting and sizing assets: | | | |
| Colour sorters | 8 | * | 1 Jul 2017 |
| Support assets: | | | |
| Air Compressors | 7 | * | 1 Jul 2017 |
| Extraction assets (including dust collectors and fans) | 9 | * | 1 Jul 2017 |

## *MINING (06000 to 10900)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Crushing and milling assets: | | | |
| Crushers: | | | |
| Cone and gyratory | 25 | * | 1 Jul 2003 |
| Feeder breaker | 20 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Impact and rotary | 20 | * | 1 Jul 2003 |
| Jaw | 25 | * | 1 Jul 2003 |
| Roller (including roll sizers) | 20 | * | 1 Jul 2003 |
| Grinding mills: | | | |
| Ball and rod | 25 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Hammer | 15 | * | 1 Jul 2003 |
| SAG (autogenous) | 25 | * | 1 Jul 2003 |
| Hydrometallurgy and Pyrometallurgy assets: | | | |
| Adsorption process assets | 20 | * | 1 Jul 2003 |
| Agglomeration (pelletizing) assets | 25 | * | 1 Jul 2003 |
| Calcination process assets (including kilns) | 25 | * | 1 Jul 2003 |
| Casting process assets for casting billets or ingots | 30 | * | 1 Jul 2003 |
| Converting process assets (including rotatable cylindrical furnaces) | 30 | * | 1 Jul 2003 |
| Cooling process assets (including cooling towers) | 25 | * | 1 Jul 2003 |
| Counter current decantation (CCD) process assets | 20 | * | 1 Jul 2003 |
| Drying process assets (including rotary dryers, spray dryers and indirect heat exchanger dryers) | 25 | * | 1 Jul 2003 |
| Electrolysis process assets (including electrowinning process and electro refining process assets including tanks) | 20 | * | 1 Jul 2003 |
| Filtration process assets | 15 | * | 1 Jul 2003 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Gas cleaning process assets (including electrostatic precipitators and baghouses) | 20 | * | 1 Jul 2003 |
| Gas recovery process assets (including stripping and absorption assets) | 25 | * | 1 Jul 2003 |
| Ion exchange process assets | 15 | * | 1 Jul 2003 |
| Leaching process assets: | | | |
| Atmospheric | 15 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Pressure | 25 | * | 1 Jul 2003 |
| Neutralisation process assets | 20 | * | 1 Jul 2003 |
| Pots and ladles used for molten materials | 30 | * | 1 Jul 2003 |
| Precipitation process assets (including tanks and agitators) | 20 | * | 1 Jul 2003 |
| Pressure vessels | 30 | * | 1 Jul 2003 |
| Roasting process assets (including kilns and furnaces) | 30 | * | 1 Jul 2003 |
| Sintering process assets (including continuous sintering machines) | 30 | * | 1 Jul 2003 |
| Smelting process assets (including furnaces) | 25 | * | 1 Jul 2003 |
| Solution treatment and metal recovery assets | 20 | * | 1 Jul 2003 |
| Solvent extraction process assets (including mixer-settler units) | 20 | * | 1 Jul 2003 |
| Tailings stills | 20 | * | 1 Jul 2003 |
| Infrastructure support assets: | | | |
| Compressors | 15 | * | 1 Jul 2003 |
| Control systems and communication systems assets: | | | |
| Generally | 10 | * | 1 Jul 2003 |
| Instruments | 10 | * | 1 Jul 2003 |
| Towers or other supporting structures | 30 | * | 1 Jul 2003 |
| Electrical infrastructure assets (including power reticulation, substations, switchgear and transformers) | 25 | * | 1 Jul 2003 |
| Mineral treatment structure | 40 | * | 1 Jul 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 25 | * | 1 Jul 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps: | | | |
| Generally | 20 | * | 1 Jul 2003 |
| Positive displacement pumps | 15 | * | 1 Jul 2003 |
| Materials handling assets: | | | |
| Belt magnets, samplers, metal detectors and analysers | 15 | * | 1 Jul 2003 |
| Bins, chutes, hoppers, bunkers and silos | 30 | * | 1 Jul 2003 |
| Bucket elevators | 25 | * | 1 Jul 2003 |
| Conveyors | 25 | * | 1 Jul 2003 |
| Feeders: | | | |
| Generally (including apron and belt) | 20 | * | 1 Jul 2003 |
| Vibrating | 15 | * | 1 Jul 2003 |
| Fuel storage tanks | 30 | * | 1 Jul 2003 |
| Gas storage tanks and spheres | 25 | * | 1 Jul 2003 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Grizzly bars and scalpers | 25 | * | 1 Jul 2003 |
| Overhead cranes/gantries | 30 | * | 1 Jul 2003 |
| Stacks (chimney) | 30 | * | 1 Jul 2003 |
| Stockpile assets: | | | |
| Reclaim tunnel flow valves and activators | 25 | * | 1 Jul 2003 |
| Stackers, reclaimers and stacker/reclaimers | 25 | * | 1 Jul 2003 |
| Train loaders | 30 | * | 1 Jul 2003 |
| Trippers/stackers and stacking conveyor systems | 25 | * | 1 Jul 2003 |
| Tunnel vent and exhaust fans | 15 | * | 1 Jul 2003 |
| Water recycling facilities | 20 | * | 1 Jul 2003 |
| Water storage tanks | 30 | * | 1 Jul 2003 |
| Weighing machines (including weighers for feeders and conveyors) | 20 | * | 1 Jul 2004 |
| Mineral dressing assets: | | | |
| Classification, gravity separation and dewatering assets: | | | |
| Centrifuges | 15 | * | 1 Jul 2003 |
| Cyclones: | | | |
| Dense medium and heavy medium | 8 | * | 1 Jul 2003 |
| Generally (including classifying, desliming, and hydrocyclones) | 15 | * | 1 Jul 2003 |
| Generally | 18 | * | 1 Jul 2003 |
| Hydraulic classifiers and teetered bed separators | 20 | * | 1 Jul 2003 |
| Jigs | 25 | * | 1 Jul 2003 |
| Pneumatic tables and air separators | 25 | * | 1 Jul 2003 |
| Settling cones | 25 | * | 1 Jul 2003 |
| Shaking tables | 25 | * | 1 Jul 2003 |
| Sluices and cone concentrators | 25 | * | 1 Jul 2003 |
| Spirals | 12 | * | 1 Jul 2003 |
| Electrostatic separation assets | 20 | * | 1 Jul 2003 |
| Filtration assets (including pressure filtration and vacuum filtration equipment) | 15 | * | 1 Jul 2003 |
| Flotation assets (including tanks, launders, agitators, air supply and reagent dosing equipment) | 20 | * | 1 Jul 2003 |
| Magnetic separation assets (including cross belt, drum and disc types) | 20 | * | 1 Jul 2003 |
| Screening assets | 15 | * | 1 Jul 2003 |
| Thickening assets | 25 | * | 1 Jul 2003 |
| Port assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |
| Railway infrastructure assets and rolling-stock – see Table A Rail freight and passenger transport services (47100 to 47200) | | | |
| Surface mobile mining machines: | | | |
| Bucket wheel excavators | 30 | * | 1 Jul 2002 |
| Compressors | 20 | * | 1 Jul 2002 |
| Cranes | 20 | * | 1 Jul 2002 |
| Dozers | 9 | * | 1 Jul 2002 |
| Draglines | 30 | * | 1 Jul 2002 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Drill rigs (Production) | 10 | * | 1 Jul 2002 |
| Electric rope shovels | 25 | * | 1 Jul 2002 |
| Generators | 10 | * | 1 Jul 2002 |
| Graders | 10 | * | 1 Jul 2002 |
| Hydraulic excavators (including hydraulic front shovels) | 10 | * | 1 Jul 2002 |
| Lighting systems | 10 | * | 1 Jul 2002 |
| Off highway trucks (including articulated, rigid dump, service, fuel and water trucks) | 10 | * | 1 Jul 2002 |
| Rollers | 15 | * | 1 Jul 2002 |
| Scrapers | 7 | * | 1 Jul 2002 |
| Skid steer loader | 7 | * | 1 Jul 2002 |
| Tool carriers | 10 | * | 1 Jul 2002 |
| Wheel loaders | 8 | * | 1 Jul 2002 |
| Tailings dams | 20 | | 1 Jan 2001 |
| Underground mobile mining machines: | | | |
| Compressors | 10 | * | 1 Jul 2002 |
| Continuous haulage systems | 10 | * | 1 Jul 2002 |
| Continuous miners | 10 | * | 1 Jul 2002 |
| Drill rigs: | | | |
| Diamond | 20 | * | 1 Jul 2002 |
| Production | 7 | * | 1 Jul 2002 |
| Feeder breakers | 15 | * | 1 Jul 2002 |
| Graders | 10 | * | 1 Jul 2002 |
| Jumbos | 10 | * | 1 Jul 2002 |
| Load-haul-dump machines | 6 | * | 1 Jul 2002 |
| Long-wall equipment: | | | |
| Armoured face conveyors | 6 | * | 1 Jul 2002 |
| Beam stage loaders | 7 | * | 1 Jul 2002 |
| Hydraulic pump modules | 15 | * | 1 Jul 2002 |
| Hydraulic roof supports | 10 | * | 1 Jul 2002 |
| Impact crushers | 10 | * | 1 Jul 2002 |
| Mobile conveyors tail end | 5 | * | 1 Jul 2002 |
| Roof support relocation vehicles | 10 | * | 1 Jul 2002 |
| Shearers | 7 | * | 1 Jul 2002 |
| Shearer carriers | 10 | * | 1 Jul 2002 |
| Maintenance vehicles | 8 | * | 1 Jul 2002 |
| Personnel transporters | 8 | * | 1 Jul 2002 |
| Raise borers and down reamers | 20 | * | 1 Jul 2002 |
| Roof bolters | 8 | * | 1 Jul 2002 |
| Scissor lifts | 6 | * | 1 Jul 2002 |
| Shuttle cars | 12 | * | 1 Jul 2002 |
| Skid steer loaders | 12 | * | 1 Jul 2002 |
| Underground haulage trucks | 6 | * | 1 Jul 2002 |
| Wheel loaders | 6 | * | 1 Jul 2002 |
| Workshop plant | 20 | | 1 Jan 2001 |

| *Coal mining (06000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Coal preparation assets: | | | |
| Centrifuges | 15 | * | 1 Jul 2003 |
| Crushing assets (including feeder breakers, impact, roller and rotary crushers) | 20 | * | 1 Jul 2003 |
| Cyclones: | | | |
| Dense medium, heavy medium | 6 | * | 1 Jul 2003 |
| Generally (including classifying, desliming and hydrocyclones) | 10 | * | 1 Jul 2003 |
| Filtration assets (including belt, drum and vacuum filters) | 15 | * | 1 Jul 2003 |
| Flotation assets (including agitation air supply systems, launders, reagent dosing systems and tanks) | 20 | * | 1 Jul 2003 |
| Grizzly bars and scalpers | 25 | * | 1 Jul 2003 |
| Jigs and heavy medium baths | 25 | * | 1 Jul 2003 |
| Magnetic separators | 20 | * | 1 Jul 2003 |
| Spirals | 12 | * | 1 Jul 2003 |
| Thickening assets | 25 | * | 1 Jul 2003 |
| Infrastructure support assets: | | | |
| Analysers, belt magnets, grinding mills, metal detectors and samplers | 15 | * | 1 Jul 2003 |
| Coal preparation facility framework/structure | 40 | * | 1 Jul 2003 |
| Compressors | 15 | * | 1 Jul 2003 |
| Control systems and communication systems assets: | | | |
| Generally | 10 | * | 1 Jul 2003 |
| Instruments | 10 | * | 1 Jul 2003 |
| Towers or other supporting structures | 30 | * | 1 Jul 2003 |
| Electrical infrastructure assets (including reticulation assets, substations, switch gear and transformers) | 25 | * | 1 Jul 2003 |
| Fuel storage tanks | 30 | * | 1 Jul 2003 |
| Gas storage tanks | 25 | * | 1 Jul 2003 |
| Overhead cranes/gantries | 30 | * | 1 Jul 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 25 | * | 1 Jul 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps: | | | |
| Generally (including centrifugal pumps) | 20 | * | 1 Jul 2003 |
| Positive displacement pumps | 15 | * | 1 Jul 2003 |
| Train loaders | 30 | * | 1 Jul 2003 |
| Tunnel vent or exhaust fans | 15 | * | 1 Jul 2003 |
| Valves and other non pipe fittings | 10 | * | 1 Jul 2003 |
| Water recycling facility | 20 | * | 1 Jul 2003 |
| Water storage dams (including fire services dams and water storage dams generally) | 30 | * | 1 Jul 2003 |
| Water storage tanks | 30 | * | 1 Jul 2003 |
| Materials handling assets: | | | |
| Bins, chutes, hoppers, silos and storage bunkers | 30 | * | 1 Jul 2003 |

| *Coal mining (06000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bucket elevators | 25 | * | 1 Jul 2003 |
| Conveyors | 25 | * | 1 Jul 2003 |
| Feeders: | | | |
| Generally (including apron and belt feeders) | 20 | * | 1 Jul 2003 |
| Vibrating feeders | 15 | * | 1 Jul 2003 |
| Stockpile spraying system | 20 | * | 1 Jul 2003 |
| Stockpile stackers, reclaimers and stacker reclaimers: | | | |
| Generally (including all machinery) | 25 | * | 1 Jul 2003 |
| Reclaim tunnels | 25 | * | 1 Jul 2003 |
| Trippers/stackers | 25 | * | 1 Jul 2003 |

| *Oil and gas extraction (07000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery[24]: | | | |
| Control systems | 10 | * | 1 Jul 2002 |
| Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander) | 30 | *# | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Flare towers for gas flares | 25 | *# | 1 Jul 2002 |
| Fractionation train assets (including air coolers, columns, compressors, heat exchangers, piping and pumps) | 30 | *# | 1 Jul 2002 |
| Hot water system assets | $17^1/_2$ | *# | 1 Jul 2002 |
| Instruments | $12^1/_2$ | * | 1 Jul 2002 |
| LNG holding facility assets (including boil off gas compressors, cryogenic storage tanks, loading arms, pumps and tanks) | 30 | *# | 1 Jul 2002 |
| LNG train assets (including centrifugal compressors, columns, cryogenic heat exchangers, gas turbine drivers and other heat exchangers) | 30 | *# | 1 Jul 2002 |
| Stabiliser process assets (including columns, heat exchangers, pumps and reciprocating compressors) | 30 | *# | 1 Jul 2002 |
| Storage and loading assets (including cryogenic storage tanks, jetties, loading arms, LPG chillers and pumps) | 30 | *# | 1 Jul 2002 |
| Trunkline onshore terminal (TOT) assets: | | | |
| Flash tanks | 20 | *# | 1 Jul 2002 |
| Slugcatcher and associated piping | 30 | *# | 1 Jul 2002 |

[24] A capped effective life of 15 years is available where applicable (assets marked with #) – see subsection 40-102(5).

| *Oil and gas extraction (07000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Valves including control valves | 12½ | * | 1 Jul 2002 |
| Gas production assets[25]: | | | |
| Central production facility assets: | | | |
| Boilers | 10 | * | 1 Jul 2002 |
| Cabling for power and control systems | 30 | *# | 1 Jul 2002 |
| Diesel systems | 15 | * | 1 Jul 2002 |
| Drains systems | 20 | *# | 1 Jul 2002 |
| Drill rigs | 10 | * | 1 Jul 2002 |
| Flare system assets: | | | |
| Carbon steel piping | 15 | * | 1 Jul 2002 |
| Flare tips | 5 | * | 1 Jul 2002 |
| Stainless steel piping | 30 | *# | 1 Jul 2002 |
| Fuel gas systems | 30 | *# | 1 Jul 2002 |
| Gas compression and reinjection assets: | | | |
| Gas compressors used offshore | 10 | * | 1 Jul 2002 |
| Gas turbine drivers used offshore | 12½ | * | 1 Jul 2002 |
| Generally (including piping, skid, vessels and assets used onshore) | 30 | *# | 1 Jul 2002 |
| Power turbines used offshore | 12½ | * | 1 Jul 2002 |
| Heat exchangers | 30 | *# | 1 Jul 2002 |
| Major carbon steel vessels | 12½ | * | 1 Jul 2002 |
| Major stainless steel (or lined) vessels | 30 | *# | 1 Jul 2002 |
| Offshore platforms: | | | |
| Generally (including accommodation modules, flare structures, helidecks, jackets, primary steel work and topsides secondary steel work)[26] | 30 | *# | 1 Jul 2002 |
| Topsides tertiary steelwork (including handrails, ladders and stairs) | 15 | * | 1 Jul 2002 |
| Piping | 30 | *# | 1 Jul 2002 |
| Pumps: | | | |
| Circulation pump | 12½ | * | 1 Jul 2002 |
| Generally | 20 | *# | 1 Jul 2002 |
| Seawater lift pumps | 15 | * | 1 Jul 2002 |
| Shutdown and fire/gas systems | 15 | * | 1 Jul 2002 |
| Tempered water system assets: | | | |
| Chemical treatment assets | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 30 | *# | 1 Jul 2002 |
| Utility air compressors | 15 | * | 1 Jul 2002 |
| Coal seam gas extraction assets: | | | |
| Infield gathering systems used for gas and associated water (including polyethylene (PE) pipes and pumps) | 20 | *# | 1 Jul 2016 |
| Water assets: | | | |

[25] A capped effective life of 15 years is available for assets marked with #, except offshore platforms – see subsection 40-102(5).
[26] A capped effective life of 20 years is available – see subsection 40-102(5).

| *Oil and gas extraction (07000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Storage ponds and tanks for water and brine | 30 | *# | 1 Jul 2016 |
| Treated water distribution assets | 30 | *# | 1 Jul 2016 |
| Treated water irrigation assets – see Table A Agriculture, Forestry and Fishing (01110 to 05290), water assets | | | |
| Water treatment facility assets (including desalination plants, reverse osmosis, brine concentration and crystallisation assets) | 20 | *# | 1 Jul 2016 |
| Well assets: | | | |
| Downhole equipment (including pumps, but excluding well casing) | 5 | * | 1 Jul 2016 |
| Wellpad surface assets (including christmas trees, separators and telemetry equipment) | 20 | *# | 1 Jul 2016 |
| Wells | 20 | *# | 1 Jul 2016 |
| Control systems | 10 | * | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Floating production storage and offloading (FPSO) vessels (incorporating mooring systems) | 20 | *# | 1 Jul 2002 |
| Floating storage and offloading (FSO) vessels (incorporating mooring systems) | 20 | *# | 1 Jul 2002 |
| Infield pipeline | 30 | *# | 1 Jul 2002 |
| Instruments (including level, pressure and temperature indicators) | $12^1/_2$ | * | 1 Jul 2002 |
| Offshore bulk loading transfer systems | 10 | * | 1 Jul 2002 |
| Subsea production assets (including control umbilical, flowline and manifold) | 20 | *# | 1 Jul 2002 |
| Trunklines | 30 | *# | 1 Jul 2002 |
| Valves | $12^1/_2$ | * | 1 Jul 2002 |
| Wells and downhole equipment | 15 | * | 1 Jul 2002 |
| Wellheads and christmas trees | 30 | *# | 1 Jul 2002 |
| Oil production assets[27]: | | | |
| Central production facility assets (excluding FPSOs): | | | |
| Boilers | 10 | * | 1 Jul 2002 |
| Circulation pumps | $12^1/_2$ | * | 1 Jul 2002 |
| Drill rigs | 10 | * | 1 Jul 2002 |
| Flare tips | 5 | * | 1 Jul 2002 |
| Gas compression and reinjection assets: | | | |
| Gas compressors used offshore | 10 | * | 1 Jul 2002 |
| Gas turbine drivers used offshore | $12^1/_2$ | * | 1 Jul 2002 |
| Generally (including piping, skids, vessels and assets used onshore) | 15 | * | 1 Jul 2002 |
| Power turbines used offshore | $12^1/_2$ | * | 1 Jul 2002 |
| Generally (including offshore platforms) | 15 | * | 1 Jul 2002 |
| Major carbon steel vessels | $12^1/_2$ | * | 1 Jul 2002 |

[27] A capped effective life of 15 years is available where applicable (assets marked with #) – see subsection 40-102(5).

| *Oil and gas extraction (07000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pumps: | | | |
| Circulation pumps | 12½ | * | 1 Jul 2002 |
| Other | 15 | * | 1 Jul 2002 |
| Tempered water system assets: | | | |
| Chemical treatment assets | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 15 | * | 1 Jul 2002 |
| Control systems | 10 | * | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Floating production storage and offloading (FPSO) vessels (incorporating mooring system) | 20 | *# | 1 Jul 2002 |
| Floating storage and offloading (FSO) vessels (incorporating mooring system) | 20 | *# | 1 Jul 2002 |
| Infield pipelines | 15 | * | 1 Jul 2002 |
| Instruments (including level, pressure and temperature indicators) | 12½ | * | 1 Jul 2002 |
| Offshore bulk loading transfer systems | 10 | * | 1 Jul 2002 |
| Subsea production assets (including control umbilical, flowline and manifold) | 15 | * | 1 Jul 2002 |
| Trunklines | 30 | *# | 1 Jul 2002 |
| Valves | 12½ | * | 1 Jul 2002 |
| Wells and downhole equipment | 10 | * | 1 Jul 2002 |
| Wellheads and christmas trees | 15 | * | 1 Jul 2002 |
| Port assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |

| *Iron ore mining (08010)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Infrastructure support assets: | | | |
| Blowers, high pressure | 15 | * | 1 Jan 2006 |
| Dust suppression/control equipment | 15 | * | 1 Jan 2006 |
| Materials handling assets: | | | |
| Feeders: | | | |
| Vibrating | 10 | * | 1 Jan 2006 |
| Mineral dressing assets: | | | |
| Cyclones, dense/heavy medium (unlined nihard) | 1 | * | 1 Jan 2006 |
| Dense medium separation assets (including baths and drums) | 20 | * | 1 Jan 2006 |
| Magnetic separation assets: | | | |
| LIMS (low intensity magnetic separators) | 20 | * | 1 Jan 2006 |
| WHIMS (wet high intensity magnetic separators) | 15 | * | 1 Jan 2006 |
| Screening assets | 10 | * | 1 Jan 2006 |

| *Gold ore mining (08040)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gold ore processing assets: | | | |
| Adsorption process assets | 15 | * | 1 Jul 2004 |
| Carbon regeneration kilns | 12 | * | 1 Jul 2004 |
| Concentrators (including inline pressure jigs and mechanical concentrators) | 10 | * | 1 Jul 2004 |
| Crushing assets: | | | |
| Cone/gyratory crushers | 20 | * | 1 Jul 2004 |
| Hydraulic rock breakers | 12 | * | 1 Jul 2004 |
| Jaw crushers | 20 | * | 1 Jul 2004 |
| Electrowinning/electrorefining assets | 17 | * | 1 Jul 2004 |
| Elution columns | 12 | * | 1 Jul 2004 |
| Elution storage tanks | 17 | * | 1 Jul 2004 |
| Laboratory assets: | | | |
| Atmospheric adsorption spectrometers | 10 | * | 1 Jul 2004 |
| Generally (including drying ovens, pulverisers, crushers, gas fired ovens, fume cupboards) | 15 | * | 1 Jul 2004 |
| Leaching process assets (including carbon in pulp and carbon in leach processes) | 15 | * | 1 Jul 2004 |
| Shaking tables | 12 | * | 1 Jul 2004 |
| Smelting furnaces | 15 | * | 1 Jul 2004 |
| Thickening assets | 20 | * | 1 Jul 2004 |

| *Mineral sand mining (08050)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aeration assets (including aerators, attritioners, blowers and turbine impeller agitated vessels) | 20 | * | 1 Jan 2003 |
| Classification and gravity separation assets (including centrifuges, cones, cyclones, screw classifiers, spirals and tables) | 15 | * | 1 Jan 2003 |
| Crushing assets (including drum scrubbers) | 30 | * | 1 Jan 2003 |
| Dredges | 20 | * | 1 Jul 2009 |
| Drying assets: | | | |
| Generally (including flash and fluid bed dryers and fluid bed heaters) | 20 | * | 1 Jan 2003 |
| Rotary dryer kilns | 30 | * | 1 Jan 2003 |
| Dust management assets: | | | |
| Baghouse filters and extractors | 30 | * | 1 Jan 2003 |
| Cyclones | 15 | * | 1 Jan 2003 |
| Multiclones | 20 | * | 1 Jan 2003 |
| Electrostatic separation assets (including curve plates, electrostatic roll separators, high tension roll separators and screen plates) | 20 | * | 1 Jan 2003 |
| Filtration/dewatering assets (including candle filter presses, dewatering towers, horizontal belt filters and hydrocyclones) | 15 | * | 1 Jan 2003 |

| ***Mineral sand mining (08050)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Magnetic separation assets (including belt and drum separators, electromagnetic separators, induced roll and rare earth magnetic separators and wet high intensity magnets) | 20 | * | 1 Jan 2003 |
| Materials handling assets (including bins, bucket and conveying elevators, conveyors, feeders, hoppers, loading systems, paddle mixers and tailings stackers) | 30 | * | 1 Jan 2003 |
| Screening assets (including screens and trommels) | 15 | * | 1 Jan 2003 |
| Support assets: | | | |
| Control systems | 10 | * | 1 Jan 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 20 | * | 1 Jan 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps | 20 | * | 1 Jan 2003 |
| Tanks: | | | |
| Constant density and thickening | 20 | * | 1 Jan 2003 |
| Generally (including acid leaching and water) | 15 | * | 1 Jan 2003 |
| Thermal reduction assets (including cooler kilns, cooling towers, heat exchangers and reduction kilns) | 30 | * | 1 Jan 2003 |
| Waste gas handling assets: | | | |
| Afterburners | 20 | * | 1 Jan 2003 |
| Cyclones | 15 | * | 1 Jan 2003 |
| Electrostatic precipitators | 30 | * | 1 Jan 2003 |
| Scrubbers and stacks | 20 | * | 1 Jan 2003 |

| ***Nickel ore mining (08060)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Nickel ore processing assets: | | | |
| Mineral treatment structures (including structure holding walkways, supporting assets and thoroughfares) | 20 | * | 1 Jul 2004 |
| Reagent pumps (including high pressure acid leach pumps) | 5 | * | 1 Jul 2004 |

| ***Construction material mining (09110 to 09190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control systems (for conveying, crushing and screening assets) | 10 | * | 1 Jul 2003 |
| Conveyors: | | | |
| Gravity take-up | 25 | * | 1 Jul 2003 |
| Screw take-up | 15 | * | 1 Jul 2003 |
| Crushers: | | | |
| Generally | 20 | * | 1 Jul 2003 |

| *Construction material mining (09110 to 09190)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mobile (track or wheel mounted machinery including screening and conveying components) | 15 | * | 1 Jul 2003 |
| Cyclones | 15 | * | 1 Jul 2003 |
| Dredges | 20 | * | 1 Jul 2009 |
| Drill rigs | 8 | * | 1 Jul 2003 |
| Electrical switching assets | 20 | * | 1 Jul 2003 |
| Graders | 15 | * | 1 Jul 2003 |
| Heavy mobile quarry assets not specifically listed – see Table A Mining (06000 to 10900) | | | |
| Hydraulic oversize rock breakers (mounted above primary crusher) | 8 | * | 1 Jul 2003 |
| Material handling assets (including chutes, feeders, hoppers, product bins and surge bins) | 20 | * | 1 Jul 2003 |
| Pug mills | 15 | * | 1 Jul 2003 |
| Screening assets | 12 | * | 1 Jul 2003 |
| Wheel loaders | 10 | * | 1 Jul 2003 |
| Wire saws | 10 | * | 1 Jul 2003 |

| *Petroleum exploration services (10112)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Exploration assets used offshore: | | | |
| Down hole geophysics units – skid mounted | 10 | * | 1 Jan 2007 |
| Drill strings | 3 | * | 1 Jan 2007 |
| Offshore drilling rigs (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, platforms, rig powering and transmissions) | 20 | * | 1 Jan 2007 |
| Exploration assets used onshore: | | | |
| Down hole geophysics units – truck mounted | 12 | * | 1 Jan 2007 |
| Drill strings | 4 | * | 1 Jan 2007 |
| Onshore surface drilling rigs (including blow out preventers, derricks, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmissions) | 15 | * | 1 Jan 2007 |
| Portable messing and sleeping huts | 7 | * | 1 Jan 2007 |
| Seismic survey assets: | | | |
| Airguns | 5 | * | 1 Jan 2007 |
| Hydrophones | 5 | * | 1 Jan 2007 |

| *Mineral exploration services (10122)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Exploration assets: | | | |
| Drill rigs: | | | |

| ***Mineral exploration services (10122)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Surface (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmission and trucks) | 10 | * | 1 Jan 2007 |
| Underground | 5 | * | 1 Jan 2007 |
| Geophysical survey assets: | | | |
| Airborne geophysical assets (including magnetometers, receivers and transmitters): | | | |
| Aircraft integrated | 10 | * | 1 Jan 2007 |
| Aircraft demountable | 8 | * | 1 Jan 2007 |
| Down hole geophysical assets (including acoustic televiewers, callipers, density tools, dipmeters, draw works, neutron probes, sonic probes, receiver/transmitter modules and sondes): | | | |
| Portable assets | 5 | * | 1 Jan 2007 |
| Vehicle integrated assets | 8 | * | 1 Jan 2007 |
| Ground geophysical assets (including gravity instruments, resistivity receivers and transmitters, scintillometers and spectrometers) | 5 | * | 1 Jan 2007 |
| Portable ground geophysical assets (including electromagnetics, ground magnetics, ground penetrating radars and radiometrics) | 5 | * | 1 Jan 2007 |
| Seismic survey assets: | | | |
| Cabling | 3 | * | 1 Jan 2007 |
| Geophones | 5 | * | 1 Jan 2007 |
| Global positioning systems | 5 | * | 1 Jan 2007 |
| Processing systems | 3 | * | 1 Jan 2007 |
| Recording systems | 10 | * | 1 Jan 2007 |
| Total stations (including mechanical, manual, motorised, auto lock, robotic, universal and multi-stations) | 5 | * | 1 Jul 2015 |
| Vibration source assets: | | | |
| Buggy mounted shear wave vibrators | 10 | * | 1 Jan 2007 |
| Drilling rigs – shot hole | 10 | * | 1 Jan 2007 |
| Ground impactors | 4 | * | 1 Jan 2007 |
| Portable messing and sleeping huts | 7 | * | 1 Jan 2007 |

| ***Other mining support services (10900)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gas and oil mining support services (excluding offshore services): | | | |
| Cementing assets: | | | |
| Batch mixing assets: | | | |
| Batch mixing units (excluding batch mixing units incorporated with trailers) | 8 | * | 1 Jul 2018 |

| *Other mining support services (10900)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Trailers (incorporating batch mixing unit and trailer) | 10 | * | 1 Jul 2018 |
| Cement silos: | | | |
| Fixed steel | 30 | * | 1 Jul 2018 |
| Mobile | 10 | * | 1 Jul 2018 |
| Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes | | | |
| Pumping units | 10 | * | 1 Jul 2018 |
| Drilling assets: | | | |
| Bottom hole assemblies (including logging while drilling tools, measuring while drilling tools, motors and stabilisers) | 5 | * | 1 Jul 2018 |
| Coil tubing assets: | | | |
| Pumping units | 7 | * | 1 Jul 2018 |
| Reel and power units | 10 | * | 1 Jul 2018 |
| Downhole fishing and remedial tools (including casing swages, junk magnets and milling tools) | 5 | * | 1 Jul 2018 |
| Drill rigs | 10 | * | 1 Jul 2018 |
| Drill strings | 5 | * | 1 Jul 2018 |
| Fluid assets (including centrifuges, pumps and shear units) | 10 | * | 1 Jul 2018 |
| Mobile fluid tanks | 10 | * | 1 Jul 2018 |
| Well control equipment (including blow out preventers and choke manifolds) | 5 | * | 1 Jul 2018 |
| Hydraulic fracturing assets: | | | |
| Blenders | 8 | * | 1 Jul 2018 |
| Frac tanks | 10 | * | 1 Jul 2018 |
| Pumps | 8 | * | 1 Jul 2018 |
| Mineral mining support services: | | | |
| Blasting assets: | | | |
| Augers | 10 | * | 1 Jul 2017 |
| Blast hole pumps | 7 | * | 1 Jul 2017 |
| Explosive boxes | 5 | * | 1 Jul 2017 |
| Magazines | 10 | * | 1 Jul 2017 |
| Mobile processing units (MPUs): | | | |
| Surface | | | |
| Motor vehicles – see Table B Motor vehicles and trailers | | | |
| MPUs | 9 | * | 1 Jul 2017 |
| Underground MPUs (incorporating motor vehicle and MPU) | 6 | * | 1 Jul 2017 |
| Remote control blasting units | 5 | * | 1 Jul 2017 |
| Stemming buckets | 7 | * | 1 Jul 2017 |
| Dewatering pumps | 12 | * | 1 Jul 2017 |
| Surface drill rigs (production) | 10 | * | 1 Jul 2017 |

## *MANUFACTURING*
### *(11110 to 25990)*

| *Meat processing (11110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boning room assets: | | | |
| Boneless meat packing stations | 20 | * | 1 Jul 2013 |
| Boning and slicing stations | 20 | * | 1 Jul 2013 |
| Boning hoists | 5 | * | 1 Jul 2013 |
| Chine bone removal machines | 10 | * | 1 Jul 2013 |
| De-sinewed mince meat machines | 10 | * | 1 Jul 2013 |
| Dicing and mincing machines | 10 | * | 1 Jul 2013 |
| Dump and product bins | 15 | * | 1 Jul 2013 |
| Frenching machines | 8 | * | 1 Jul 2013 |
| Knuckle and aitch bone pullers | 5 | * | 1 Jul 2013 |
| Loin/saddle deboning machines | 10 | * | 1 Jul 2013 |
| Overhead in-feed carcass conveyors (incorporating housings, handles, chains and motors) | 20 | * | 1 Jul 2013 |
| Pneumatic knives (including meat trimmers/round knives and de-fatting knives) | 2 | * | 1 Jul 2013 |
| Pork brine and marinade mixers | 10 | * | 1 Jul 2013 |
| Pork de-rinders | 10 | * | 1 Jul 2013 |
| Pork marinade injectors | 10 | * | 1 Jul 2013 |
| Rise and fall platforms | 15 | * | 1 Jul 2013 |
| Sausage filling machines | 10 | * | 1 Jul 2013 |
| Saws: | | | |
| Band saws | 10 | * | 1 Jul 2013 |
| Bone saws | 5 | * | 1 Jul 2013 |
| Breaking saws: | | | |
| Circular electric | 3 | * | 1 Jul 2013 |
| Circular hydraulic | 2 | * | 1 Jul 2013 |
| Reciprocating electric | 5 | * | 1 Jul 2013 |
| Reciprocating pneumatic | 3 | * | 1 Jul 2013 |
| Skinning or denuding machines | 10 | * | 1 Jul 2013 |
| Transfer belt and screw conveyors (incorporating belt, drive motors and supporting structure) | 10 | * | 1 Jul 2013 |
| Weight graders | 5 | * | 1 Jul 2013 |
| X-ray and chemical lean analysis machines | 10 | * | 1 Jul 2013 |
| Cold storage assets: | | | |
| Air curtains | 5 | * | 1 Jul 2013 |
| Ammonia condensers | 10 | * | 1 Jul 2013 |
| Blast freezer tunnels | 20 | * | 1 Jul 2013 |
| Blast freezers | 20 | * | 1 Jul 2013 |
| Carbon dioxide ($CO_2$) snow making machines | 10 | * | 1 Jul 2013 |
| Carton conveyors (incorporating belt, drive motors and supporting structure) | 10 | * | 1 Jul 2013 |
| Chiller tunnels | 20 | * | 1 Jul 2013 |
| Chillers (incorporating pneumatic gates) | 15 | * | 1 Jul 2013 |

| *Meat processing (11110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| De-humidifiers: | | | |
| Desiccant | 10 | * | 1 Jul 2013 |
| Refrigerant | 15 | * | 1 Jul 2013 |
| Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors) | 5 | * | 1 Jul 2013 |
| Evaporators | 15 | * | 1 Jul 2013 |
| Freezers | 20 | * | 1 Jul 2013 |
| Load out bays (incorporating air tight truck pads and hydraulic platforms) | 15 | * | 1 Jul 2013 |
| Overhead carcass conveyors (incorporating housings, handles, chains and motors) | 20 | * | 1 Jul 2013 |
| Plate freezers | 20 | * | 1 Jul 2013 |
| Pressure vessels | 20 | * | 1 Jul 2013 |
| Refrigeration compressors | 15 | * | 1 Jul 2013 |
| Storage racking and stillages | 10 | * | 1 Jul 2013 |
| Transfer roller conveyors | 10 | * | 1 Jul 2013 |
| Livestock handling assets: | | | |
| Cattle soaker pens | 15 | * | 1 Jul 2013 |
| Cattle wash/soaker control systems | 10 | * | 1 Jul 2013 |
| Cattle washes | 15 | * | 1 Jul 2013 |
| Cattle yards (incorporating concrete base and galvanised steel posts and rails) | 20 | * | 1 Jul 2013 |
| Feed auger systems | 10 | * | 1 Jul 2013 |
| Hydraulic forcing pen gates | 10 | * | 1 Jul 2013 |
| Lead-up races | 20 | * | 1 Jul 2013 |
| Loading ramps stationary and height adjustable (hydraulic, pneumatic and electronic) | 15 | * | 1 Jul 2013 |
| Pig lairages (incorporating concrete slat floor and concrete panel walls or concrete floor and galvanised steel posts and rails) | 20 | * | 1 Jul 2013 |
| Sheep lairages (incorporating galvanised web mesh base and galvanised steel posts and rails) | 10 | * | 1 Jul 2013 |
| Water troughs | 12 | * | 1 Jul 2013 |
| Packaging assets: | | | |
| Automatic carton erecting and lidding machines | 10 | * | 1 Jul 2013 |
| Bagging machines | 5 | * | 1 Jul 2013 |
| Bar code label printers | 3 | * | 1 Jul 2013 |
| Bar code readers | 4 | * | 1 Jul 2013 |
| Carton weigh label stations | 7 | * | 1 Jul 2013 |
| Flow wrappers | 10 | * | 1 Jul 2013 |
| Labelling machines | 5 | * | 1 Jul 2013 |
| Meat compactors | 10 | * | 1 Jul 2013 |
| Metal detectors | 10 | * | 1 Jul 2013 |
| Netting machines | 5 | * | 1 Jul 2013 |
| Palletisers and de-palletisers | 10 | * | 1 Jul 2013 |
| Shrink wrappers | 10 | * | 1 Jul 2013 |
| Strapping machines | 5 | * | 1 Jul 2013 |

| ***Meat processing (11110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Transfer belt conveyors (incorporating belts, drive motors and supporting structures) | 10 | * | 1 Jul 2013 |
| Vacuum packaging systems (incorporating vacuum pumps and booster pumps): | | | |
| Rotary systems | 12 | * | 1 Jul 2013 |
| Tunnel systems | 12 | * | 1 Jul 2013 |
| Weighing scales | 4 | * | 1 Jul 2013 |
| Rendering plant: | | | |
| Bagging/weigh batching machines | 10 | * | 1 Jan 2001 |
| Bins (includes raw material bins, charging hopper/feedbins, cake bins and holding bins) | 15 | * | 1 Jan 2001 |
| Blood drying equipment (includes blood holding tanks, agitated holding tanks, coagulators, driers, decanters and dried blood hoppers) | 10 | * | 1 Jan 2001 |
| Cookers and driers (includes batch cookers, continuous cookers, continuous driers and pre-heater) | 15 | * | 1 Jan 2001 |
| Decanters/centrifuges | 12 | * | 1 Jan 2001 |
| Environmental control equipment (including condensers and associated equipment, bio-filters, air-scrubbers, after-burners and dissolved air flotation systems) | 10 | * | 1 Jan 2001 |
| Feathrolysers/feather hydrolysers | 10 | * | 1 Jan 2001 |
| Magnets | 15 | * | 1 Jan 2001 |
| Mills | 10 | * | 1 Jan 2001 |
| Mincers/grinders | 5 | * | 1 Jan 2001 |
| Pans and screens (includes percolator pans/screen and shaker screens) | 15 | * | 1 Jan 2001 |
| Pre-breakers/pre-hoggers | 10 | * | 1 Jan 2001 |
| Screw and bucket elevators | 10 | * | 1 Jan 2001 |
| Screw presses/expeller presses | 13 | * | 1 Jan 2001 |
| Separators/polishers | 15 | * | 1 Jan 2001 |
| Tallow storage tanks | 15 | * | 1 Jan 2001 |
| Waste heat evaporators | 15 | * | 1 Jan 2001 |
| Slaughter floor assets: | | | |
| Beef hide pullers (fixed and traversing) | 15 | * | 1 Jul 2013 |
| Bung ring expanders: | | | |
| Pneumatic | 3 | * | 1 Jul 2013 |
| Manual hand held | 5 | * | 1 Jul 2013 |
| Cattle restrainers (incorporating centre track belly conveyors) | 12 | * | 1 Jul 2013 |
| Carcass cleaning systems: | | | |
| Cutting line sanitising systems (incorporating vacuum pumps and collection tanks) | 8 | * | 1 Jul 2013 |
| Decontamination chambers | 20 | * | 1 Jul 2013 |
| Dehorners | 5 | * | 1 Jul 2013 |
| Electrical immobilisers | 12 | * | 1 Jul 2013 |
| Electrical stimulators | 12 | * | 1 Jul 2013 |
| Evisceration tables (incorporating organ pans) | 15 | * | 1 Jul 2013 |

| ***Meat processing (11110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Head cutters and droppers: | | | |
| Automatic | 10 | * | 1 Jul 2013 |
| Hand held hydraulic | 5 | * | 1 Jul 2013 |
| Hock cutters | 5 | * | 1 Jul 2013 |
| Knife blade sharpening machines | 5 | * | 1 Jul 2013 |
| Knocking boxes (incorporating head restrainers) | 12 | * | 1 Jul 2013 |
| Landing tables and bleed slat conveyors | 15 | * | 1 Jul 2013 |
| NLIS readers: | | | |
| Hand held wands | 2 | * | 1 Jul 2013 |
| Fixed gate readers | 10 | * | 1 Jul 2013 |
| Swinging gate readers | 5 | * | 1 Jul 2013 |
| Offal processing assets: | | | |
| Chilled water systems | 10 | * | 1 Jul 2013 |
| Fat vacuum transfer systems | 10 | * | 1 Jul 2013 |
| Head splitters | 7 | * | 1 Jul 2013 |
| Intestine processing machines | 10 | * | 1 Jul 2013 |
| Jaw breakers | 5 | * | 1 Jul 2013 |
| Offal bins | 15 | * | 1 Jul 2013 |
| Offal chutes | 15 | * | 1 Jul 2013 |
| Offal cutting tables | 15 | * | 1 Jul 2013 |
| Offal packing stations | 15 | * | 1 Jul 2013 |
| Offal transfer conveyors (incorporating belts, drives, motors and supporting structure) | 10 | * | 1 Jul 2013 |
| Offal tumblers | 10 | * | 1 Jul 2013 |
| Offal washers | 10 | * | 1 Jul 2013 |
| Tongue cleaners | 10 | * | 1 Jul 2013 |
| Tripe cookers/centrifuges | 10 | * | 1 Jul 2013 |
| Overhead bleed, dressing and trim conveyors ((incorporating housings, handles, chains and motors) including elevators and lowerators) | 20 | * | 1 Jul 2013 |
| Pneumatic knives: | | | |
| De-hiding knives | 2 | * | 1 Jul 2013 |
| Meat trimmers/round knives and de-fatting knives | 2 | * | 1 Jul 2013 |
| Preparation and trimming stations | 15 | * | 1 Jul 2013 |
| Rise and fall platforms | 15 | * | 1 Jul 2013 |
| Saws: | | | |
| Brisket saws | 5 | * | 1 Jul 2013 |
| Splitting saws | 5 | * | 1 Jul 2013 |
| Scribing saws | 3 | * | 1 Jul 2013 |
| Sheep brisket scissors | 5 | * | 1 Jul 2013 |
| Sheep restrainers (incorporating belts, pulleys, drives and motors) | 10 | * | 1 Jul 2013 |
| Sheep skin pullers | 10 | * | 1 Jul 2013 |
| Specialised pork slaughter floor assets: | | | |
| Carbon dioxide ($CO_2$) stunning chambers (incorporating carousels) | 10 | * | 1 Jul 2013 |
| Carcass grading probes | 4 | * | 1 Jul 2013 |

| ***Meat processing (11110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| De-hairing machines | 10 | * | 1 Jul 2013 |
| Gambrel tables | 15 | * | 1 Jul 2013 |
| Polishers | 10 | * | 1 Jul 2013 |
| Scalding tanks | 15 | * | 1 Jul 2013 |
| Singers | 10 | * | 1 Jul 2013 |
| Spinal cord removal systems (incorporating hand pieces, vacuum pumps and tanks) | 8 | * | 1 Jul 2013 |
| Stunners: | | | |
| Electric stunners | 5 | * | 1 Jul 2013 |
| Manual bolt stunners with cartridges | 5 | * | 1 Jul 2013 |
| Pneumatic bolt stunners | 7 | * | 1 Jul 2013 |
| Waste belt conveyors (incorporating drives, motors and supporting structure) | 10 | * | 1 Jul 2013 |
| Waste screw conveyors (incorporating drives, motors and supporting structure) | 10 | * | 1 Jul 2013 |
| Support assets: | | | |
| Air and spring balancers and counter weights | 5 | * | 1 Jul 2013 |
| Compressed air assets: | | | |
| Air compressors | 10 | * | 1 Jul 2013 |
| Air dryers | 10 | * | 1 Jul 2013 |
| Air receivers | 20 | * | 1 Jul 2013 |
| Control systems | 10 | * | 1 Jul 2013 |
| Control systems assets: | | | |
| Flow meters | 10 | * | 1 Jul 2013 |
| Instruments and sensors | 10 | * | 1 Jul 2013 |
| Turbidity meters | 7 | * | 1 Jul 2013 |
| Variable speed drives (VSDs) | 10 | * | 1 Jul 2013 |
| Fire protection systems | 15 | * | 1 Jul 2013 |
| Hand air driers | 3 | * | 1 Jul 2013 |
| Hand wash basins | 15 | * | 1 Jul 2013 |
| Hide preparation assets: | | | |
| Bale presses | 10 | * | 1 Jul 2013 |
| Sheep skin and hide mixers, salt tumblers and agitators | 6 | * | 1 Jul 2013 |
| Hydraulic power packs | 10 | * | 1 Jul 2013 |
| Laboratory assets | 10 | * | 1 Jul 2013 |
| Sterilisers | 15 | * | 1 Jul 2013 |
| Truck and livestock crate washes | 20 | * | 1 Jul 2013 |
| Waste water assets: | | | |
| Aerators and agitators | 10 | * | 1 Jul 2013 |
| Aerobic ponds | 30 | * | 1 Jul 2013 |
| Anaerobic ponds | 30 | * | 1 Jul 2013 |
| Belt filter presses | 15 | * | 1 Jul 2013 |
| Chlorine dosing systems | 10 | * | 1 Jul 2013 |
| Dissolved air flotation systems | 15 | * | 1 Jul 2013 |
| Effluent distribution pipes | 15 | * | 1 Jul 2013 |
| Effluent drum filters | 10 | * | 1 Jul 2013 |

| ***Meat processing (11110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Effluent irrigators (including centre pivot, lateral and travelling gun) | 10 | * | 1 Jul 2013 |
| Effluent pumps | 7 | * | 1 Jul 2013 |
| Effluent screens | 10 | * | 1 Jul 2013 |
| Effluent storage tanks | 15 | * | 1 Jul 2013 |
| Methane gas cogeneration assets – see Table A Electricity supply (26110 to 26400) and Gas supply (27000) | | | |
| Pond covers | 10 | * | 1 Jul 2013 |
| Pond liners | 10 | * | 1 Jul 2013 |
| Sequential batch reactors | 10 | * | 1 Jul 2013 |
| Settling ponds | 30 | * | 1 Jul 2013 |
| Solids dewatering presses | 10 | * | 1 Jul 2013 |
| Water assets: | | | |
| Boilers | 20 | * | 1 Jul 2013 |
| Bore pumps | 7 | * | 1 Jul 2013 |
| Bores | 30 | * | 1 Jul 2013 |
| Chlorine dosing systems | 10 | * | 1 Jul 2013 |
| Clarifiers | 20 | * | 1 Jul 2013 |
| High stage pump sets | 7 | * | 1 Jul 2013 |
| Hot water systems | 10 | * | 1 Jul 2013 |
| Heat exchangers | 10 | * | 1 Jul 2013 |
| Raw water filters | 15 | * | 1 Jul 2013 |
| Raw water in-feed pump sets | 10 | * | 1 Jul 2013 |
| Reverse osmosis systems (incorporating pumps, pipe work, membranes and controls) | 10 | * | 1 Jul 2013 |
| Water distribution pipes | 20 | * | 1 Jul 2013 |
| Water softeners | 10 | * | 1 Jul 2013 |
| Water storage tanks | 20 | * | 1 Jul 2013 |
| Water tank liners | 15 | * | 1 Jul 2013 |

| ***Poultry processing (11120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chilling assets: | | | |
| Freezers (including blast tunnels, in-line air chillers, and spiral freezers) | 15 | * | 1 Jul 2017 |
| Spin chillers and immersion chillers | 15 | * | 1 Jul 2017 |
| Conveyors: overhead chains (carrying birds) | 1 | * | 1 Jul 2017 |
| Cut up & portion cutting assets: | | | |
| Cut-up machines (for body, breast, legs, necks, wings, etc) | 12 | * | 1 Jul 2017 |
| Dicers, flatteners and portion cutters (including air, bowl, vacuum, vertical, water jet, etc) | 6 | * | 1 Jul 2017 |
| Deboning area assets: | | | |
| Automatic deboners | 10 | * | 1 Jul 2017 |
| Bone scanners (x-ray or photo) | 7 | * | 1 Jul 2017 |

| ***Poultry processing (11120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cone lines | 10 | * | 1 Jul 2017 |
| Extruders, grinders and mechanical deboned meat (MDM) machines | 10 | * | 1 Jul 2017 |
| Saws and pneumatic guns | 5 | * | 1 Jul 2017 |
| Skinners | 6 | * | 1 Jul 2017 |
| Defeathering equipment: | | | |
| Pluckers or pickers | 13 | * | 1 Jul 2017 |
| Pluckers (waterfowl necks or tails) | 7 | * | 1 Jul 2017 |
| Pluckers (drums and wax peelers) | 6 | * | 1 Jul 2017 |
| Scalders (air or water) | 11 | * | 1 Jul 2017 |
| Waxing tanks | 8 | * | 1 Jul 2017 |
| Evisceration equipment: | | | |
| Croppers, feet removers, giblet processors, head removers, heart lung harvesters, heart lung separators, openers, vent cutters, etc) | 11 | * | 1 Jul 2017 |
| Inside/outside bird washers | 15 | * | 1 Jul 2017 |
| Further processing assets: | | | |
| Coating machines, breaders, dusters, etc | 10 | * | 1 Jul 2017 |
| Filling machines (including Kiev, sausage, stuffing, etc) | 10 | * | 1 Jul 2017 |
| Injectors (including brine, saline, seasoning etc) | 15 | * | 1 Jul 2017 |
| Marinating machines (including marinade sprayers, mixers, vacuum tumbler massagers, etc) | 10 | * | 1 Jul 2017 |
| Ovens and cookers (including gyro, spiral, steam, thermal fluid fryers, vertical airflow, etc) | 15 | * | 1 Jul 2017 |
| Grading equipment: | | | |
| Camera vision scanners | 6 | * | 1 Jul 2017 |
| Overhead chain weighing, sorting, and transfer systems | 7 | * | 1 Jul 2017 |
| Killing equipment: | | | |
| Controlled atmosphere stunning (CAS) machines | 10 | * | 1 Jul 2017 |
| Electric water stunners | 12 | * | 1 Jul 2017 |
| Killers | 12 | * | 1 Jul 2017 |
| Live bird handling systems (including live bird containers) | 12 | * | 1 Jul 2017 |
| Packaging machines generally (bagging machines, batchers, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines | | | |
| Shrink dip tanks and shrink wrap tunnels | 10 | * | 1 Jul 2017 |

| ***Cured meat and smallgoods manufacturing (11130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary assets: | | | |
| Analysers (including meat analysers) | 10 | * | 1 Jul 2016 |

| *Cured meat and smallgoods manufacturing (11130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Barcode readers, RF guns, scanner guns etc | 5 | * | 1 Jul 2016 |
| Benches and tables | 15 | * | 1 Jul 2016 |
| Bin and tray washers | 12 | * | 1 Jul 2016 |
| Bin lifters and tippers | 15 | * | 1 Jul 2016 |
| Bins: | | | |
| Plastic | 5 | * | 1 Jul 2016 |
| Stainless steel | 15 | * | 1 Jul 2016 |
| Boot washers | 10 | * | 1 Jul 2016 |
| Cages, stillages and trolleys (stainless steel) | 15 | * | 1 Jul 2016 |
| Chillers | 15 | * | 1 Jul 2016 |
| Conveyors (including belt loaders, bucket elevators, vibratory feeders etc) | 10 | * | 1 Jul 2016 |
| Die sets | 15 | * | 1 Jul 2016 |
| Flake ice machines | 10 | * | 1 Jul 2016 |
| Freezers (including blast freezers, crust freezers etc) | 15 | * | 1 Jul 2016 |
| Hoppers | 12 | * | 1 Jul 2016 |
| Piping, pipelines and pipework (stainless steel) | 20 | * | 1 Jul 2016 |
| Platforms and gantries | 15 | * | 1 Jul 2016 |
| Racking and shelving | 10 | * | 1 Jul 2016 |
| Tray stackers/destackers | 10 | * | 1 Jul 2016 |
| Waste water management and treatment systems | 20 | * | 1 Jul 2016 |
| Post-production and packaging assets: | | | |
| Carton tapers | 5 | * | 1 Jul 2016 |
| Clipping/tying/stringing machines (including tie clipping machines) | 10 | * | 1 Jul 2016 |
| Dicing and shredding assets | 15 | * | 1 Jul 2016 |
| Packaging machines generally (bagging machines, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines | | | |
| Pasteurisers | 15 | * | 1 Jul 2016 |
| Rods and smoke sticks | 12 | * | 1 Jul 2016 |
| Shrink dip tanks and shrink tunnels | 10 | * | 1 Jul 2016 |
| Slicers and slicing line assets | 17 | * | 1 Jul 2016 |
| Smokehouses | 20 | * | 1 Jul 2016 |
| Thermoformers | 15 | * | 1 Jul 2016 |
| Production assets generally for bacon, ham, meat emulsion products, smallgoods etc (including band saws, cookers, cutters, deboning machines, dicing machines, emulsifiers, filling machines, grinding machines, guillotines, injecting machines, massaging machines, meat pumps, microwave cooking tunnels, mixing machines, netting machines, pump grinders, sausage linkers, shredders, tumbling machines etc) | 12 | * | 1 Jul 2016 |
| Raw material preparation and receiving assets: | | | |

| *Cured meat and smallgoods manufacturing (11130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Brine/pickle preparation system assets | 15 | * | 1 Jul 2016 |
| Carton lifters and pallet lifters | 10 | * | 1 Jul 2016 |
| Carton shredding/stripping machines | 10 | * | 1 Jul 2016 |
| Curing machines | 17 | * | 1 Jul 2016 |
| Decartoning machines | 10 | * | 1 Jul 2016 |
| Floor scales (platform scales) | 10 | * | 1 Jul 2016 |
| Thawing assets (including defrosters, tempering systems and thawers) | 15 | * | 1 Jul 2016 |
| Support assets generally (including boilers, control systems, cranes (gantry and overhead), fire control and alarm assets, laboratory assets, loading bay assets (dock levellers, pallet jacks and pallet trucks, scissor lifts), refrigeration assets etc) – see Table B | | | |

| *Dairy product manufacturing (11310 to 11330)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary and support assets: | | | |
| Air compression assets – see Table B Air compression assets | | | |
| Ammonia gas detectors | 12 | * | 1 Jul 2018 |
| Automated guided vehicles (AGVs) | 12 | * | 1 Jul 2017 |
| Bag and cardboard compactors | 15 | * | 1 Jul 2017 |
| Benches and tables | 15 | * | 1 Jul 2016 |
| Bin and drum tippers | 15 | * | 1 Jul 2018 |
| Bins generally: | | | |
| Plastic | 8 | * | 1 Jul 2017 |
| Stainless steel | 15 | * | 1 Jul 2017 |
| Boilers – see Table B Boilers | | | |
| Boot washers | 10 | * | 1 Jul 2016 |
| Cages (including cardboard cages and pallet cages) | 10 | * | 1 Jul 2016 |
| Chemical and flammable storage cabinets | 10 | * | 1 Jul 2016 |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2016 |
| Contaminant detectors (including magnets, metal detectors and x-ray units) | 10 | * | 1 Jul 2017 |
| Control systems – see Table B Control systems and control system assets | | | |
| Conveyors | 15 | * | 1 Jul 2016 |
| Cooling assets: | | | |
| Chillers | 15 | * | 1 Jul 2016 |
| Cooling towers | 15 | * | 1 Jul 2016 |
| Crate handling assets (including lifters, stackers and de-stackers, turners etc) | 12 | * | 1 Jul 2016 |
| Dehumidifiers | 15 | * | 1 Jul 2017 |
| Dock levellers | 15 | * | 1 Jul 2016 |
| Dosing systems | 15 | * | 1 Jul 2016 |

| *Dairy product manufacturing (11310 to 11330)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dust extractors and collectors | 20 | * | 1 Jul 2017 |
| Fire control and alarm assets – see Table B Fire control and alarm assets | | | |
| Floor scrubbers and polishers | 10 | * | 1 Jul 2016 |
| Foamers | 10 | * | 1 Jul 2016 |
| Infeed water treatment assets (excluding water storage tanks) | 15 | * | 1 Jul 2017 |
| Instrumentation (including flow meters, level transmitters, pressure transmitters etc) | 10 | * | 1 Jul 2016 |
| Laboratory equipment: | | | |
| Generally (excluding penetrometers) – see Table B Laboratory assets used in quality control, sample checking etc | | | |
| Penetrometers | 13 | * | 1 Jul 2018 |
| Lifting and handling assets: | | | |
| Forklifts – see Table B Forklifts | | | |
| Hoists | 10 | * | 1 Jul 2016 |
| Lifters (including small bin, box, drum, roll and vacuum lifters) | 10 | * | 1 Jul 2017 |
| Pallet jacks and pallet trucks | 10 | * | 1 Jul 2016 |
| Scissor lifts | 15 | * | 1 Jul 2016 |
| Milk tankers (incorporating tank and trailer)[28] | 15 | *# | 1 Jul 2017 |
| Piping, pipelines and pipework | 20 | * | 1 Jul 2016 |
| Power transformers | 40 | * | 1 Jul 2017 |
| Pumps: | | | |
| Chemical pumps | 10 | * | 1 Jul 2017 |
| Product pumps | 12 | * | 1 Jul 2017 |
| Vacuum pumps | 12 | * | 1 Jul 2017 |
| Water pumps | 15 | * | 1 Jul 2017 |
| Racking | 15 | * | 1 Jul 2016 |
| Refrigeration assets – see Table B Refrigeration assets | | | |
| Resin beads for milk and protein processing and water filtration | 5 | * | 1 Jul 2016 |
| Scales | 10 | * | 1 Jul 2016 |
| Shelving | 12 | * | 1 Jul 2016 |
| Silos | 20 | * | 1 Jul 2016 |
| Steelwork structures (including ladders, platforms and walkways) | 20 | * | 1 Jul 2016 |
| Tanks: | | | |
| Chemical storage tanks | 15 | * | 1 Jul 2016 |
| Water storage tanks | 20 | * | 1 Jul 2016 |
| Trolleys | 10 | * | 1 Jul 2016 |
| Valves | 15 | * | 1 Jul 2016 |
| Washers (including bottle and crate washers) | 15 | * | 1 Jul 2016 |
| Waste water treatment assets | 20 | * | 1 Jul 2016 |

[28] A capped effective life of 10 years is available – see subsection 40-102(4)

| *Dairy product manufacturing (11310 to 11330)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Water filtration system assets (excluding resin beads) | 15 | * | 1 Jul 2016 |
| Weighbridges | 20 | * | 1 Jul 2016 |
| Assets commonly used for product manufacturing and processing: | | | |
| Feeders (including loss-in-weight feeders and volumetric feeders) | 10 | * | 1 Jul 2017 |
| Heat exchangers | 15 | * | 1 Jul 2016 |
| Heaters (including air heaters and concentrate heaters) | 20 | * | 1 Jul 2017 |
| Homogenisers | 15 | * | 1 Jul 2016 |
| Hoppers | 15 | * | 1 Jul 2017 |
| In-line moisture meters and moisture controllers | 10 | * | 1 Jul 2017 |
| Membrane filtration system assets | 15 | * | 1 Jul 2016 |
| Mixers and blenders | 15 | * | 1 Jul 2016 |
| Pasteurisers and thermalisers | 15 | * | 1 Jul 2017 |
| Separators, decanters, clarifiers and bactofuges | 15 | * | 1 Jul 2017 |
| Standardisers | 15 | * | 1 Jul 2016 |
| Tanks (including storage, mixing, process and balance tanks) | 20 | * | 1 Jul 2016 |
| UHT aseptic processing system assets | 15 | * | 1 Jul 2016 |
| Valve matrixes | 15 | * | 1 Jul 2016 |
| Assets for butter manufacturing: | | | |
| Butter churns (including continuous buttermakers and butter reworkers) | 20 | * | 1 Jul 2018 |
| Butter melters | 25 | * | 1 Jul 2018 |
| Crystallisers | 20 | * | 1 Jul 2018 |
| In-line titrators | 10 | * | 1 Jul 2018 |
| Salt crushers | 20 | * | 1 Jul 2018 |
| Assets for cheese manufacturing: | | | |
| Blockformers | 15 | * | 1 Jul 2017 |
| Cheese cutting machines (including cutters, grinders, shredders and slicers) | 15 | * | 1 Jul 2017 |
| Cheese washers | 15 | * | 1 Jul 2017 |
| Continuous cheese making machines | 15 | * | 1 Jul 2017 |
| Cooker stretchers | 15 | * | 1 Jul 2017 |
| Extruders | 15 | * | 1 Jul 2017 |
| Moulding machines | 15 | * | 1 Jul 2017 |
| Moulds: | | | |
| Plastic | 10 | * | 1 Jul 2017 |
| Stainless steel | 15 | * | 1 Jul 2017 |
| Presses | 20 | * | 1 Jul 2017 |
| Vats: | | | |
| Cheese making vats | 20 | * | 1 Jul 2017 |
| Culture vats | 15 | * | 1 Jul 2017 |
| Assets for dairy powder manufacturing: | | | 1 Jul 2017 |
| Blowers | 15 | * | 1 Jul 2017 |
| Crystallisers | 20 | * | 1 Jul 2017 |
| Dryers (including fluid bed and spray) | 20 | * | 1 Jul 2017 |

| ***Dairy product manufacturing (11310 to 11330)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Evaporators (including circulation/vacuum chamber and falling film) | 20 | * | 1 Jul 2017 |
| Powder bins | 20 | * | 1 Jul 2017 |
| Sifters | 15 | * | 1 Jul 2017 |
| Assets for ice cream manufacturing: | | | |
| Blenders and mixers: | | | |
| Bench mounted planetary mixers | 15 | * | 1 Jul 2018 |
| Hand-held stick blenders | 5 | * | 1 Jul 2018 |
| Enrobers (including dippers) | 15 | * | 1 Jul 2018 |
| Extruders and extrusion line stick inserters | 15 | * | 1 Jul 2018 |
| Freezing assets: | | | |
| Blast freezers and freezer tunnels/hardening tunnels (excluding cabinet style self-contained blast freezers) | 15 | * | 1 Jul 2018 |
| Cabinet style self-contained blast freezers | 10 | * | 1 Jul 2018 |
| Ice cream churners/freezers | 15 | * | 1 Jul 2018 |
| Moulding machines, moulds and moulding line stick inserters | 15 | * | 1 Jul 2018 |
| Ovens | 15 | * | 1 Jul 2018 |
| Portable batch pasteurisers | 12 | * | 1 Jul 2018 |
| Slush machines | 10 | * | 1 Jul 2018 |
| Assets for yoghurt manufacturing: | | | 1 Jul 2017 |
| Aerators | 15 | * | 1 Jul 2017 |
| Fruit dosing system assets | 15 | * | 1 Jul 2017 |
| Fermentation tanks | 20 | * | 1 Jul 2017 |
| Incubation room assets: | | | |
| Fans | 4 | * | 1 Jul 2017 |
| Heaters | 8 | * | 1 Jul 2017 |
| Insulated sandwich panels | 20 | * | 1 Jul 2017 |
| Packaging assets: | | | |
| Bottle and lid unscramblers | 15 | * | 1 Jul 2018 |
| Butter patting machines | 20 | * | 1 Jul 2018 |
| Cartoning assets (including carton and case erecting, packing and closing machines, and carton and box sealers/tapers) | 15 | * | 1 Jul 2018 |
| Checkweighers | 10 | * | 1 Jul 2016 |
| Cheese wrapping machines (including overwrappers and thermoforming machines) | 12 | * | 1 Jul 2017 |
| Debaggers (debagging tables) | 20 | * | 1 Jul 2016 |
| Filling and sealing/capping machines (including various types used in the industry such as bag, bin, bottle, bulk, can, carton, pouch and tub filling and sealing/capping machines; form fill and seal machines; preformed cup filling and sealing machines; seamers and clinchers) | 15 | * | 1 Jul 2018 |
| Flow wrappers (including continuous heat seal wrappers) | 15 | * | 1 Jul 2018 |
| Inkjet and laser label printers | 7 | * | 1 Jul 2016 |
| Palletisers and depalletisers | 15 | * | 1 Jul 2016 |

| ***Dairy product manufacturing (11310 to 11330)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Palletising robots | 10 | * | 1 Jul 2016 |
| Product identification labellers (including coding machines and label applicators) | 10 | * | 1 Jul 2016 |
| Shrink tunnels | 10 | * | 1 Jul 2017 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 12 | * | 1 Jul 2016 |

| ***Fruit and vegetable processing (11400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dried fruit (other than sun-dried) manufacturing assets: | | | |
| Packaging assets: | | | |
| Box sealers (including taping machines) | 10 | * | 1 Jul 2018 |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2018 |
| Form fill and seal machines – see Table B Packaging machines | | | |
| Labellers – see Table B Packaging machines | | | |
| Multihead weighers – see Table B Packaging machines | | | |
| Palletisers – see Table B Packaging machines | | | |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Aspirators | 20 | * | 1 Jul 2018 |
| Cappers and destemmers | 15 | * | 1 Jul 2018 |
| Cookers | 15 | * | 1 Jul 2018 |
| Cooling tunnels | 15 | * | 1 Jul 2018 |
| Drying assets (including dehydrators and dryers) | 20 | * | 1 Jul 2018 |
| Mixers | 15 | * | 1 Jul 2018 |
| Pitters | 15 | * | 1 Jul 2018 |
| Riddles (including pre-riddles and rotary sieves) | 15 | * | 1 Jul 2018 |
| Shaker tables | 15 | * | 1 Jul 2018 |
| Sulphur tanks | 15 | * | 1 Jul 2018 |
| Washing assets (including barrel washers, brush washers and ripple washers) | 15 | * | 1 Jul 2018 |
| Product and raw material handling assets: | | | |
| Bins | 10 | * | 1 Jul 2018 |
| Bin tippers | 15 | * | 1 Jul 2018 |
| Conveyors and elevators | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Colour sorters and laser scanners | 10 | * | 1 Jul 2018 |
| Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines | | | |

| *Fruit and vegetable processing (11400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Testing equipment | 15 | * | 1 Jul 2018 |
| Support assets: | | | |
| Coolrooms – see Table B Refrigeration assets | | | |
| Weighers | 20 | * | 1 Jul 2018 |
| Fruit juice and fruit juice drink manufacturing assets: | | | |
| Evaporators (used in concentrate manufacture) | 20 | * | 1 Jul 2010 |
| Extraction assets: | | | |
| Break tanks | 20 | * | 1 Jul 2010 |
| Centrifugal decanters | 15 | * | 1 Jul 2010 |
| Crushing and milling assets (including hammer mills) | 15 | * | 1 Jul 2010 |
| Extractors (including presses and reamers) | 20 | * | 1 Jul 2010 |
| Filters (including membrane, pressure and vacuum filters) | 20 | * | 1 Jul 2010 |
| Finishers | 20 | * | 1 Jul 2010 |
| Fruit sizing assets (including sizing belts/heads and sorting tables) | 10 | * | 1 Jul 2010 |
| Pulp and rind mincers | 20 | * | 1 Jul 2010 |
| Pulper-finishers | 15 | * | 1 Jul 2010 |
| Roller/spreaders | 20 | * | 1 Jul 2010 |
| Tomato choppers | 15 | * | 1 Jul 2010 |
| Washers (including brush washers, flume tanks and pre-clean water hoppers) | 15 | * | 1 Jul 2010 |
| Filling and sealing assets: | | | |
| Bottle inverters | 20 | * | 1 Jul 2010 |
| Capping machines | 15 | * | 1 Jul 2010 |
| Cap sorters | 10 | * | 1 Jul 2010 |
| Container dryers (incorporating air knives and blowers) | 10 | * | 1 Jul 2010 |
| Cooling and warming tunnels (including bottle warmers and water spray cooling tunnels) | 15 | * | 1 Jul 2010 |
| Filling machines (including aseptic fillers, bag in box fillers, cup fillers, gable top carton fillers and plastic bottle fillers) | 20 | * | 1 Jul 2010 |
| Handling assets: | | | |
| Bottle rinsing machines | 20 | * | 1 Jul 2010 |
| Bottle unscramblers | 15 | * | 1 Jul 2010 |
| Depalletisers | 20 | * | 1 Jul 2010 |
| Palletisers | 20 | * | 1 Jul 2010 |
| Stretch wrappers (pallet wrappers) | 15 | * | 1 Jul 2010 |
| Inspection assets: | | | |
| Checkweighers | 10 | * | 1 Jul 2010 |
| Vacuum seal testers | 10 | * | 1 Jul 2010 |
| Vision inspection assets (including cap inspection/rejection systems and label inspection machines) | 6 | * | 1 Jul 2010 |
| Packing assets: | | | |

| ***Fruit and vegetable processing (11400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cartoning assets (including carton and case erectors, carton sealers, case packers and overpackers) | 15 | * | 1 Jul 2010 |
| Coding machines (including container coders and outer date coders) | 7 | * | 1 Jul 2010 |
| Hot melt adhesive (spot glue) applicators | 10 | * | 1 Jul 2010 |
| Label applicators | 7 | * | 1 Jul 2010 |
| Labellers | 10 | * | 1 Jul 2010 |
| Multipack machines | 10 | * | 1 Jul 2010 |
| Shrink sleeve applicators | 15 | * | 1 Jul 2010 |
| Shrinkwrappers | 15 | * | 1 Jul 2010 |
| Straw applicators | 20 | * | 1 Jul 2010 |
| Support assets: | | | |
| Air compressors and receivers | 20 | * | 1 Jul 2010 |
| Bins, cages and hoppers | 20 | * | 1 Jul 2010 |
| Boilers | 20 | * | 1 Jul 2010 |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2010 |
| Control system assets (excluding personal computers but including program logic controllers (PLCs) and switchgear) | 10 | * | 1 Jul 2010 |
| Conveyors (including augers, belt conveyors and bucket elevators) | 15 | * | 1 Jul 2010 |
| Fruit concentrate drum tippers | 15 | * | 1 Jul 2010 |
| Laboratory equipment: | | | |
| Electronic (including high performance liquid chromatography or HPLC machines, refractometers, spectrometry machines and titrimetric analysers) | 7 | * | 1 Jul 2010 |
| Non-electronic | 10 | * | 1 Jul 2010 |
| Pasteurisation assets: | | | |
| Pasteurisers (including heat exchangers) | 15 | * | 1 Jul 2010 |
| Tunnel pasteurisers | 10 | * | 1 Jul 2010 |
| Pipes | 25 | * | 1 Jul 2010 |
| Pumps: | | | |
| Cavity pumps | 10 | * | 1 Jul 2010 |
| Others (including centrifugal pumps) | 15 | * | 1 Jul 2010 |
| Refrigeration assets (including compressors, cooling towers, condensers and pumps) | 15 | * | 1 Jul 2010 |
| Valves | 10 | * | 1 Jul 2010 |
| Water treatment filters: | | | |
| Carbon filters | 15 | * | 1 Jul 2010 |
| Membrane filters generally (including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters) | 7 | * | 1 Jul 2010 |
| UF membrane filters | 5 | * | 1 Jul 2010 |
| Weighbridges | 20 | * | 1 Jul 2010 |
| Tanks: | | | |
| Blending and mixing tanks | 25 | * | 1 Jul 2010 |

| ***Fruit and vegetable processing (11400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Debittering tanks | 30 | * | 1 Jul 2010 |
| Storage tanks: | | | |
| Generally | 30 | * | 1 Jul 2010 |
| Jacketed | 20 | * | 1 Jul 2010 |
| Refrigerated | 20 | * | 1 Jul 2010 |
| Waste water storage/treatment tanks | 20 | * | 1 Jul 2010 |
| Jam, pickles and sauces manufacturing assets: | | | |
| Filling and sealing assets: | | | |
| Bottle rinsing machines | 10 | * | 1 Jul 2018 |
| Capping machines | 15 | * | 1 Jul 2018 |
| Denesters | 10 | * | 1 Jul 2018 |
| Filling machines (including aseptic, bucket and portion control) | 15 | * | 1 Jul 2018 |
| Jar de-palletisers | 15 | * | 1 Jul 2018 |
| Lid descramblers, cap sorters and hoppers | 15 | * | 1 Jul 2018 |
| Packaging assets: | | | |
| Carton erecting, packing and closing machines (including cartoners) | 12 | * | 1 Jul 2018 |
| Labellers – see Table B Packaging machines | | | |
| Palletisers | 10 | * | 1 Jul 2018 |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Brush finishers and pulper finishers | 15 | * | 1 Jul 2018 |
| Cookers | 10 | * | 1 Jul 2018 |
| Cooling tunnels (including water cooling tunnels) | 15 | * | 1 Jul 2018 |
| Micro filters | 20 | * | 1 Jul 2018 |
| Pasteurisers | 15 | * | 1 Jul 2018 |
| Pectin mixers | 10 | * | 1 Jul 2018 |
| Pipes and pipelines (including pigging) | 15 | * | 1 Jul 2018 |
| Tanks and vats (including blending, holding and mixing tanks) | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Metal detectors and camera vision scanners | 10 | * | 1 Jul 2018 |
| Support assets: | | | |
| Accumulation tables and turntables | 15 | * | 1 Jul 2018 |
| Air compression assets (including air compressors, air dryers and air receivers) | 10 | * | 1 Jul 2018 |
| Boilers – see Table B Boilers | | | |
| Conveyors | 15 | * | 1 Jul 2018 |
| Exhaust systems | 10 | * | 1 Jul 2018 |
| Heat exchangers | 10 | * | 1 Jul 2018 |
| Pumps (including cavity, diaphragm and lobe) | 15 | * | 1 Jul 2018 |
| Preserved fruit and vegetable manufacturing assets: | | | |
| Filling and sealing assets: | | | |
| Canning assets (including can loaders, closers and seamers) | 10 | * | 1 Jul 2018 |

| ***Fruit and vegetable processing (11400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Capping machines: | | | |
| Cappers | 10 | * | 1 Jul 2018 |
| Induction sealers | 5 | * | 1 Jul 2018 |
| Filling machines (including aseptic, bag in box, cup, direct and piston) | 10 | * | 1 Jul 2018 |
| Packaging assets: | | | |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2018 |
| Labellers | 10 | * | 1 Jul 2018 |
| Palletisers and depalletisers – see Table B Packaging machines | | | |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Blanchers and paste finishers (including bean and spaghetti) | 12 | * | 1 Jul 2018 |
| Concentrates and syrup assets (including centrifuges, decanters and syrupers) | 15 | * | 1 Jul 2018 |
| Cookers: | | | |
| Rotary atmospheric sterilisers | 20 | * | 1 Jul 2018 |
| Rotary pressure sterilisers | 10 | * | 1 Jul 2018 |
| Static retorts | 15 | * | 1 Jul 2018 |
| Crushing mills | 30 | * | 1 Jul 2018 |
| Graders | 15 | * | 1 Jul 2018 |
| Peelers: | | | |
| Chemical (including caustic) | 10 | * | 1 Jul 2018 |
| Mechanical (including ginacas and magnesium scrubbers) | 5 | * | 1 Jul 2018 |
| Pitters and repitters | 20 | * | 1 Jul 2018 |
| Slicers and resizers | 15 | * | 1 Jul 2018 |
| Tanks and vats (including blending, holding and mixing tanks) | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Colour sorters | 10 | * | 1 Jul 2018 |
| Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines | | | |
| Support assets: | | | |
| Bin tippers | 20 | * | 1 Jul 2018 |
| Control systems – see Table B Control systems and control system assets | | | |
| Conveyors and elevators | 15 | * | 1 Jul 2018 |
| Filtration systems | 15 | * | 1 Jul 2018 |
| Pasteurisers (including heat exchangers) | 10 | * | 1 Jul 2018 |
| Pumps | 10 | * | 1 Jul 2018 |

| *Oil and fat manufacturing (11500)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Edible oil or fat, blended, modified, refined or solvent extracted manufacturing assets (including canola, safflower, soybean): | | | |
| Preparatory and extraction assets: | | | |
| Preparatory and mechanical extraction assets: | | | |
| Breaking assets (including dehullers and crackers) | 20 | * | 1 Jul 2012 |
| Cookers (including conditioners and preheaters) | 25 | * | 1 Jul 2012 |
| Extruders (including screw presses) | 20 | * | 1 Jul 2012 |
| Milling and grinding assets (including flakers, hammer mills and roller mills) | 20 | * | 1 Jul 2012 |
| Pumps | 8 | * | 1 Jul 2012 |
| Vibratory screens | 15 | * | 1 Jul 2012 |
| Solvent extraction system assets: | | | |
| Distillation system assets (incorporating distillation columns, steam economisers, condensers, evaporators and oil strippers) | 30 | * | 1 Jul 2012 |
| Meal and cake processing assets (incorporating desolventisers, toasters, drying and cooling assets) | 30 | * | 1 Jul 2012 |
| Mineral oil recovery system assets (incorporating heat exchangers, mineral oil scrubbers and oil strippers) | 30 | * | 1 Jul 2012 |
| Solvent extractors (including hoppers and conveyors) | 30 | * | 1 Jul 2012 |
| Solvent water separation system assets (incorporating condensers, solvent water separators, steam ejectors and solvent receivers) | 30 | * | 1 Jul 2012 |
| Margarine and shortening processing assets: | | | |
| Pasteurisers | 15 | * | 1 Jul 2012 |
| Pin rotor machines (including plasticators and complectors) | 25 | * | 1 Jul 2012 |
| Refrigeration assets (including compressors, condensers, evaporators and pumps) | 15 | * | 1 Jul 2012 |
| Scraped surface heat exchangers (including perfectors and crystallisers) | 25 | * | 1 Jul 2012 |
| Measuring and monitoring assets: | | | |
| Belt weighers | 15 | * | 1 Jul 2012 |
| Flow meters | 10 | * | 1 Jul 2012 |
| Laboratory assets: | | | |
| Colorimeters | 10 | * | 1 Jul 2012 |
| Furnace ovens | 15 | * | 1 Jul 2012 |
| Gas chromatograph analysers | 10 | * | 1 Jul 2012 |
| Moisture and protein analysers, electronic (including near infrared analysers) | 10 | * | 1 Jul 2012 |
| Spectrophotometers | 15 | * | 1 Jul 2012 |
| Vacuum separators | 10 | * | 1 Jul 2012 |
| Seed samplers, hydraulic driven | 10 | * | 1 Jul 2012 |

| *Oil and fat manufacturing (11500)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Support assets: | | | |
| Centrifuges, decanters and separators | 20 | * | 1 Jul 2012 |
| Cooling towers (including packaged type) | 20 | * | 1 Jul 2012 |
| Deodorisers | 30 | * | 1 Jul 2012 |
| Drying assets (including vacuum dryers) | 20 | * | 1 Jul 2012 |
| Emission control assets: | | | |
| Dust collection assets (including ductwork, dust collectors, scrubbers and fans) | 20 | * | 1 Jul 2012 |
| Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers) | 20 | * | 1 Jul 2012 |
| Filtration assets: | | | |
| Plate and frame presses and polished filters | 30 | * | 1 Jul 2012 |
| Pressure leaf filters | 20 | * | 1 Jul 2012 |
| Heat exchangers | 15 | * | 1 Jul 2012 |
| Pipes and pipelines | 25 | * | 1 Jul 2012 |
| Pumps | 15 | * | 1 Jul 2012 |
| Stacks (steel flues) | 20 | * | 1 Jul 2012 |
| Tanks and vessels: | | | |
| Bulk oil storage tanks | 30 | * | 1 Jul 2012 |
| Other: | | | |
| Steel | 20 | * | 1 Jul 2012 |
| Stainless steel | 30 | * | 1 Jul 2012 |
| Linseed or flaxseed and other edible, non-modified, refined or solvent extracted oil processing assets (including chai, hemp, acacia and excluding olive oil): | | | |
| Preparatory and extraction assets: | | | |
| Cleaning and pre-cleaning assets (including seed cleaners and vibratory screens) | 15 | * | 1 Jul 2017 |
| Cookers | 15 | * | 1 Jul 2017 |
| Crushing and breaking assets (including grinders, flaking machines and seed crackers) | 20 | * | 1 Jul 2017 |
| Extruders (including expellers and screw presses) | 15 | * | 1 Jul 2017 |
| Filtration assets (including plate and frame presses and pressure leaf filters) | 15 | * | 1 Jul 2017 |
| Pipes and pipelines | 20 | * | 1 Jul 2017 |
| Tanks and vats | 15 | * | 1 Jul 2017 |
| Olive oil processing assets | 15 | * | 1 Jul 2008 |
| Packaging assets: | | | |
| Bag sewers – see Table B Packaging machines | | | |
| Capping machines | 15 | * | 1 Jul 2012 |
| Cartoning assets (including carton and case erecting, packing and closing machines) | 15 | * | 1 Jul 2017 |
| Coding machines | 10 | * | 1 Jul 2012 |
| Filling machines | 20 | * | 1 Jul 2017 |
| Labellers | 10 | * | 1 Jul 2017 |
| Palletisers and depalletisers | 20 | * | 1 Jul 2012 |
| Platform scales – see Table B Platform scales | | | |

| *Oil and fat manufacturing (11500)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Robots (pick and place packaging machines) | 10 | * | 1 Jul 2012 |
| Wrapping machines (including shrink and stretch wrappers) | 15 | * | 1 Jul 2012 |
| Quality control assets (including metal detectors and magnets) | 10 | * | 1 Jul 2012 |
| Receiving and storage assets: | | | |
| Bins and containers | 20 | * | 1 Jul 2017 |
| Silos: | | | |
| Conditioning/sealed | 20 | * | 1 Jul 2017 |
| Meal | 20 | * | 1 Jul 2012 |
| Seed | 30 | * | 1 Jul 2012 |
| Underground seed storage assets (including concrete dump pits) | 40 | * | 1 Jul 2012 |
| Seed and product handling assets: | | | |
| Augers, conveyors, elevators and hoppers | 15 | * | 1 Jul 2017 |
| Support assets: | | | |
| Control systems (excluding personal computers) - see Table B Control systems and control system assets | | | |
| Cool rooms – see Table B Refrigeration assets | | | |
| Forklifts – see Table B Forklifts | | | |
| Generators – see Table B Power supply assets | | | |
| Weighbridges – see Table B Weighbridges | | | |

| *Grain mill product manufacturing (11610)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Flour milling assets: | | | |
| Grain cleaning, milling and refining assets: | | | |
| Extraction and evaporation assets: | | | |
| Blowers, fans and evaporative coolers | 15 | * | 1 Jul 2017 |
| Control systems (dust collectors) – see Table B Control systems and control system assets | | | |
| Cyclones and dust collectors | 20 | * | 1 Jul 2017 |
| Grain screen cleaners | 12 | * | 1 Jul 2017 |
| Gravity tables or separators | 20 | * | 1 Jul 2017 |
| Hammer mills | 15 | * | 1 Jul 2017 |
| Horizontal scourers | 13 | * | 1 Jul 2017 |
| Intake separators | 20 | * | 1 Jul 2017 |
| Intensive dampeners | 20 | * | 1 Jul 2017 |
| Plan sifters | 20 | * | 1 Jul 2017 |
| Purifiers | 20 | * | 1 Jul 2017 |
| Roller mills | 20 | * | 1 Jul 2017 |
| Rotary sieves | 12 | * | 1 Jul 2017 |
| Packaging assets: | | | |
| Bag sewers – see Table B packaging machines | | | |

| ***Grain mill product manufacturing (11610)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2017 |
| Hoists | 15 | * | 1 Jul 2017 |
| Inspection equipment (including check weighers, metal detectors, counting machines etc) – see Table B Packaging machines | | | |
| Label applicators | 10 | * | 1 Jul 2017 |
| Multihead and singlehead weighers – see Table B Packaging machines | | | |
| Palletisers and depalletisers | 15 | * | 1 Jul 2017 |
| Vertical form fill and seal/volumetric fillers (including valve bag fillers) | 15 | * | 1 Jul 2017 |
| Weighers | 25 | * | 1 Jul 2017 |
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers) – see Table B Packaging machines | | | |
| Product and raw material handling and receiving assets: | | | |
| Conveyors (including belt, chain, drag, screw) | 15 | * | 1 Jul 2017 |
| Elevators | 20 | * | 1 Jul 2017 |
| Silos: | | | |
| Concrete | 50 | * | 1 Jan 2004 |
| Conditioning/sealed | 20 | * | 1 Jul 2017 |
| Flexible | 10 | * | 1 Jul 2017 |
| Galvanised | 30 | * | 1 Jan 2004 |
| Steel | 40 | * | 1 Jan 2004 |
| Weighbridges – see Table B Weighbridges | | | |
| Quality control assets: | | | |
| Laboratory testing equipment (including near infrared analysers) | 10 | * | 1 Jul 2017 |
| Test kitchen assets (including dough makers, breadmakers, ovens, provers) | 10 | * | 1 Jul 2017 |
| Test mills | 25 | * | 1 Jul 2017 |
| Malt manufacturing assets: | | | |
| Barley and malt cleaning assets (including deculmers, dust extractors, indented cylinders, magnetic cleaners, malt shakers, screeners) | 15 | * | 1 Jul 2008 |
| Barley and malt handling assets: | | | |
| Augers, conveyors and elevators | 15 | * | 1 Jul 2008 |
| Silos: | | | |
| Galvanised construction | 30 | * | 1 Jul 2008 |
| Steel construction | 40 | * | 1 Jul 2008 |
| Weighbridges/weighers | 20 | * | 1 Jul 2008 |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Germination assets: | | | |
| Above/below floor cleaning systems | 15 | * | 1 Jul 2008 |
| Aeration blowers | 15 | * | 1 Jul 2008 |

| ***Grain mill product manufacturing (11610)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Carbon dioxide ($CO_2$) extraction units | 15 | * | 1 Jul 2008 |
| Loaders/unloaders/turners | 15 | * | 1 Jul 2008 |
| Vessels: | | | |
| Concrete | 40 | * | 1 Jul 2008 |
| Rotating drums | 20 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Kiln assets: | | | |
| Fans | 15 | * | 1 Jul 2008 |
| Gas burners | 15 | * | 1 Jul 2008 |
| Heat exchanger systems | 20 | * | 1 Jul 2008 |
| Heat recovery systems | 20 | * | 1 Jul 2008 |
| Kilns: | | | |
| Concrete | 40 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Loaders/unloaders/turners | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and pumps) | 15 | * | 1 Jul 2008 |
| Steeping assets: | | | |
| Above floor/below floor cleaning systems | 15 | * | 1 Jul 2008 |
| Slurry tanks | 25 | * | 1 Jul 2008 |
| Steeping vessels: | | | |
| Concrete | 40 | * | 1 Jul 2008 |
| Rotating drums | 20 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2008 |
| Blowers | 20 | * | 1 Jul 2008 |
| Clarifiers | 20 | * | 1 Jul 2008 |
| Digester/aeration tanks | 25 | * | 1 Jul 2008 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2008 |
| Rice milling assets: | | | |
| Grain cleaning, milling and refining assets: | | | |
| Colour sorters | 10 | * | 1 Jul 2017 |
| De-stoners (including aspirators) | 15 | * | 1 Jul 2017 |
| Extraction and evaporation assets (including blowers, dust collectors, dryers, fans) | 15 | * | 1 Jul 2017 |
| Flow weighers | 20 | * | 1 Jul 2017 |
| Hullers | 15 | * | 1 Jul 2017 |
| Intake separators | 20 | * | 1 Jul 2017 |
| Length graders | 20 | * | 1 Jul 2017 |
| Paddy cleaners and pre-cleaners | 20 | * | 1 Jul 2017 |
| Paddy separators | 15 | * | 1 Jul 2017 |
| Plan sifters | 20 | * | 1 Jul 2017 |
| Thickness grading assets (including scalpers and rotary screens) | 20 | * | 1 Jul 2017 |
| Whiteners (including abrasive and friction whiteners) | 15 | * | 1 Jul 2017 |

| ***Grain mill product manufacturing (11610)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Packaging assets: | | | |
| Cartoning assets (including bagging machines, bag sealers, carton and case erecting, packing and closing machines) – see Table B Packaging machines | | | |
| Palletisers and depalletisers | 15 | * | 1 Jul 2017 |
| Weighers | 20 | * | 1 Jul 2017 |
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) – see Table B Packaging machines | | | |
| Product and raw material handling and receiving assets: | | | |
| Augers, conveyors and elevators | 15 | * | 1 Jul 2017 |
| Quality control assets: | | | |
| Inspection equipment (including check weighers and metal detectors) | 10 | * | 1 Jul 2017 |
| Laboratory equipment (including moisture testing machines) | 10 | * | 1 Jul 2017 |
| Magnets | 10 | * | 1 Jul 2017 |
| Support assets: | | | |
| Air compressors – see Table B Air compression assets generally (including air compressors, air dryers and air receivers) | | | |
| Fumigation systems | 15 | * | 1 Jul 2017 |

| ***Cereal and pasta product manufacturing (11620)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary assets: | | | |
| Bin washers | 15 | * | 1 Jul 2008 |
| Blowers and fans: | | | |
| Generally | 25 | * | 1 Jul 2008 |
| Used in materials handling | 15 | * | 1 Jul 2008 |
| Clean-in-place (CIP) systems | 15 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Dust collection assets (including cyclones) | 20 | * | 1 Jul 2008 |
| Extrusion die washers | 5 | * | 1 Jul 2008 |
| Racks and shelving | 20 | * | 1 Jul 2008 |
| Scales (electronic scales and load cells) | 10 | * | 1 Jul 2008 |
| Water chillers | 20 | * | 1 Jul 2008 |
| Water filtration and softening assets (including reverse osmosis assets) | 15 | * | 1 Jul 2008 |
| Cereal food manufacturing assets: | | | |
| Baked cereal bar product manufacturing assets – see Table A Bakery product manufacturing (11710 to 11740) | | | |
| Cold formed and nut based cereal bar manufacturing assets: | | | |

| ***Cereal and pasta product manufacturing (11620)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cooling tunnels | 20 | * | 1 Jul 2008 |
| Enrobers | 12 1/2 | * | 1 Jul 2008 |
| Guillotines | 15 | * | 1 Jul 2008 |
| Slab formers (sheeters) | 15 | * | 1 Jul 2008 |
| Slitters | 15 | * | 1 Jul 2008 |
| Spreaders | 15 | * | 1 Jul 2008 |
| Syrup cookers and kettles (including fire cookers) | 15 | * | 1 Jul 2008 |
| Tempering machines | 15 | * | 1 Jul 2008 |
| General cereal food processing assets: | | | |
| Blenders and mixers (including drum mixers, paddle blenders/mixers and ribbon blenders/mixers) | 15 | * | 1 Jul 2008 |
| Ovens (electric and gas-fired) | 20 | * | 1 Jul 2008 |
| Ready-to-eat cereal manufacturing assets (including extruded, co-extruded, flaked and puffed cereal manufacturing assets): | | | |
| Coating assets (including coating applicators and drum coaters) | 15 | * | 1 Jul 2008 |
| Cookers | 15 | * | 1 Jul 2008 |
| Delumpers (lump breakers) | 10 | * | 1 Jul 2008 |
| Dryers: | | | |
| Flite dryers | 30 | * | 1 Jul 2008 |
| Fluid bed dryers | 20 | * | 1 Jul 2008 |
| Others (including belt and coating dryers) | 15 | * | 1 Jul 2008 |
| Extruders | 20 | * | 1 Jul 2008 |
| Feeders (including loss-in-weight and screwtype feeders) | 10 | * | 1 Jul 2008 |
| Milling machines (including flaking mills, pellet mills and shredding mills) | 20 | * | 1 Jul 2008 |
| Steam preconditioners | 10 | * | 1 Jul 2008 |
| Packaging assets (including cartoners, casepackers, case palletisers, checkweighers, fillers, label applicators, robotic pick and place packaging machines, shrink wrappers and stretch wrappers etc) | 12 | * | 1 Jul 2008 |
| Pasta manufacturing assets: | | | |
| Blenders and mixers | 15 | * | 1 Jul 2008 |
| Cooling assets (including chillers and coolers) | 10 | * | 1 Jul 2008 |
| Dryers | 15 | * | 1 Jul 2008 |
| Extrusion dies | 2 | * | 1 Jul 2008 |
| Fill preparation assets: | | | |
| Cookers/kettles | 15 | * | 1 Jul 2008 |
| Mincers | 15 | * | 1 Jul 2008 |
| Long goods/short goods pasta making assets (including blanchers/cookers, formers, gnocchi making machines, laminators, presses, ravioli making machines, sheeters etc) | 12 1/2 | * | 1 Jul 2008 |
| Pasteurisers | 15 | * | 1 Jul 2008 |
| Product and raw material receiving and handling assets: | | | |

| *Cereal and pasta product manufacturing (11620)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aspirators | 20 | * | 1 Jul 2008 |
| Bins and hoppers (including tote bins, intermediate bulk containers, scaling bins etc): | | | |
| Mild and stainless steel | 15 | * | 1 Jul 2008 |
| Others (including plastic and fibreglass) | 10 | * | 1 Jul 2008 |
| Bulker bag unloaders (including electric hoist, forklift and trolley based unloaders) | 15 | * | 1 Jul 2008 |
| Conveyors (including belt, bucket, roller and screw conveyors) | 15 | * | 1 Jul 2008 |
| Silos: | | | |
| Steel | 30 | * | 1 Jul 2008 |
| Used for flour (semolina) | 25 | * | 1 Jul 2008 |
| Storage tanks (including jacketed tanks) | 20 | * | 1 Jul 2008 |
| Tipping stations (tote bin dumpers) | 15 | * | 1 Jul 2008 |
| Quality control assets: | | | |
| Metal detectors | 10 | * | 1 Jul 2008 |
| X-ray detectors | 5 | * | 1 Jul 2008 |

| *Bakery product manufacturing (11710 to 11740)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Baking assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies: | | | |
| Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detinners, foil handling denesters, oil spray units, pan cleaners, and topping applicators) | 15 | * | 1 Jan 2002 |
| Automatic pan storage units | 20 | * | 1 Jan 2002 |
| Automatic product handling assets (including basket loaders and basket stackers) | 15 | * | 1 Jan 2002 |
| Bread crumb assets (including baggers, debaggers, hammer mills, ovens, screw conveyors and sifters) | 20 | * | 1 Jan 2002 |
| Conveyors: | | | |
| Generally | 15 | * | 1 Jan 2002 |
| Infloor | 12 | * | 1 Jan 2002 |
| Cooling and refrigeration assets: | | | |
| Cooling tunnels, tray and vacuum coolers | 20 | * | 1 Jan 2002 |
| Freezers (including blast freezer, plate freezer) | 15 | * | 1 Jan 2002 |
| Spiral coolers, spiral freezers | 10 | * | 1 Jan 2002 |
| Final provers (mechanical type) | 15 | * | 1 Jan 2002 |
| Final provers (rack type) | 8 | * | 1 Jan 2002 |

| ***Bakery product manufacturing (11710 to 11740)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weighers, extruders, final moulder/panners, first/intermediate provers, gauge rolls, laminators, meat cookers, meat extruders, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow handers, sheeters and stampers) | $12^1/_2$ | * | 1 Jan 2002 |
| Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets) | 15 | * | 1 Jan 2002 |
| Ovens: | | | |
| Rack ovens | 8 | * | 1 Jan 2002 |
| Tray type ovens (including swing tray) | 20 | * | 1 Jan 2002 |
| Tunnel ovens: | | | |
| Generally | 20 | * | 1 Jan 2002 |
| Lidding systems | 10 | * | 1 Jan 2002 |
| Packaging assets (including accumulators, bag closers, bread baggers, box and carton making machines, finished product check weighers, flow wrappers, metal detectors, robotic pick and place assets and shrink wrappers) | 10 | * | 1 Jan 2002 |
| Proof and bake systems: | | | |
| Spiral oven | 15 | * | 1 Jan 2002 |
| Spiral prover | 10 | * | 1 Jan 2002 |
| Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers) | $12^1/_2$ | * | 1 Jan 2002 |
| Slicers (including bread band slicers, cake slicers and reciprocating blade slicers) | 10 | * | 1 Jan 2002 |
| Storage, feeding and ingredient handling assets: | | | |
| Flour silos | 25 | * | 1 Jan 2002 |
| Blowers, flour sifters and grain soak systems | 15 | * | 1 Jan 2002 |
| Weighers | 10 | * | 1 Jan 2002 |

| ***Bakery product manufacturing (non-factory based) (11740)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Retail bread, biscuit, cake and pastry baking assets: | | | |
| Bread slicers | 7 | * | 1 Jan 2002 |
| Bun dividers/rounders | 8 | * | 1 Jan 2002 |
| Fixed bowl spiral mixers | 7 | * | 1 Jan 2002 |
| Hydraulic dough dividers | 7 | * | 1 Jan 2002 |
| Moulders | 8 | * | 1 Jan 2002 |
| Ovens (convection) | 8 | * | 1 Jan 2002 |
| Ovens (multi-decked, rotating rack or static rack, rotating deck) | 10 | * | 1 Jan 2002 |
| Planetary mixers | 7 | * | 1 Jan 2002 |

| ***Bakery product manufacturing (non-factory based) (11740)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Provers/prover retarders | 6 | * | 1 Jan 2002 |
| Semi-automated baguette, bread and bread roll making assets | 12 | * | 1 Jan 2002 |
| Semi-automated doughnut making assets | 8 | * | 1 Jan 2002 |

| ***Sugar manufacturing (11810)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sugar milling assets: | | | |
| Cane delivery assets: | | | |
| Cane bin assets: | | | |
| Rail bins | 20 | * | 1 Jul 2011 |
| Rail bin automatic coupling/de-coupling devices | 12 | * | 1 Jul 2011 |
| Road bins | 12 | * | 1 Jul 2011 |
| Rail assets (excluding cane bin assets) – see Table A Rail freight and passenger transport services (47100 to 47200) | | | |
| Receival station assets: | | | |
| Cane levellers | 20 | * | 1 Jul 2011 |
| Cane receival hoppers | 25 | * | 1 Jul 2011 |
| Tipplers | 25 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |
| Cane juice extraction assets: | | | |
| Cane shredding machines (incorporating drives) | 30 | * | 1 Jul 2011 |
| Crushing mills (incorporating drives) | 30 | * | 1 Jul 2011 |
| Rotary juice screens | 15 | * | 1 Jul 2011 |
| Cane juice filtration and clarification assets: | | | |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Flash tanks | 20 | * | 1 Jul 2011 |
| Juice heaters | 20 | * | 1 Jul 2011 |
| Lime and mud storage bins | 25 | * | 1 Jul 2011 |
| Lime slakers | 20 | * | 1 Jul 2011 |
| Mud mixers/minglers | 20 | * | 1 Jul 2011 |
| Rotary vacuum mud filters | 20 | * | 1 Jul 2011 |
| Evaporation and crystallisation assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Crystallisers | 20 | * | 1 Jul 2011 |
| Evaporators | 30 | * | 1 Jul 2011 |
| Magma mixers | 20 | * | 1 Jul 2011 |
| Magma/massecuite distributors and receivers | 20 | * | 1 Jul 2011 |
| Massecuite re-heaters | 20 | * | 1 Jul 2011 |
| Seed vessels | 20 | * | 1 Jul 2011 |
| Sugar melters | 20 | * | 1 Jul 2011 |
| Vacuum pans | 30 | * | 1 Jul 2011 |
| Vapour condensers: | | | |

| ***Sugar manufacturing (11810)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mild steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Molasses storage assets: | | | |
| Coolers | 15 | * | 1 Jul 2011 |
| Dams (earthworks only) | 40 | * | 1 Jul 2011 |
| Dam bladders and covers | 12 | * | 1 Jul 2011 |
| Tanks | 30 | * | 1 Jul 2011 |
| Power generation assets: | | | |
| Ash filters (including rotary and horizontal belt vacuum filters) | 15 | * | 1 Jul 2011 |
| Bagasse handling assets: | | | |
| Bagacillo collection systems | 15 | * | 1 Jul 2011 |
| Bagasse bins (incorporating stacking and reclaim systems) | 30 | * | 1 Jul 2011 |
| Other power generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Sugar drying and storage assets: | | | |
| Hoppers (weigh and feed) | 25 | * | 1 Jul 2011 |
| Lump breakers | 15 | * | 1 Jul 2011 |
| Rotary sugar dryers | 25 | * | 1 Jul 2011 |
| Sugar storage bins and silos | 30 | * | 1 Jul 2011 |
| Vibratory screens | 15 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air compression assets: | | | |
| Air dryers | 12 | * | 1 Jul 2011 |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors | 12 | * | 1 Jul 2011 |
| Packaged air compression systems | 12 | * | 1 Jul 2011 |
| Blowers and fans | 15 | * | 1 Jul 2011 |
| Control system assets: | | | |
| Control cabinets and switchgear | 10 | * | 1 Jul 2011 |
| Instrumentation | 10 | * | 1 Jul 2011 |
| Programmable logic controllers (PLCs) | 10 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Variable speed drives (VSDs) | 10 | * | 1 Jul 2011 |
| Conveyors (including framework and enclosures) | 20 | * | 1 Jul 2011 |
| Conveyor belt weighers | 15 | * | 1 Jul 2011 |
| Dust collectors (including ducting, but excluding bagacillo collection systems) | 20 | * | 1 Jul 2011 |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Laboratory assets: | | | |
| Cutter grinders | 15 | * | 1 Jul 2011 |
| Moisture determination ovens | 10 | * | 1 Jul 2011 |
| Polarimeters | 10 | * | 1 Jul 2011 |
| Rotary juice samplers | 15 | * | 1 Jul 2011 |
| Spectrometers | 10 | * | 1 Jul 2011 |
| Wet disintegrators | 15 | * | 1 Jul 2011 |

| ***Sugar manufacturing (11810)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Overhead cranes – see Table B Cranes | | | |
| Piping and valves: | | | |
| Piping: | | | |
| Mild steel | 15 | * | 1 Jul 2011 |
| Non ferrous | 20 | * | 1 Jul 2011 |
| Stainless steel | 25 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Tanks (excluding molasses storage tanks): | | | |
| Water storage tanks | 25 | * | 1 Jul 2011 |
| Other tanks: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Plastic | 15 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Water treatment and cooling assets: | | | |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Cooling and effluent ponds | 40 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 25 | * | 1 Jul 2011 |
| Packaged | 15 | * | 1 Jul 2011 |
| Ion exchange systems | 15 | * | 1 Jul 2011 |
| Sugar refining assets: | | | |
| Affination assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Magma mixers | 20 | * | 1 Jul 2011 |
| Melter liquor screens | 15 | * | 1 Jul 2011 |
| Sugar melters | 20 | * | 1 Jul 2011 |
| Clarification and de-colourising assets: | | | |
| Carbon regeneration kilns | 15 | * | 1 Jul 2011 |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Deep bed filters | 30 | * | 1 Jul 2011 |
| De-colourising columns: | | | |
| Carbon based | 30 | * | 1 Jul 2011 |
| Resin based | 20 | * | 1 Jul 2011 |
| Evaporation and crystallisation assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Evaporators | 30 | * | 1 Jul 2011 |
| Magma/massecuite distributors and receivers | 20 | * | 1 Jul 2011 |
| Vacuum pans | 30 | * | 1 Jul 2011 |
| Vapour condensers: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines) | 15 | * | 1 Jul 2011 |
| Bottling assets: | | | |

| ***Sugar manufacturing (11810)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bottle capping, filling and unscrambling machines | 15 | * | 1 Jul 2011 |
| Syrup and treacle filter presses | 15 | * | 1 Jul 2011 |
| UV disinfectors | 15 | * | 1 Jul 2011 |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2011 |
| Case erecting, packing and closing machines (including casepackers) | 15 | * | 1 Jul 2011 |
| Inspection equipment (including check weighers, metal detectors, counting machines) | 10 | * | 1 Jul 2011 |
| Multihead and singlehead weighers | 15 | * | 1 Jul 2011 |
| Palletisers and de-palletisers | 15 | * | 1 Jul 2011 |
| Product identification labellers (including decorating, applicator and coding machines) | 10 | * | 1 Jul 2011 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 15 | * | 1 Jul 2011 |
| Sugar receival, drying, screening, and storage assets: | | | |
| Bins, hoppers and silos | 30 | * | 1 Jul 2011 |
| Lump breakers | 15 | * | 1 Jul 2011 |
| Rotary sugar dryers | 25 | * | 1 Jul 2011 |
| Sugar throwers | 15 | * | 1 Jul 2011 |
| Vibratory screens (including graders and scalpers) | 15 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air compression assets: | | | |
| Air dryers | 12 | * | 1 Jul 2011 |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors | 12 | * | 1 Jul 2011 |
| Packaged air compression systems | 12 | * | 1 Jul 2011 |
| Blowers and fans | 15 | * | 1 Jul 2011 |
| Boilers (packaged type only) | 20 | * | 1 Jul 2011 |
| Control system assets: | | | |
| Control cabinets and switchgear | 10 | * | 1 Jul 2011 |
| Instrumentation | 10 | * | 1 Jul 2011 |
| Program logic controllers (PLCs) | 10 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Variable speed drives (VSDs) | 10 | * | 1 Jul 2011 |
| Conveyors (including framework and enclosures): | | | |
| Packaging conveyors | 15 | * | 1 Jul 2011 |
| Other conveyors | 20 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 25 | * | 1 Jul 2011 |
| Packaged | 15 | * | 1 Jul 2011 |
| Dust collectors (including ducting) | 20 | * | 1 Jul 2011 |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Pipes and valves: | | | |

| ***Sugar manufacturing (11810)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pipes: | | | |
| Mild steel | 15 | * | 1 Jul 2011 |
| Non ferrous | 20 | * | 1 Jul 2011 |
| Stainless steel | 25 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Refractometers | 10 | * | 1 Jul 2011 |
| Spectrometers | 10 | * | 1 Jul 2011 |
| Tanks: | | | |
| Water storage tanks | 25 | * | 1 Jul 2011 |
| Other tanks: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Plastic | 15 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |

| ***Confectionery manufacturing (11820)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chocolate making assets: | | | |
| Conches | 20 | * | 1 Jul 2016 |
| Pre-refiners | 12 | * | 1 Jul 2016 |
| Refiners | 10 | * | 1 Jul 2016 |
| Tempering machines | 15 | * | 1 Jul 2016 |
| Enrobers (chocolate, coconut etc) | 15 | * | 1 Jul 2016 |
| Extruders and depositors (including egg spinners, fingers, formers, frozen cone, sheeting slab and slit, truffle rollers etc) | 15 | * | 1 Jul 2016 |
| Jelly and sugar lolly making assets: | | | |
| Cleaners (brush and laser) | 10 | * | 1 Jul 2016 |
| Coating and dusting machines | 15 | * | 1 Jul 2016 |
| Depositors (including nozzle plates, pistons and pumps) | 12 | * | 1 Jul 2016 |
| Mouldboards and trays | 7 | * | 1 Jul 2016 |
| Oiling machines | 15 | * | 1 Jul 2016 |
| Starch conditioners | 10 | * | 1 Jul 2016 |
| Starch moguls | 10 | * | 1 Jul 2016 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers, form fill seal machines, shaped foil wrappers, stick/bunch/sleeve wrappers etc) | 15 | * | 1 Jul 2016 |
| Cartoning and boxing machines (including erectors, robots, case packers, palletisers, strappers etc) | 12 | * | 1 Jul 2016 |
| Inspection equipment (including check weighers, metal detectors, scales, vision scanners etc) | 8 | * | 1 Jul 2016 |
| Multihead and singlehead weighers | 10 | * | 1 Jul 2016 |
| Panning assets: | | | |

| *Confectionery manufacturing (11820)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Belt panners | 15 | * | 1 Jul 2016 |
| Coating and polishing panners | 20 | * | 1 Jul 2016 |
| Sugar panners | 12 | * | 1 Jul 2016 |
| Support assets: | | | |
| Cookers, drying rooms, ovens, roasters, mixers and melting stations (caramel, fruit, nougat, wafer etc) | 15 | * | 1 Jul 2016 |
| Cooling tunnels | 17 | * | 1 Jul 2016 |
| Cutters and guillotines | 12 | * | 1 Jul 2016 |
| Moulds | 4 | * | 1 Jul 2016 |
| Tanks and vats (chocolate, egg, syrup etc) | 14 | * | 1 Jul 2016 |

| *Prepared animal and bird feed manufacturing (11920)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pet food manufacturing assets: | | | |
| Dry process assets: | | | |
| Batching systems | 15 | * | 1 Jul 2013 |
| Blowing systems | 15 | * | 1 Jul 2013 |
| Coating assets (including oil, tumble and vacuum coaters) | 10 | * | 1 Jul 2013 |
| Coolers (including counterflow, horizontal and vertical) | 15 | * | 1 Jul 2013 |
| Cooling systems (including fans and cyclones) | 10 | * | 1 Jul 2013 |
| Dehumidifying systems (including silo munters) | 10 | * | 1 Jul 2013 |
| Dosing systems (including liquid) | 10 | * | 1 Jul 2013 |
| Dryers | 15 | * | 1 Jul 2013 |
| Extruders | 15 | * | 1 Jul 2013 |
| Hammer mills | 15 | * | 1 Jul 2013 |
| Hoppers (including batch and surge) | 15 | * | 1 Jul 2013 |
| Mixers (including batch and paddle) | 15 | * | 1 Jul 2013 |
| Ovens (including horizontal, tunnel and vertical) | 15 | * | 1 Jul 2013 |
| Pre-conditioners | 10 | * | 1 Jul 2013 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines) | 10 | * | 1 Jul 2013 |
| Can and tray labelling assets | 10 | * | 1 Jul 2013 |
| Case erecting, packing and closing machines (including cartoners) | 10 | * | 1 Jul 2013 |
| Inspection equipment (including checkweighers, metal detectors, counting machines etc) | 10 | * | 1 Jul 2013 |
| Multihead and singlehead weighers | 10 | * | 1 Jul 2013 |
| Palletisers and depalletisers | 15 | * | 1 Jul 2013 |
| Robotic lid, tray and sealing assets | 10 | * | 1 Jul 2013 |
| Robotic pick and place assets | 10 | * | 1 Jul 2013 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 10 | * | 1 Jul 2013 |

| ***Prepared animal and bird feed manufacturing (11920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Raw material receiving, storage and handling assets: | | | |
| Chutes | 15 | * | 1 Jul 2013 |
| Conveyors (including belt, chain, drag, screw and walking beam conveyors) | 15 | * | 1 Jul 2013 |
| Elevators and distributors (including bucket and transfer elevators) | 15 | * | 1 Jul 2013 |
| Hoppers (including batch and weigh hoppers) | 15 | * | 1 Jul 2013 |
| Receival assets | 15 | * | 1 Jul 2013 |
| Screw and weigh belt feeders | 10 | * | 1 Jul 2013 |
| Silos | 20 | * | 1 Jul 2013 |
| Storage bins | 20 | * | 1 Jul 2013 |
| Tanks (including holding, liquid storage and water) | 20 | * | 1 Jul 2013 |
| Support assets: | | | |
| Access platforms | 20 | * | 1 Jul 2013 |
| Air compressors and receivers | 10 | * | 1 Jul 2013 |
| Bins (including tippers and raw material bins) | 15 | * | 1 Jul 2013 |
| Boilers | 20 | * | 1 Jul 2013 |
| Cleaning systems (including vacuum) | 15 | * | 1 Jul 2013 |
| Contra shears and drum filters | 10 | * | 1 Jul 2013 |
| Control systems | 10 | * | 1 Jul 2013 |
| Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks) | 15 | * | 1 Jul 2013 |
| Effluent pumps | 10 | * | 1 Jul 2013 |
| Effluent screens and filters | 10 | * | 1 Jul 2013 |
| Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters) | 15 | * | 1 Jul 2013 |
| Fire prevention systems (incorporating fire protection system and water tanks) | 20 | * | 1 Jul 2013 |
| Laboratory and analysing assets (including probes and samplers) | 10 | * | 1 Jul 2013 |
| Pumps (including liquid feed) | 10 | * | 1 Jul 2013 |
| Racking | 20 | * | 1 Jul 2013 |
| Safety systems | 20 | * | 1 Jul 2013 |
| Waste water ponds | 25 | * | 1 Jul 2013 |
| Waste water treatment assets | 20 | * | 1 Jul 2013 |
| Weighing assets (including weigh cells, heads and hoppers) | 10 | * | 1 Jul 2013 |
| Wet process assets: | | | |
| Air purification and recycling systems | 10 | * | 1 Jul 2013 |
| Basket tippers | 10 | * | 1 Jul 2013 |
| Blending, dicing and mincing assets | 10 | * | 1 Jul 2013 |
| Blowers | 15 | * | 1 Jul 2013 |
| Canning and tray assets (including closers and fillers) | 10 | * | 1 Jul 2013 |
| Chillers | 15 | * | 1 Jul 2013 |

| *Prepared animal and bird feed manufacturing (11920)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cooling towers | 15 | * | 1 Jul 2013 |
| Cool rooms | 15 | * | 1 Jul 2013 |
| Cutting assets (including knife and blade assemblies) | 10 | * | 1 Jul 2013 |
| Dewatering assets | 10 | * | 1 Jul 2013 |
| Drying assets | 15 | * | 1 Jul 2013 |
| Extruders | 15 | * | 1 Jul 2013 |
| Freezers | 15 | * | 1 Jul 2013 |
| Frozen block warmers | 10 | * | 1 Jul 2013 |
| Gravy make-up stations | 15 | * | 1 Jul 2013 |
| Grinders | 10 | * | 1 Jul 2013 |
| Hoppers (including batch and surge) | 15 | * | 1 Jul 2013 |
| Mix slides and chutes | 15 | * | 1 Jul 2013 |
| Mixers (including batch and paddle) | 15 | * | 1 Jul 2013 |
| Pallet lifters and hoists | 10 | * | 1 Jul 2013 |
| Refrigeration compressors | 15 | * | 1 Jul 2013 |
| Retort cooking vessels | 15 | * | 1 Jul 2013 |
| Retort trays | 15 | * | 1 Jul 2013 |
| Seal thickness testing assets | 10 | * | 1 Jul 2013 |
| Slicing and shredding assets | 10 | * | 1 Jul 2013 |
| Stacking assets | 15 | * | 1 Jul 2013 |
| Prepared animal and bird feed manufacturing assets generally: | | | |
| Batching, grinding and mixing assets: | | | |
| Bins (including mash, outloading, surge, supply and raw material bins) | 30 | * | 1 Jul 2012 |
| Control systems (including batching systems) | 10 | * | 1 Jul 2012 |
| Dressers | 10 | * | 1 Jul 2012 |
| Drum magnets | 10 | * | 1 Jul 2012 |
| Evaporative coolers | 10 | * | 1 Jul 2012 |
| Grinders | 10 | * | 1 Jul 2012 |
| Hammer and roller mills | 15 | * | 1 Jul 2012 |
| Heating chambers (including coils and heat exchangers) | 12 | * | 1 Jul 2012 |
| Hoppers (including expansion, grinder, weigh and surge hoppers) | 25 | * | 1 Jul 2012 |
| Liquid tanks (including molasses and tallow) | 20 | * | 1 Jul 2012 |
| Load cells | 10 | * | 1 Jul 2012 |
| Mixers (including paddle, premix and ribbon screw) | 20 | * | 1 Jul 2012 |
| Pumps (including heat, molasses and water pumps) | 7 | * | 1 Jul 2012 |
| Rotary valves | 15 | * | 1 Jul 2012 |
| Shears | 15 | * | 1 Jul 2012 |
| Turn heads | 20 | * | 1 Jul 2012 |
| Drying, coating, cooling and addition assets: | | | |
| Coating assets (including oil, tumble and vacuum coaters) | 12 | * | 1 Jul 2012 |

| ***Prepared animal and bird feed manufacturing (11920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Coolers (including counterflow, horizontal and vertical) | 15 | * | 1 Jul 2012 |
| Cooling fans and cyclones | 10 | * | 1 Jul 2012 |
| Dryers | 15 | * | 1 Jul 2012 |
| Injection systems (including tallow) | 15 | * | 1 Jul 2012 |
| Meters (including counterflow meters) | 10 | * | 1 Jul 2012 |
| Post pellet addition systems (incorporating mixers) | 10 | * | 1 Jul 2012 |
| Screening and sieving assets | 10 | * | 1 Jul 2012 |
| Vacuum pump and piping | 15 | * | 1 Jul 2012 |
| Liquid feed assets: | | | |
| Augers, conveyors and elevators | 7 | * | 1 Jul 2012 |
| Bladders for molasses ponds | 10 | * | 1 Jul 2012 |
| Bulk bag hangers | 10 | * | 1 Jul 2012 |
| Covers for molasses ponds | 10 | * | 1 Jul 2012 |
| Hoppers | 10 | * | 1 Jul 2012 |
| Liners for tanks | 5 | * | 1 Jul 2012 |
| Micro scales | 7 | * | 1 Jul 2012 |
| Mixers | 10 | * | 1 Jul 2012 |
| Mixing tanks for clay and other products | 15 | * | 1 Jul 2012 |
| Pumps: | | | |
| Acid and urea pumps | 3 | * | 1 Jul 2012 |
| Heat, molasses and water pumps | 10 | * | 1 Jul 2012 |
| Silos (including polyvinylchloride (PVC) and steel construction) | 15 | * | 1 Jul 2012 |
| Storage tanks (including polyvinylchloride (PVC) and steel construction) | 15 | * | 1 Jul 2012 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines) | 10 | * | 1 Jul 2012 |
| Case erecting, packing and closing machines (including cartoners) | 10 | * | 1 Jul 2012 |
| Inspection equipment (including checkweighers, metal detectors, counting machines) | 10 | * | 1 Jul 2012 |
| Multihead and singlehead weighers | 10 | * | 1 Jul 2012 |
| Palletisers and depalletisers | 15 | * | 1 Jul 2012 |
| Robotic pick and place, lid, tray and sealing assets | 10 | * | 1 Jul 2012 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 10 | * | 1 Jul 2012 |
| Pre-conditioning and extrusion assets: | | | |
| Boilers | 20 | * | 1 Jul 2012 |
| Conditioners | 10 | * | 1 Jul 2012 |
| Crumble rollers | 20 | * | 1 Jul 2012 |
| Extruders | 15 | * | 1 Jul 2012 |
| Pellet presses (including air flow and die feeder presses) | 15 | * | 1 Jul 2012 |
| Pellet testers | 10 | * | 1 Jul 2012 |

| *Prepared animal and bird feed manufacturing (11920)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Raw material receiving, storage and handling assets: | | | |
| Augers | 10 | * | 1 Jul 2012 |
| Bulkheads | 20 | * | 1 Jul 2012 |
| Chutes, deadboxes and diverters | 10 | * | 1 Jul 2012 |
| Conveyors (including belt, drag, grain and screw conveyors) | 15 | * | 1 Jul 2012 |
| Elevators and distributors (including bucket and transfer elevators) | 15 | * | 1 Jul 2012 |
| Grain cleaning and shifting assets (including grain blowers and grain shifters) | 15 | * | 1 Jul 2012 |
| Grain transfer drag chains | 15 | * | 1 Jul 2012 |
| Portable conveying assets (including augers and belt conveyors) | 5 | * | 1 Jul 2012 |
| Receival pits | 30 | * | 1 Jul 2012 |
| Rotary and slide gates | 10 | * | 1 Jul 2012 |
| Silos | 30 | * | 1 Jul 2012 |
| Storage bins | 20 | * | 1 Jul 2012 |
| Support assets: | | | |
| Air compressors | 10 | * | 1 Jul 2012 |
| Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks) | 15 | * | 1 Jul 2012 |
| Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters) | 15 | * | 1 Jul 2012 |
| Feed delivery bins | 15 | * | 1 Jul 2012 |
| Fire prevention systems (incorporating fire protection system and water tanks) | 20 | * | 1 Jul 2012 |
| Grain vacuum and silo sampling probes | 5 | * | 1 Jul 2012 |
| Laboratory assets (including grain testing assets) | 10 | * | 1 Jul 2012 |
| Near infrared transmission systems and analysers | 7 | * | 1 Jul 2012 |
| Racking | 20 | * | 1 Jul 2012 |
| Waste water treatment assets | 20 | * | 1 Jul 2012 |
| Weighbridges | 25 | * | 1 Jul 2012 |

| *Other food product manufacturing n.e.c. (11990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Coffee processing assets: | | | |
| Bins and hoppers (including gravity bins and holding bins) | 20 | * | 1 Jul 2012 |
| De-stoners, gravity separators and magnetic separators | 20 | * | 1 Jul 2012 |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Extraction and evaporation assets (including decanters, evaporators/finishers, flash vessels/stripping columns, pressure vessels/cells, separators/clarifiers, spray driers, strainers and wet scrubbers) | 20 | * | 1 Jul 2012 |
| Grinders | 20 | * | 1 Jul 2012 |
| Material handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors) | 15 | * | 1 Jul 2012 |
| Packaging assets: | | | |
| Form fill and seal packaging machines (including flat bottom, flat top and bottom, pillow shape, stand up and vacuum brick pack packaging machines) | 12 | * | 1 Jul 2012 |
| Inspection equipment (including checkweighers, metal detectors, counting machines etc) | 12 | * | 1 Jul 2012 |
| Multihead weighers | 12 | * | 1 Jul 2012 |
| Process control valves | 10 | * | 1 Jul 2012 |
| Roasters (including cooling trays) | 20 | * | 1 Jul 2012 |
| Sample roasters | 15 | * | 1 Jul 2012 |
| Silos | 25 | * | 1 Jul 2012 |
| Smoke/odour elimination systems (incorporating afterburners, housing and piping) | 15 | * | 1 Jul 2012 |
| Support assets: | | | |
| Air compressors | 12 | * | 1 Jul 2012 |
| Boiler house assets | 20 | * | 1 Jul 2012 |
| Clean-in-place (CIP) systems | 15 | * | 1 Jul 2012 |
| Control system assets (including programmable logic controllers (PLCs) and variable speed drives (VSDs)) | 10 | * | 1 Jul 2012 |
| Laboratory assets: | | | |
| Electronic (including analysers and spectrometers) | 7 | * | 1 Jul 2012 |
| Generally | 10 | * | 1 Jul 2012 |
| Pipes | 20 | * | 1 Jul 2012 |
| Pumps | 20 | * | 1 Jul 2012 |
| Racks | 20 | * | 1 Jul 2012 |
| Scales | 10 | * | 1 Jul 2012 |
| Tanks | 30 | * | 1 Jul 2012 |
| Waste water treatment assets | 20 | * | 1 Jul 2012 |
| Weighbridges | 25 | * | 1 Jul 2012 |
| Frozen pre-prepared food manufacturing assets (including frozen appetisers and finger foods such as dim sims and spring rolls, frozen french fries/potato chips, frozen pizzas and frozen pre-prepared meals): | | | |
| Ancillary and support assets: | | | |
| Air compression assets: | | | |
| Air dryers | 10 | * | 1 Jul 2012 |
| Air receivers | 20 | * | 1 Jul 2012 |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Compressors and packaged air compression systems | 15 | * | 1 Jul 2012 |
| Blowers and fans | 15 | * | 1 Jul 2012 |
| Boilers | 20 | * | 1 Jul 2012 |
| Clean-in-place (CIP) assets | 10 | * | 1 Jul 2012 |
| Control systems generally | 10 | * | 1 Jul 2012 |
| Conveyors (including auger conveyors, belt conveyors, bucket elevators, flume conveyors roller conveyors, web conveyors etc) | 15 | * | 1 Jul 2012 |
| Dust collection systems | 20 | * | 1 Jul 2012 |
| Fire control assets – use any relevant determination in Table B | | | |
| Frying oil reclaiming and cleansing systems (incorporating filtration equipment, storage tanks and ventilation hoods) | 20 | * | 1 Jul 2012 |
| Heat exchangers | 15 | * | 1 Jul 2012 |
| Holding and storage tanks generally (including water storage tanks) | 20 | * | 1 Jul 2012 |
| Piping and reticulation lines (excluding fire water pipes) | 25 | * | 1 Jul 2012 |
| Pumps (including cavity pumps, centrifugal pumps, lobe pumps etc) | 10 | * | 1 Jul 2012 |
| Refrigeration and freezing assets: | | | |
| Chilled water systems generally (including chillers, condensers and cooling towers) | 15 | * | 1 Jul 2012 |
| Cooling tunnels | 20 | * | 1 Jul 2012 |
| Freezers: | | | |
| Generally (including blast freezers and plate freezers) | 15 | * | 1 Jul 2012 |
| Spiral freezers | 10 | * | 1 Jul 2012 |
| Insulation panels used in cold stores, cool rooms, freezer rooms etc – see Table B Refrigeration assets | | | |
| Uninterruptible power supply (UPS) assets – see Table B Power supply assets | | | |
| Valves | 10 | * | 1 Jul 2012 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2012 |
| Biogas system assets (excluding lagoon and pond covers) | 25 | * | 1 Jul 2012 |
| Blowers | 20 | * | 1 Jul 2012 |
| Clarifiers (including dissolved air floatation equipment and screens) | 20 | * | 1 Jul 2012 |
| Digester/aeration tanks | 25 | * | 1 Jul 2012 |
| Lagoons and ponds | 40 | * | 1 Jul 2012 |
| Lagoon and pond covers | 12 | * | 1 Jul 2012 |
| Lagoon and pond liners | 20 | * | 1 Jul 2012 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2012 |
| Sludge dewatering assets (including filters, separators etc) | 15 | * | 1 Jul 2012 |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Water treatment filters (including carbon filters and membrane filters) | 10 | * | 1 Jul 2012 |
| Frozen appetiser and finger food manufacturing assets: | | | |
| Appetiser forming machines | 15 | * | 1 Jul 2012 |
| Cookers | 12 | * | 1 Jul 2012 |
| Fryers | 12 | * | 1 Jul 2012 |
| Mixing assets (including meat mincers, meat mincer/blenders, mixer/grinding machines and mixers generally) | 15 | * | 1 Jul 2012 |
| Frozen lasagne manufacturing assets generally (including cookers, cutters, depositors, extruders, lasagne making machines, mixers and sheeters) | 15 | * | 1 Jul 2012 |
| Frozen pasta product manufacturing assets generally – use any relevant determination made for pasta manufacturing assets in Table A Cereal and pasta product manufacturing (11620) | | | |
| Frozen pizza manufacturing assets: | | | |
| Pizza base making assets: | | | |
| Dough mixers | 15 | * | 1 Jul 2012 |
| Ovens | 20 | * | 1 Jul 2012 |
| Pizza base forming and sheeting assets (including chunking units, cutters, extruders, laminators, spiker rollers etc) | 15 | * | 1 Jul 2012 |
| Proofers | 15 | * | 1 Jul 2012 |
| Pizza sauce and topping application assets (including can opening machines, cheese shredding assets, depositors, enrobers, topping applicators and water coating sprayers) | 15 | * | 1 Jul 2012 |
| Pocket pizza making machines | 15 | * | 1 Jul 2012 |
| Frozen potato product manufacturing assets (including french fries/potato chips, potato flake, potato shred and shred product manufacturing assets): | | | |
| Pre-processing assets: | | | |
| Deskinners and peelers: | | | |
| Abrasive/brush peelers | 12 | * | 1 Jul 2012 |
| Steam peelers | 10 | * | 1 Jul 2012 |
| Destoners | 20 | * | 1 Jul 2012 |
| Sizing and sorting assets: | | | |
| Electronic sorters | 10 | * | 1 Jul 2012 |
| Mechanical sizers (including roller sizers and screen shaker sizers) | 15 | * | 1 Jul 2012 |
| Trim tables (roller inspection tables) | 20 | * | 1 Jul 2012 |
| Washers and brushers (including barrel washers, flat bed brushers, polishers and pre-cleaner wet hopper washers) | 12 | * | 1 Jul 2012 |
| Processing assets generally: | | | |
| Batter enrobers | 10 | * | 1 Jul 2012 |
| Blanchers | 15 | * | 1 Jul 2012 |
| Cookers | 12 | * | 1 Jul 2012 |

| *Other food product manufacturing n.e.c. (11990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cutters: | | | |
| Mechanical cutters | 10 | * | 1 Jul 2012 |
| Water based (hydro) cutters | 15 | * | 1 Jul 2012 |
| Dicers | 10 | * | 1 Jul 2012 |
| Dosing systems for dextrose and SAPP application etc | 15 | * | 1 Jul 2012 |
| Dryers: | | | |
| Flake drum dryers | 20 | * | 1 Jul 2012 |
| Generally (including dewatering dryers) | 15 | * | 1 Jul 2012 |
| Flake breakers | 10 | * | 1 Jul 2012 |
| Forming drums/machines | 10 | * | 1 Jul 2012 |
| Fryers | 12 | * | 1 Jul 2012 |
| Mixers | 15 | * | 1 Jul 2012 |
| Pre-heaters | 15 | * | 1 Jul 2012 |
| Shredders | 10 | * | 1 Jul 2012 |
| Trimming and grading assets (including shaker screen tables used in grading finished products and nubbin removal, sliver removers etc) | 10 | * | 1 Jul 2012 |
| Frozen pre-prepared meal manufacturing assets (including cookers and kettles, depositors, fillers, meat injectors and tenderisers, mixers, multihead weighers, ovens, particle and sauce applicators and rice/pasta cookers) | 15 | * | 1 Jul 2012 |
| Ingredient receiving and handling assets: | | | |
| Bins and hoppers (including holding bins, intermediate bulk containers, tote bins etc): | | | |
| Mild and stainless steel | 15 | * | 1 Jul 2012 |
| Others (including plastic and fibreglass) | 8 | * | 1 Jul 2012 |
| Potato storage assets: | | | |
| Air handling system assets used in potato storage structures: | | | |
| Aeration pipes | 25 | * | 1 Jul 2012 |
| Control systems | 15 | * | 1 Jul 2012 |
| Fans | 15 | * | 1 Jul 2012 |
| Humidification assets (humidifiers etc) | 10 | * | 1 Jul 2012 |
| Refrigeration assets (refrigeration units etc) | 12 | * | 1 Jul 2012 |
| Potato pilers (bin pilers) | 20 | * | 1 Jul 2012 |
| Silos (flour) | 25 | * | 1 Jul 2012 |
| Tippers and unloaders (including bin tippers and unloaders, bulker bag unloaders and tote tippers and unloaders) | 12 | * | 1 Jul 2012 |
| Trolleys (for cooked rice etc) | 5 | * | 1 Jul 2012 |
| Packaging and quality control assets: | | | |
| Accumulators | 12 | * | 1 Jul 2012 |
| Adhesive applicators | 7 | * | 1 Jul 2012 |
| Cartoners (including inner and outer cartoning machines) | 15 | * | 1 Jul 2012 |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Case erecting, packing and closing machines (including casepackers) | 15 | * | 1 Jul 2012 |
| Case sealing machines | 10 | * | 1 Jul 2012 |
| Checkweighers | 10 | * | 1 Jul 2012 |
| Coding machines (including laser coding machines) | 8 | * | 1 Jul 2012 |
| Flow wrappers | 10 | * | 1 Jul 2012 |
| Form fill and seal assets (including bagging units and multihead weighers) | 15 | * | 1 Jul 2012 |
| Heat shrink tunnels | 10 | * | 1 Jul 2012 |
| Metal detectors | 10 | * | 1 Jul 2012 |
| Palletisers | 12 | * | 1 Jul 2012 |
| Palletising robots | 10 | * | 1 Jul 2012 |
| Pallet wrappers | 12 | * | 1 Jul 2012 |
| Product loaders and stackers | 15 | * | 1 Jul 2012 |
| Tray denesters | 15 | * | 1 Jul 2012 |
| Tray sealers | 15 | * | 1 Jul 2012 |
| Weighbridges | 20 | * | 1 Jul 2012 |
| X-ray detectors | 10 | * | 1 Jul 2012 |
| Peanut processing assets: | | | |
| Aeration units | 15 | * | 1 Jul 2009 |
| Aspirators | 10 | * | 1 Jul 2009 |
| Bins and hoppers (including gravity bins, holding bins, shell bins, surge bins etc) | 15 | * | 1 Jul 2009 |
| Blanchers | 10 | * | 1 Jul 2009 |
| Cleaning assets: | | | |
| De-stoners and gravity separators | 20 | * | 1 Jul 2009 |
| Pre-cleaners (intake cleaners) | 15 | * | 1 Jul 2009 |
| Control systems | 10 | * | 1 Jul 2009 |
| Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors) | 10 | * | 1 Jul 2009 |
| Dust collection assets (including ductwork, dust collectors, extraction fans etc) | 20 | * | 1 Jul 2009 |
| Fryers | 10 | * | 1 Jul 2009 |
| Granulators | 12 | * | 1 Jul 2009 |
| Laboratory assets: | | | |
| Generally | 10 | * | 1 Jul 2009 |
| Laboratory analysers | 5 | * | 1 Jul 2009 |
| Materials handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors) | 15 | * | 1 Jul 2009 |
| Ovens (including roasters and dryers) | 10 | * | 1 Jul 2009 |
| Packaging assets (including packers, palletisers, shrink wrappers and strapping machines) | 10 | * | 1 Jul 2009 |
| Peanut oil crushing assets: | | | |
| Cookers | 15 | * | 1 Jul 2009 |
| Screw presses/expeller presses | 13 | * | 1 Jul 2009 |
| Quality control assets: | | | |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Magnets and magnetic separators | 7 | * | 1 Jul 2009 |
| Metal detectors | 10 | * | 1 Jul 2009 |
| X-ray units | 5 | * | 1 Jul 2009 |
| Refrigeration units | 20 | * | 1 Jul 2009 |
| Sampling assets: | | | |
| Sample grinders and shellers | 10 | * | 1 Jul 2009 |
| Sieve tables and picking belt decks | 20 | * | 1 Jul 2009 |
| Moisture meters | 5 | * | 1 Jul 2009 |
| Scales | 5 | * | 1 Jul 2009 |
| Shellers | 20 | * | 1 Jul 2009 |
| Silos (metal) | 30 | * | 1 Jul 2009 |
| Sorting and sizing assets: | | | |
| Electronic/laser sorters (including colour sorters) | 10 | * | 1 Jul 2009 |
| Generally (including vibrating sieves, shaker decks and sizing shakers) | 20 | * | 1 Jul 2009 |
| Tipping units | 20 | * | 1 Jul 2009 |
| Transformers | 40 | * | 1 Jul 2009 |
| Tea processing assets: | | | |
| Bins (including receiving and refrigerated) | 15 | * | 1 Jul 2012 |
| Bin tippers | 20 | * | 1 Jul 2012 |
| Classifiers and shredders | 20 | * | 1 Jul 2012 |
| Dryers (including primary, secondary and final) | 20 | * | 1 Jul 2012 |
| Fermenters (oxidizers) | 20 | * | 1 Jul 2012 |
| Fibre extractors | 20 | * | 1 Jul 2012 |
| Laboratory assets: | | | |
| Generally | 15 | * | 1 Jul 2012 |
| Laboratory analysers | 10 | * | 1 Jul 2012 |
| Materials handling assets (including augers, belt conveyors, bucket elevators, vibratory conveyors, structures, gearboxes and motors) | 15 | * | 1 Jul 2012 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers and roll wrapping machines) | 15 | * | 1 Jul 2012 |
| Packaging machines: | | | |
| Form fill and seal packaging machines | 15 | * | 1 Jul 2012 |
| Generally (including flat bottom, flat top and bottom, pillow shape and stand up packaging machines) | 15 | * | 1 Jul 2012 |
| Vacuum brick pack packaging machines | 15 | * | 1 Jul 2012 |
| Tea packaging assets generally (including cartoners, casepackers, case palletisers, checkweighers, fillers, label applicators, shrink wrappers and stretch wrappers etc) | 15 | * | 1 Jul 2012 |
| Pre dryers | 20 | * | 1 Jul 2012 |
| Rollers (including crush tear and curl (CTC), electrostatic, secondary and final) | 20 | * | 1 Jul 2012 |
| Rotovanes | 20 | * | 1 Jul 2012 |
| Support assets: | | | |

| ***Other food product manufacturing n.e.c. (11990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compression assets (including air dryers, air receivers and compressors) | 12 | * | 1 Jul 2012 |
| Blowers and fans | 15 | * | 1 Jul 2012 |
| Boilers | 20 | * | 1 Jul 2012 |
| Bulka bags | 5 | * | 1 Jul 2012 |
| Control system assets (including control cabinets and switchgear, instrumentation, programmable logic controllers (PLCs) and variable speed drives (VSDs)) | 10 | * | 1 Jul 2012 |
| Switchboards | 20 | * | 1 Jul 2012 |
| Vibratory screens | 20 | * | 1 Jul 2012 |
| Withering troughs (incorporating controls and sensors) | 25 | * | 1 Jul 2012 |

| ***Soft drink, cordial and syrup manufacturing (12110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| De-aerated water system assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2009 |
| Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and UV filters) | 15 | * | 1 Jul 2009 |
| Fruit juice drink manufacturing assets – see Table A Fruit and vegetable processing (11400) | | | |
| Ice manufacturing assets (excluding dry ice manufacturing assets): | | | |
| Ammonia tank liquid receivers | 20 | * | 1 Jul 2016 |
| Compressors | 12 | * | 1 Jul 2016 |
| Condensers and cooling towers | 10 | * | 1 Jul 2016 |
| Ice cabinets: | | | |
| Display merchandisers | 5 | * | 1 Jul 2016 |
| Hydraulic lift trailers | 10 | * | 1 Jul 2016 |
| Mobile ice boxes | 7 | * | 1 Jul 2016 |
| Ice makers | 25 | * | 1 Jul 2016 |
| Support assets: | | | |
| Augers | 20 | * | 1 Jul 2016 |
| Bagging assets (including air compressors, baggers, sealers etc) | 8 | * | 1 Jul 2016 |
| Block pressers | 10 | * | 1 Jul 2016 |
| Conveyors (including elevators, conveyors and belts) | 10 | * | 1 Jul 2016 |
| Ice rake assemblies | 8 | * | 1 Jul 2016 |
| Ice storage bins, feed bins and rake bins | 20 | * | 1 Jul 2016 |
| Packaging assets: | | | |
| Filling and sealing assets: | | | |
| Capping machines | 15 | * | 1 Jul 2009 |
| Container dryers (incorporating air knives and blowers) | 10 | * | 1 Jul 2009 |
| Cooling and warming tunnels | 10 | * | 1 Jul 2009 |

| ***Soft drink, cordial and syrup manufacturing (12110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Filling machines (including bag in box fillers, cup fillers and aseptic fillers) | 20 | * | 1 Jul 2009 |
| Induction sealers | 10 | * | 1 Jul 2009 |
| Inspection machines | 10 | * | 1 Jul 2009 |
| Handling assets: | | | |
| Bottle and can rinsing machines | 20 | * | 1 Jul 2009 |
| Depalletisers | 20 | * | 1 Jul 2009 |
| Pallet binders | 10 | * | 1 Jul 2009 |
| Palletisers | 20 | * | 1 Jul 2009 |
| Strap cutting machines | 10 | * | 1 Jul 2009 |
| Stretch wrappers | 15 | * | 1 Jul 2009 |
| Packing assets: | | | |
| Carton packers | 15 | * | 1 Jul 2009 |
| Coding machines (including container coders and outer date coders) | 7 | * | 1 Jul 2009 |
| Label applicators | 7 | * | 1 Jul 2009 |
| Labellers | 15 | * | 1 Jul 2009 |
| Multipack machines | 10 | * | 1 Jul 2009 |
| Shrink wrappers | 15 | * | 1 Jul 2009 |
| Tunnel pasteurisers | 10 | * | 1 Jul 2009 |
| Support assets: | | | |
| Additive dosing systems assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2009 |
| Air compressors and receivers | 20 | * | 1 Jul 2009 |
| Boilers | 20 | * | 1 Jul 2009 |
| Carbonators (including controls, pumps and valves) | 20 | * | 1 Jul 2009 |
| Centrifuges | 15 | * | 1 Jul 2009 |
| Clean-in-place system (CIP) assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2009 |
| Control system assets (excluding personal computers, but including program logic controllers (PLCs) and switchgear) | 10 | * | 1 Jul 2009 |
| Conveyers | 15 | * | 1 Jul 2009 |
| Heat exchangers | 15 | * | 1 Jul 2009 |
| Laboratory equipment | 10 | * | 1 Jul 2009 |
| Refrigeration assets (including compressors, cooling towers, condensers, evaporators and pumps) | 15 | * | 1 Jul 2009 |
| Pipes | 25 | * | 1 Jul 2009 |
| Pumps | 15 | * | 1 Jul 2009 |
| Syrup preparation assets (including tanks) | 15 | * | 1 Jul 2009 |
| Valves | 10 | * | 1 Jul 2009 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2009 |
| Anaerobic bio gas system assets | 25 | * | 1 Jul 2009 |
| Blowers | 20 | * | 1 Jul 2009 |
| Clarifiers | 20 | * | 1 Jul 2009 |
| Digester/aeration tanks | 25 | * | 1 Jul 2009 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2009 |

| ***Soft drink, cordial and syrup manufacturing (12110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Weighers | 20 | * | 1 Jul 2009 |
| Tanks: | | | |
| Hot water | 25 | * | 1 Jul 2009 |
| Liquid carbon dioxide ($CO_2$) storage | 20 | * | 1 Jul 2009 |
| Storage: | | | |
| Chemical storage | 20 | * | 1 Jul 2009 |
| Generally | 30 | * | 1 Jul 2009 |

| ***Beer manufacturing (except non-alcoholic beer) (12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beer filtration assets: | | | |
| Beer filters | 20 | * | 1 Jul 2008 |
| Filter media make up assets | 20 | * | 1 Jul 2008 |
| Mash filters | 20 | * | 1 Jul 2008 |
| Brewing assets: | | | |
| Grist hoppers | 25 | * | 1 Jul 2008 |
| Mash tuns | 25 | * | 1 Jul 2008 |
| Lauter tuns | 25 | * | 1 Jul 2008 |
| Spent grains transfer system assets | 20 | * | 1 Jul 2008 |
| Wort kettles | 25 | * | 1 Jul 2008 |
| Whirlpool vessels | 25 | * | 1 Jul 2008 |
| Cellaring assets: | | | |
| Carbonators (including controls, pumps and valves) | 20 | * | 1 Jul 2008 |
| Centrifuges | 15 | * | 1 Jul 2008 |
| De-aerated water system assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2008 |
| Yeast filters/dryers | 15 | * | 1 Jul 2008 |
| Yeast propagators | 20 | * | 1 Jul 2008 |
| Malt handling and cleaning assets: | | | |
| Augers/conveyers and elevators | 15 | * | 1 Jul 2008 |
| Dust extractors | 20 | * | 1 Jul 2008 |
| Grain cleaning assets (including screeners, destoners and magnetic separators) | 20 | * | 1 Jul 2008 |
| Malt milling machines (including hammer and roller mills) | 20 | * | 1 Jul 2008 |
| Silos: | | | |
| Galvanised construction | 30 | * | 1 Jul 2008 |
| Steel construction | 40 | * | 1 Jul 2008 |
| Weighers | 20 | * | 1 Jul 2008 |
| Packaging assets: | | | |
| Bottle and can filling and sealing assets: | | | |
| Filling machines | 20 | * | 1 Jul 2008 |
| Inspection machines | 10 | * | 1 Jul 2008 |
| Bottle and can handling assets: | | | |

| ***Beer manufacturing (except non-alcoholic beer) (12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bottle and can rinsing machines | 20 | * | 1 Jul 2008 |
| Depalletisers | 20 | * | 1 Jul 2008 |
| Palletisers | 20 | * | 1 Jul 2008 |
| Bottle and can packing assets: | | | |
| Carton packers | 15 | * | 1 Jul 2008 |
| Date coders | 7 | * | 1 Jul 2008 |
| Labellers | 15 | * | 1 Jul 2008 |
| Multipack machines | 10 | * | 1 Jul 2008 |
| Outer date coders | 7 | * | 1 Jul 2008 |
| Shrink wrappers | 15 | * | 1 Jul 2008 |
| Tunnel pasteurisers | 10 | * | 1 Jul 2008 |
| Conveyers | 15 | * | 1 Jul 2008 |
| Keg line assets: | | | |
| Capping machines | 15 | * | 1 Jul 2008 |
| Coding machines | 7 | * | 1 Jul 2008 |
| External washing machines | 20 | * | 1 Jul 2008 |
| Internal washer and filler machines | 20 | * | 1 Jul 2008 |
| Kegs (stainless steel) | 15 | * | 1 Jul 2013 |
| Pasteurisers | 20 | * | 1 Jul 2008 |
| Support assets: | | | |
| Additive and hops dosing systems assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2008 |
| Air compressors and receivers | 20 | * | 1 Jul 2008 |
| Boilers | 20 | * | 1 Jul 2008 |
| Carbon dioxide ($CO_2$) recovery system assets: | | | |
| Gas collection and storage assets (including pipes bladders and tanks) | 25 | * | 1 Jul 2008 |
| Gas processing assets | 20 | * | 1 Jul 2008 |
| Vaporisation system assets | 20 | * | 1 Jul 2008 |
| Clean-in-place system (CIP) assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2008 |
| Control system assets (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Heat exchangers | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including compressors, condensers, evaporators and pumps) | 15 | * | 1 Jul 2008 |
| Pipes | 25 | * | 1 Jul 2008 |
| Pumps | 15 | * | 1 Jul 2008 |
| Valves | 10 | * | 1 Jul 2008 |
| Vapour condensers | 15 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2008 |
| Anaerobic bio gas system assets | 25 | * | 1 Jul 2008 |
| Blowers | 20 | * | 1 Jul 2008 |
| Clarifiers | 20 | * | 1 Jul 2008 |
| Digester/aeration tanks | 25 | * | 1 Jul 2008 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2008 |
| Tanks: | | | |

| ***Beer manufacturing (except non-alcoholic beer) (12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beer fermentation and storage | 30 | * | 1 Jul 2008 |
| Chemical storage | 20 | * | 1 Jul 2008 |
| Cold service storage | 25 | * | 1 Jul 2008 |
| Condensate collection | 25 | * | 1 Jul 2008 |
| Hot service storage | 25 | * | 1 Jul 2008 |
| Liquid carbon dioxide ($CO_2$) storage | 20 | * | 1 Jul 2008 |
| Trub | 25 | * | 1 Jul 2008 |
| Yeast storage | 25 | * | 1 Jul 2008 |

| ***Spirit manufacturing (12130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Barrels, tanks and tuns: | | | |
| Barrels or casks (wooden): | | | |
| Capacity greater than 150 litres | 10 | * | 1 Jul 2018 |
| Capacity of 150 litres or less | 4 | * | 1 Jul 2018 |
| Fermenters, washbacks, vats and holding tanks | 25 | * | 1 Jul 2018 |
| Intermediate bulk containers (IBC) | 8 | * | 1 Jul 2018 |
| Mash tuns and lauter tuns | 20 | * | 1 Jul 2018 |
| Bottling assets: | | | |
| Bottle fillers: | | | |
| Automated (including bottle rinsers/washers, cappers, capsule applicators and foilers) | 15 | * | 1 Jul 2018 |
| Manual | 7 | * | 1 Jul 2018 |
| Labellers | 10 | * | 1 Jul 2018 |
| Printers and ink coders | 8 | * | 1 Jul 2018 |
| Distillation assets | | | |
| Laboratory and testing assets (including alcoholmeters, alcolyzers, density meters, gas chromatographs, Graham condensers, homogenisers, hydrometers, Inland Revenue condensers and sugar testers) | 7 | * | 1 Jul 2018 |
| Stainless steel stills (continuous/vacuum stills, marc stills producing grape spirit, neutral spirit or potable ethanol [incorporating analyser/stripping columns, purifier columns, rectifying columns, condensers and dephlegmators/reflux condensers and methanol/fusel oil isolators]) | 25 | * | 1 Jul 2018 |
| Stills generally (copper stills, pot stills, spirit stills and wash stills [incorporating botanical baskets, condensers, head tubes/necks, rectifiers, rectifying columns and still columns]) | 15 | * | 1 Jul 2018 |
| Support assets: | | | |
| Barrel racks: | | | |
| Steel | 20 | * | 1 Jul 2018 |
| Wooden | 15 | * | 1 Jul 2018 |
| CCTV, security and monitoring systems assets – see Table B Security and monitoring assets | | | |

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

| ***Wine and other alcoholic beverage manufacturing (12140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Barrel assets: | | | |
| Barrel racks | 20 | * | 1 Jul 2008 |
| Barrel washers | 7 | * | 1 Jul 2008 |
| Oak barrels | 4 | * | 1 Jul 2008 |
| Grape handling assets: | | | |
| Conveyors and elevators | 15 | * | 1 Jul 2008 |
| Crushers/destemmers | 15 | * | 1 Jul 2008 |
| Electronic scales (mobile) | 10 | * | 1 Jul 2008 |
| Grape bins (plastic) | 5 | * | 1 Jul 2008 |
| Grape receival hoppers | 20 | * | 1 Jul 2008 |
| Grape waste pits (concrete) | 20 | * | 1 Jul 2008 |
| Presses: | | | |
| Basket | 20 | * | 1 Jul 2008 |
| Continuous (screw) | 15 | * | 1 Jul 2008 |
| Pneumatic (airbag) | 15 | * | 1 Jul 2008 |
| Weighbridges/weighers | 20 | * | 1 Jul 2008 |
| Packaging assets: | | | |
| Bottle and cask filling, sealing and coding assets: | | | |
| Cap feed systems | 15 | * | 1 Jul 2008 |
| Cappers | 15 | * | 1 Jul 2008 |
| Carton packing machines | 15 | * | 1 Jul 2008 |
| Corkers | 15 | * | 1 Jul 2008 |
| Crown sealers (sparkling wine) | 15 | * | 1 Jul 2008 |
| Date coders | 7 | * | 1 Jul 2008 |
| Fillers | 15 | * | 1 Jul 2008 |
| Foilers | 15 | * | 1 Jul 2008 |
| Inspection machines | 10 | * | 1 Jul 2008 |
| Labellers | 10 | * | 1 Jul 2008 |
| Rinsers | 15 | * | 1 Jul 2008 |
| Handling and packing assets: | | | |

| ***Wine and other alcoholic beverage manufacturing (12140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Carton erectors/sealers/tapers | 15 | * | 1 Jul 2008 |
| Conveyors (loose bottle, carton and pallet) | 15 | * | 1 Jul 2008 |
| Depalletisers | 15 | * | 1 Jul 2008 |
| Outer date coders | 5 | * | 1 Jul 2008 |
| Palletisers | 15 | * | 1 Jul 2008 |
| Shrink wrappers | 15 | * | 1 Jul 2008 |
| Separation/filtration assets: | | | |
| Centrifuges | 10 | * | 1 Jul 2008 |
| Filtration units (incorporating housing and filters): | | | |
| Cross flow filter units | 10 | * | 1 Jul 2008 |
| Diatomaceous earth filter units (including earth make-up system) | 10 | * | 1 Jul 2008 |
| Lees filter units | 10 | * | 1 Jul 2008 |
| Membrane cartridge filter units (including lenticular) | 10 | * | 1 Jul 2008 |
| Plate and frame filter units | 15 | * | 1 Jul 2008 |
| Rotary drum vacuum filter units | 15 | * | 1 Jul 2008 |
| Sparkling wine equipment: | | | |
| Carbonation equipment | 10 | * | 1 Jul 2008 |
| Corking/wiring equipment | 15 | * | 1 Jul 2008 |
| Disgorging and dosing equipment | 10 | * | 1 Jul 2008 |
| Riddling equipment | 15 | * | 1 Jul 2008 |
| Support assets: | | | |
| Additive liquid dosing systems | 10 | * | 1 Jul 2008 |
| Air compressors | 15 | * | 1 Jul 2008 |
| Air receivers | 20 | * | 1 Jul 2008 |
| Boilers | 15 | * | 1 Jul 2008 |
| Cooling towers | 15 | * | 1 Jul 2008 |
| Electrical and Process control systems: | | | |
| Control cabinets, switchgear | 10 | * | 1 Jul 2008 |
| Programmed logic controllers (PLCs) | 10 | * | 1 Jul 2008 |
| Transformers | 40 | * | 1 Jul 2008 |
| Flow meters | 10 | * | 1 Jul 2008 |
| Grape/wine testing equipment: | | | |
| Grape must analyzers | 10 | * | 1 Jul 2008 |
| Laboratory – glassware | 2 | * | 1 Jul 2008 |
| Laboratory – other equipment | 10 | * | 1 Jul 2008 |
| Heat exchangers | 15 | * | 1 Jul 2008 |
| Hoses | 5 | * | 1 Jul 2008 |
| Hot water systems | 10 | * | 1 Jul 2008 |
| Inert gas systems: | | | |
| Dry ice machines | 10 | * | 1 Jul 2008 |
| Gas storage pressure tanks | 20 | * | 1 Jul 2008 |
| Nitrogen generators | 10 | * | 1 Jul 2008 |
| Pipes and fittings: | | | |
| Mild steel | 10 | * | 1 Jul 2008 |
| Non-ferrous | 20 | * | 1 Jul 2008 |

| *Wine and other alcoholic beverage manufacturing (12140)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Valves | 10 | * | 1 Jul 2008 |
| Pumps | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including compressors, condensors, evaporators and storage tanks) | 15 | * | 1 Jul 2008 |
| Reverse osmosis plant | 10 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 10 | * | 1 Jul 2008 |
| Blowers | 10 | * | 1 Jul 2008 |
| Clarifiers | 10 | * | 1 Jul 2008 |
| Digesters | 10 | * | 1 Jul 2008 |
| Tanks (including insulation, agitators, pump over systems and monitoring instrumentation): | | | |
| Pressure tanks (for sparkling wine) | 20 | * | 1 Jul 2008 |
| Waste water storage/treatment tanks | 15 | * | 1 Jul 2008 |
| Water storage tanks | 30 | * | 1 Jul 2008 |
| Wine fermenters: | | | |
| Open | 30 | * | 1 Jul 2008 |
| Rotary | 30 | * | 1 Jul 2008 |
| Static | 30 | * | 1 Jul 2008 |
| Sweeping arm | 30 | * | 1 Jul 2008 |
| Wine storage tanks | 30 | * | 1 Jul 2008 |
| Tank accessories: | | | |
| Micro oxygenation systems | 5 | * | 1 Jul 2008 |
| Tank plungers | 10 | * | 1 Jul 2008 |

| *Textile, leather, clothing and footwear manufacturing (13110 to 13520)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Carpet manufacturing assets: | | | |
| Accumulators | 20 | * | 1 Jul 2017 |
| Beamers (including warpers) | 15 | * | 1 Jul 2017 |
| Creels | 20 | * | 1 Jul 2017 |
| Cutting tables | 15 | * | 1 Jul 2017 |
| J Bins | 20 | * | 1 Jul 2017 |
| Lapping and mending frames | 15 | * | 1 Jul 2017 |
| Lapping trolleys | 15 | * | 1 Jul 2017 |
| Latex application assets | 17 | * | 1 Jul 2017 |
| Offline mending tables | 15 | * | 1 Jul 2017 |
| Ovens | 20 | * | 1 Jul 2017 |
| Pre-coat assets (including direct coat applicators and steamers) | 15 | * | 1 Jul 2017 |

| *Textile, leather, clothing and footwear manufacturing (13110 to 13520)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Re-wind machines | 13 | * | 1 Jul 2017 |
| Roll-up machines | 15 | * | 1 Jul 2017 |
| Sample binding assets (including binders and sewing machines) | 15 | * | 1 Jul 2017 |
| Sample cutting assets (including stamping presses) | 15 | * | 1 Jul 2017 |
| Shearers | 20 | * | 1 Jul 2017 |
| Stretchers (including pre-tenters) | 15 | * | 1 Jul 2017 |
| Tufters | 15 | * | 1 Jul 2017 |
| Clothing and millinery manufacturing plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Hat manufacturing plant and machinery | $13^1/_3$ | | 1 Jan 2001 |
| Sewing machines | 10 | * | 1 Jul 2014 |
| Cotton manufacturers' machinery: | | | |
| Conveyors | 10 | | 1 Jan 2001 |
| Engines, gas | 20 | | 1 Jan 2001 |
| Gas producer plant | $13^1/_3$ | | 1 Jan 2001 |
| Gins | 10 | | 1 Jan 2001 |
| Flock manufacturing plant: | | | |
| Carding machines | $13^1/_3$ | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |
| Knitting machines | $13^1/_3$ | | 1 Jan 2001 |
| Rope and twine manufacturers' plant | 20 | | 1 Jan 2001 |
| Tanners' plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Modern plant used in 'wet' process | $13^1/_3$ | | 1 Jan 2001 |
| Weaving machinery (silk and cotton) | $13^1/_3$ | | 1 Jan 2001 |
| Wool dumping machinery | $13^1/_3$ | | 1 Jan 2001 |
| Wool and fleece scouring and carbonising assets: | | | |
| Baker | 16 | * | 1 Jul 2017 |
| Bale breaker (including wool feeder and wool opener) | 15 | * | 1 Jul 2017 |
| Crusher (including duster) | 13 | * | 1 Jul 2017 |
| Dryers: | | | |
| Used in carbonising | 13 | * | 1 Jul 2017 |
| Used in scouring | 18 | * | 1 Jul 2017 |
| Dust extraction plant | 15 | * | 1 Jul 2017 |
| Grease separators | 15 | * | 1 Jul 2017 |
| High density press | 15 | * | 1 Jul 2017 |
| Scour machine | 15 | * | 1 Jul 2017 |
| Waste treatment system | 10 | * | 1 Jul 2017 |
| Woollen manufacturers' machinery | $16^2/_3$ | | 1 Jan 2001 |

| *Log sawmilling and timber dressing (14110 to 14130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Saw milling equipment: | | | |

| *Log sawmilling and timber dressing (14110 to 14130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dry or planner mill plant: | | | |
| Generally (includes multi saw/trimmer, pack docker, planner/molder, resaw or optimiser docker, stress grader and tilt hoist) | 10 | * | 1 Jan 2001 |
| Stackers | 15 | * | 1 Jan 2001 |
| Tray sorters | 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 hoggers | 10 | * | 1 Jan 2001 |

| *Other wood product manufacturing (14910 to 14990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothes peg manufacturing plant (wood) | $13^1/_3$ | | 1 Jan 2001 |
| Case-making plant | $13^1/_3$ | | 1 Jan 2001 |
| Cork manufacturers' plant | 10 | | 1 Jan 2001 |

| *Other wood product manufacturing (14910 to 14990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Frame (picture) manufacturing plant | $13^1/_3$ | | 1 Jan 2001 |
| Joinery plant | $13^1/_3$ | | 1 Jan 2001 |
| Moulding machinery (wood) | $13^1/_3$ | | 1 Jan 2001 |
| Wood working plant | $13^1/_3$ | | 1 Jan 2001 |

| *Plywood and veneer manufacturing (14930)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Debarking assets | 15 | * | 1 Jan 2005 |
| Dry clipping assets | 25 | * | 1 Jan 2005 |
| Glue mixing assets | 25 | * | 1 Jan 2005 |
| Heating unit assets | 20 | * | 1 Jan 2005 |
| Lay-up and glue spreading assets (including roller, curtains, and spray coaters, liquid and foam extruders) | 25 | * | 1 Jan 2005 |
| Log conditioning, heating and steaming assets | 25 | * | 1 Jan 2005 |
| Log sizing assets | 20 | * | 1 Jan 2005 |
| Log yard assets (see Table A Log sawmilling and timber dressing (14110 to 14130), saw milling equipment) | | | |
| Materials handling assets (including belt, chain and screw conveyors) | 20 | * | 1 Jan 2005 |
| Packaging assets | 20 | * | 1 Jan 2005 |
| Presses | 25 | * | 1 Jan 2005 |
| Sanding and finishing assets | 25 | * | 1 Jan 2005 |
| Sharpening assets | 30 | * | 1 Jan 2005 |
| Trimming and sawing assets | 25 | * | 1 Jan 2005 |
| Veneer composing, jointing and splicing assets | 20 | * | 1 Jan 2005 |
| Veneer dryers | 25 | * | 1 Jan 2005 |
| Veneer patching and grading assets | 20 | * | 1 Jan 2005 |
| Veneer peeling and slicing assets (including rotary peelers, longitudinal, crosscut, and staylog lathe slicers, log chargers and reelers) | 20 | * | 1 Jan 2005 |
| Veneer reconditioning assets | 25 | * | 1 Jan 2005 |
| Veneer sorting assets | 20 | * | 1 Jan 2005 |
| Wet clipping assets | 25 | * | 1 Jan 2005 |

| *Reconstituted wood product manufacturing (14940)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Board coolers | 25 | * | 1 Jan 2005 |
| Board curing assets | 20 | * | 1 Jan 2005 |
| Board storage assets | 25 | * | 1 Jan 2005 |
| Chipping, milling and flaking assets | 15 | * | 1 Jan 2005 |
| Debarking assets | 15 | * | 1 Jan 2005 |

| *Reconstituted wood product manufacturing (14940)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Driers | 15 | * | 1 Jan 2005 |
| Fibre sifters | 15 | * | 1 Jan 2005 |
| Flake and fibre storage assets | 25 | * | 1 Jan 2005 |
| Glue, resin and wax mixing and blending assets | 15 | * | 1 Jan 2005 |
| Heat plant and boiler assets | 25 | * | 1 Jan 2005 |
| Lamination assets | 15 | * | 1 Jan 2005 |
| Log conditioning, heating and steaming assets | 25 | * | 1 Jan 2005 |
| Log sizing assets | 20 | * | 1 Jan 2005 |
| Log yard assets (see Table A Log sawmilling and timber dressing (14110 to 14130), saw milling equipment) | | | |
| Magnetic separators | 25 | * | 1 Jan 2005 |
| Mat forming and weighing assets (including pendistor) | 20 | * | 1 Jan 2005 |
| Materials handling assets (including belt, chain and screw conveyors) | 20 | * | 1 Jan 2005 |
| Packaging assets | 20 | * | 1 Jan 2005 |
| Presses (including pre-press, hot and cold presses) | 25 | * | 1 Jan 2005 |
| Quality measuring assets (including blow detectors, thickness detectors and weighing bridges) | 15 | * | 1 Jan 2005 |
| Refiner assets | 20 | * | 1 Jan 2005 |
| Sanding and finishing assets | 25 | * | 1 Jan 2005 |
| Trimming and sawing assets | 25 | * | 1 Jan 2005 |
| Ventilation and dust extraction assets | 15 | * | 1 Jan 2005 |
| Woodchip screening and washing assets | 15 | * | 1 Jan 2005 |

| *Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pulp and paper mill assets: | | | |
| Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps) | 15 | * | 1 Jan 2002 |
| Box and carton making assets (including box converting assets and corrugators) | 10 | * | 1 Jan 2002 |
| Chemical preparation assets (including tanks and pipes used for chemical preparation) | 10 | * | 1 Jan 2002 |
| Electrical and instrumentation assets: | | | |
| Control systems | 10 | * | 1 Jan 2002 |
| Control valves | 15 | * | 1 Jan 2002 |
| Local indicators (pressure, level and temperature) | 15 | * | 1 Jan 2002 |
| Power plant assets (including switchgear, transformers and turbo generators) – see Table A Electricity supply (26110 to 26400) | | | |
| Sensors: | | | |
| Specialised | 8 | * | 1 Jan 2002 |
| Standard | 15 | * | 1 Jan 2002 |

| ***Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Paper machine assets: | | | |
| Dry end assets (including calenders, coaters and reelers) | 15 | * | 1 Jan 2002 |
| Dryers (including MG cylinder and yankee cylinder) | 25 | * | 1 Jan 2002 |
| Size press | 15 | * | 1 Jan 2002 |
| Wet end assets (including forming section, head box and press section) | 10 | * | 1 Jan 2002 |
| Pulp process assets: | | | |
| Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers) | 20 | * | 1 Jan 2002 |
| Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners) | 15 | * | 1 Jan 2002 |
| Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners) | 15 | * | 1 Jan 2002 |
| Tanks | 20 | * | 1 Jan 2002 |
| Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers) | 10 | * | 1 Jan 2002 |

| ***Paper stationery manufacturing (15230)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Stationers' manufacturing plant | $13^{1}/_{3}$ | | 1 Jan 2001 |

| ***Sanitary paper product manufacturing (15240)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Finishing and converted paper product manufacturing assets: | | | |
| Generally (including machines for manufacturing disposable facial and toilet tissues, paper tablecloths, paper table napkins, interleaved and rolled paper towels) | 15 | * | 1 Jul 2013 |
| Rolled paper core manufacturing assets (including feeder racks, glue applicators and cutting carriages) | 10 | * | 1 Jul 2013 |
| Hygienic paper product manufacturing assets: | | | |
| Fluff preparation assets (including hammer mills, cutting machines, fluff forming drums, compacting rollers and carding machines) | 13 | * | 1 Jul 2013 |
| Generally (including machines for manufacturing disposable nappies, sanitary napkins, sanitary liners and tampons) | 13 | * | 1 Jul 2013 |
| Packaging assets: | | | |

| ***Sanitary paper product manufacturing (15240)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cartoning assets (including bundlers, carton and case erectors, packing and closing machines) | 10 | * | 1 Jul 2013 |
| Coding and labelling machines | 10 | * | 1 Jul 2013 |
| Robots (including automatic guided vehicles (AGVs) and pick and place packaging machines) | 10 | * | 1 Jul 2013 |
| Stackers and baggers | 10 | * | 1 Jul 2013 |
| Wrapping machines (including shrink and stretch wrappers) | 10 | * | 1 Jul 2013 |
| Support assets: | | | |
| Air compressors and air dryers | 15 | * | 1 Jul 2013 |
| Control system and monitoring assets (including programmable logic controllers (PLCs), variable speed drives (VSDs), instruments and sensors) | 10 | * | 1 Jul 2013 |
| Dust control assets (including ductwork, dust collectors, scrubbers and fans) | 15 | * | 1 Jul 2013 |
| Laboratory assets (including quality control and material testing assets) | 10 | * | 1 Jul 2013 |
| Material handling assets (including conveyors, elevators, hoists, feeders and hoppers) | 15 | * | 1 Jul 2013 |
| Metal detectors | 10 | * | 1 Jul 2013 |
| Storage assets (including bins and trolleys) | 10 | * | 1 Jul 2013 |

| ***Printing (16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Digital printing assets (including flatbed digital printers, ink based thermal imaging printers, ink jet printers, spray jet digital printers and toner based printers) | 5 | * | 1 Jan 2006 |
| Flexographic printing assets: | | | |
| Ancillary assets: | | | |
| Anilox roll cleaning machines | 15 | * | 1 Jul 2006 |
| Anilox trolley tugs | 10 | * | 1 Jul 2006 |
| Ink dispensing systems | 10 | * | 1 Jul 2006 |
| Sleeve mounting machines | 10 | * | 1 Jul 2006 |
| Sleeves | 2 | * | 1 Jul 2006 |
| Printing assets: | | | |
| Die cutters, flexo/folder/gluers (see Table A Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290), box and carton making assets) | | | |
| Presses (including mid web, narrow web, very wide web and wide web flexographic presses) | $12^{1}/_{2}$ | * | 1 Jul 2006 |
| Newspaper printing assets: | | | |
| Ancillary assets: | | | |
| Automated guided vehicles (AGVs) (including laser guided vehicles and track mounted automated vehicles) | 10 | * | 1 Jan 2007 |

| ***Printing (16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gripper conveyor systems (incorporating drive chains, grippers and tracks) | 15 | * | 1 Jan 2007 |
| Ink pumps (mechanical) | 6 | * | 1 Jan 2007 |
| Buffering/print line storage assets: | | | |
| Storage devices (including discs, rolls, spools and associated mountings) | 15 | * | 1 Jan 2007 |
| Unwinders and winders (including single, double and triple stations and buffer docking stations) | 15 | * | 1 Jan 2007 |
| Newspaper wrapping machines – see Table A Other store-based retailing (42110 to 42799) | | | |
| Offset lithography printing presses: | | | |
| Hybrid heatset and non-heatset webfed offset presses (incorporating integrated control systems, dryers and other peripheral equipment) | 15 | * | 1 Jan 2007 |
| Non-heatset (coldset) webfed offset presses (incorporating integrated control systems, folders, pasters, reelstands and other peripheral equipment) | 15 | * | 1 Jan 2007 |
| Reel processing, storage and transport assets: | | | |
| Conveyors | $12^1/_2$ | * | 1 Jan 2007 |
| Racks | 20 | * | 1 Jan 2007 |
| Reel trolleys (incorporating controls and drive chains) | 15 | * | 1 Jan 2007 |
| Shredders | 15 | * | 1 Jan 2007 |
| Stripping machines | 15 | * | 1 Jan 2007 |
| Offset lithography printing presses used in commercial printing generally: | | | |
| Heatset webfed offset presses (incorporating integrated control systems, coaters and other peripheral equipment) | 15 | * | 1 Jan 2006 |
| Sheetfed presses (incorporating integrated control systems, coaters and other peripheral equipment) | $12^1/_2$ | * | 1 Jan 2006 |
| Post-press (finishing) trade services assets – see Table A Printing support services (16120) | | | |
| Pre-press trade services assets – see Table A Printing support services (16120) | | | |
| Quality control assets: | | | |
| Automatic web inspection systems | 6 | * | 1 Jul 2006 |
| Gas Chromatograph (GC) testers | 8 | * | 1 Jul 2006 |
| Others (including densitometers, plate readers and spectrophotometers) | 5 | * | 1 Jul 2006 |
| Screen printing assets: | | | |
| Ancillary assets: | | | |
| Dryers (including conventional air dryers, flash curers and UV dryers) | $12^1/_2$ | * | 1 Jan 2006 |
| Drying racks | 20 | * | 1 Jan 2006 |
| Emulsion coaters | 10 | * | 1 Jan 2006 |
| Exposure lights | 5 | * | 1 Jul 2006 |
| Screen frames | 10 | * | 1 Jan 2006 |
| Sign cutting machines | 5 | * | 1 Jan 2006 |

| ***Printing (16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Squeegee cutters | 10 | * | 1 Jan 2006 |
| Vacuum frames | 20 | * | 1 Jan 2006 |
| Press assets: | | | |
| Heat presses used in sublimation finishing | 25 | * | 1 Jan 2006 |
| Pen and pad print machines | 20 | * | 1 Jan 2006 |
| Screen printing presses: | | | |
| Automatic presses (including in-line multicolour presses) | 15 | * | 1 Jan 2006 |
| Cylinder presses | 15 | * | 1 Jan 2006 |
| Others (including manual, semi-automatic and three quarter automatic carousel, flatbed and rotary screen printing presses) | 20 | * | 1 Jan 2006 |
| Screen reclamation assets: | | | |
| Screen cleaning bays | 10 | * | 1 Jan 2006 |
| Screen washers (automatic) | 6 | * | 1 Jan 2006 |
| Water blasters | 4 | * | 1 Jan 2006 |
| Support assets: | | | |
| Afterburners | 10 | * | 1 Jan 2006 |
| Dust/waste extraction systems: | | | |
| Compactors | $12^1/_2$ | * | 1 Jan 2007 |
| Ducting | 15 | * | 1 Jan 2007 |
| Vacuum pumps | 6 | * | 1 Jan 2007 |

| ***Printing support services (16120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Post-press (finishing) trade services assets: | | | |
| Addressing and mailing assets: | | | |
| Combination addressing, folding and gluing mailing units | 10 | * | 1 Jan 2006 |
| Inkjet addressing printers | 5 | * | 1 Jan 2006 |
| Bagging and wrapping machines (including palletisers) | 10 | * | 1 Jan 2006 |
| Banding and tying machines | $12^1/_2$ | * | 1 Jan 2006 |
| Benchtop finishing assets used in small printing establishments (including benchtop guillotines, coil, plastic comb and spiral binders, portable banding and tying machines, small roll laminators and tabletop folders) | 5 | * | 1 Jan 2006 |
| Binding assets: | | | |
| Binding lines (including case binding lines and perfect binding lines) | 15 | * | 1 Jan 2006 |
| Perfect binders – standalone | 10 | * | 1 Jan 2006 |
| Stitchers: | | | |
| Generally (including drum stitchers, saddle stitching lines and side stitchers) | $12^1/_2$ | * | 1 Jan 2006 |

| ***Printing support services (16120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Saddle stitchers – standalone (bookletmakers) | $7^1/_2$ | * | 1 Jan 2006 |
| Casemakers | 10 | * | 1 Jan 2006 |
| Collators | 15 | * | 1 Jan 2006 |
| Die cutters | 15 | * | 1 Jan 2006 |
| Drilling units | 10 | * | 1 Jan 2006 |
| Foil stamping machines | 10 | * | 1 Jan 2006 |
| Folders | $12^1/_2$ | * | 1 Jan 2006 |
| Guillotines and ancillary assets (including joggers, stackers and transomats) | 15 | * | 1 Jan 2006 |
| Laminators | 10 | * | 1 Jan 2006 |
| Mail inserters | 5 | * | 1 Jan 2006 |
| Newspaper mailroom assets: | | | |
| Bundle conveying and sorting systems (including bundle sorting and barcode reading stations and bundle conveyors) | $12^1/_2$ | * | 1 Jan 2007 |
| Inserters and inserting systems (incorporating feeders and feeder chains) | 10 | * | 1 Jan 2007 |
| Stackers | 15 | * | 1 Jan 2007 |
| Trimmers (including rotary and scissor action trimmers) | 15 | * | 1 Jan 2007 |
| Perforators | 10 | * | 1 Jan 2006 |
| Sewing machines | 15 | * | 1 Jan 2006 |
| Three knife trimmers | 15 | * | 1 Jan 2006 |
| Pre-press trade services assets: | | | |
| Conventional flexographic plate making assets (including combination units, dryers, post exposure units, UV light exposure units and washout units) | 7 | * | 1 Jan 2006 |
| Film and plate processors | 6 | * | 1 Jan 2006 |
| Film projection camera systems (including backing board and processing assets) | 10 | * | 1 Jan 2006 |
| Platesetters: | | | |
| Computer-to-plate (CtP) platesetters (including thermal and visible-light platesetters) and Direct-to-plate flexographic platesetters (Computer digital imagers) | 5 | * | 1 Jan 2006 |
| Film image platesetters (imagesetters) | 7 | * | 1 Jan 2006 |
| Plate punch benders: | | | |
| Automatic (optical) | 5 | * | 1 Jan 2007 |
| Manual | 10 | * | 1 Jan 2007 |
| Plotters | 5 | * | 1 Jan 2006 |
| Proofers: | | | |
| Analogue film or photographic proofers | 7 | * | 1 Jan 2006 |
| Digital and ink-jet proofers | 5 | * | 1 Jan 2006 |
| Scanners: | | | |
| Drum | 10 | * | 1 Jan 2006 |
| Flatbed | 5 | * | 1 Jan 2006 |

| ***Petroleum refining (17010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Oil refinery assets: | | | |
| Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping | 15 | * | 1 Jul 2002 |
| Assets used in sulphur recovery: | | | |
| Generally | 15 | * | 1 Jul 2002 |
| Sulphur pits | 10 | * | 1 Jul 2002 |
| Assets used in other processes: | | | |
| Air compressors | 30 | * | 1 Jul 2002 |
| Catalyst regenerators | 20 | * | 1 Jul 2002 |
| Chemical injection systems | 5 | * | 1 Jul 2002 |
| Coke drums | 20 | * | 1 Jul 2002 |
| Distillation columns | 30 | * | 1 Jul 2002 |
| Drums: | | | |
| Generally | 20 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation | 15 | * | 1 Jul 2002 |
| Electric desalters | 25 | * | 1 Jul 2002 |
| Expansion turbines | 25 | * | 1 Jul 2002 |
| Fans/blowers | 30 | * | 1 Jul 2002 |
| Filters/coalescers: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation | 20 | * | 1 Jul 2002 |
| Flare stacks | 25 | * | 1 Jul 2002 |
| Flare tips | 5 | * | 1 Jul 2002 |
| Fractionating columns | 30 | * | 1 Jul 2002 |
| Furnaces: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in continuous coking, delayed coking or visbreaking | 20 | * | 1 Jul 2002 |
| Gas absorbers: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Gas adsorbers | 25 | * | 1 Jul 2002 |
| Heat exchangers: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, hydrodesulphurisation, hydrotreating, potassium carbonate treating, vacuum distillation or visbreaking | 20 | * | 1 Jul 2002 |
| Jet ejectors | 20 | * | 1 Jul 2002 |
| Liquid extraction columns: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating | 20 | * | 1 Jul 2002 |
| Piping | 30 | * | 1 Jul 2002 |

| ***Petroleum refining (17010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Process gas compressors | 30 | * | 1 Jul 2002 |
| Pumps: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, potassium carbonate treating, vacuum distillation or visbreaking | 20 | * | 1 Jul 2002 |
| Reactors | 25 | * | 1 Jul 2002 |
| Rotary filters | 20 | * | 1 Jul 2002 |
| Scrubbers | 25 | * | 1 Jul 2002 |
| Side stream strippers | 25 | * | 1 Jul 2002 |
| Storage tanks: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, merox extraction, merox sweetening or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Strippers: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Bunds (other than formed with earth) | 100 | | 1 Jan 2001 |
| Control systems assets (excluding computers) | 10 | * | 1 Jul 2002 |
| Effluent separators (concrete) | 40 | | 1 Jan 2001 |
| Laboratory equipment | 20 | | 1 Jan 2001 |

| ***Industrial gas manufacturing (18110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Industrial gas – general manufacturing assets: | | | |
| Air and gas cooling and heating assets: | | | |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Moisture condensers | 20 | * | 1 Jul 2011 |
| Quench drums | 20 | * | 1 Jul 2011 |
| Refrigeration units | 20 | * | 1 Jul 2011 |
| Air and gas purification assets: | | | |
| Adsorption systems | 25 | * | 1 Jul 2011 |
| Gas scrubbers | 20 | * | 1 Jul 2011 |
| Reactors | 25 | * | 1 Jul 2011 |
| Compressors | 25 | * | 1 Jul 2011 |
| Gas buffer and surge tanks | 25 | * | 1 Jul 2011 |
| Silencers/mufflers | 20 | * | 1 Jul 2011 |
| Industrial gas – manufacturing assets for specific gases: | | | |
| Acetylene manufacturing assets (carbide process): | | | |
| Acetylene compressors | 25 | * | 1 Jul 2011 |
| Acetylene generators (incorporating hoppers) | 30 | * | 1 Jul 2011 |

| *Industrial gas manufacturing (18110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Acetylene purification assets (including cooling condensers, driers, purifier vessels and scrubbers) | 20 | * | 1 Jul 2011 |
| Calcium hydroxide settling ponds and tanks | 20 | * | 1 Jul 2011 |
| Carbide handling assets (including carry skips, drum conveyor system and drum opening, lifting and tipping apparatus) | 12 | * | 1 Jul 2011 |
| Dust collection systems | 20 | * | 1 Jul 2011 |
| Flashback arrestors | 10 | * | 1 Jul 2011 |
| Ammonia manufacturing assets – see Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310) | | | |
| Argon, nitrogen and oxygen manufacturing assets (cryogenic process): | | | |
| Air filtering units for process air (incorporating housing and filters) | 20 | * | 1 Jul 2011 |
| Cold boxes (incorporating distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Evaporative coolers (nitrogen cooled) and spray coolers | 20 | * | 1 Jul 2011 |
| Nitrogen liquefiers (incorporating, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Turbine expansion engines | 25 | * | 1 Jul 2011 |
| Carbon dioxide ($CO_2$) manufacturing assets: | | | |
| Amine based absorption/desorption systems | 20 | * | 1 Jul 2011 |
| Liquefaction assets (including condensers, condensate receivers and separators) | 25 | * | 1 Jul 2011 |
| Dry ice manufacturing assets: | | | |
| Dry ice cutting machines | 10 | * | 1 Jul 2011 |
| Dry ice packaging systems (incorporating conveyors, shrink tunnels and wrapping and sealing machines) | 10 | * | 1 Jul 2011 |
| Dry ice presses | 20 | * | 1 Jul 2011 |
| Dry ice shipping boxes | 10 | * | 1 Jul 2011 |
| Extraction fans for waste carbon dioxide ($CO_2$) | 10 | * | 1 Jul 2011 |
| Pelletisers | 15 | * | 1 Jul 2011 |
| Helium manufacturing assets: | | | |
| Helium liquefiers (incorporating cryogenic adsorbers, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Turbine expansion engines | 25 | * | 1 Jul 2011 |
| Hydrogen manufacturing assets: | | | |
| Gasifiers and steam reformer furnaces | 25 | * | 1 Jul 2011 |
| Industrial gas distribution assets: | | | |
| Compressor assets: | | | |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors (including those for helium gas, industrial air and medical air) | 15 | * | 1 Jul 2011 |

| *Industrial gas manufacturing (18110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cylinder filling assets: | | | |
| Cylinder filling station assets: | | | |
| High pressure hoses | 10 | * | 1 Jul 2011 |
| Manifolds and piping (incorporating flashback arrestors): | | | |
| Acetylene gas | 10 | * | 1 Jul 2011 |
| Other gases | 20 | * | 1 Jul 2011 |
| Water cooling system for acetylene cylinders (incorporating piping and spray nozzles) | 20 | * | 1 Jul 2011 |
| Cylinder frames (incorporating manifolds and piping) | 15 | * | 1 Jul 2011 |
| Cylinders: | | | |
| Gas cylinders | 30 | * | 1 Jul 2011 |
| Liquid gas cylinders: | | | |
| Flasks | 7 | * | 1 Jul 2011 |
| Other liquid gas cylinders | 15 | * | 1 Jul 2011 |
| Cylinder valves | 10 | * | 1 Jul 2011 |
| Cylinder handling assets: | | | |
| Baskets, crates, and pallets | 12 | * | 1 Jul 2011 |
| Tippers and trolleys | 10 | * | 1 Jul 2011 |
| Cylinder preparation assets: | | | |
| Boilers | 10 | * | 1 Jul 2011 |
| Cylinder brushing machines | 10 | * | 1 Jul 2011 |
| Cylinder drying cabinets (incorporating heaters and fans) | 15 | * | 1 Jul 2011 |
| Cylinder inspection lights | 10 | * | 1 Jul 2011 |
| Cylinder spray booths | 15 | * | 1 Jul 2011 |
| Cylinder stamping machines | 10 | * | 1 Jul 2011 |
| Cylinder testing machines | 10 | * | 1 Jul 2011 |
| Cylinder valving machines (incorporating safety enclosures) | 15 | * | 1 Jul 2011 |
| Tank truck assets: | | | |
| Gas storage tanks | 20 | * | 1 Jul 2011 |
| Hoses | 5 | * | 1 Jul 2011 |
| Metering systems | 7 | * | 1 Jul 2011 |
| Pipes and valves | 10 | * | 1 Jul 2011 |
| Pumps | 10 | * | 1 Jul 2011 |
| Tanker filling station assets: | | | |
| Breakaway couplings | 12 | * | 1 Jul 2011 |
| Framework, manifolds and piping | 20 | * | 1 Jul 2011 |
| Tanker filling hoses | 10 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |
| Vapourisers | 20 | * | 1 Jul 2011 |
| Support and other assets: | | | |
| Air drying systems for industrial and instrument air | 15 | * | 1 Jul 2011 |
| Control system assets: | | | |

| *Industrial gas manufacturing (18110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control cabinets and panels, programmable logic controllers (PLCs) and variable speed drives (VSDs) | 10 | * | 1 Jul 2011 |
| System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement) | 10 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 20 | * | 1 Jul 2011 |
| Packaged | 15 | * | 1 Jul 2011 |
| Customer installations assets: | | | |
| Adsorption based nitrogen and oxygen generation systems (skid type) assets: | | | |
| Membrane systems | 10 | * | 1 Jul 2011 |
| Pressure swing adsorption (PSA) systems | 12 | * | 1 Jul 2011 |
| Vacuum swing adsorption (VSA) systems | 15 | * | 1 Jul 2011 |
| Blowers and compressors | 15 | * | 1 Jul 2011 |
| Freezers (including batch freezers, freeze tunnels, and tumble freezers) | 15 | * | 1 Jul 2011 |
| Gas supply metering, monitoring and control systems (incorporating meters, telemetry assets, sensors, transmitters and supply switching devices) | 4 | * | 1 Jul 2011 |
| Gas analysis assets: | | | |
| Chromatographs | 15 | * | 1 Jul 2011 |
| Other analysers | 10 | * | 1 Jul 2011 |
| Gas storage assets: | | | |
| Liquid carbon dioxide ($CO_2$) storage assets: | | | |
| Tanks | 30 | * | 1 Jul 2011 |
| Tank refrigeration units | 10 | * | 1 Jul 2011 |
| Vacuum insulated tanks | 30 | * | 1 Jul 2011 |
| Piping assets: | | | |
| Flow meters | 10 | * | 1 Jul 2011 |
| Pipes: | | | |
| Carbon steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Pipelines | 30 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Platform scales | 20 | * | 1 Jul 2011 |
| Pumps: | | | |
| Cryogenic pumps | 15 | * | 1 Jul 2011 |
| Liquid carbon dioxide ($CO_2$) pumps | 15 | * | 1 Jul 2011 |
| Other pumps | 15 | * | 1 Jul 2011 |
| Safety assets: | | | |
| Fire control and alarm assets (see Table B) | | | |
| Gas leakage monitors: | | | |
| Fixed | 10 | * | 1 Jul 2011 |
| Portable | 4 | * | 1 Jul 2011 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ammonia manufacturing assets: | | | |
| Air and gas reforming and separation assets: | | | |
| Adsorption systems (including pressure and thermal swing) | 25 | * | 1 Jul 2013 |
| Carbon dioxide ($CO_2$) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks) | 20 | * | 1 Jul 2013 |
| Cryogenic separation process assets: | | | |
| Air cooling and drying assets (excluding adsorption systems shown above) | 20 | * | 1 Jul 2013 |
| Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2013 |
| Desulphurisers | 25 | * | 1 Jul 2013 |
| Methanators | 25 | * | 1 Jul 2013 |
| Pre-heaters (for air and gas feedstock) | 25 | * | 1 Jul 2013 |
| Pre-reformers | 25 | * | 1 Jul 2013 |
| Primary reformers | 20 | * | 1 Jul 2013 |
| Secondary reformers | 25 | * | 1 Jul 2013 |
| Shift converters (high and low temperature) | 25 | * | 1 Jul 2013 |
| Compressor assets: | | | |
| Air filtering units (incorporating filters and housing filters) | 25 | * | 1 Jul 2013 |
| Blowers and compressors (incorporating drives) | 25 | * | 1 Jul 2013 |
| Conversion and liquefaction assets: | | | |
| Ammonia converters | 25 | * | 1 Jul 2013 |
| Chillers, condensers, flash drums, receivers and separators | 25 | * | 1 Jul 2013 |
| Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels) | 25 | * | 1 Jul 2013 |
| Distribution, handling and storage assets: | | | |
| Ammonia bullet tanks (including storage and surge tanks) | 30 | * | 1 Jul 2013 |
| Ammonia deluge and vapour suppression systems | 30 | * | 1 Jul 2013 |
| Ammonia pipelines (incorporating fittings and valves) | 30 | * | 1 Jul 2013 |
| Ammonia pumps | 15 | * | 1 Jul 2013 |
| Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers) | 20 | * | 1 Jul 2013 |
| Ammonia storage tanks | 30 | * | 1 Jul 2013 |
| Ammonia vapour scrubber systems | 25 | * | 1 Jul 2013 |
| ISOtainers and portable tanks | 15 | * | 1 Jul 2013 |
| Loading arm systems – marine | 25 | * | 1 Jul 2013 |
| Rail and road tank filling assets: | | | |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Breakaway couplings | 10 | * | 1 Jul 2013 |
| Filling hoses | 10 | * | 1 Jul 2013 |
| Loading arm systems | 10 | * | 1 Jul 2013 |
| Gas pipelines (incorporating fittings and valves) | 30 | * | 1 Jul 2013 |
| Heat exchangers: | | | |
| Process gas | 20 | * | 1 Jul 2013 |
| Waste heat boilers | 20 | * | 1 Jul 2013 |
| Support assets: | | | |
| Air compression assets (for industrial air and instrument air): | | | |
| Air compressors (incorporating air drying and filtering assets) | 15 | * | 1 Jul 2013 |
| Air receivers | 20 | * | 1 Jul 2013 |
| Blowers and fans (generally) | 20 | * | 1 Jul 2013 |
| Boiler assets: | | | |
| Boilers | 25 | * | 1 Jul 2013 |
| De-aerators | 25 | * | 1 Jul 2013 |
| Economisers | 25 | * | 1 Jul 2013 |
| Steam drums | 25 | * | 1 Jul 2013 |
| Chemical storage tanks: | | | |
| Polyethylene (PE) | 12 | * | 1 Jul 2013 |
| Other | 20 | * | 1 Jul 2013 |
| Control system assets: | | | |
| Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs) | 10 | * | 1 Jul 2013 |
| System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement) | 10 | * | 1 Jul 2013 |
| Cooling towers | 20 | * | 1 Jul 2013 |
| Electricity supply assets: | | | |
| Emergency supply assets – see Table B Power supply assets, emergency or standby | | | |
| Steam turbine generators | 25 | * | 1 Jul 2013 |
| Other electricity supply assets – see Table A Electricity supply (26110 to 26400) | | | |
| Emission control assets: | | | |
| Flare tips | 10 | * | 1 Jul 2013 |
| Silencers | 20 | * | 1 Jul 2013 |
| Stacks (exhaust, vent and flare) | 20 | * | 1 Jul 2013 |
| Fire control and alarm systems: | | | |
| Fire fighting systems (incorporating hose boxes, hydrants and ring mains) | 30 | * | 1 Jul 2013 |
| Other fire control and alarm assets – see Table B Fire control and alarm assets | | | |
| Gas detectors: | | | |
| Fixed | 10 | * | 1 Jul 2013 |
| Portable | 4 | * | 1 Jul 2013 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Heat exchangers (not specified elsewhere) | 20 | * | 1 Jul 2013 |
| Laboratory assets: | | | |
| Analysers | 10 | * | 1 Jul 2013 |
| Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc) | 10 | * | 1 Jul 2013 |
| Overhead cranes | 25 | * | 1 Jul 2013 |
| Piping assets: | | | |
| Flow meters | 10 | * | 1 Jul 2013 |
| Pipes and fittings | 25 | * | 1 Jul 2013 |
| Valves | 10 | * | 1 Jul 2013 |
| Pumps: | | | |
| Boiler feedwater and cooling water pumps | 20 | * | 1 Jul 2013 |
| Dosing pumps | 5 | * | 1 Jul 2013 |
| Other pumps (not specified elsewhere) | 15 | * | 1 Jul 2013 |
| Safety showers and eye wash stations | 20 | * | 1 Jul 2013 |
| Water storage and treatment assets: | | | |
| Clarifiers and settling tanks | 20 | * | 1 Jul 2013 |
| Dam and pond liners | 20 | * | 1 Jul 2013 |
| Dams and effluent ponds | 40 | * | 1 Jul 2013 |
| Ion exchange systems | 20 | * | 1 Jul 2013 |
| Reverse osmosis systems | 15 | * | 1 Jul 2013 |
| Water storage tanks: | | | |
| Polyethylene (PE) | 15 | * | 1 Jul 2013 |
| Other | 25 | * | 1 Jul 2013 |
| Weighbridges | 20 | * | 1 Jul 2013 |
| Ammonium nitrate manufacturing assets: | | | |
| Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets | | | |
| Ammonium nitrate prill manufacturing assets: | | | |
| Coating, cooling, drying and screening assets: | | | |
| Bulk flow coolers | 20 | * | 1 Jul 2013 |
| Chilling systems (incorporating chillers, ducting and piping) | 20 | * | 1 Jul 2013 |
| Coating product tanks | 25 | * | 1 Jul 2013 |
| Fluid bed coolers | 20 | * | 1 Jul 2013 |
| Rotary drum machines (including coaters, coolers, driers and granulators) | 20 | * | 1 Jul 2013 |
| Screeners | 20 | * | 1 Jul 2013 |
| Distribution, handling and storage assets: | | | |
| Bagging machines | 15 | * | 1 Jul 2013 |
| Conveyor belt weighers | 15 | * | 1 Jul 2013 |
| Conveyors and elevators | 15 | * | 1 Jul 2013 |
| Load out bins/silos | 25 | * | 1 Jul 2013 |
| Reclaim hoppers | 20 | * | 1 Jul 2013 |
| Scales | 15 | * | 1 Jul 2013 |
| Prill tower blowers and fans | 20 | * | 1 Jul 2013 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Prill towers (incorporating head tanks and lifts) | 25 | * | 1 Jul 2013 |
| Scrubber systems (incorporating ducting, fans, scrubbers and tanks) | 20 | * | 1 Jul 2013 |
| Ammonia nitrate solution manufacturing assets: | | | |
| Evaporation assets: | | | |
| Condensate tanks, flash drums and separators | 20 | * | 1 Jul 2013 |
| Evaporators | 20 | * | 1 Jul 2013 |
| Neutralisers | 25 | * | 1 Jul 2013 |
| Pipe reactors (titanium) | 3 | * | 1 Jul 2013 |
| Remelt and solution storage tanks (incorporating heating coils and stirrers) | 25 | * | 1 Jul 2013 |
| Solution filters | 20 | * | 1 Jul 2013 |
| Solution pumps | 15 | * | 1 Jul 2013 |
| Nitric acid manufacturing assets: | | | |
| Ammonia liquid filtering vessels (incorporating filters) | 25 | * | 1 Jul 2013 |
| Ammonia vapour filtering vessels (incorporating filters) | 20 | * | 1 Jul 2013 |
| Ammonia/air mixers | 20 | * | 1 Jul 2013 |
| Compressor assets: | | | |
| Air filtering units (incorporating housing and filters) | 25 | * | 1 Jul 2013 |
| Compressors (incorporating drives) | 25 | * | 1 Jul 2013 |
| Tail gas expanders | 25 | * | 1 Jul 2013 |
| Conversion and absorption assets: | | | |
| Absorber columns (including bleachers) | 25 | * | 1 Jul 2013 |
| Catalyst filters | 25 | * | 1 Jul 2013 |
| Converters | 25 | * | 1 Jul 2013 |
| Cooler condensers: | | | |
| Zirconium | 25 | * | 1 Jul 2013 |
| Other | 10 | * | 1 Jul 2013 |
| Nitric acid heaters: | | | |
| Zirconium | 20 | * | 1 Jul 2013 |
| Other | 10 | * | 1 Jul 2013 |
| Nitric acid pumps | 15 | * | 1 Jul 2013 |
| Nitrous oxide (NOx) abaters | 25 | * | 1 Jul 2013 |
| Weak acid tanks | 30 | * | 1 Jul 2013 |
| Heat exchangers: | | | |
| Air coolers and heaters | 25 | * | 1 Jul 2013 |
| Ammonia vapourisers | 20 | * | 1 Jul 2013 |
| Gas coolers and heaters | 20 | * | 1 Jul 2013 |
| Superheaters | 15 | * | 1 Jul 2013 |
| Waste heat boilers | 20 | * | 1 Jul 2013 |
| Nitric acid storage assets: | | | |
| Scrubbers | 20 | * | 1 Jul 2013 |
| Tanks | 25 | * | 1 Jul 2013 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Support assets – see above in Ammonia manufacturing assets, support assets | | | |
| Chemical manufacturing plant (not listed elsewhere): | | | |
| General plant | $13^1/_3$ | | 1 Jan 2001 |
| Organic peroxides explosion (cell block) | 20 | | 1 Jan 2001 |
| Ethanol manufacturing assets: | | | |
| Cooking assets: | | | |
| Filters and strainers | 15 | * | 1 Jul 2012 |
| Flash tanks | 20 | * | 1 Jul 2012 |
| Jet cookers | 10 | * | 1 Jul 2012 |
| Liquefaction tanks (including cook tubes and slurry tanks) | 20 | * | 1 Jul 2012 |
| Meal mixers | 15 | * | 1 Jul 2012 |
| Distillation and purification assets: | | | |
| Distillation columns | 25 | * | 1 Jul 2012 |
| Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment) | 25 | * | 1 Jul 2012 |
| Reboilers | 20 | * | 1 Jul 2012 |
| Side stream strippers | 20 | * | 1 Jul 2012 |
| Feedstock handling and storage assets: | | | |
| Grain assets: | | | |
| Cleaning assets (including magnetic separators, screeners and sieves) | 20 | * | 1 Jul 2012 |
| Conveyor belt weighers | 15 | * | 1 Jul 2012 |
| Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes) | 15 | * | 1 Jul 2012 |
| Hoppers (including weigh hoppers) | 25 | * | 1 Jul 2012 |
| Milling machines (including hammer and roller mills) | 20 | * | 1 Jul 2012 |
| Silo aerators | 15 | * | 1 Jul 2012 |
| Silos | 30 | * | 1 Jul 2012 |
| Starch tanks | 25 | * | 1 Jul 2012 |
| Molasses assets: | | | |
| Dam covers | 12 | * | 1 Jul 2012 |
| Dam liners | 20 | * | 1 Jul 2012 |
| Dams | 40 | * | 1 Jul 2012 |
| Pipelines (incorporating fittings and valves) | 25 | * | 1 Jul 2012 |
| Receival station control systems | 10 | * | 1 Jul 2012 |
| Receival troughs (incorporating protective cladding, rails and roofing) | 40 | * | 1 Jul 2012 |
| Tanks | 30 | * | 1 Jul 2012 |
| Fermentation assets: | | | |
| Chillers | 20 | * | 1 Jul 2012 |
| Fermentation tanks | 30 | * | 1 Jul 2012 |
| Scrubbers | 20 | * | 1 Jul 2012 |
| Yeast propagation vessels | 20 | * | 1 Jul 2012 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Yeast recovery assets (molasses feedstock): | | | |
| Centrifugal separators | 20 | * | 1 Jul 2012 |
| Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems) | 20 | * | 1 Jul 2012 |
| Hoppers, mixing tanks and storage tanks | 25 | * | 1 Jul 2012 |
| Stillage assets: | | | |
| Distillers grain assets: | | | |
| Centrifugal decanters | 15 | * | 1 Jul 2012 |
| Conveyors | 15 | * | 1 Jul 2012 |
| Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets) | 20 | * | 1 Jul 2012 |
| Evaporators | 25 | * | 1 Jul 2012 |
| Mixers | 15 | * | 1 Jul 2012 |
| Rotary drum dryers | 20 | * | 1 Jul 2012 |
| Stillage and syrup tanks | 25 | * | 1 Jul 2012 |
| Dunder and stillage assets (molasses feedstock): | | | |
| Conveyors and hoppers for fertiliser additives | 15 | * | 1 Jul 2012 |
| Dam covers | 12 | * | 1 Jul 2012 |
| Dams | 40 | * | 1 Jul 2012 |
| Pipelines (incorporating fittings and valves) | 25 | * | 1 Jul 2012 |
| Tanks (including fertiliser additive mixing and buffer tanks) | 20 | * | 1 Jul 2012 |
| Support and other assets: | | | |
| Additive dosing systems (including pipes, pumps and tanks): | | | |
| Plastic | 5 | * | 1 Jul 2012 |
| Other | 20 | * | 1 Jul 2012 |
| Air compression assets: | | | |
| Air compressors | 15 | * | 1 Jul 2012 |
| Air drying and filtering systems | 12 | * | 1 Jul 2012 |
| Air receivers | 20 | * | 1 Jul 2012 |
| Blowers and fans | 20 | * | 1 Jul 2012 |
| Boilers | 20 | * | 1 Jul 2012 |
| Control system assets: | | | |
| Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs) | 10 | * | 1 Jul 2012 |
| System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement) | 10 | * | 1 Jul 2012 |
| Cooling towers | 20 | * | 1 Jul 2012 |
| Dust collection systems (including baghouses, cyclones and other dust collection assets) | 20 | * | 1 Jul 2012 |
| Heat exchangers (excluding column reboilers) | 15 | * | 1 Jul 2012 |
| Laboratory assets: | | | |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Analysers | 10 | * | 1 Jul 2012 |
| Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers) | 10 | * | 1 Jul 2012 |
| Piping assets: | | | |
| Flow meters | 10 | * | 1 Jul 2012 |
| Pipes | 25 | * | 1 Jul 2012 |
| Valves | 10 | * | 1 Jul 2012 |
| Pumps | 15 | * | 1 Jul 2012 |
| Safety assets: | | | |
| Fire control and alarm assets – see Table B | | | |
| Gas detectors: | | | |
| Fixed | 10 | * | 1 Jul 2012 |
| Portable | 4 | * | 1 Jul 2012 |
| Tanker filling assets: | | | |
| Automated dispensing systems | 10 | * | 1 Jul 2012 |
| Automatic tank gauges | 10 | * | 1 Jul 2012 |
| Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks) | 15 | * | 1 Jul 2012 |
| Hoses | 2 | * | 1 Jul 2012 |
| Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels) | 10 | * | 1 Jul 2012 |
| Meters and metering systems | 7 | * | 1 Jul 2012 |
| Overfill protection systems | 10 | * | 1 Jul 2012 |
| Tanks: | | | |
| Chemical tanks (including clean–in-place (CIP) tanks): | | | |
| Plastic | 15 | * | 1 Jul 2012 |
| Other | 20 | * | 1 Jul 2012 |
| Ethanol and petroleum tanks: | | | |
| Stainless steel | 30 | * | 1 Jul 2012 |
| Other | 25 | * | 1 Jul 2012 |
| Water tanks (including condensate collection tanks) | 25 | * | 1 Jul 2012 |
| Vapour condensers | 20 | * | 1 Jul 2012 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2012 |
| Biogas system assets (excluding effluent pond covers) | 25 | * | 1 Jul 2012 |
| Digester/aeration tanks | 25 | * | 1 Jul 2012 |
| Effluent channels and ponds | 40 | * | 1 Jul 2012 |
| Pond covers | 12 | * | 1 Jul 2012 |
| Pond liners | 20 | * | 1 Jul 2012 |
| Water filtration assets (including ion exchange assets and reverse osmosis assets) | 15 | * | 1 Jul 2012 |
| Weighbridges | 20 | * | 1 Jul 2012 |

| ***Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)) | 20 | | 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 |

| ***Human pharmaceutical and medicinal product manufacturing (18410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laboratory assets: | | | |
| Bench top autoclaves | 5 | * | 1 Jan 2004 |
| Incubators | 6 | * | 1 Jan 2004 |
| Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers) | 5 | * | 1 Jan 2004 |
| Particle sizers | 5 | * | 1 Jan 2004 |
| Packaging assets: | | | |
| Accumulators | 10 | * | 1 Jan 2004 |
| Batch, barcode, label, and volume readers | 10 | * | 1 Jan 2004 |
| Blister pack packaging machines | 10 | * | 1 Jan 2004 |
| Blow-fill-seal (BFS) machines | 12 | * | 1 Jan 2004 |
| Bottle and vial inverters and blowers | 10 | * | 1 Jan 2004 |
| Bottle and vial unscramblers | 10 | * | 1 Jan 2004 |
| Bundlers and bundle packing machines | 10 | * | 1 Jan 2004 |
| Cappers and sealers (including tamper proof sealers) | 10 | * | 1 Jan 2004 |
| Cartoners | 10 | * | 1 Jan 2004 |
| Check weighers | 10 | * | 1 Jan 2004 |
| Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers) | 12 | * | 1 Jan 2004 |
| Desiccant and cotton wool depositors/inserters | 10 | * | 1 Jan 2004 |
| Dropper and leaflet inserters | 10 | * | 1 Jan 2004 |
| Flaming stations | 10 | * | 1 Jan 2004 |
| Flow wrappers and shrink wrappers | 10 | * | 1 Jan 2004 |
| Ink jet batch label printers | 7 | * | 1 Jan 2004 |
| Labelling machines | 10 | * | 1 Jan 2004 |
| Palletisers | 10 | * | 1 Jan 2004 |
| Pinhole inspectors | 10 | * | 1 Jan 2004 |
| Robotic pick and place packaging machines | 10 | * | 1 Jan 2004 |

| ***Human pharmaceutical and medicinal product manufacturing (18410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sleevers | 10 | * | 1 Jan 2004 |
| Tablet/capsule fillers, feeders and counters | 10 | * | 1 Jan 2004 |
| Production assets: | | | |
| Autoclaves (for terminal sterilisation) | 10 | * | 1 Jan 2004 |
| Drying ovens | 10 | * | 1 Jan 2004 |
| Encapsulators | 10 | * | 1 Jan 2004 |
| Fluid bed dryers | 12 | * | 1 Jan 2004 |
| Granulators and mixer/granulators | 12 | * | 1 Jan 2004 |
| Homogenisers | 7 | * | 1 Jan 2004 |
| Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production | 10 | * | 1 Jan 2004 |
| Metal detectors | 10 | * | 1 Jan 2004 |
| Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders) | 10 | * | 1 Jan 2004 |
| Sizing mills | 10 | * | 1 Jan 2004 |
| Tablet and capsule coating machines, coating drums and coating pans | 12 | * | 1 Jan 2004 |
| Tablet dedusters | 10 | * | 1 Jan 2004 |
| Tablet presses | 10 | * | 1 Jan 2004 |
| Vibrating sieves | 10 | * | 1 Jan 2004 |
| Raw material storage and dispensing assets: | | | |
| Demountable strong rooms | 20 | * | 1 Jan 2004 |
| Dispensing booths and associated air filtration systems | 10 | * | 1 Jan 2004 |
| Laminar flow benches and biohazard cabinets | 8 | * | 1 Jan 2004 |
| Safes | 20 | * | 1 Jan 2004 |
| Weighing scales | 10 | * | 1 Jan 2004 |
| Scientific medical and pharmaceutical research assets – see Table A Scientific research services (69100) | | | |
| Services: | | | |
| Air filtration systems | 10 | * | 1 Jan 2004 |
| Water purification plant | 10 | * | 1 Jan 2004 |

| ***Cleaning compound and toiletry preparation manufacturing (18510 to 18520)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boot and shoe polish manufacturing plant | $13^{1}/_{3}$ | | 1 Jan 2001 |

| ***Other basic chemical product manufacturing (18910 to 18990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Eucalyptus oil plant: | | | |
| Stills (coolers) | 40 | | 1 Jan 2001 |

| ***Other basic chemical product manufacturing (18910 to 18990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tanks | 40 | | 1 Jan 2001 |
| Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)) | $13^{1}/_{3}$ | | 1 Jan 2001 |

| ***Polymer film and sheet packaging material manufacturing (19110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Extrusion assets: | | | |
| Extruder dies | 15 | * | 1 Jul 2014 |
| Extruders and co-extruders (incorporating barrels, screws, towers and treatment units, but excluding dies) | 20 | * | 1 Jul 2014 |
| Heat exchangers | 15 | * | 1 Jul 2014 |
| Laminating machines | 20 | * | 1 Jul 2014 |
| Packaging assets: | | | |
| Labelling machines | 7 | * | 1 Jul 2014 |
| Palletisers | 12 | * | 1 Jul 2014 |
| Wrapping machines (including shrink and stretch wrappers) | 10 | * | 1 Jul 2014 |
| Pouch and bag making machines | 10 | * | 1 Jul 2014 |
| Printing assets – see Table A Printing (16110) | | | |
| Racking machines | 25 | * | 1 Jul 2014 |
| Recycling machines | 10 | * | 1 Jul 2014 |
| Resin preparation assets (including hoppers mixers/blenders and weigh batchers) | 15 | * | 1 Jul 2014 |
| Slitting machines and perforation units | 15 | * | 1 Jul 2014 |
| Support assets: | | | |
| Air compressors and receivers | 15 | * | 1 Jul 2014 |
| Boilers | 20 | * | 1 Jul 2014 |
| Control system assets (including control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)) | 10 | * | 1 Jul 2014 |
| Jib cranes | 15 | * | 1 Jul 2014 |
| Laboratory assets: | | | |
| Generally | 15 | * | 1 Jul 2014 |
| Laboratory analysers | 10 | * | 1 Jul 2014 |
| Silos | 25 | * | 1 Jul 2014 |
| Vacuum transfer system assets (incorporating blowers, ductwork, fans and pumps) | 10 | * | 1 Jul 2014 |

| ***Rigid and semi-rigid polymer product manufacturing (19120)*** | | | |
|---|---|---|---|
| Agglomerators, shredders, granulators and grinders | 10 | * | 1 Jul 2016 |

| ***Rigid and semi-rigid polymer product manufacturing (19120)*** | | | |
|---|---|---|---|
| Air compressor systems (incorporating compressor, drier and receiver) – see Table B Air compression assets generally (including air compressors, air dryers and air receivers) | | | |
| Annealing ovens | 25 | * | 1 Jul 2016 |
| Bagging and de-bagging machines | 15 | * | 1 Jul 2016 |
| Bandsaws | 10 | * | 1 Jul 2016 |
| Bending machines | 10 | * | 1 Jul 2016 |
| Bins | 10 | * | 1 Jul 2016 |
| Blow moulding machines | 13 | * | 1 Jul 2016 |
| Boilers – see Table B Boilers | | | |
| Chilled water plant (incorporating chiller, pipes, pumps etc) | 12 | * | 1 Jul 2016 |
| Control system assets – see Table B Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives (VSDs)) | | | |
| Conveyor systems (including framework) | 15 | * | 1 Jul 2016 |
| Cooling towers | 15 | * | 1 Jul 2016 |
| Die carts | 15 | * | 1 Jul 2016 |
| Driers (pellet or resin) | 10 | * | 1 Jul 2016 |
| Drop testers and strength testers | 16 | * | 1 Jul 2016 |
| Extruder dies: | | | |
| Foamed polyethylene (PE) or extruded polystyrene extruder dies | 10 | * | 1 Jul 2016 |
| Generally | 12 | * | 1 Jul 2016 |
| Extruders: | | | |
| Foamed polyethylene (PE) or extruded polystyrene extruders | 10 | * | 1 Jul 2016 |
| Generally | 13 | * | 1 Jul 2016 |
| Flange makers (pipes) and belling machines | 10 | * | 1 Jul 2016 |
| Forklifts – see Table B Forklifts | | | |
| Granule transfer assets (including feeders, loaders, and vacuum transfer systems) | 10 | * | 1 Jul 2016 |
| Heat exchangers | 15 | * | 1 Jul 2016 |
| Hydraulic power packs | 12 | * | 1 Jul 2016 |
| Hydraulic presses | 10 | * | 1 Jul 2016 |
| Injection moulding machines (incorporating hydraulic power packs but excluding moulds): | | | |
| Expanded polystyrene and expanded polypropylene moulding machines | 10 | * | 1 Jul 2016 |
| Generally | 13 | * | 1 Jul 2016 |
| Laboratory assets: | | | |
| Generally | 15 | * | 1 Jul 2016 |
| Laboratory analysers | 10 | * | 1 Jul 2016 |
| Lifting platforms (including scissor lifts) | 15 | * | 1 Jul 2016 |
| Moulds: | | | |
| Expanded polystyrene and expanded polypropylene moulds | 4 | * | 1 Jul 2016 |
| Generally | 8 | * | 1 Jul 2016 |

| ***Rigid and semi-rigid polymer product manufacturing (19120)*** | | | |
|---|---|---|---|
| Mould heaters, die heaters and coolers | 10 | * | 1 Jul 2016 |
| Offset rollers, hot stamping machines, ink jet coders and printers and indent printers | 5 | * | 1 Jul 2016 |
| Overhead gantry cranes – see Table B Cranes (gantry and overhead) | | | |
| Palletisers – see Table B Packaging assets, palletisers and depalletisers | | | |
| Pipe cutters | 10 | * | 1 Jul 2016 |
| Pipe winders | 12 | * | 1 Jul 2016 |
| Pits | 15 | * | 1 Jul 2016 |
| Plastic welders | 9 | * | 1 Jul 2016 |
| Polystyrene pre-expanders | 10 | * | 1 Jul 2016 |
| Pullers/haul-offs/haul-throughs/Caterpillar pullers | 10 | * | 1 Jul 2016 |
| Pumps (including hydraulic, water and vacuum) | 8 | * | 1 Jul 2016 |
| Punch machines | 5 | * | 1 Jul 2016 |
| Racking | 20 | * | 1 Jul 2016 |
| Rainwater collection systems (incorporating pipes, tanks, and pumps) | 15 | * | 1 Jul 2016 |
| Resin preparation assets (including hoppers, mixers/blenders, and batch weighing) | 15 | * | 1 Jul 2016 |
| Robot control pendants | 5 | * | 1 Jul 2016 |
| Robots – see Table B Robots (industrial) | | | |
| Safety fencing | 15 | * | 1 Jul 2016 |
| Screen changers | 12 | * | 1 Jul 2016 |
| Silos: | | | |
| Bag silos for expanded polystyrene beads | 10 | * | 1 Jul 2016 |
| Generally – see Table B Silos | | | |
| Splitting/skiving machines | 9 | * | 1 Jul 2016 |
| Transformers | 20 | * | 1 Jul 2016 |
| Trimming machines | 12 | * | 1 Jul 2016 |
| Water baths/tanks, spray tanks, vacuum cooling | 15 | * | 1 Jul 2016 |
| Water tanks | 15 | * | 1 Jul 2016 |

| ***Polymer product and rubber product manufacturing (19130 to 19200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gelatine and glue manufacturing plant | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Rubber manufacturers' plant: | | | |
| Moulds | 5 | | 1 Jan 2001 |
| Process plant | $13^{1}/_{3}$ | | 1 Jan 2001 |

| ***Paint and coatings manufacturing (19160)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ink factory plant | 20 | | 1 Jan 2001 |
| Paint and coatings manufacturing assets: | | | |
| Air compressors | 10 | * | 1 Jul 2013 |

| ***Paint and coatings manufacturing (19160)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bead mills | 20 | * | 1 Jul 2013 |
| Bulk storage tanks | 25 | * | 1 Jul 2013 |
| Control system assets | 10 | * | 1 Jul 2013 |
| Disperser and mixer motors | 15 | * | 1 Jul 2013 |
| Dispersers | 20 | * | 1 Jul 2013 |
| Dust collectors and fume extracting assets (including bag dust collectors, blowers, cyclones and fans) | 20 | * | 1 Jul 2013 |
| Filling and packing assets: | | | |
| Conveyors | 15 | * | 1 Jul 2013 |
| Denesters | 10 | * | 1 Jul 2013 |
| Filling machines | 15 | * | 1 Jul 2013 |
| Filtration assets | 15 | * | 1 Jul 2013 |
| Labellers (including laser coders and label applicators) | 7 | * | 1 Jul 2013 |
| Printers | 7 | * | 1 Jul 2013 |
| Robotic palletisers | 10 | * | 1 Jul 2013 |
| Wrappers | 10 | * | 1 Jul 2013 |
| Gantry cranes | 25 | * | 1 Jul 2013 |
| Hoists | 10 | * | 1 Jul 2013 |
| Mixers | 20 | * | 1 Jul 2013 |
| Paint tinting and colour blending machines (manual and automatic) | 7 | * | 1 Jul 2014 |
| Piping assets: | | | |
| Manifolds | 20 | * | 1 Jul 2013 |
| Meters | 10 | * | 1 Jul 2013 |
| Piping | 25 | * | 1 Jul 2013 |
| Pumps | 10 | * | 1 Jul 2013 |
| Racking: | | | |
| External | 15 | * | 1 Jul 2013 |
| Internal | 20 | * | 1 Jul 2013 |
| Scales | 10 | * | 1 Jul 2013 |
| Spray booths | 15 | * | 1 Jul 2013 |
| Testing assets: | | | |
| Air conditioning assets (including room units and split systems) | 8 | * | 1 Jul 2013 |
| Gloss meters | 10 | * | 1 Jul 2013 |
| Ovens | 15 | * | 1 Jul 2013 |
| Spectrometers | 10 | * | 1 Jul 2013 |
| Viscometers | 10 | * | 1 Jul 2013 |
| Vacuum lifters | 10 | * | 1 Jul 2013 |

| ***Non-metallic mineral product manufacturing (20100 to 20900)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Monumental masons' plant | $13^{1}/_{3}$ | | 1 Jan 2001 |

| *Non-metallic mineral product manufacturing (20100 to 20900)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Slate works plant | 20 | | 1 Jan 2001 |

| *Glass and glass product manufacturing (20100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Container glass and flat (float) glass manufacturing assets: | | | |
| Ancillary assets: | | | |
| Blowers and fans | 25 | * | 1 Jul 2008 |
| Conveyors generally (including bottle conveyors, bucket elevators, pallet transport conveyors and pneumatic conveyors) | 25 | * | 1 Jul 2008 |
| Ducting, pipes and piping | 40 | * | 1 Jul 2008 |
| Steelwork structures (including gantries, platforms and walkways) | 40 | * | 1 Jul 2008 |
| Vacuum pumps: | | | |
| Liquid ring pumps | 10 | * | 1 Jul 2008 |
| Oil sealed pumps | 20 | * | 1 Jul 2008 |
| Annealing lehrs | 25 | * | 1 Jul 2008 |
| Batch house assets: | | | |
| Cullet handling and return assets: | | | |
| Cullet crushers | 25 | * | 1 Jul 2008 |
| Scraping conveyor systems: | | | |
| Container glass | 12 | * | 1 Jul 2008 |
| Flat glass | 25 | * | 1 Jul 2008 |
| Other assets (including batch conveyors, batch mixers, bins, hoppers and weigh hoppers) | 25 | * | 1 Jul 2008 |
| Silos | 40 | * | 1 Jul 2008 |
| Coating assets (cold and hot end) | 12 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Flat glass ribbon cutting assets (including cross cutters, longitudinal cutters and snap rolls) | 25 | * | 1 Jul 2008 |
| Float baths | 25 | * | 1 Jul 2008 |
| Forehearths | 12 | * | 1 Jul 2008 |
| Forming machines (incorporating shearing and distribution systems) | 12 | * | 1 Jul 2008 |
| Glass furnace assets: | | | |
| Batch chargers | 12 | * | 1 Jul 2008 |
| Exhaust stacks: | | | |
| Brick lined | 40 | * | 1 Jul 2008 |
| Steel | 12 | * | 1 Jul 2008 |
| Furnace support assets (including bubbler systems and electro boost systems) | 12 | * | 1 Jul 2008 |
| Furnace tanks | 12 | * | 1 Jul 2008 |
| Regenerators and recuperators | 12 | * | 1 Jul 2008 |

| *Glass and glass product manufacturing (20100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Glass product handling and packaging assets (including case packers, flat glass lifters and stackers, palletisers, strapping machines, shrink wrappers, stretch wrappers and trolley shuttle cars) | 12 | * | 1 Jul 2008 |
| Inspection assets | 10 | * | 1 Jul 2008 |
| Lehr stackers | 12 | * | 1 Jul 2008 |
| Moulds | 2 | * | 1 Jul 2008 |
| Glass product manufacturing assets: | | | |
| Automotive glass product manufacturing assets: | | | |
| CNC controlled edgers and grinders | 15 | * | 1 Jul 2009 |
| CNC controlled scorers and cutters | 15 | * | 1 Jul 2009 |
| Inspection assets: | | | |
| Automotive laminated glass product inspection assets (including automated distortion checking assets and conveyors) | 15 | * | 1 Jul 2009 |
| Automotive toughened glass product inspection assets (including thermal imaging testing assets) | 10 | * | 1 Jul 2009 |
| Post-processing assets used in automotive laminated glass production and toughened glass production processes: | | | |
| Automated back window soldering units | 10 | * | 1 Jul 2009 |
| Others (including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling) | 15 | * | 1 Jul 2009 |
| CNC machines | 7 | * | 1 Jul 2009 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2009 |
| Cutting tables: | | | |
| Automated cutting and break-out tables | 10 | * | 1 Jul 2009 |
| Laminated glass cutting tables | 10 | * | 1 Jul 2009 |
| Manual cutting tables (including air float tables) | 15 | * | 1 Jul 2009 |
| Digital printing assets: | | | |
| Digital printers | 5 | * | 1 Jul 2009 |
| Dryers | $12^{1}/_{2}$ | * | 1 Jul 2009 |
| Double glazing assets (including butyl coating machines, conveyors, presses, sealing machines and spacer robots) | 15 | * | 1 Jul 2009 |
| Drilling and/or milling machines (including horizontal and vertical drilling machines) | 10 | * | 1 Jul 2009 |
| Edgers: | | | |
| Arrissing machines | 8 | * | 1 Jul 2009 |
| Horizontal double edgers | 10 | * | 1 Jul 2009 |
| Straight line edgers and bevellers | 7 | * | 1 Jul 2009 |
| Glass handling and storage assets: | | | |
| Automated loaders and unloaders (used with automated cutting tables, laminating lines, toughening lines etc) | 10 | * | 1 Jul 2009 |
| Bulk glass handling assets: | | | |
| Straddle carriers | 10 | * | 1 Jul 2009 |

| *Glass and glass product manufacturing (20100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Vertical glass handlers (sideloaders, tuning forks) | 17 | * | 1 Jul 2009 |
| Cranes (gantry and overhead) | 25 | * | 1 Jul 2014 |
| Racks (including A-frame racks, hydraulic concertina racks and freefall racks) | 20 | * | 1 Jul 2009 |
| Steel grabs | 12 | * | 1 Jul 2009 |
| Trolleys | 7 | * | 1 Jul 2009 |
| Vacuum lifters and scissor grabs | 8 | * | 1 Jul 2009 |
| Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), elevating work platforms (EWPs) | | | |
| Glass laminating assets (including assembly clean room assets, autoclaves, heaters, laminating lehr furnaces, ovens, pre-presses, presses and vacuum bag furnaces) | 15 | * | 1 Jul 2009 |
| Glass toughening (tempering) assets: | | | |
| Furnaces and quenches used in toughening, bending/toughening and bending/slumping | 20 | * | 1 Jul 2009 |
| Heat soaking ovens | 20 | * | 1 Jul 2009 |
| Glass washing machines | 10 | * | 1 Jul 2009 |
| Plastic film applicators (spotstick machines) | 8 | * | 1 Jul 2009 |
| Screen printing assets – see Table A Printing (16110) | | | |
| Support assets: | | | |
| Air compressors | 20 | * | 1 Jul 2014 |
| Boilers | 20 | * | 1 Jul 2014 |
| Waterjet cutting machines | 10 | * | 1 Jul 2009 |

Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category

| *Ceramic product manufacturing (20210 to 20290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clay brick and paver manufacturing assets: | | | |
| Box feeders | 20 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Conveyors | 20 | * | 1 Jul 2011 |
| Cutters | 15 | * | 1 Jul 2011 |
| De-hackers (excluding robots) | 20 | * | 1 Jul 2011 |
| Dryers | 25 | * | 1 Jul 2011 |
| Extruders | 15 | * | 1 Jul 2011 |
| Kiln/dryer car cable hauler system assets (incorporating cable, gearbox, pulling wheels and motors) | 10 | * | 1 Jul 2011 |
| Kiln/dryer/transfer car track work | 12 | * | 1 Jul 2011 |
| Kiln/dryer cars | 10 | * | 1 Jul 2011 |
| Kilns | 20 | * | 1 Jul 2011 |

| Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category | | | |
|---|---|---|---|
| ***Ceramic product manufacturing (20210 to 20290)*** | | | |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Robots | 10 | * | 1 Jul 2011 |
| Setting assets (excluding robots) | 20 | * | 1 Jul 2011 |
| Transfer cars | 15 | * | 1 Jul 2011 |
| Wrapping and strapping machines | 10 | * | 1 Jul 2011 |
| Pottery plant | 20 | | 1 Jan 2001 |
| Rapid fire shuttle kilns (used in the manufacture of ceramic tiles) | $13^1/_3$ | | 1 Jan 2001 |

| ***Cement manufacturing (20310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cooling assets: | | | |
| Air to air coolers | 20 | * | 1 Jul 2011 |
| Evaporation coolers: | | | |
| Cement coolers | 20 | * | 1 Jul 2011 |
| Conditioning towers (incorporating spray systems) | 20 | * | 1 Jul 2011 |
| Grate coolers (incorporating grate conveyor and quenching fans) | 25 | * | 1 Jul 2011 |
| Drying assets: | | | |
| Fluid bed dryers | 20 | * | 1 Jul 2011 |
| Hot gas generators | 15 | * | 1 Jul 2011 |
| Rotary dryers | 20 | * | 1 Jul 2011 |
| Electrical installation assets (including cabling): | | | |
| Power generators | 15 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Transformers | 20 | * | 1 Jul 2011 |
| Emissions control assets: | | | |
| Dedusting fans | 20 | * | 1 Jul 2011 |
| Particulate filtering assets (excluding filter units incorporated in kiln bypass systems): | | | |
| Bagfilter systems (incorporating housing and filters) | 20 | * | 1 Jul 2011 |
| Electrostatic precipitators | 20 | * | 1 Jul 2011 |
| Stacks (excluding stacks incorporated in kiln bypass systems) | 25 | * | 1 Jul 2011 |
| Milling assets (used for raw material and cement milling including gearbox and drives): | | | |
| Ball mills (including dryer systems and separators/classifiers where incorporated in the mill) | 25 | * | 1 Jul 2011 |
| Hammer mills (including dryer systems and separators/classifiers where incorporated in the mill) | 20 | * | 1 Jul 2011 |
| Roller mills (vertical) (including dryer systems and separators/classifiers where incorporated in the mill) | 25 | * | 1 Jul 2011 |
| Roller presses | 20 | * | 1 Jul 2011 |

| *Cement manufacturing (20310)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Separators/classifiers (including single and multi cyclones) | 15 | * | 1 Jul 2011 |
| Preheat and clinker production assets: | | | |
| Cyclone preheaters (incorporating tower structure, lifts, cyclones, precalciners, ducts, inlet chambers and meal pipes) | 20 | * | 1 Jul 2011 |
| Kilns (incorporating kiln shell, inlet chamber, roller stations, thrust unit, kiln hood, burner and drive) | 25 | * | 1 Jul 2011 |
| Kiln bypass systems (incorporating bypass ducts, heat exchangers, spray towers, filter units, ID fans and stacks) | 10 | * | 1 Jul 2011 |
| Kiln guns | 5 | * | 1 Jul 2011 |
| Kiln shell scanners | 10 | * | 1 Jul 2011 |
| Quarrying assets: | | | |
| Construction material mining assets – see Table A Construction material mining (09110 to 09190) | | | |
| Scrapers | 7 | * | 1 Jul 2011 |
| Storage, handling and packing assets: | | | |
| Conveyor systems (mechanical and pneumatic types incorporating structures, moving media, gearboxes, motors, fans, feeders, flowgates, feed valves and weighers): | | | |
| Mechanical: | | | |
| Belt, screw, drag chain, apron/pan conveyors | 15 | * | 1 Jul 2011 |
| Bucket elevators | 20 | * | 1 Jul 2011 |
| Pneumatic: | | | |
| Air lift elevators | 15 | * | 1 Jul 2011 |
| Air slides | 15 | * | 1 Jul 2011 |
| Hoppers, bins and tanks | 20 | * | 1 Jul 2011 |
| Packaging assets: | | | |
| Packing/bagging machines | 15 | * | 1 Jul 2011 |
| Palletisers | 15 | * | 1 Jul 2011 |
| Wrappers | 10 | * | 1 Jul 2011 |
| Pressure vessels (other than air/shock blast units) | 25 | * | 1 Jul 2011 |
| Silos: | | | |
| Concrete, generally | 50 | * | 1 Jan 2004 |
| Concrete (used for gypsum or wetslag, or at port facilities) | 40 | * | 1 Jan 2004 |
| Steel, generally | 30 | * | 1 Jan 2004 |
| Steel (used for gypsum or wet slag, or at port facilities) | 20 | * | 1 Jan 2004 |
| Stockpile assets: | | | |
| Reclaim tunnels | 25 | * | 1 Jul 2011 |
| Reclaimers | 25 | * | 1 Jul 2011 |
| Stackers | 25 | * | 1 Jul 2011 |
| Unloading/loading assets: | | | |
| Bulk loading devices (including loading spouts and telescopic chutes) | 10 | * | 1 Jul 2011 |

| ***Cement manufacturing (20310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Railcar and truck unloaders (including pump unloading and vacuum pressure unloading systems) | 20 | * | 1 Jul 2011 |
| Ship unloading/loading assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |
| Weighbridges | 20 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air compression assets: | | | |
| Packaged air compressors (compressor, drier and receiver in one integrated unit) | 10 | * | 1 Jul 2011 |
| Other air compressor systems | 15 | * | 1 Jul 2011 |
| Air/shock blast units | 8 | * | 1 Jul 2011 |
| Control systems (process and safety control systems incorporating PLCs, cabling, monitors, sensors and switchgear, but excluding software) | 10 | * | 1 Jul 2011 |
| Cranes | 20 | * | 1 Jul 2011 |
| Hoists | 20 | * | 1 Jul 2011 |
| ID (induced draught) fans | 15 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Testing equipment: | | | |
| Generally (including spectrometers, gas chromatographs, titrators, calorimeters, laser granulometers, photometers, moisture analysers, drying ovens) | 8 | * | 1 Jul 2011 |
| Raw material analysers | 5 | * | 1 Jul 2011 |
| XRF/XRD analysers | 5 | * | 1 Jul 2011 |

| ***Plaster product manufacturing (20320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Plasterboard and cornice manufacturing assets: | | | |
| General: | | | |
| Bins | 20 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Conveyors (including belt conveyors, belt stacker conveyors, bucket elevators and screw conveyors) | 20 | * | 1 Jul 2011 |
| Dust collection assets (including bag dust collectors, blowers, cyclones and fans) | 20 | * | 1 Jul 2011 |
| Dust detectors | 5 | * | 1 Jul 2011 |
| Fans/blowers (excluding blowers used with hot pits) | 20 | * | 1 Jul 2011 |
| Feeders | 15 | * | 1 Jul 2011 |
| Flow meters | 10 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Lump breakers | 20 | * | 1 Jul 2011 |
| Pumps | 10 | * | 1 Jul 2011 |

| *Plaster product manufacturing (20320)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Rotary valves | 15 | * | 1 Jul 2011 |
| Silos (steel) | 20 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |
| Plaster milling assets: | | | |
| Bulk bag handling assets | 20 | * | 1 Jul 2011 |
| Calciners | 20 | * | 1 Jul 2011 |
| Grinding/hammer mills | 20 | * | 1 Jul 2011 |
| Heat generators | 15 | * | 1 Jul 2011 |
| Hot pits: | | | |
| Blowers | 12 | * | 1 Jul 2011 |
| Vessels | 20 | * | 1 Jul 2011 |
| Stucco coolers | 20 | * | 1 Jul 2011 |
| Plasterboard/cornice plant assets: | | | |
| Chillers (volumetric air-cooled) | 15 | * | 1 Jul 2011 |
| Dry end handling assets (including bookers, cascades, conveyors and stackers) | 20 | * | 1 Jul 2011 |
| Dryers | 25 | * | 1 Jul 2011 |
| Dunnage assets used to make dunnage | 25 | * | 1 Jul 2011 |
| Forming line assets (including belt conveyors and roller conveyors) | 20 | * | 1 Jul 2011 |
| Forming plates | 10 | * | 1 Jul 2011 |
| Forming station assets (excluding forming plates and pin mixers) | 20 | * | 1 Jul 2011 |
| Hydropulpers | 25 | * | 1 Jul 2011 |
| Knives (used for plasterboard or cornice) | 25 | * | 1 Jul 2011 |
| Paper and tape assets (including creasers, magazines, splicing assets, tape rollers, tension stations and unwinders) | 20 | * | 1 Jul 2011 |
| Pin mixers | 13 | * | 1 Jul 2011 |
| Printers | 5 | * | 1 Jul 2011 |
| Start-up pullers (used for cornice) | 20 | * | 1 Jul 2011 |
| Wet-end-transfer assets (including conveyors, dryer in-feeds, turners) | 20 | * | 1 Jul 2011 |

| *Ready-mixed concrete manufacturing (20330)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| | | | |
| Air compressors | 10 | * | 1 Jul 2014 |
| Air dryers | 10 | * | 1 Jul 2014 |
| Bins (including weigh bins, but excluding concrete bins) | 15 | * | 1 Jul 2014 |
| CCTV systems | 5 | * | 1 Jul 2014 |
| Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes | | | |
| Chillers | 15 | * | 1 Jul 2014 |
| Control systems | 10 | * | 1 Jul 2014 |

| ***Ready-mixed concrete manufacturing (20330)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Conveyors | 20 | * | 1 Jul 2014 |
| Dust extraction systems | 15 | * | 1 Jul 2014 |
| Fuel storage assets: | | | |
| Card reading systems | 6 | * | 1 Jul 2014 |
| Dispensers (incorporating electronic circuitry, hoses, LCD displays, meters and nozzles) | 10 | * | 1 Jul 2014 |
| Pumps | 10 | * | 1 Jul 2014 |
| Tanks | 25 | * | 1 Jul 2014 |
| Hoppers (including weigh hoppers) | 15 | * | 1 Jul 2014 |
| Mixers used in wet ready-mixed plants | 15 | * | 1 Jul 2014 |
| Mobile concrete batching plants (incorporating bins, conveyors, tanks, hoppers and trailers, but excluding demountable plant) | 10 | * | 1 Jul 2014 |
| Silos | 30 | * | 1 Jul 2014 |
| Slump stands | 10 | * | 1 Jul 2014 |
| Testing assets: | | | |
| Concrete testers | 10 | * | 1 Jul 2014 |
| Ovens | 8 | * | 1 Jul 2014 |
| Truck transit mixers: | | | |
| Mixers (incorporating barrel, chutes, frame and hydraulic pumps) | 5 | * | 1 Jul 2014 |
| Trucks – see Table B Motor vehicles and trailers | | | |
| Volumetric concrete batching trucks: | | | |
| Trucks – see Table B Motor vehicles and trailers | | | |
| Volumetric concrete batching units (incorporating bins, hoppers, mixing augurs and water tanks) | 10 | * | 1 Jul 2014 |
| Waste water treatment assets: | | | |
| Catchment and settlement ponds | 20 | * | 1 Jul 2014 |
| Concrete slurry pumps | 3 | * | 1 Jul 2014 |
| Polyethylene (PE) water tanks | 8 | * | 1 Jul 2014 |
| Water pumps | 5 | * | 1 Jul 2014 |

| **Concrete product manufacturing (20340)** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Concrete block, brick and paver manufacturing assets: | | | |
| Batching and mixing assets: | | | |
| Bins (excluding concrete bins) | 15 | * | 1 Jul 2011 |
| Colour dosing assets | 12 | * | 1 Jul 2011 |
| Colour tanks (incorporating stirrers) | 15 | * | 1 Jul 2011 |
| Hoppers | 15 | * | 1 Jul 2011 |
| Mixers | 15 | * | 1 Jul 2011 |
| Block/brick/paver making assets: | | | |
| Block/brick/paver making machines | 15 | * | 1 Jul 2011 |
| Moulds | 5 | * | 1 Jul 2011 |
| Splitters | 10 | * | 1 Jul 2011 |

| Concrete product manufacturing (20340) | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Curing assets: | | | |
| Boilers (including steam generators) | 20 | * | 1 Jul 2011 |
| Drying chambers | 25 | * | 1 Jul 2011 |
| Elevators/lowerators (including loaders/unloaders) | 15 | * | 1 Jul 2011 |
| Racks (excluding racks fixed to drying chambers) | 5 | * | 1 Jul 2011 |
| Transfer car (incorporating finger cars) track works | 15 | * | 1 Jul 2011 |
| Transfer cars (incorporating finger cars) | 15 | * | 1 Jul 2011 |
| General assets: | | | |
| Control systems | 10 | * | 1 Jul 2011 |
| Conveyors | 15 | * | 1 Jul 2011 |
| Plates | 10 | * | 1 Jul 2011 |
| Palletising and packaging assets: | | | |
| Cubing assets (including cubers, doublers and squeezers) | 15 | * | 1 Jul 2011 |
| Robots | 10 | * | 1 Jul 2011 |
| Wrapping and strapping machines | 10 | * | 1 Jul 2011 |
| Concrete roof tile manufacturing assets: | | | |
| Air compressors (rotary screw) | 10 | * | 1 Jul 2012 |
| Applicator batching assets (including hoppers, mixers and tanks, but excluding batching assets for anti-scuff hot glue/max applicators and oil applicators) | 15 | * | 1 Jul 2012 |
| Applicators: | | | |
| Anti-scuff hot glue/wax | 10 | * | 1 Jul 2012 |
| General (including colour, sealer and sheen) | 20 | * | 1 Jul 2012 |
| Oil (excluding oil tanks) | 10 | * | 1 Jul 2012 |
| Bins | 15 | * | 1 Jul 2012 |
| Control systems | 10 | * | 1 Jul 2012 |
| Conveyors | 20 | * | 1 Jul 2012 |
| Curing assets: | | | |
| Boilers | 20 | * | 1 Jul 2012 |
| Curing bays: | | | |
| Concrete | 25 | * | 1 Jul 2012 |
| Foam sandwich (incorporating insulated panel walls, roof and doors) | 10 | * | 1 Jul 2012 |
| Rackers/derackers (including loaders/unloaders) | 20 | * | 1 Jul 2012 |
| Racks (used in curing bays) | 10 | * | 1 Jul 2012 |
| Depalleters | 20 | * | 1 Jul 2012 |
| Extruders | 15 | * | 1 Jul 2012 |
| Hoppers | 15 | * | 1 Jul 2012 |
| Mixers | 15 | * | 1 Jul 2012 |
| Oil tanks | 30 | * | 1 Jul 2012 |
| Packaging assets: | | | |
| General (including collectors, compilers and cranes) | 20 | * | 1 Jul 2012 |

| Concrete product manufacturing (20340) | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Robots | 10 | * | 1 Jul 2012 |
| Shrink wrappers | 10 | * | 1 Jul 2012 |
| Strapping assets | 10 | * | 1 Jul 2012 |
| Wrapping assets | 10 | * | 1 Jul 2012 |
| Plates: | | | |
| General | 7 | * | 1 Jul 2012 |
| Trim (including plates used for barge and ridge tiles) | 5 | * | 1 Jul 2012 |
| Fibre cement building boards manufacturing assets: | | | |
| Curing assets: | | | |
| Autoclaves (incorporating rails) | 30 | * | 1 Jul 2012 |
| Boilers | 20 | * | 1 Jul 2012 |
| Chargers (including traversers) | 15 | * | 1 Jul 2012 |
| Trackwork | 20 | * | 1 Jul 2012 |
| Trolley chain hauling systems (incorporating chains, gearboxes, motors and tappets) | 15 | * | 1 Jul 2012 |
| Trolley transfer platforms (including transversals) | 20 | * | 1 Jul 2012 |
| Trolleys (including trucks) used inside and outside autoclaves | 10 | * | 1 Jul 2012 |
| Trolleys (including trucks) used only outside autoclaves | 20 | * | 1 Jul 2012 |
| Tunnels (including steamers) | 25 | * | 1 Jul 2012 |
| Finishing line and packaging assets: | | | |
| Applicators (including coating and sealing applicators) | 7 | * | 1 Jul 2012 |
| Drying tunnels (including heating ovens) | 10 | * | 1 Jul 2012 |
| Machining assets (including sanding and trimming assets) | 15 | * | 1 Jul 2012 |
| Printers | 5 | * | 1 Jul 2012 |
| Robots | 10 | * | 1 Jul 2012 |
| General assets: | | | |
| Air compressors (rotary screw) | 10 | * | 1 Jul 2012 |
| Control systems | 10 | * | 1 Jul 2012 |
| Conveyors | 20 | * | 1 Jul 2012 |
| Dust collection assets | 20 | * | 1 Jul 2012 |
| Oil tanks | 30 | * | 1 Jul 2012 |
| Stackers/unstackers (including pilers/unpilers) | 15 | * | 1 Jul 2012 |
| Steel templates | 7 | * | 1 Jul 2012 |
| Manufacturing, trimming and pressing assets: | | | |
| Cranes (used to load boards into presses and unload boards from presses) | 15 | * | 1 Jul 2012 |
| Guillotines | 20 | * | 1 Jul 2012 |
| Hatschek machines (including tub machines) | 25 | * | 1 Jul 2012 |
| Presses | 20 | * | 1 Jul 2012 |
| Scrap return assets (including pulpers and shredders) | 15 | * | 1 Jul 2012 |
| Trimmers | 20 | * | 1 Jul 2012 |

| Concrete product manufacturing (20340) | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Storage, preparation and mixing assets: | | | |
| Ball mills | 25 | * | 1 Jul 2012 |
| Batching vessels (including feeding vessels) (excluding silica thickener vessels) | 20 | * | 1 Jul 2012 |
| Classifiers (including cyclones) | 15 | * | 1 Jul 2012 |
| Hoppers | 20 | * | 1 Jul 2012 |
| Hydropulpers | 20 | * | 1 Jul 2012 |
| Mixers | 15 | * | 1 Jul 2012 |
| Refiners | 20 | * | 1 Jul 2012 |
| Storage tanks (including silica thickener vessels) | 25 | * | 1 Jul 2012 |
| Prefabricated concrete product manufacturing assets: | | | |
| Air compressors | 10 | * | 1 Jul 2013 |
| Automated panel manufacturing assets: | | | |
| Automated trowel machines (incorporating crane and trowel) | 15 | * | 1 Jul 2013 |
| Concrete distribution stations: | | | |
| Distributors | 10 | * | 1 Jul 2013 |
| Flying buckets | 10 | * | 1 Jul 2013 |
| Hoppers | 15 | * | 1 Jul 2013 |
| Curing chambers | 25 | * | 1 Jul 2013 |
| Laser beam alignment systems | 10 | * | 1 Jul 2013 |
| Pallet cleaning machines | 15 | * | 1 Jul 2013 |
| Pallet receivable stands (excluding pallet vibrating stands) | 20 | * | 1 Jul 2013 |
| Pallet transport systems: | | | |
| Pallet drive mechanisms (incorporating drive units, motors, sensors and wheels) | 10 | * | 1 Jul 2013 |
| Track work | 20 | * | 1 Jul 2013 |
| Transversals (including continuous transfer wagons) | 10 | * | 1 Jul 2013 |
| Pallet vibrating stands | 10 | * | 1 Jul 2013 |
| Pallets | 15 | * | 1 Jul 2013 |
| Rack feeders | 15 | * | 1 Jul 2013 |
| Shutter cleaning machines | 15 | * | 1 Jul 2013 |
| Shutter transporting assets (including automated roller conveyors) | 15 | * | 1 Jul 2013 |
| Shutters | 8 | * | 1 Jul 2013 |
| Turning machines (including flippers and tilting assets) | 20 | * | 1 Jul 2013 |
| Buckets (including kibbles, skips and tippers) | 6 | * | 1 Jul 2013 |
| Casting tables | 10 | * | 1 Jul 2013 |
| Concrete manufacturing assets: | | | |
| Bins (excluding concrete bins) | 15 | * | 1 Jul 2013 |
| Conveyors | 20 | * | 1 Jul 2013 |
| Hoppers | 15 | * | 1 Jul 2013 |
| Mixers | 15 | * | 1 Jul 2013 |
| Concrete testers | 10 | * | 1 Jul 2013 |

| **Concrete product manufacturing (20340)** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control system assets | 10 | * | 1 Jul 2013 |
| Gantry cranes | 25 | * | 1 Jul 2013 |
| Lifting gear (including chains, lugs and swivels) | 7 | * | 1 Jul 2013 |
| Moulds | 10 | * | 1 Jul 2013 |
| Pipe manufacturing assets: | | | |
| Cage machines | 20 | * | 1 Jul 2013 |
| Load testers | 25 | * | 1 Jul 2013 |
| Moulds | 7 | * | 1 Jul 2013 |
| Pallets | 15 | * | 1 Jul 2013 |
| Pipe making machines | 20 | * | 1 Jul 2013 |
| Prestressing assets | 10 | * | 1 Jul 2013 |
| Shutter saws | 7 | * | 1 Jul 2013 |
| Steel cutters and benders | 7 | * | 1 Jul 2013 |
| Trowel machines | 4 | * | 1 Jul 2013 |
| Work tables | 10 | * | 1 Jul 2013 |
| Silos | 30 | * | 1 Jul 2012 |
| Tile manufacturing plant (cement and concrete, but excluding concrete roof tiles): | | | |
| General plant | 10 | | 1 Jan 2001 |
| Pallets (aluminium used in extrusion process) | 5 | | 1 Jan 2001 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets used in common in iron smelting and steel manufacturing processes: | | | |
| Automated guided vehicles (AGVs) | 20 | * | 1 Jul 2010 |
| CCTV systems | 3 | * | 1 Jul 2010 |
| Coil cars (including hydraulic sliding floor plates) | 13 | * | 1 Jul 2010 |
| Coil car tracks and rails | 7 | * | 1 Jul 2010 |
| Control systems assets: | | | |
| Instruments (including temperature probes, control panels, gas analysers, location sensors, carbon monoxide monitors, pressure controls, temperature controls, pyrometers, strip position sensors, gamma ray detectors, hot metal detectors, x-ray gauges, width gauges, thickness gauges) | 7 | * | 1 Jul 2010 |
| Programmable logic controllers (PLCs) and distributed control systems (DCS) | 10 | * | 1 Jul 2010 |
| Uninterruptible power supplies (UPS) | 5 | * | 1 Jul 2010 |
| Cranes and gantries | 20 | * | 1 Jul 2010 |
| Electricity distribution, generation or transmission assets: | | | |
| Aerials or underground cables | 30 | * | 1 Jul 2010 |
| Electronic protection relays | 10 | * | 1 Jul 2010 |
| High voltage switchgear | 25 | * | 1 Jul 2010 |

| *Iron smelting and steel manufacturing (21100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Transformers | 20 | * | 1 Jul 2010 |
| Use any relevant determinations made in Electricity supply (26110 to 26400) for any other electricity distribution, generation or transmission assets | | | |
| Gasometers | 30 | * | 1 Jul 2010 |
| Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail freight and passenger transport services (47100 to 47200) | | | |
| Rolls for mill roll stands (including roughing mill rolls, finishing mill rolls and skin conditioning mill rolls) | 2 | * | 1 Jul 2010 |
| Roller tables (incorporating gearboxes, motors, drives, rolls, table frames, aprons, side guards and foundations) | 15 | * | 1 Jul 2010 |
| Scale or transfer car rail tracks and turntables | 20 | * | 1 Jul 2010 |
| Scale or transfer cars (incorporating cable reel and drive units) | 20 | * | 1 Jul 2010 |
| Ship ore unloaders | 20 | * | 1 Jul 2010 |
| Slag processing assets: | | | |
| Crushers | 20 | * | 1 Jul 2010 |
| Granulators | 15 | * | 1 Jul 2010 |
| Slag pots | 20 | * | 1 Jul 2010 |
| Slag pot carriers | 10 | * | 1 Jul 2010 |
| Stacks (including flare off stacks (incorporating burners and derricks)) | 20 | * | 1 Jul 2010 |
| Stackers, reclaimers, stacker/reclaimers and sequencers | 25 | * | 1 Jul 2010 |
| Basic oxygen steelmaking (BOS) and electric arc furnace (EAF) steel making assets: | | | |
| BOS vessels (incorporating motors, gearboxes, bull gear, vessel, torsion bar, lube pumps, pulse generators, tacho generators, brakes, limit switches, pressure switches and support structures) | 10 | * | 1 Jul 2010 |
| Desulphurising lances (incorporating masts, winch control boxes, hydraulic cylinders carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches) | 10 | * | 1 Jul 2010 |
| Electric arc furnaces (EAFs) | 10 | * | 1 Jul 2010 |
| Electrode control arms | 10 | * | 1 Jul 2010 |
| Emissions control assets: | | | |
| Baghouses | 20 | * | 1 Jul 2010 |
| De-dusting ducts and mains | 15 | * | 1 Jul 2010 |
| Electrostatic precipitators | 15 | * | 1 Jul 2010 |
| Primary and secondary scrubbers (incorporating support structure and spray systems) | 20 | * | 1 Jul 2010 |
| Waste gas radiation cooling systems (incorporating water sprays and ducts) | 20 | * | 1 Jul 2010 |
| Waste gas extractor fans and silencers | 20 | * | 1 Jul 2010 |
| Flux making assets: | | | |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Kiln contact coolers (including agitator, agitator hydraulic system and rotary valves) | 15 | * | 1 Jul 2010 |
| Kiln burner units (incorporating gas and firing systems) | 15 | * | 1 Jul 2010 |
| Lime kiln discharge conveyors (incorporating structures, belts, pulleys, motors and gearboxes) | 15 | * | 1 Jul 2010 |
| Lime kilns (incorporating rollers, tyres, support structures, drives, motors and gearboxes) | 25 | * | 1 Jul 2010 |
| Raw material crushers and ball mills | 15 | * | 1 Jul 2010 |
| Grinders (incorporating motors, drive pullies and belts, drive shafts, roller crusher units and whizzer separators) | 15 | * | 1 Jul 2010 |
| Heat shielding for vessels incorporating supports | 30 | * | 1 Jul 2010 |
| Hot metal pots | 20 | * | 1 Jul 2010 |
| Lance pumps and motor assemblies | 15 | * | 1 Jul 2010 |
| Liquid oxygen lances (incorporating carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches) | 10 | * | 1 Jul 2010 |
| Liquid oxygen supply pipes | 10 | * | 1 Jul 2010 |
| Materials handling assets: | | | |
| Air blowers | 15 | * | 1 Jul 2010 |
| Bins | 20 | * | 1 Jul 2010 |
| Bucket elevators | 20 | * | 1 Jul 2010 |
| Conveyor systems (incorporating structures, belts, gearboxes and motors) | 20 | * | 1 Jul 2010 |
| Cyclones | 10 | * | 1 Jul 2010 |
| Hoppers, weigh hoppers, chutes, silos | 20 | * | 1 Jul 2010 |
| Scrap metal buckets, skips and stands | 20 | * | 1 Jul 2010 |
| Screens and weighing systems | 15 | * | 1 Jul 2010 |
| Vibro feeders | 15 | * | 1 Jul 2010 |
| Vibrators | 15 | * | 1 Jul 2010 |
| Weighbridges (incorporating load cells) | 20 | * | 1 Jul 2010 |
| Pneumatic air tube systems (incorporating blower units) | 20 | * | 1 Jul 2010 |
| Scull breakers | 10 | * | 1 Jul 2010 |
| Secondary treatment assets: | | | |
| Composition adjustment stations (including Injection Reheating Up Temperature (IRUT) stations incorporating snorkels, support structures and motors) | 20 | * | 1 Jul 2010 |
| Ladle metallurgical furnaces (LMFs) | 20 | * | 1 Jul 2010 |
| Vacuum degassers (incorporating steam pumps and vacuum pumps) | 10 | * | 1 Jul 2010 |
| Slag rakes | 10 | * | 1 Jul 2010 |
| Steel ladles (incorporating tilting bales, thrusters, cassettes, shells, lids and linings) | 20 | * | 1 Jul 2010 |
| Sub or sampling lances (incorporating motors, drives, gearboxes, limit switches, over speed switches, drums, cables and slow motors) | 10 | * | 1 Jul 2010 |
| Water treatment assets: | | | |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cooling towers (incorporating fans, motors, access platforms and stairs) | 20 | * | 1 Jul 2010 |
| Heat exchangers | 10 | * | 1 Jul 2010 |
| Launder distribution and collection systems | 15 | * | 1 Jul 2010 |
| Pipes and pipelines: | | | |
| Slurry disposal pipelines | 15 | * | 1 Jul 2010 |
| Water pipes | 20 | * | 1 Jul 2010 |
| Valves and other non-pipe fittings | 10 | * | 1 Jul 2010 |
| Pumps (including slurry disposal pumps) | 15 | * | 1 Jul 2010 |
| Settling ponds | 30 | * | 1 Jul 2010 |
| Tanks: | | | |
| Conditioner, slurry, polymer, liquid flocculants and mixer tanks | 20 | * | 1 Jul 2010 |
| Water tanks | 25 | * | 1 Jul 2010 |
| Thickeners and clarifiers (incorporating tanks, rakes and access platforms) | 30 | * | 1 Jul 2010 |
| Blast furnace assets: | | | |
| Cast house assets: | | | |
| Cast house floor iron and slag runner systems, covers, and tilting spouts | 5 | * | 1 Jul 2010 |
| Cast house structure | 40 | * | 1 Jul 2010 |
| Common hydraulic systems | 15 | * | 1 Jul 2010 |
| Manipulators | 15 | * | 1 Jul 2010 |
| Mud guns | 15 | * | 1 Jul 2010 |
| Taphole drills | 15 | * | 1 Jul 2010 |
| Emissions control assets: | | | |
| Baghouses | 20 | * | 1 Jul 2010 |
| Chimney mains | 30 | * | 1 Jul 2010 |
| De-dusting ducts and mains | 15 | * | 1 Jul 2010 |
| Dust catchers (incorporating supporting structures) | 15 | * | 1 Jul 2010 |
| Excess gas bleeder systems | 20 | * | 1 Jul 2010 |
| Furnace top recovery turbine systems (incorporating hydraulic system, inlet and outlet mains and valves) | 20 | * | 1 Jul 2010 |
| Scrubbers (incorporating support structure and spray systems) | 15 | * | 1 Jul 2010 |
| Uptakes, bleeders and platforms, downcomers, dust dumping, valves and hydraulics | 15 | * | 1 Jul 2010 |
| Waste gas collector mains and ducts | 15 | * | 1 Jul 2010 |
| Furnace proper assets: | | | |
| Furnace charging tops (incorporating charging valves and hydraulics) | 15 | * | 1 Jul 2010 |
| Furnace elevators | 15 | * | 1 Jul 2010 |
| Furnace shells (incorporating hearths, refractory linings, staves, probes, profile meters and sondes) | 15 | * | 1 Jul 2010 |
| Furnace support assets (including maintenance platforms and control and switch rooms) | 15 | * | 1 Jul 2010 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Furnace support structure (incorporating foundations) | 40 | * | 1 Jul 2010 |
| Hot blast system assets: | | | |
| Cold blast mains (incorporating snorts and mixer valves) | 15 | * | 1 Jul 2010 |
| Hot blast mains (incorporating bustle mains, back draught mains and tuyere stock) | 15 | * | 1 Jul 2010 |
| Stoves (incorporating refractory, shell, foundations, fan and valves) | 30 | * | 1 Jul 2010 |
| Stoves mixed gas main systems | 15 | * | 1 Jul 2010 |
| Materials handling assets: | | | |
| Furnace charging bins | 15 | * | 1 Jul 2010 |
| Furnace charging conveyor systems (incorporating structures, belts, gearboxes and motors) | 20 | * | 1 Jul 2010 |
| Furnace charging skip hoist | 20 | * | 1 Jul 2010 |
| Furnace charging skip tracks | 30 | * | 1 Jul 2010 |
| Furnace charging skips | 15 | * | 1 Jul 2010 |
| Screens and weighing systems | 15 | * | 1 Jul 2010 |
| Torpedo cars | 17 | * | 1 Jul 2010 |
| Water treatment assets: | | | |
| Basins | 30 | * | 1 Jul 2010 |
| Cooling towers (incorporating fans, motors, access platforms and stairs) | 20 | * | 1 Jul 2010 |
| Heat exchangers | 10 | * | 1 Jul 2010 |
| Thickeners and clarifiers (incorporating tanks, rakes and access platforms) | 30 | * | 1 Jul 2010 |
| Valves and other non-pipe fittings | 8 | * | 1 Jul 2010 |
| Water distribution systems | 10 | * | 1 Jul 2010 |
| Water pumps | 10 | * | 1 Jul 2010 |
| Coke making assets: | | | |
| Coal screening assets: | | | |
| Crushers | 20 | * | 1 Jul 2009 |
| Hammer mills | 15 | * | 1 Jul 2009 |
| Hydrowashers | 20 | * | 1 Jul 2009 |
| Primary, secondary and tertiary screens and chutes | 10 | * | 1 Jul 2009 |
| Coke ovens batteries assets: | | | |
| Breeze basins | 30 | * | 1 Jul 2009 |
| Charging car rails | 20 | * | 1 Jul 2009 |
| Charging cars | 20 | * | 1 Jul 2009 |
| Coke ovens batteries (including ovens, doors, individual oven gas off takes from supply and extraction mains) | 30 | * | 1 Jul 2009 |
| Coke ploughs | 15 | * | 1 Jul 2009 |
| Coke transfer cars | 25 | * | 1 Jul 2009 |
| Coke wharves (including concrete end barriers and skids) | 30 | * | 1 Jul 2009 |
| Hot car spur lines | 30 | * | 1 Jul 2009 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hot cars (incorporating locomotive, wagon, tray and bogies) | 15 | * | 1 Jul 2009 |
| Quenchers (incorporating stack structures, water tanks, pipes, pumps, sprays, pneumatic systems and water pump pits) | 15 | * | 1 Jul 2009 |
| Ram tracks and live rails | 30 | * | 1 Jul 2009 |
| Rams | 30 | * | 1 Jul 2009 |
| Coke ovens gas by-products assets: | | | |
| Acid compound assets: | | | |
| Acid compound structures, pumps, overflow and storage tanks | 15 | * | 1 Jul 2009 |
| Ammonia absorbers (including pumps, ammonia storage tanks, and distribution pipes including valves) | 15 | * | 1 Jul 2009 |
| Ammonia plant assets: | | | |
| Ammonia incinerators, ammonia stills, tanks, decanters, pumps, condensers (including support structures, stacks) | 15 | * | 1 Jul 2009 |
| Benzine, toluene and xylene plant assets: | | | |
| Distillation columns, dephlegorators, pumps, tanks, coolers, condensers and pre heaters | 30 | * | 1 Jul 2009 |
| Benzol scrubbers (including pumps and distribution pipe work including valves) | 35 | * | 1 Jul 2009 |
| Exhausters (including support structures and hydraulic systems) | 5 | * | 1 Jul 2009 |
| Final coolers | 35 | * | 1 Jul 2009 |
| Napthalene plant assets: | | | |
| Sludge tanks, pre heaters, distillation columns, tanks, decanters, condensers, and pumps | 35 | * | 1 Jul 2009 |
| Primary cooler assets: | | | |
| Electric and steam pumps, tar tanks, strainers, salt water coolers (including supporting structures and distribution pipes to cooler off takes including valves) | 40 | * | 1 Jul 2009 |
| Sulphate plant assets: | | | |
| Feed tanks, evaporators, centrifuge units, conveyors (including belts, structures, drives and chutes, jet condensers, hot water tanks, driers including chutes, drives, and support structures, pumps, vibrating screens, cyclones, and scraper conveyors) | 10 | * | 1 Jul 2009 |
| Tar plant assets: | | | |
| Decanters, make tanks (incorporating scrapers and drives, storage tanks, steam and electric pumps, liquor tank and strainers) | 15 | * | 1 Jul 2009 |
| Tar precipitators | 20 | * | 1 Jul 2009 |
| Emissions control assets: | | | |
| Waste gas cleaning and dedusting assets: | | | |
| Baghouses | 20 | * | 1 Jul 2009 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dedusting fans (including extraction dusting incorporating gearboxes and drives) | 20 | * | 1 Jul 2009 |
| Dust collection systems, dust drop out boxes and dust disposal rotary valves (incorporating motors and gearboxes) | 20 | * | 1 Jul 2009 |
| Fume extraction hoods | 20 | * | 1 Jul 2009 |
| Waste gas collector mains and ducts | 25 | * | 1 Jul 2009 |
| Materials handling assets: | | | |
| Bins (including furnace coke, dust disposal bins) | 20 | * | 1 Jul 2009 |
| Conveyor systems (incorporating structures, belts, gearboxes and motors) | 15 | * | 1 Jul 2009 |
| Conveyor systems transfer houses | 15 | * | 1 Jul 2009 |
| Feed bunkers | 15 | * | 1 Jul 2009 |
| Motorised feeders | 15 | * | 1 Jul 2009 |
| Water treatment assets: | | | |
| Cooling towers (incorporating fans, motors, access platforms and stairs) | 25 | * | 1 Jul 2009 |
| Hot strip mill assets: | | | |
| Coil and slab weighers | 15 | * | 1 Jul 2010 |
| Coil box and crop shear assets: | | | |
| Coil boxes (incorporating side guard drives and transfer mechanism assemblies) | 8 | * | 1 Jul 2010 |
| Coil box shear and scale breakers | 17 | * | 1 Jul 2010 |
| Crop shears (incorporating assemblies and main drive motors) | 17 | * | 1 Jul 2010 |
| Crop shear maintenance jigs and pinch rolls | 15 | * | 1 Jul 2010 |
| Transfer bed oxy cutting stations | 15 | * | 1 Jul 2010 |
| Coil handling assets: | | | |
| Cooling tunnel ventilation fans | 10 | * | 1 Jul 2010 |
| Cooling tunnel conveyors | 13 | * | 1 Jul 2010 |
| Marking machines | 15 | * | 1 Jul 2010 |
| De-scaling systems (incorporating scale breakers, nozzles, pipe works, valves and high pressure pumps) | 10 | * | 1 Jul 2010 |
| Down coiler assets (including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives)) | 15 | * | 1 Jul 2010 |
| Finishing mill assets: | | | |
| Finishing mill flumes | 20 | * | 1 Jul 2010 |
| Finishing mills (incorporating mill stands, side guides, strippers, screw downs, drive shafts, pinion boxes, main drive motors, transformers, loopers, grease systems, oil circulation systems, and hydraulic systems) | 20 | * | 1 Jul 2010 |
| Laminar flow cooling systems | 15 | * | 1 Jul 2010 |
| Mill roll shop assets: | | | |
| Bearing washing machines | 10 | * | 1 Jul 2010 |
| Chuck changers | 15 | * | 1 Jul 2010 |
| Floor plate or checker plate machines | 15 | * | 1 Jul 2010 |
| Roll grinders | 15 | * | 1 Jul 2010 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Roll lathes | 20 | * | 1 Jul 2010 |
| Roll racks and sleds | 20 | * | 1 Jul 2010 |
| Reversing roughing mill assets: | | | |
| Reversing roughing mills (incorporating mill stands, entry side guards, delivery side guards, main drive motors and hydraulic systems) | 20 | * | 1 Jul 2010 |
| Vertical edgers (incorporating drive motors, gearboxes and edger adjustments) | 20 | * | 1 Jul 2010 |
| Roll changing assets | 20 | * | 1 Jul 2010 |
| Scale scrapers | 15 | * | 1 Jul 2010 |
| Skin pass mill assets: | | | |
| Skin pass mills (incorporating mill entry assets,gap control and auxiliary hydraulics, main drive motors, payoff reel, un-coiler mandrels and re-coiler mandrels) | 20 | * | 1 Jul 2010 |
| Tension reels and belt wrappers | 15 | * | 1 Jul 2010 |
| Laser systems mill entry | 5 | * | 1 Jul 2010 |
| Slab tracking systems | 5 | * | 1 Jul 2010 |
| Strapping machines (including radial and circumferential) | 13 | * | 1 Jul 2010 |
| Walking beam furnace assets: | | | |
| Air dilution manifolds | 20 | * | 1 Jul 2010 |
| Air ducts | 10 | * | 1 Jul 2010 |
| Coke ovens gas systems | 15 | * | 1 Jul 2010 |
| Cold combustion air systems | 20 | * | 1 Jul 2010 |
| Dilution blowers | 10 | * | 1 Jul 2010 |
| Extractors | 10 | * | 1 Jul 2010 |
| Furnaces (incorporating structure, charging machines with synchronising drive trains, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors) | 20 | * | 1 Jul 2010 |
| Nitrogen purge systems | 15 | * | 1 Jul 2010 |
| Tracking lasers (incorporating cables and adapters) | 5 | * | 1 Jul 2010 |
| Pellet making assets: | | | |
| Balling assets: | | | |
| Balling drums | 20 | * | 1 Jul 2010 |
| Bentonite tanks | 20 | * | 1 Jul 2010 |
| Mixers | 20 | * | 1 Jul 2010 |
| Seed screens | 10 | * | 1 Jul 2010 |
| Cooler assets: | | | |
| Cooler fans | 10 | * | 1 Jul 2010 |
| Annular coolers (incorporating pans, pan conveyors and drives) | 25 | * | 1 Jul 2010 |
| Roller screens | 10 | * | 1 Jul 2010 |
| Dewatering assets: | | | |
| Launders | 20 | * | 1 Jul 2010 |
| Pressure filter pumps | 5 | * | 1 Jul 2010 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Process water tanks | 20 | * | 1 Jul 2010 |
| Return water pipes | 20 | * | 1 Jul 2010 |
| Slurry feed pipes | 10 | * | 1 Jul 2010 |
| Slurry pumps | 10 | * | 1 Jul 2010 |
| Slurry tanks (incorporating agitators) | 15 | * | 1 Jul 2010 |
| Sumps | 20 | * | 1 Jul 2010 |
| Thickeners (incorporating tanks, rakes and access platforms) | 20 | * | 1 Jul 2010 |
| Vertical plate pressure filters (incorporating filters, plates, membranes, water sprays, ladders, bomb bay doors) | 20 | * | 1 Jul 2010 |
| Emissions control assets: | | | |
| Compressors | 20 | * | 1 Jul 2010 |
| Dust collection system | 20 | * | 1 Jul 2010 |
| Multi-cone | 20 | * | 1 Jul 2010 |
| Scrubbers | 20 | * | 1 Jul 2010 |
| Waste gas collector mains and ducts | 20 | * | 1 Jul 2010 |
| Waste gas extractor fans | 20 | * | 1 Jul 2010 |
| Fluxing tanks | 20 | * | 1 Jul 2010 |
| Grinding mills | 15 | * | 1 Jul 2010 |
| Induration assets: | | | |
| Kiln burner units (incorporating gas and firing systems) | 15 | * | 1 Jul 2010 |
| Rotary kilns (incorporating bearings, drive gear and drive system) | 30 | * | 1 Jul 2010 |
| Travelling grates (incorporating motors, gearboxes or drives and rollers) | 30 | * | 1 Jul 2010 |
| Waste heat recovery ducts | 15 | * | 1 Jul 2010 |
| Waste heat recovery fans | 10 | * | 1 Jul 2010 |
| Materials handling assets: | | | |
| Conveyor systems (incorporating structures, belts, gearboxes and motors): | | | |
| Conveyors to and from balling drums | 20 | * | 1 Jul 2010 |
| Filter cake conveyors | 20 | * | 1 Jul 2010 |
| Finished pellet conveyor | 20 | * | 1 Jul 2010 |
| Flux bins | 20 | * | 1 Jul 2010 |
| Roller feeders | 10 | * | 1 Jul 2010 |
| Table feeders | 10 | * | 1 Jul 2010 |
| Vibrating feeders | 10 | * | 1 Jul 2010 |
| Weigh feeders | 10 | * | 1 Jul 2010 |
| Plate mill assets: | | | |
| Cold levellers (incorporating motor, gearbox spindles, hydraulic traverse cylinders, fill-in table rolls, motor, gearbox, rolls and catenaries) | 30 | * | 1 Jul 2010 |
| De-scaling boxes (incorporating sprays, mechanicals, control valves pipe work after isolation valves, de-scaling box table rolls, tables, chains, covers, side guides and covers) | 10 | * | 1 Jul 2010 |

| *Iron smelting and steel manufacturing (21100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Edgers (incorporating motors, hydraulic controls, mechanical controls, anvil (carryover table), hand rails and walkways) | 20 | * | 1 Jul 2010 |
| Furnace entry skids | 20 | * | 1 Jul 2010 |
| Furnaces (incorporating slab pushers, bumpers, pyrometers, off takes from king valve to outlets and all structures and equipment from after entry skids up to and including circular apron skids) | 20 | * | 1 Jul 2010 |
| Hot levellers (incorporating motors, gearboxes, spindles, rolls, leveller AGC capsules, screws, crowning device, de-scaling header and valves) | 20 | * | 1 Jul 2010 |
| Inter-roll stand cooling sprays | 15 | * | 1 Jul 2010 |
| Reversing finishing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill) | 20 | * | 1 Jul 2010 |
| Reversing roughing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill) | 20 | * | 1 Jul 2010 |
| Rope driven cooling transfer bed | 20 | * | 1 Jul 2010 |
| Shears (including crop, divide, scrap, rotary trim, guillotine and end shears) | 20 | * | 1 Jul 2010 |
| Slab sizing systems (incorporating side guard measuring devices and stands, slab sizing unit supports, cameras and light banks) | 5 | * | 1 Jul 2010 |
| Turnover inspection table (incorporating barriers and hydraulics) | 20 | * | 1 Jul 2010 |
| Walking beam cooling beds (incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics) | 20 | * | 1 Jul 2010 |
| Primary metal product casting assets: | | | |
| Continuous casting machines (incorporating turrets, tundishes (incorporating lids and cassettes), tundish cars, moulds, dummy bars, segments, oscillators, rolls, water sprays, hydraulics, motors and gearboxes): | | | |
| Billet casters | 17 | * | 1 Jul 2010 |
| Combination casters | 17 | * | 1 Jul 2010 |
| Slab casters | 17 | * | 1 Jul 2010 |
| Cooler transfer arms (incorporating motors, gearboxes and drive shafts) | 17 | * | 1 Jul 2010 |
| Crop removal machines | 20 | * | 1 Jul 2010 |
| Cut to length machines and torch cutters | 15 | * | 1 Jul 2010 |
| De-burring machines (incorporating fixed drives) | 15 | * | 1 Jul 2010 |
| Emissions control assets: | | | |
| Baghouses | 20 | * | 1 Jul 2010 |
| Dedusting fans (including extraction dusting incorporating gearboxes and drives) | 15 | * | 1 Jul 2010 |
| Dedusting ducts and mains | 15 | * | 1 Jul 2010 |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Steam exhaust fans | 10 | * | 1 Jul 2010 |
| Hydraulic shears | 17 | * | 1 Jul 2010 |
| Materials handling assets: | | | |
| Conveyor systems (including structures, belts, gearboxes and motors) | 20 | * | 1 Jul 2010 |
| Mould powder bins | 23 | * | 1 Jul 2010 |
| Screw feeders | 15 | * | 1 Jul 2010 |
| Scarfing machines (incorporating catenary system of hoses, power supply cables and support structures) | 20 | * | 1 Jul 2010 |
| Slab or billet cooler tanks (incorporating grid stands) | 30 | * | 1 Jul 2010 |
| Slab or billet marking machines | 17 | * | 1 Jul 2010 |
| Transfer beds | 17 | * | 1 Jul 2010 |
| Up-enders (including hydraulics) | 17 | * | 1 Jul 2010 |
| Walking beam cooling beds and run out tables | 17 | * | 1 Jul 2010 |
| Water treatment assets: | | | |
| Basins and ponds | 30 | * | 1 Jul 2010 |
| Cooling towers (incorporating fans, motors, access platforms and stairs) | 20 | * | 1 Jul 2010 |
| Gravel and sand filters | 25 | * | 1 Jul 2010 |
| Heat exchangers | 10 | * | 1 Jul 2010 |
| Pipelines: | | | |
| Water pipelines | 20 | * | 1 Jul 2010 |
| Valves and other non-pipe fittings | 10 | * | 1 Jul 2010 |
| Pumps: | | | |
| Water pumps | 10 | * | 1 Jul 2010 |
| Chemical dosing pumps | 5 | * | 1 Jul 2010 |
| Skimmers and scrapers | 15 | * | 1 Jul 2010 |
| Tanks: | | | |
| Sludge, chemical storage and dosing tanks | 20 | * | 1 Jul 2010 |
| Water tanks | 25 | * | 1 Jul 2010 |
| Thickeners and clarifiers (incorporating tanks, rakes and access platforms) | 30 | * | 1 Jul 2010 |
| Rod, bar, structural and rail mill assets: | | | |
| Controlled tempering quenching cars | 10 | * | 1 Jul 2010 |
| Cut to length machines | 17 | * | 1 Jul 2010 |
| De-scaling systems (incorporating scale breaker, nozzles, pipe work, valves and high pressure pump) | 10 | * | 1 Jul 2010 |
| Finishing mills (incorporating motors, gearboxes, drives, guides and cassettes) | 20 | * | 1 Jul 2010 |
| Furnace charging skids | 20 | * | 1 Jul 2010 |
| Intermediate mills (incorporating motors, gearboxes, drives, guides and cassettes) | 20 | * | 1 Jul 2010 |
| Reversing roughing mills (incorporating motors, gearboxes, drives, guides and cassettes) | 20 | * | 1 Jul 2010 |
| Roughing mills (incorporating motors, gearboxes, drives, guides and cassettes) | 20 | * | 1 Jul 2010 |
| Shears (incorporating motors and drives) | 17 | * | 1 Jul 2010 |
| Stacker/bundlers | 12 | * | 1 Jul 2010 |

| *Iron smelting and steel manufacturing (21100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Straighteners | 20 | * | 1 Jul 2010 |
| Walking beam cooling beds | 20 | * | 1 Jul 2010 |
| Walking beam, natural gas furnaces (incorporating structure, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors) | 20 | * | 1 Jul 2010 |
| Sinter making assets: | | | |
| Cooler assets: | | | |
| Cooler fans | 10 | * | 1 Jul 2009 |
| Coolers (incorporating pan conveyors and drives) | 25 | * | 1 Jul 2009 |
| Emissions control assets: | | | |
| Waste gas cleaning and dedusting assets: | | | |
| Activated carbon packed bed filters | 15 | * | 1 Jul 2009 |
| Dedusting fans | 10 | * | 1 Jul 2009 |
| Electrostatic precipitators and scraper chains | 20 | * | 1 Jul 2009 |
| Waste gas collector mains and ducts | 20 | * | 1 Jul 2009 |
| Feed sequence assets: | | | |
| Feed rolls | 7 | * | 1 Jul 2009 |
| Mixing and rolling drums | 30 | * | 1 Jul 2009 |
| Materials handling assets: | | | |
| Belt weighers | 5 | * | 1 Jul 2009 |
| Bins: | | | |
| Coke bins | 15 | * | 1 Jul 2009 |
| Ore bins | 23 | * | 1 Jul 2009 |
| Sinter bins | 17 | * | 1 Jul 2009 |
| Chutes | 15 | * | 1 Jul 2009 |
| Conveyor systems (incorporating structures, belts, gearboxes and motors) | 17 | * | 1 Jul 2009 |
| Feeders: | | | |
| Coke | 15 | * | 1 Jul 2009 |
| Ore | 23 | * | 1 Jul 2009 |
| Sinter | 17 | * | 1 Jul 2009 |
| Weigh feeders: | | | |
| Coke | 15 | * | 1 Jul 2009 |
| Ore | 23 | * | 1 Jul 2009 |
| Strand assets: | | | |
| Ignition furnaces (incorporating associated air and gas mains) | 15 | * | 1 Jul 2009 |
| Preheat hoods (incorporating waste heat recovery fans and mains) | 7 | * | 1 Jul 2009 |
| Spike roll crushers (incorporating bogey flex, electric motors, primary gearboxes, fluid couplings, grillage bars and crash decks) | 10 | * | 1 Jul 2009 |
| Strand structures and drives (including conveyors, wind legs and dust troughs) | 20 | * | 1 Jul 2009 |
| Water treatment assets: | | | |
| Thickeners and clarifiers (incorporating tanks, rakes and access platforms) | 30 | * | 1 Jul 2009 |
| Steel railway track product manufacturing assets: | | | |

| ***Iron smelting and steel manufacturing (21100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Steel railway clip manufacturing assets: | | | |
| Anti-corrosion dip tanks | 20 | * | 1 Jul 2011 |
| Coil transfer arms (incorporating motors, gearboxes and drive shafts) | 15 | * | 1 Jul 2011 |
| End spades | 20 | * | 1 Jul 2011 |
| Gas temper furnaces | 20 | * | 1 Jul 2011 |
| Induction heaters | 20 | * | 1 Jul 2011 |
| Noise reduction enclosures | 30 | * | 1 Jul 2011 |
| Presses | 20 | * | 1 Jul 2011 |
| Quench systems (incorporating heat exchangers, transfer arms, tanks, pipes and pumps) | 20 | * | 1 Jul 2011 |
| Shears | 20 | * | 1 Jul 2011 |
| Tooling | 15 | * | 1 Jul 2011 |
| Transfer systems (incorporating flat bed transfer table) | 30 | * | 1 Jul 2011 |
| Quality control test rigs | 30 | * | 1 Jul 2011 |
| Materials handling assets: | | | |
| Conveyor systems | 20 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Racks for storage | 20 | * | 1 Jul 2011 |
| Weigh scales | 15 | * | 1 Jul 2011 |
| Water treatment assets: | | | |
| Cooling towers | 20 | * | 1 Jul 2011 |
| Pumps | 10 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |
| Steel railway sleeper manufacturing assets: | | | |
| Crop shear and presses | 20 | * | 1 Jul 2011 |
| Form presses | 20 | * | 1 Jul 2011 |
| Punch presses | 20 | * | 1 Jul 2011 |
| Steel strip metallic coating assets: | | | |
| Accumulators (incorporating rolls, drive gear, winches and rope) | 17 | * | 1 Jul 2010 |
| Air knife assemblies | 13 | * | 1 Jul 2010 |
| Crop shears | 17 | * | 1 Jul 2010 |
| Curing ovens | 15 | * | 1 Jul 2010 |
| Horizontal air coolers (incorporating ducting fans and nozzles) | 15 | * | 1 Jul 2010 |
| Horizontal furnaces | 20 | * | 1 Jul 2010 |
| Levellers (incorporating gearboxes and drives) | 15 | * | 1 Jul 2010 |
| Metal coating pots | 15 | * | 1 Jul 2010 |
| Passivators (incorporating tanks and pumps) | 17 | * | 1 Jul 2010 |
| Payoff reels | 15 | * | 1 Jul 2010 |
| Pot hardware (incorporating zinc roll frames and roll assemblies) | 13 | * | 1 Jul 2010 |
| Pre melt pots | 5 | * | 1 Jul 2010 |
| Quench systems (incorporating rolls, spray bars and tanks) | 10 | * | 1 Jul 2010 |
| Re-coilers | 15 | * | 1 Jul 2010 |

| *Iron smelting and steel manufacturing (21100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Resin coaters | 15 | * | 1 Jul 2010 |
| Scrapers | 13 | * | 1 Jul 2010 |
| Skin conditioning mills (incorporating entry and exit tension rolls) | 20 | * | 1 Jul 2010 |
| Steering rolls and bridles (incorporating motors, gearboxes and rolls) | 15 | * | 1 Jul 2010 |
| Vertical air coolers (incorporating ducting, fans and motors) | 15 | * | 1 Jul 2010 |
| Vertical preheat furnaces | 15 | * | 1 Jul 2010 |
| Welders | 17 | * | 1 Jul 2010 |
| Steel strip organic coating assets: | | | |
| Accumulators (incorporating rolls, drive gear, winches and rope) | 17 | * | 1 Jul 2010 |
| Banders | 15 | * | 1 Jul 2010 |
| Branders | 10 | * | 1 Jul 2010 |
| Chemical rinsing, cleaning and pre-treatment assets | 15 | * | 1 Jul 2010 |
| Cooler and cooling assets | 15 | * | 1 Jul 2010 |
| Curing ovens | 15 | * | 1 Jul 2010 |
| Finishing assets | 15 | * | 1 Jul 2010 |
| Inspection assets | 17 | * | 1 Jul 2010 |
| Payoff reels | 15 | * | 1 Jul 2010 |
| Primer and main coaters | 13 | * | 1 Jul 2010 |
| Quench systems | 10 | * | 1 Jul 2010 |
| Re-coilers | 15 | * | 1 Jul 2010 |
| Shears | 15 | * | 1 Jul 2010 |
| Stitchers | 17 | * | 1 Jul 2010 |
| Tin-plating mill assets: | | | |
| Accumulators and loopers | 17 | * | 1 Jul 2011 |
| Acid and alkaline cleaning baths (including scrubbing units, rolls and electrical grids) | 13 | * | 1 Jul 2011 |
| Batch annealing assets: | | | |
| Annealing furnaces | 6 | * | 1 Jul 2011 |
| Bases | 4 | * | 1 Jul 2011 |
| Convector plates | 4 | * | 1 Jul 2011 |
| Inner covers | 4 | * | 1 Jul 2011 |
| Cold reduction mills | 20 | * | 1 Jul 2011 |
| Continuous annealing furnaces | 15 | * | 1 Jul 2011 |
| Crop shears | 15 | * | 1 Jul 2011 |
| Dryers | 15 | * | 1 Jul 2011 |
| Electro plating baths (including scrubbing units, rolls and electrical grids) | 13 | * | 1 Jul 2011 |
| Pickling tanks (including scrubbing units and rolls and electrical grids) | 13 | * | 1 Jul 2011 |
| Preheat furnaces | 20 | * | 1 Jul 2011 |
| Recoilers, bridles and uncoilers | 15 | * | 1 Jul 2011 |
| Rinse tanks | 15 | * | 1 Jul 2011 |
| Side trimmers | 15 | * | 1 Jul 2011 |
| Temper mills | 20 | * | 1 Jul 2011 |

| *Iron smelting and steel manufacturing (21100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tension control system (including steering) | 10 | * | 1 Jul 2011 |
| Welders | 17 | * | 1 Jul 2011 |

| *Alumina production (21310)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Alumina manufacturing (including bauxite refining and calcined alumina manufacturing): | | | |
| Bauxite crushing and handling assets: | | | |
| Conveyors | 30 | * | 1 Jan 2003 |
| Crushing assets | 30 | * | 1 Jan 2003 |
| Screening assets | 15 | * | 1 Jan 2003 |
| Stockpile reclaimers, stackers and stacker/reclaimers | 30 | * | 1 Jan 2003 |
| Train loading assets (including conveyors, product bins and towers) | 30 | * | 1 Jan 2003 |
| Bauxite residue disposal assets: | | | |
| Initial containment areas | 20 | | 1 Jan 2001 |
| Mudlakes | 10 | | 1 Jan 2001 |
| Calcination assets: | | | |
| Calciners and kilns | 25 | * | 1 Jan 2003 |
| Generally (including alumina cooling assets, hydrate storage tanks and hydrate washing assets) | 30 | * | 1 Jan 2003 |
| Clarification of liquor stream assets (including counter current washing tanks, flash tanks, lime burning assets, lime handling assets, lime slaking assets, settling tanks and other tanks and vessels) | 30 | * | 1 Jan 2003 |
| Control systems assets | 10 | * | 1 Jan 2003 |
| Digestion assets (including desilication tanks, digester vessels, flash tanks, heat exchangers, heaters, mills and trihydrate bauxite treatment assets) | 30 | * | 1 Jan 2003 |
| Emissions control assets (including baghouse filters and electrostatic precipitators) | 20 | * | 1 Jan 2003 |
| Filtration assets for hydrate and slurry (including filters used for clarification of liquor and filters used for coarse hydrate) | 15 | * | 1 Jan 2003 |
| Pipework (including slurry pipes) | 30 | * | 1 Jan 2003 |
| Precipitation assets (including classification assets, cooling towers, crystallisation assets, heat exchangers, tanks and vessels) | 30 | * | 1 Jan 2003 |
| Pumps | 20 | * | 1 Jan 2003 |
| Steam raising and electrical infrastructure assets (including switchgear and transformers) | 30 | * | 1 Jan 2003 |

| *Aluminium smelting (21320)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Anode baking assets (including crucibles and furnaces) | 20 | * | 1 Jan 2003 |
| Anode (green) pasting assets: | | | |
| Crushing assets | 30 | * | 1 Jan 2003 |
| Mixing and forming assets | 15 | * | 1 Jan 2003 |
| Screening assets | 15 | * | 1 Jan 2003 |
| Anode rodding assets (including aluminium spray station assets, furnaces and metal casting assets) | 20 | * | 1 Jan 2003 |
| Compressors | 20 | * | 1 Jan 2003 |
| Control systems assets | 10 | * | 1 Jan 2003 |
| Cranes and gantries (including cell tending machines) | 20 | * | 1 Jan 2003 |
| Emissions control assets (including baghouse filters and electrostatic precipitators) | 20 | * | 1 Jan 2003 |
| Materials handling assets: | | | |
| Anode transport vehicles and hot metal carriers | 10 | * | 1 Jan 2003 |
| Generally (including conveyors, silos and stockpile reclaiming assets) | 30 | * | 1 Jan 2003 |
| Metal casting assets (including casting machines, casting wheels, crucibles, foam filters, furnaces, in-line metal treatment assets, stacking machines and weighing machines) | 20 | * | 1 Jan 2003 |
| Pot line/reduction line assets (excluding cell tending machines, cranes and gantries) | 25 | * | 1 Jan 2003 |
| Pumps | 20 | * | 1 Jan 2003 |
| Steam raising and electrical infrastructure assets: | | | |
| Generally (including switchgear and transformers) | 30 | * | 1 Jan 2003 |
| Rectiformers | 20 | * | 1 Jan 2003 |

| *Non-ferrous metal casting (21410)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Metal casting assets (non-ferrous eg aluminium, brass and magnesium): | | | |
| Cooling assets (including tables, conveyors, towers) | 15 | * | 1 Jan 2004 |
| Deodorising machines/fume extraction systems | 15 | * | 1 Jul 2013 |
| Die casting machines (including high pressure, low pressure and gravity type machines) | 15 | * | 1 Jan 2004 |
| Die tools (moulds used for casting) | 4 | * | 1 Jan 2004 |
| Heating assets: | | | |
| Degassing assets | 5 | * | 1 Jan 2004 |
| Furnaces (including dosing, holding and melting) | 15 | * | 1 Jan 2004 |
| Heat treatment baskets | 5 | * | 1 Jan 2004 |
| Heat treatment ovens | 20 | * | 1 Jan 2004 |
| Ingot pre-heaters | 20 | * | 1 Jan 2004 |
| Quenching tanks | 20 | * | 1 Jan 2004 |
| Impregnation machines | 10 | * | 1 Jul 2013 |
| Machining/finishing assets: | | | |
| Blast machines (including shot, sand, bead) | 20 | * | 1 Jan 2004 |

| ***Non-ferrous metal casting (21410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| CNC lathes | 10 | * | 1 Jan 2004 |
| CNC machining centres | 10 | * | 1 Jan 2004 |
| CNC milling machines | 10 | * | 1 Jan 2004 |
| Drilling machines | 15 | * | 1 Jan 2004 |
| Linishing belt machines | 10 | * | 1 Jan 2004 |
| Trim presses (hydraulic type and crank type) | 15 | * | 1 Jan 2004 |
| Trim tools used in trim press machines | 4 | * | 1 Jan 2004 |
| Vibrating machines (including rumbling and knock out machines | 10 | * | 1 Jan 2004 |
| Materials handling conveyors | 10 | * | 1 Jan 2004 |
| Molten metal transfer ladles | 3 | * | 1 Jan 2004 |
| Paint line conveyors | 15 | * | 1 Jan 2004 |
| Robots | 10 | * | 1 Jan 2004 |
| Sand casting assets: | | | |
| Core boxes | 4 | * | 1 Jan 2004 |
| Core making machines (core blowers) | 15 | * | 1 Jan 2004 |
| Gas generators for sand curing | 15 | * | 1 Jan 2004 |
| Sand core dies | 7 | * | 1 Jul 2013 |
| Sand core making machines | 15 | * | 1 Jul 2013 |
| Testing assets: | | | |
| Co-ordinate measurement machines | 10 | * | 1 Jan 2004 |
| Leak and pressure testing machines | 4 | * | 1 Jan 2004 |
| Spectrometers | 10 | * | 1 Jan 2004 |
| X-ray machines | 15 | * | 1 Jan 2004 |
| Tinsmiths' plant | 20 | | 1 Jan 2001 |

| ***Fabricated metal product manufacturing (22100 to 22990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Galvanising plant | 10 | | 1 Jan 2001 |
| Metal crushing plant (core fragmentised) | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Nail manufacturing plant | 20 | | 1 Jan 2001 |
| Saw-making plant | 20 | | 1 Jan 2001 |
| Spring manufacturers' plant: | | | |
| Cooling furnaces | 10 | | 1 Jan 2001 |
| Power presses, rotary cambering, scale testing and scragging machines | 20 | | 1 Jan 2001 |

| ***Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Steel coil blanking or shear line assets: | | | |
| Coil cars (including stationary coil cars) | 15 | * | 1 Jul 2012 |
| Cut to length shears and guillotines | 15 | * | 1 Jul 2012 |

| ***Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes) | 15 | * | 1 Jul 2012 |
| Flying shears | 10 | * | 1 Jul 2012 |
| Grip feeders | 10 | * | 1 Jul 2012 |
| Levellers | 15 | * | 1 Jul 2012 |
| Meter wheels | 7 | * | 1 Jul 2012 |
| Peeler tables | 15 | * | 1 Jul 2012 |
| Run out tables | 15 | * | 1 Jul 2012 |
| Scissor lifts | 15 | * | 1 Jul 2012 |
| Stackers | 15 | * | 1 Jul 2012 |
| Steel coil roll forming assets: | | | |
| Auto banders | 10 | * | 1 Jul 2012 |
| Closed section induction welders | 15 | * | 1 Jul 2012 |
| Closed section laser welders | 10 | * | 1 Jul 2012 |
| CNC laser cutting units | 10 | * | 1 Jul 2012 |
| Coil cars | 15 | * | 1 Jul 2012 |
| Coil joining welding units | 15 | * | 1 Jul 2012 |
| Coil levellers and straighteners | 15 | * | 1 Jul 2012 |
| Coil magazines | 15 | * | 1 Jul 2012 |
| Coil tilters | 15 | * | 1 Jul 2012 |
| Coil tilting coil cars | 15 | * | 1 Jul 2012 |
| Control systems assets: | | | |
| Motion controllers | 10 | * | 1 Jul 2012 |
| Programmable logic controllers (PLCs) | 10 | * | 1 Jul 2012 |
| Potentiometers | 5 | * | 1 Jul 2012 |
| Variable speed drives (VSDs) | 10 | * | 1 Jul 2012 |
| Control systems (including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems) | 10 | * | 1 Jul 2012 |
| De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes) | 15 | * | 1 Jul 2012 |
| Embossing units | 5 | * | 1 Jul 2012 |
| Flying shears | 10 | * | 1 Jul 2012 |
| In-line presses and punches | 15 | * | 1 Jul 2012 |
| In-line printers and labellers | 7 | * | 1 Jul 2012 |
| Metal saws: | | | |
| Band saws | 10 | * | 1 Jul 2012 |
| Rotary cut off saws | 10 | * | 1 Jul 2012 |
| Roll former tooling | 8 | * | 1 Jul 2012 |
| Roll formers (incorporating entry guides, fixed and height adjustable pinch rollers, drive motor and gearboxes, base and power supply unit): | | | |
| Fixed | 15 | * | 1 Jul 2012 |
| Mobile | 10 | * | 1 Jul 2012 |
| Run out tables | 15 | * | 1 Jul 2012 |
| Shears and guillotines | 15 | * | 1 Jul 2012 |
| Snubbers (incorporating drives, motors and gearboxes) | 15 | * | 1 Jul 2012 |

| ***Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Strip lubricators | 10 | * | 1 Jul 2012 |
| Support assets: | | | |
| Controlled access gates | 10 | * | 1 Jul 2012 |
| Conveyors: | | | |
| Gravity feed conveyors (incorporating belts, rollers and frames) | 15 | * | 1 Jul 2012 |
| Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls) | 15 | * | 1 Jul 2012 |
| Engineering workshop assets: | | | |
| CNC and NC lathes | 10 | * | 1 Jul 2012 |
| Drilling machines | 10 | * | 1 Jul 2012 |
| Keyway broaching presses | 15 | * | 1 Jul 2012 |
| Guard lights (incorporating red eye guard lights and stands) | 7 | * | 1 Jul 2012 |
| Lifting assets: | | | |
| C-hooks | 15 | * | 1 Jul 2012 |
| Overhead cranes and gantries | 25 | * | 1 Jul 2012 |
| Spreader bars | 10 | * | 1 Jul 2012 |
| Manual strapping machines | 7 | * | 1 Jul 2012 |
| Measuring assets (including micrometers, protractors, tapes, and vernier callipers) | 7 | * | 1 Jul 2012 |
| Perimeter fencing | 15 | * | 1 Jul 2012 |
| Pneumatic systems assets: | | | |
| Air compressors | 7 | * | 1 Jul 2012 |
| Air driers | 7 | * | 1 Jul 2012 |
| Air receivers | 15 | * | 1 Jul 2012 |
| Racking | 20 | * | 1 Jul 2012 |
| Stackers (drop and suction) | 15 | * | 1 Jul 2012 |
| Stretch wrappers | 10 | * | 1 Jul 2012 |
| Tunnel guarding (including safety cages) | 15 | * | 1 Jul 2012 |
| Steel coil slitting assets: | | | |
| Anti-flutter rolls | 10 | * | 1 Jul 2012 |
| Auto banders (incorporating conveyors, strapping heads, coil lift systems, strapping dispensers, accumulators and controls) | 10 | * | 1 Jul 2012 |
| Carryover tables | 15 | * | 1 Jul 2012 |
| Coil cars | 15 | * | 1 Jul 2012 |
| Coil stacking systems | 20 | * | 1 Jul 2012 |
| Control systems | 10 | * | 1 Jul 2012 |
| Controlled access gates | 10 | * | 1 Jul 2012 |
| Conveyors: | | | |
| Gravity feed conveyors (incorporating belts, rollers and frames) | 15 | * | 1 Jul 2012 |
| Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls) | 15 | * | 1 Jul 2012 |
| De-coiler/un-coiler edge guides | 10 | * | 1 Jul 2012 |

| ***Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes) | 15 | * | 1 Jul 2012 |
| Downenders (incorporating conveyors, hydraulics and controls) | 20 | * | 1 Jul 2012 |
| Entry and exit coil carousels/capstans | 20 | * | 1 Jul 2012 |
| Entry shears | 15 | * | 1 Jul 2012 |
| Exit edge guides | 10 | * | 1 Jul 2012 |
| Exit feed up units (incorporating deflector and lift rolls, shears, separators, tables and traverse drives) | 20 | * | 1 Jul 2012 |
| Exit turnstile/coil stackers | 20 | * | 1 Jul 2012 |
| Lifting assets: | | | |
| C-hooks | 15 | * | 1 Jul 2012 |
| Magnet cranes | 20 | * | 1 Jul 2012 |
| Overhead cranes and gantries | 25 | * | 1 Jul 2012 |
| Main hydraulic power pack (incorporating interconnecting pipe work to valve stands) | 15 | * | 1 Jul 2012 |
| Pallet conveyor monorails | 10 | * | 1 Jul 2012 |
| Peeler tables | 15 | * | 1 Jul 2012 |
| Perimeter guarding | 15 | * | 1 Jul 2012 |
| Pinch rollers/breakers | 20 | * | 1 Jul 2012 |
| Pneumatic systems assets: | | | |
| Air compressors | 7 | * | 1 Jul 2012 |
| Air driers | 7 | * | 1 Jul 2012 |
| Air receivers | 15 | * | 1 Jul 2012 |
| Re-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers, and brakes) | 15 | * | 1 Jul 2012 |
| Scrap baller | 15 | * | 1 Jul 2012 |
| Scrap chopper bins and carriages | 20 | * | 1 Jul 2012 |
| Scrap chopper conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls) | 15 | * | 1 Jul 2012 |
| Scrap choppers | 20 | * | 1 Jul 2012 |
| Separator blades | 10 | * | 1 Jul 2012 |
| Slitter tooling (incorporating blades, rubbers and spacers) | 5 | * | 1 Jul 2012 |
| Slitting head building stations (incorporating rotating rigs) | 20 | * | 1 Jul 2012 |
| Slitting head entry side guides | 10 | * | 1 Jul 2012 |
| Slitting heads (incorporating electric motors, gearboxes and drive shafts) | 15 | * | 1 Jul 2012 |
| Tension units (incorporating entry and exit quadrants, rolls, separators, drag pads, motors, gearboxes and drives) | 15 | * | 1 Jul 2012 |
| Weighing scales (incorporating load cells and controls) | 20 | * | 1 Jul 2012 |
| Steel sheet metal forming assets: | | | |
| Blankers | 15 | * | 1 Jul 2012 |
| Brake presses | 20 | * | 1 Jul 2012 |
| CNC multi head combined slitter/blankers | 15 | * | 1 Jul 2012 |
| Control systems | 10 | * | 1 Jul 2012 |

| ***Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Folders | 10 | * | 1 Jul 2012 |
| Guillotines | 15 | * | 1 Jul 2012 |
| Mini slitters | 15 | * | 1 Jul 2012 |

| ***Boiler, tank and other heavy gauge metal container manufacturing (22310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sheet metal tanks manufacturing assets: | | | |
| Band saws | 5 | * | 1 Jul 2012 |
| Coil holders | 10 | * | 1 Jul 2012 |
| Curving rollers | 10 | * | 1 Jul 2012 |
| Drilling machines (including bench and radial drills) | 5 | * | 1 Jul 2012 |
| Gang and turret punching machines | 15 | * | 1 Jul 2012 |
| Hand tools | 5 | * | 1 Jul 2012 |
| Hoists: | | | |
| Electric | 5 | * | 1 Jul 2012 |
| Hydraulic | 15 | * | 1 Jul 2012 |
| Hooks (including c-hooks and slinger hooks) | 5 | * | 1 Jul 2012 |
| Jib cranes | 15 | * | 1 Jul 2012 |
| Laser cutters | 7 | * | 1 Jul 2012 |
| Overhead cranes and gantries | 25 | * | 1 Jul 2012 |
| Pallet jacks | 10 | * | 1 Jul 2012 |
| Plate grabs | 5 | * | 1 Jul 2012 |
| Racking | 20 | * | 1 Jul 2012 |
| Riveting machines | 15 | * | 1 Jul 2012 |
| Shears: | | | |
| Hand-held type | 3 | * | 1 Jul 2012 |
| Guillotine type | 15 | * | 1 Jul 2012 |
| Spreader bars | 15 | * | 1 Jul 2012 |
| Trolleys | 5 | * | 1 Jul 2012 |
| Welders | 5 | * | 1 Jul 2012 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets): | | | |
| Ancillary and support assets: | | | |
| Air compressors | 15 | * | 1 Jul 2011 |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts) – see Table B Warehouse and distribution centre equipment and machines | | | |
| Brake hose cleaning machines | 10 | * | 1 Jul 2011 |

| *Motor vehicle manufacturing (23110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Calibration assets | 10 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors) | 10 | * | 1 Jul 2011 |
| Dust and fume extraction assets: | | | |
| Fixed extraction systems (incorporating ducting, extraction arms etc) | 15 | * | 1 Jul 2011 |
| Mobile | 7 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Glycol and water mixing plant assets | 15 | * | 1 Jul 2011 |
| Hose reels | 7 | * | 1 Jul 2011 |
| Power supply assets (including generators) – use any relevant determinations made for Power supply assets in Table B | | | |
| Racks and shelving | 20 | * | 1 Jul 2011 |
| Stillages, storage bins tote boxes and trolleys | 15 | * | 1 Jul 2011 |
| Storage tanks: | | | |
| Fuel storage tanks | 20 | * | 1 Jul 2011 |
| Gas storage tanks (including argon, compressed natural gas (CNG) and nitrogen gas storage tanks) | 30 | * | 1 Jul 2011 |
| Lubricant storage tanks | 20 | * | 1 Jul 2011 |
| Tooling: | | | |
| Dies (for press brakes) | 12 | * | 1 Jul 2011 |
| Jigs and fixtures | 7 | * | 1 Jul 2011 |
| Moulds (including fibreglass moulds) | 7 | * | 1 Jul 2011 |
| Vehicle platforms and runways (used in wheel alignment etc) | 20 | * | 1 Jul 2011 |
| Ventilation fans | 20 | * | 1 Jul 2011 |
| Waste oil collection and storage assets | 10 | * | 1 Jul 2011 |
| Waste water treatment assets: | | | |
| Meters | 5 | * | 1 Jul 2011 |
| Pipework | 15 | * | 1 Jul 2011 |
| Pumps | 12 | * | 1 Jul 2011 |
| Separators | 15 | * | 1 Jul 2011 |
| Tanks | 30 | * | 1 Jul 2011 |
| Water demineralising plant assets (including containers, pipework, pumps and reverse osmosis assets) | 15 | * | 1 Jul 2011 |
| Weighers: | | | |
| Fixed (weighbridges) | 20 | * | 1 Jul 2011 |
| Mobile | 10 | * | 1 Jul 2011 |
| Assembly and body shop assets: | | | |
| Adhesive mixing and dispensing assets | 15 | * | 1 Jul 2011 |
| Alignment, positioning and verification assets: | | | |
| Axle and frame alignment assets (including frame presses) | 15 | * | 1 Jul 2011 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Computer and laser based contact and non-contact devices (including 'Faro arms') | 10 | * | 1 Jul 2011 |
| Dumpy levels | 7 | * | 1 Jul 2011 |
| Coupling machines | 15 | * | 1 Jul 2011 |
| Power tool and rivet gun power packs and rigs | 15 | * | 1 Jul 2011 |
| Power tools: | | | |
| Nut runners (including cables and controllers) | 7 | * | 1 Jul 2011 |
| Others (including angle grinders, fastening tools, hand operated saws, rivet guns etc) – see Table B Power tools, hand tools | | | |
| Sawing machines (including aluminium cutting saws, bandsaws and cold saws) | 12 | * | 1 Jul 2011 |
| Welding assets: | | | |
| Automatic stud well bowl feeder units | 10 | * | 1 Jul 2011 |
| Hand held and portable spot welders (including transformers) | 10 | * | 1 Jul 2011 |
| MIG welders | 15 | * | 1 Jul 2011 |
| Stud welding machines | 15 | * | 1 Jul 2011 |
| TIG welders | 15 | * | 1 Jul 2011 |
| Vertical electric welders (pedestal welders) | 15 | * | 1 Jul 2011 |
| Welding reels | 7 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Conveyors: | | | |
| Floor and in-floor conveyors (including belt conveyors, skid conveyors, skillet conveyors, slat conveyors, turntables etc) | 15 | * | 1 Jul 2011 |
| Monorails and overhead conveyors | 20 | * | 1 Jul 2011 |
| Cranes (including gantry cranes, overhead cranes and turnover cranes) | 25 | * | 1 Jul 2011 |
| Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), Elevating work platforms (EWPs) | | | |
| Forklift trucks (including pallet jacks, pallet stackers and reach trucks) – see Table B Forklifts | | | |
| Mobile hoists/floor cranes (including engine and radiator hoists) | 15 | * | 1 Jul 2011 |
| Pushers, rollers and tug units | 10 | * | 1 Jul 2011 |
| Vehicle hoists/lifters (including column lifters and post hoists) | 25 | * | 1 Jul 2011 |
| Paint shop assets: | | | |
| Booths and ovens: | | | |
| Generally (including baking/curing ovens, paint mixing booths/rooms, pre-treatment/sanding booths and wash down booths including cab degreasers) | 20 | * | 1 Jul 2011 |
| Spray booths and combination spray booth baking ovens | 15 | * | 1 Jul 2011 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dip tank electro coating assets (including alkaline cleaner tanks, electro application tanks, surface conditioner tanks and water rinse tanks) | 15 | * | 1 Jul 2011 |
| Infrared paint dryers | 7 | * | 1 Jul 2011 |
| Paint proportioning assets: | | | |
| Electronic component proportioning systems | 10 | * | 1 Jul 2011 |
| Paint tinting and colour blending machines | 5 | * | 1 Jul 2011 |
| Press shop assets: | | | |
| Bending machines: | | | |
| Chassis rail/frame bending machines | 20 | * | 1 Jul 2011 |
| Folders (including pan brakes) | 20 | * | 1 Jul 2011 |
| Press brakes (brake presses) | 25 | * | 1 Jul 2011 |
| Tube benders | 12 | * | 1 Jul 2011 |
| Chassis rail drilling/punching machines: | | | |
| Chassis rail processing machines (incorporating drilling and profiling) | 20 | * | 1 Jul 2011 |
| Punching machines | 20 | * | 1 Jul 2011 |
| CNC milling machines | 10 | * | 1 Jul 2011 |
| CNC routing machines | 10 | * | 1 Jul 2011 |
| Drilling machines (bench drills, pedestal drills and pillar drills) | 12 | * | 1 Jul 2011 |
| Guillotine shears | 20 | * | 1 Jul 2011 |
| Lathes: | | | |
| CNC lathes | 10 | * | 1 Jul 2011 |
| Conventional or non-CNC lathes | 15 | * | 1 Jul 2011 |
| Plasma cutters | 15 | * | 1 Jul 2011 |
| Scribing and number stamping machines (including chassis number scribing/stamping machines and vehicle identification number stamping machines) | 10 | * | 1 Jul 2011 |
| Trim and final shop assets: | | | |
| Air conditioning charging units | 10 | * | 1 Jul 2011 |
| Brake testing units | 20 | * | 1 Jul 2011 |
| Bus and truck wash assets – see Table A Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets | | | |
| Electrical systems testing assets | 15 | * | 1 Jul 2011 |
| Fluid filling assets: | | | |
| Fluid filling machines (including coolant, fuel, lubrication and power steering fluid filling machines) | 10 | * | 1 Jul 2011 |
| Urea dispensing systems (incorporating intermediate bulk containers, hose reels, meters and pumps) | 10 | * | 1 Jul 2011 |
| Headlight aiming equipment | 10 | * | 1 Jul 2011 |
| Torque testing machines (including chassis dynamometers and engine dynamometers) | 12 | * | 1 Jul 2011 |
| Wheel alignment assets: | | | |
| Wheel alignment lasers | 4 | * | 1 Jul 2011 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Wheel alignment systems (incorporating alignment machines housing computer hardware and software, probes and sensors) | 15 | * | 1 Jul 2011 |
| Metal stamping and blanking assets: | | | |
| Ancillary assets (including building and services assets): | | | |
| Air compressors | 15 | * | 1 Jul 2012 |
| Air dryers | 10 | * | 1 Jul 2012 |
| Generally (including air conditioning assets, air cooling assets, fencing (removable), fire control and alarm assets, power supply assets) – use any applicable determination in Table B | | | |
| Steelwork structures (including access and storage platforms, bollards, ladders etc) | 15 | * | 1 Jul 2012 |
| Blanking and stamping press assets: | | | |
| Presses (including production presses and production supporting presses such as die spotting presses, tryout presses etc) | 15 | * | 1 Jul 2012 |
| Support assets (including decoilers, loaders, unloaders, pallet transfer, sheet feeders, crane savers etc) | 15 | * | 1 Jul 2012 |
| Die change over assets (die trailers, die trucks, die trolleys etc) | 15 | * | 1 Jul 2012 |
| Die racks | 15 | * | 1 Jul 2012 |
| Dies (stamping dies) | 7 | * | 1 Jul 2012 |
| Inspection and measuring assets (including accelerometers, accuracy measurement tools, desktop friction and wear testers, dualscopes and measuring and evaluation machines generally) | 10 | * | 1 Jul 2012 |
| Maintenance workshop and tool room assets: | | | |
| Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc) | 15 | * | 1 Jul 2012 |
| Cutting machines (including gas cutters and plasma cutting machines) | 10 | * | 1 Jul 2012 |
| Exhaust fans | 10 | * | 1 Jul 2012 |
| Fixtures (including rotary work fixtures and set up fixtures) | 10 | * | 1 Jul 2012 |
| Hand tools (including portable power tools, sealer guns and spray guns) | 3 | * | 1 Jul 2012 |
| Heat treatment assets (including furnaces and quench tanks etc) | 15 | * | 1 Jul 2012 |
| Lifting equipment (including vertical elevators and hoists) | 15 | * | 1 Jul 2012 |
| Maintenance machines and tool room assets generally (including boring machines, folding machines, grinding machines, guillotines, hydraulic benders and presses, lapping machines, lathes, milling machines, NC machines and pipe threaders) | 15 | * | 1 Jul 2012 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Measuring assets (including height gauges, micrometers, surface measuring machines and vernier calipers) | 10 | * | 1 Jul 2012 |
| Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets) | 15 | * | 1 Jul 2012 |
| Welders (including ARC welders, MIG welders and TIG welders) | 10 | * | 1 Jul 2012 |
| Pallets | 10 | * | 1 Jul 2012 |
| Production control systems | 10 | * | 1 Jul 2012 |
| Robots (including press tending robots, press transfer robots and pressed parts rack loading robots) | 10 | * | 1 Jul 2012 |
| Scrap metal baling assets (including balers and conveying systems) | 15 | * | 1 Jul 2012 |
| Steel coil and steel sheet handling assets: | | | |
| Automated guided vehicles (AGVs) (used in blank/stamped parts handling) | 10 | * | 1 Jul 2012 |
| Coil loaders (including hydraulic carts, lift tables and platforms) | 15 | * | 1 Jul 2012 |
| Conveyors | 15 | * | 1 Jul 2012 |
| Forklifts – see Table B | | | |
| Overhead cranes and hoists | 20 | * | 1 Jul 2012 |
| Steel coil and steel sheet processing assets: | | | |
| Blank/sheet turnover machines | 15 | * | 1 Jul 2012 |
| Destacking/stacking machines | 10 | * | 1 Jul 2012 |
| Washing machines | 10 | * | 1 Jul 2012 |
| Motor car engine assembly and manufacturing assets: | | | |
| Ancillary and support assets: | | | |
| Air compressors | 15 | * | 1 Jul 2012 |
| Air curtains | 10 | * | 1 Jul 2012 |
| Control systems (including mimic panels) | 10 | * | 1 Jul 2012 |
| Cooling water supply assets (including cooling towers, storage tanks and water conditioning/dosing assets) | 15 | * | 1 Jul 2012 |
| Dust and fume extraction assets (including ducting, extraction fans, hoppers etc) | 15 | * | 1 Jul 2012 |
| Engine lubrication storage, filtration and feed plant assets | 15 | * | 1 Jul 2012 |
| Engine pallets | 10 | * | 1 Jul 2012 |
| Lighting (production) | 15 | * | 1 Jul 2012 |
| Racks, shelving, stands and tables generally | 15 | * | 1 Jul 2012 |
| Robots generally (including assembly robots, gantry robots and pick and place robots etc) | 10 | * | 1 Jul 2012 |
| Safety assets generally (including guarding, matting, railing etc, where separately identifiable and not incorporated into an existing asset) | 10 | * | 1 Jul 2012 |
| Stillages, storage bins, tote boxes and trolleys | 10 | * | 1 Jul 2012 |

| ***Motor vehicle manufacturing (23110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Swarf and machining line coolant separation and refrigeration systems (incorporating coolant circulation pumps and tanks, outfeed extractors, refrigeration chiller packs, separators and swarf tote excavators) | 15 | * | 1 Jul 2012 |
| Tooling assets: | | | |
| Electronic and laser tool pre-setting and setting machines (including coordinate measurement machines) | 10 | * | 1 Jul 2012 |
| Tooling (for drills, lathes, mills etc) | 3 | * | 1 Jul 2012 |
| Engine assembly and engine component sub-assembly assets: | | | |
| Adhesive application assets used in form-in-place gasket systems etc (including adhesive unloading equipment and robots) | 10 | * | 1 Jul 2012 |
| Assembly and sub-assembly assets generally (including assembly machines, balancing machines, bearing shell detection assets, crank and piston spin test machines, oil filling machines etc) | 10 | * | 1 Jul 2012 |
| Coding assets (including automated ink or spray jet coders and automated pin coding stamping machines) | 10 | * | 1 Jul 2012 |
| Nut runner assets: | | | |
| Automated nut runner and fastening systems (incorporating cables and controllers, and including bolt torquing robots) | 10 | * | 1 Jul 2012 |
| Manually operated nut runners (pre-torque applications etc) | 5 | * | 1 Jul 2012 |
| Power tools generally | 3 | * | 1 Jul 2012 |
| Engine component machining line assets (including broaching machines, deburring machines, gauging machines, honing machines, leak testing machines, machining centres, pallet loading systems, surface grinding machines, transfer machines, washing machines etc) | 15 | * | 1 Jul 2012 |
| Engine function testing assets (including cold test machines, engine dynamometers, engine ignition testing machines and hot test machines) | 10 | * | 1 Jul 2012 |
| Handling assets: | | | |
| Conveyors: | | | |
| Elevating conveyors (including engine block elevating conveying assets etc) | 15 | * | 1 Jul 2012 |
| Floor and in-floor standalone conveyors (including belt conveyors, infeed and outfeed conveyors) | 15 | * | 1 Jul 2012 |
| Monorails and overhead conveyors | 15 | * | 1 Jul 2012 |
| Cranes and hoists (including bridge cranes, gantry cranes, overhead cranes and turnover cranes) | 20 | * | 1 Jul 2012 |
| Lifting fixtures, magnets, slings etc | 10 | * | 1 Jul 2012 |

| *Motor vehicle manufacturing (23110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Quality control assets generally (including cylinder head thickness testers, digital torque wrenches, gauges, inspection equipment generally, measuring equipment generally, microscopes, scales, scanners, testing equipment generally, thermometers, vibration meters etc) | 10 | * | 1 Jul 2012 |
| Toolroom assets: | | | |
| Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc) | 15 | * | 1 Jul 2012 |
| Degreasing plant systems (incorporating float valves, hoists, monorails, pumps etc) | 15 | * | 1 Jul 2012 |
| Fixtures (including rotary work fixtures and set up fixtures) | 10 | * | 1 Jul 2012 |
| Heat treatment assets (including furnaces and quench tanks) | 15 | * | 1 Jul 2012 |
| Tool grinding and maintenance machines (including boring machines, broach sharpening machines, grinding machines, guillotines, lapping machines, milling machines, toolroom lathes etc) | 15 | * | 1 Jul 2012 |
| Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets) | 15 | * | 1 Jul 2012 |
| Welders (ARC welders, MIG welders etc) | 10 | * | 1 Jul 2012 |
| Waste treatment assets: | | | |
| Laboratory equipment (including balancers, chart recorders, dryers, pH sampling devices, rotameters and simulators etc) | 10 | * | 1 Jul 2012 |
| Meters and sensors (including chart recorders, dosing meters, level meters, level sensors and pH method meters and sensors etc) | 10 | * | 1 Jul 2012 |
| Pumps (including dosing pumps, recirculation pumps etc) | 10 | * | 1 Jul 2012 |
| Tanks and pools (including recycling tanks, sludge tanks and pools, storage tanks etc) | 20 | * | 1 Jul 2012 |
| Waste treatment assets generally (including dosing systems, flotation waste treatment systems, heaters, oil removing systems, skimmers and sludge presses etc) | 15 | * | 1 Jul 2012 |
| Motor vehicle manufacturing plant (not listed elsewhere): | | | |
| 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 |
| Non-ferrous metal casting assets – see Table A Non-ferrous metal casting (21410) | | | |

| *Motor vehicle body and trailer manufacturing (23120)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bus vehicle body assembly assets (on supplied motor and chassis) – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets) | | | |
| Truck body manufacturing assets – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets) | | | |

| *Other motor vehicle parts manufacturing (23190)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Metal stamping and blanking assets – see Table A Motor vehicle manufacturing (23110), metal stamping and blanking assets | | | |
| 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 |

| *Railway rolling stock manufacturing and repair services (23930)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assembly assets: | | | |
| Access and assembly platforms | 15 | * | 1 Jul 2014 |
| Alignment assets (including gearbox alignment assets) | 10 | * | 1 Jul 2014 |
| Bearing puller assets | 10 | * | 1 Jul 2014 |
| Blast chamber assets (incorporating shot recovery systems) | 10 | * | 1 Jul 2014 |
| Cutting assets (including plate profilers, profile cutters and saws) | 10 | * | 1 Jul 2014 |
| De-coiling assets | 15 | * | 1 Jul 2014 |
| Drilling assets (including radial drills) | 10 | * | 1 Jul 2014 |
| Foam filling station assets | 10 | * | 1 Jul 2014 |
| Furnaces and ovens (including ladles and stress relief ovens) | 20 | * | 1 Jul 2014 |
| Jigs (including rollover jigs and lifting jigs) | 15 | * | 1 Jul 2014 |
| Lathes (including above floor and under floor wheel lathes) | 20 | * | 1 Jul 2014 |
| Milling machines (including gantry) | 20 | * | 1 Jul 2014 |
| Pipe and tube bending assets | 10 | * | 1 Jul 2014 |
| Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses) | 20 | * | 1 Jul 2014 |

| ***Railway rolling stock manufacturing and repair services (23930)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Riveting assets | 5 | * | 1 Jul 2014 |
| Specialised hydraulic tool assets | 10 | * | 1 Jul 2014 |
| Stretch formers | 10 | * | 1 Jul 2014 |
| Sweeping assets | 10 | * | 1 Jul 2014 |
| Turning assets | 10 | * | 1 Jul 2014 |
| Wash bay assets | 10 | * | 1 Jul 2014 |
| Welding assets (including robot welders and spot welding towers) | 10 | * | 1 Jul 2014 |
| Wire cutting and stripping assets | 10 | * | 1 Jul 2014 |
| Handling assets: | | | |
| Cranes (including overhead gantry cranes) | 25 | * | 1 Jul 2014 |
| Lifting assets generally (including hydraulic double lift jacks, locomotive jacks and stands) | 20 | * | 1 Jul 2014 |
| Pallet lifters | 10 | * | 1 Jul 2014 |
| Scissor lifts | 10 | * | 1 Jul 2014 |
| Maintenance and refurbishment assets: | | | |
| Boring assets | 10 | * | 1 Jul 2014 |
| Cutting assets (including guillotines, plasma cutters and profilers) | 15 | * | 1 Jul 2014 |
| Detecting assets (including flaw detectors) | 10 | * | 1 Jul 2014 |
| Drilling assets (including radial drills) | 10 | * | 1 Jul 2014 |
| Grinding and milling assets | 20 | * | 1 Jul 2014 |
| Hydraulic drop and work tables | 10 | * | 1 Jul 2014 |
| Lathes (including above floor and under floor wheel lathes) | 20 | * | 1 Jul 2014 |
| Paint spraying booths (incorporating baking ovens, extractor fans and gas heaters) | 15 | * | 1 Jul 2014 |
| Portable presses (including hydraulic power presses) | 10 | * | 1 Jul 2014 |
| Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses) | 20 | * | 1 Jul 2014 |
| Tanks (including washing and water tanks) | 20 | * | 1 Jul 2014 |
| Vacuum assets | 10 | * | 1 Jul 2014 |
| Washing assets (including bearing and bogie washers) | 10 | * | 1 Jul 2014 |
| Welding assets (including robot welders and spot welding towers) | 10 | * | 1 Jul 2014 |
| Wheel condition monitoring systems | 7 | * | 1 Jul 2014 |
| Support assets: | | | |
| Cleaning assets (including high pressure cleaners) | 5 | * | 1 Jul 2014 |
| Compressed air system assets (including compressors, dryers and filters and receivers) | 10 | * | 1 Jul 2014 |
| Computer measuring and monitoring assets (including load and pressure indicators) | 7 | * | 1 Jul 2014 |
| Control system assets (including supervisory control and data acquisition (SCADA) systems and vehicle preparation systems) | 10 | * | 1 Jul 2014 |
| Cooling towers | 15 | * | 1 Jul 2014 |
| Dust and fume extraction system assets | 15 | * | 1 Jul 2014 |

| *Railway rolling stock manufacturing and repair services (23930)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electricity supply assets – see Table A Electricity supply (26100 to 26400) | | | |
| Fastening and riveting assets | 5 | * | 1 Jul 2014 |
| Fire prevention systems (incorporating fire protection systems and water tanks) | 15 | * | 1 Jul 2014 |
| Induction heaters | 10 | * | 1 Jul 2014 |
| Portable train weighing assets | 10 | * | 1 Jul 2014 |
| Pumps (including hydraulic pumps) | 10 | * | 1 Jul 2014 |
| Racking and storage assets | 20 | * | 1 Jul 2014 |
| Rail vehicle moving and placing assets (including crabs, shunting locomotives and trackmobiles) | 10 | * | 1 Jul 2014 |
| Railway tracks – see Table A Rail freight and passenger transport services (47100 to 47200) | | | |
| Refrigerant recovery assets | 10 | * | 1 Jul 2014 |
| Traversers and turntables | 20 | * | 1 Jul 2014 |
| Vehicle progression systems assets (including rabbits) | 10 | * | 1 Jul 2014 |
| Waste water and effluent treatment assets | 10 | * | 1 Jul 2014 |
| Weighing assets for carriages and locomotives | 20 | * | 1 Jul 2014 |
| Testing assets: | | | |
| Bogie, brake and spring testing assets | 10 | * | 1 Jul 2014 |
| Cab test benches and CRC cable testing assets | 5 | * | 1 Jul 2014 |
| Earth testing assets | 10 | * | 1 Jul 2014 |
| Electrical testing assets (including multimeters) | 10 | * | 1 Jul 2014 |
| Post production testing assets (excluding weighing assets – see above in support assets): | | | |
| Water test facility assets (incorporating control systems, gantries, pipes, pumps etc) | 10 | * | 1 Jul 2014 |
| Other post production testing assets | 5 | * | 1 Jul 2014 |
| Test sheds for testing locomotives and other rolling stock | 30 | * | 1 Jul 2014 |

| *Other transport equipment manufacturing n.e.c. (23990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Motor cycle building plant | 10 | | 1 Jan 2001 |

| *Photographic, optical and ophthalmic equipment manufacturing (24110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical lens grinding and contact lens manufacturing: | | | |
| CNC milling machines | 7 | * | 1 Jul 2004 |
| Combined surface generators and grinders and finers | 10 | * | 1 Jul 2004 |
| Deblocking and lens cleaning machines (including ultrasonic washers) | 9 | * | 1 Jul 2004 |

| *Photographic, optical and ophthalmic equipment manufacturing (24110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Finers | 10 | * | 1 Jul 2004 |
| Finishing blockers | 8 | * | 1 Jul 2004 |
| Frame tracers | 5 | * | 1 Jul 2004 |
| Lap tools | 10 | * | 1 Jul 2004 |
| Layout blockers | 8 | * | 1 Jul 2004 |
| Lens coating machines | 10 | * | 1 Jul 2004 |
| Lens curing and drying ovens | 10 | * | 1 Jul 2004 |
| Lens edgers | 7 | * | 1 Jul 2004 |
| Lens tinting machines | 8 | * | 1 Jul 2004 |
| Lensmeters: | | | |
| Automated | 5 | * | 1 Jul 2004 |
| Manual | 10 | * | 1 Jul 2004 |
| Polishers | 10 | * | 1 Jul 2004 |
| Protective lacquering or surface saver taping machines | 9 | * | 1 Jul 2004 |
| Surface generators and grinders | 10 | * | 1 Jul 2004 |
| Surface lathes | 8 | * | 1 Jul 2004 |

| *Other professional and scientific equipment manufacturing n.e.c. (24190)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Watchmakers' plant | 10 | | 1 Jan 2001 |

| *Furniture and other manufacturing (25110 to 25990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

## *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*

| *Electricity supply (26110 to 26400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electricity distribution: | | | |

| ***Electricity supply (26110 to 26400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control, monitoring, communications and protection systems | 10 | * | 1 Jan 2002 |
| Customer meters (incorporating load and time switches if fitted) | 25 | * | 1 Jan 2002 |
| Customer service mains or cable, above ground | 40 | * | 1 Jan 2002 |
| Customer service mains or cable, underground | 50 | * | 1 Jan 2002 |
| Distribution lines: | | | |
| Above ground (incorporating conductors; cross arms, insulators and fittings; poles – concrete, wood, steel or stobie; and transformers – pole or ground pad mounted) | 45 | * | 1 Jan 2002 |
| Combination of above ground and underground | 47½ | * | 1 Jan 2002 |
| Underground (incorporating cables, fittings and ground pad mounted transformers) | 50 | * | 1 Jan 2002 |
| Distribution substations/transformers, pole or ground pad mounted | 40 | * | 1 Jan 2002 |
| Distribution zone substations (excluding control, monitoring, communications and protection systems) | 40 | * | 1 Jan 2002 |
| Nightwatchman's lights | 15 | * | 1 Jan 2002 |
| Street lights | 15 | * | 1 Jan 2002 |
| Electricity generation: | | | |
| Ash and dust handling and disposal: | | | |
| Ash dams | 20 | * | 1 Jan 2002 |
| Ash slurry systems | 15 | * | 1 Jan 2002 |
| Conveyors | 30 | * | 1 Jan 2002 |
| Crushers | 15 | * | 1 Jan 2002 |
| On-site storage silos, concrete or steel | 30 | * | 1 Jan 2002 |
| Fuel supply and handling: | | | |
| On-site gaseous fuel supply systems (incorporating downstream delivery pipelines) | 30 | * | 1 Jan 2002 |
| On-site liquid fuel supply systems (incorporating downstream delivery pipelines) | 30 | * | 1 Jan 2002 |
| Solid fuels: | | | |
| Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers) | 30 | * | 1 Jan 2002 |
| Day bunkers and silos, concrete or steel (incorporating top side conveyor system) | 30 | * | 1 Jan 2002 |
| On-site coal storage assets (including stacking and reclaiming assets) | 30 | * | 1 Jan 2002 |
| On-site storage silos, concrete or steel | 30 | * | 1 Jan 2002 |
| Quality control assets (including coal sampling assets and secondary crushers) | 30 | * | 1 Jan 2002 |
| Power generators: | | | |
| Co-generation: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |

| *Electricity supply (26110 to 26400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gas turbine generators | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Heat recovery steam generators | 30 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyards with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Reciprocating engines, diesel fired | 20 | * | 1 Jan 2002 |
| Reciprocating engines, gas spark ignition | 20 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam turbine generators | 30 | * | 1 Jan 2002 |
| Combined cycle: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring systems | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |
| Gas turbine generators | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Heat recovery steam generators | 30 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyards with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam turbine generators | 30 | * | 1 Jan 2002 |
| Diesel or gas engine: | | | |
| Control and monitoring systems | 15 | * | 1 Jan 2002 |
| Diesel reciprocating engines | 20 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |
| Gas spark ignition reciprocating engines | 20 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |

| ***Electricity supply*** ***(26110 to 26400)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| On-site switchyards with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Gas turbine: | | | |
| Control and monitoring systems | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |
| Gas turbine generators | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyards with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Hydro-electric: | | | |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Hydro turbines and generators | 40 | * | 1 Jan 2002 |
| Miscellaneous assets | 40 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 40 | * | 1 Jan 2002 |
| On-site switchyards with gas insulated switchgear | 35 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 40 | * | 1 Jan 2002 |
| Solar: | | | |
| Photovoltaic electricity generating system assets (incorporating photovoltaic panels, mounting frames and inverters) | 20 | * | 1 Jul 2011 |
| Thermal: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring systems | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |

| *Electricity supply (26110 to 26400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyards with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyards with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Primary dust collection systems (incorporating electrostatic precipitators or baghouse filters) | 30 | * | 1 Jan 2002 |
| Solid fuel preparation assets (including fuel feeders and milling assets) | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam generators | 30 | * | 1 Jan 2002 |
| Steam turbine generators | 30 | * | 1 Jan 2002 |
| Wind: | | | |
| Generator transformers and unit transformers in sub-tropical areas | 30 | * | 1 Jan 2002 |
| Generator transformers and unit transformers in tropical areas | 25 | * | 1 Jan 2002 |
| Wind turbines | 20 | * | 1 Jan 2002 |
| Power station civil and structural works: | | | |
| Chimney stacks: | | | |
| Concrete surrounds | 30 | * | 1 Jan 2002 |
| Steel flues | 20 | * | 1 Jan 2002 |
| Cooling towers (concrete or timber) | 30 | * | 1 Jan 2002 |
| Cooling water systems (excluding cooling towers and condensing assets) | 30 | * | 1 Jan 2002 |
| Power station buildings, to the extent that they form an integral part of plant | 30 | * | 1 Jan 2002 |
| Workshop machinery and tools | 20 | * | 1 Jan 2002 |
| Electricity transmission: | | | |
| Control, monitoring, communications and protection systems | 12½ | * | 1 Jan 2002 |
| Power transformers | 40 | * | 1 Jan 2002 |
| Transmission lines (incorporating conductors, insulators and towers) | 47½ | * | 1 Jan 2002 |
| Transmission substations (excluding power transformers and control, monitoring, communications and protection systems) | 40 | * | 1 Jan 2002 |

| *Gas supply (27000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gas distribution[29]: | | | |
| Control systems (excluding computers) | 10 | * | 1 Jul 2002 |
| Gas meters | 15 | * | 1 Jul 2002 |
| Low pressure (LP) gas storage holders | 40 | *# | 1 Jul 2002 |
| Pigging devices | 5 | * | 1 Jul 2002 |
| Pipelines (including high, medium or low pressure trunk, primary or secondary mains or services): | | | |
| Generally | 50 | *# | 1 Jul 2002 |
| Polyvinylchloride (PVC) pipelines | 30 | *# | 1 Jul 2002 |
| Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations) | 40 | *# | 1 Jul 2002 |
| Gas transmission[30]: | | | |
| Compressor gas turbine (GT) drivers | 20 | * | 1 Jul 2002 |
| Compressor station assets | 30 | *# | 1 Jul 2002 |
| Control systems (excluding computers) | 10 | * | 1 Jul 2002 |
| Gas meters | 15 | * | 1 Jul 2002 |
| Gas pipeline LNG station assets | 30 | *# | 1 Jul 2002 |
| Pigging devices | 5 | * | 1 Jul 2002 |
| Pipelines – transmission, spur or lateral | 50 | *# | 1 Jul 2002 |
| Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations) | 40 | *# | 1 Jul 2002 |
| Underground gas storage asset | 40 | *# | 1 Jul 2002 |

| *Water supply (28110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets used by irrigation water providers: | | | |
| Channel regulators | 80 | * | 1 Jan 2005 |
| Cranes (including gantries) | 40 | * | 1 Jan 2005 |
| Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill) | 100 | * | 1 Jan 2005 |
| Drain inlet | 50 | * | 1 Jan 2005 |
| Drainage channels (measured from the point of intersection with another drainage channel to the following intersection) | 100 | * | 1 Jan 2005 |
| Escapes | 50 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |

[29] A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).
[30] A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).

| ***Water supply*** ***(28110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator: | | | |
| Concrete | 50 | * | 1 Jan 2005 |
| Earth | 80 | * | 1 Jan 2005 |
| Measurement flumes | 50 | * | 1 Jan 2005 |
| Metered outlets: | | | |
| Electronic | 40 | * | 1 Jan 2005 |
| Mechanical | 50 | * | 1 Jan 2005 |
| Piped | 40 | * | 1 Jan 2005 |
| Offtakes | 80 | * | 1 Jan 2005 |
| Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Pump inlets | 50 | * | 1 Jan 2005 |
| Pump sets (incorporating switchboards, starters, motors and pumps) | 40 | * | 1 Jan 2005 |
| Reservoirs and tanks | 80 | * | 1 Jan 2005 |
| Valves | 40 | * | 1 Jan 2005 |
| Assets used in water supply: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Cathodic protection systems | 20 | * | 1 Jan 2005 |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Raw water storage and supply assets: | | | |
| Bores | 30 | * | 1 Jan 2005 |
| Dam or weir intake structures | 100 | * | 1 Jan 2005 |
| Dams and weirs | 100 | * | 1 Jan 2005 |
| Reservoirs, elevated tanks and standpipes: whether made from steel or concrete | 80 | * | 1 Jan 2005 |
| Service connections: | | | |
| Water meters | 20 | * | 1 Jan 2005 |
| Valves: | | | |
| Generally | 30 | * | 1 Jan 2005 |
| Pressure reducing valves | 25 | * | 1 Jan 2005 |
| Water mains: being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Water supply control systems assets: | | | |
| Air scour flow meters, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Chlorine analysers, mini labs, pH meters, turbidity analysers and meters | 7 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Pressure sensors, transmitters and meters | 10 | * | 1 Jan 2005 |

| ***Water supply*** ***(28110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives (VSDs) | 15 | * | 1 Jan 2005 |
| Water supply pumping station detention tanks | 80 | * | 1 Jan 2005 |
| Water treatment assets: | | | |
| Balance tanks | 80 | * | 1 Jan 2005 |
| Bore water treatment assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Backwash pumps | 25 | * | 1 Jan 2005 |
| Batching tanks | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Drying beds | 50 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Lime pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Lime silos | 50 | * | 1 Jan 2005 |
| Reactors | 25 | * | 1 Jan 2005 |
| Sludge thickeners | 50 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical dosing systems | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Filtration tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Flocculation tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Inline mixers | 15 | * | 1 Jan 2005 |
| Penstocks | 25 | * | 1 Jan 2005 |
| Raw water inlet screening systems | 25 | * | 1 Jan 2005 |
| Sludge treatment lagoons | 50 | * | 1 Jan 2005 |
| Wash water holding tanks | 80 | * | 1 Jan 2005 |

| ***Sewerage and drainage services*** ***(28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Dams: | | | |
| Lined earth dams | 100 | * | 1 Jan 2005 |
| Dam covers | 20 | * | 1 Jan 2005 |
| Effluent outfalls: | | | |
| Shoreline ocean | 100 | * | 1 Jan 2005 |
| Extended ocean | 100 | * | 1 Jan 2005 |
| River or estuary | 100 | * | 1 Jan 2005 |

| ***Sewerage and drainage services (28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Methane gas and cogeneration assets – see Table A Electricity supply (26110 to 26400) and Gas supply (27000) | | | |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Sewage pump station assets: | | | |
| Detention tanks | 80 | * | 1 Jan 2005 |
| Overflow screens | 25 | * | 1 Jan 2005 |
| Sewage service connection assets: | | | |
| Low pressure pumps | 25 | * | 1 Jan 2005 |
| Vacuum pumps | 25 | * | 1 Jan 2005 |
| Sewage treatment assets: | | | |
| Air filtration systems | 20 | * | 1 Jan 2005 |
| Air scrubbers | 10 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Grit removal assets | 25 | * | 1 Jan 2005 |
| Penstocks | 25 | * | 1 Jan 2005 |
| Screenings removal assets | 25 | * | 1 Jan 2005 |
| Sludge processing assets: | | | |
| Anaerobic digesters | 80 | * | 1 Jan 2005 |
| Anaerobic digester gas handling and blowing systems | 25 | * | 1 Jan 2005 |
| Anaerobic digester heating systems | 25 | * | 1 Jan 2005 |
| Bio-filters | 80 | * | 1 Jan 2005 |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Lime disinfection dosing units | 25 | * | 1 Jan 2005 |
| Sludge dewatering assets: | | | |
| Belt presses | 15 | * | 1 Jan 2005 |
| Centrifuges | 20 | * | 1 Jan 2005 |
| Screw conveyors | 25 | * | 1 Jan 2005 |
| Screw presses | 20 | * | 1 Jan 2005 |
| Sludge driers | 20 | * | 1 Jan 2005 |
| Sludge heating units | 20 | * | 1 Jan 2005 |
| Sludge thickening tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Treatment assets: | | | |
| Primary treatment assets: | | | |
| Primary clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Primary sedimentation lagoons | 50 | * | 1 Jan 2005 |
| Primary sedimentation tanks (incorporating scrapers and weirs) | 80 | * | 1 Jan 2005 |
| Scum collection and transfer systems | 25 | * | 1 Jan 2005 |
| Secondary treatment assets: | | | |
| Biological nutrient removal (BNR) assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |

| ***Sewerage and drainage services (28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| BNR tanks (incorporating mixed liquor stream, anoxic, anaerobic and swing zones and diffusers) | 80 | * | 1 Jan 2005 |
| Mixers | 25 | * | 1 Jan 2005 |
| Secondary clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Secondary treatment lagoons | 50 | * | 1 Jan 2005 |
| Secondary treatment tanks (incorporating scrapers and weirs) | 80 | * | 1 Jan 2005 |
| Sequenced batch reactors | 80 | * | 1 Jan 2005 |
| Sludge aerators and blowers | 80 | * | 1 Jan 2005 |
| Tertiary treatment assets: | | | |
| Backwash air blowers | 20 | * | 1 Jan 2005 |
| Chlorine contact tanks | 80 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Reverse osmosis assets: | | | |
| Fine screening systems | 15 | * | 1 Jan 2005 |
| Micro filtration units | 15 | * | 1 Jan 2005 |
| Reverse osmosis membrane filtration units | 10 | * | 1 Jan 2005 |
| UV disinfectors | 25 | * | 1 Jan 2005 |
| Water storage tanks | 80 | * | 1 Jan 2005 |
| Sewerage control systems assets: | | | |
| Chlorine residual analysers and pH meters | 7 | * | 1 Jan 2005 |
| Dissolved oxygen probes, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives (VSDs) | 15 | * | 1 Jan 2005 |
| Sewer mains: Being lengths of collection sewers measured from manhole to manhole (including branch, main, pressure, reticulation, sub-main and trunk sewers) (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Valves: | | | |
| Generally | 25 | * | 1 Jan 2005 |
| Pressure reducing valves | 30 | * | 1 Jan 2005 |

| ***Solid waste collection services (29110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compressors and receivers | 7 | * | 1 Jul 2015 |
| Balers | 7 | * | 1 Jul 2015 |
| Bins: | | | |
| Domestic mobile bins (plastic) | 10 | * | 1 Jul 2015 |
| Industrial mobile rubbish bins (metal) | 8 | * | 1 Jul 2015 |
| Industrial mobile rubbish bins (plastic) | 5 | * | 1 Jul 2015 |
| Metal skips for hire | 8 | * | 1 Jul 2015 |

| ***Solid waste collection services (29110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Roll-on roll-off containers | 10 | * | 1 Jul 2015 |
| Stationary and portable compactor bins | 8 | * | 1 Jul 2015 |
| Bin delivery vehicle cranes/bin and skip lifters | 10 | * | 1 Jul 2015 |
| Compactors and collection bodies on trucks (including lifting arms) | 8 | * | 1 Jul 2015 |
| Fans | 10 | * | 1 Jul 2015 |
| Forklifts | 11 | * | 1 Jul 2015 |
| Garbage compactor trucks (excluding the compactor)[31] | 10 | *# | 1 Jul 2015 |
| Hook lifts on truck body | 10 | * | 1 Jul 2015 |
| Truck hoists | 20 | * | 1 Jul 2015 |
| Washing assets (including pressure washers) | 4 | * | 1 Jul 2015 |
| Waste water treatment systems | 10 | * | 1 Jul 2015 |

| ***Waste treatment and disposal services (29210)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Transfer stations and landfill operation assets: | | | |
| Air compressors and receivers | 7 | * | 1 Jul 2015 |
| Balers | 7 | * | 1 Jul 2015 |
| Bins: | | | |
| Bins generally (including metal bins) | 7 | * | 1 Jul 2015 |
| Compactor bins | 6 | * | 1 Jul 2015 |
| Mobile bins (including rubbish bins) | 5 | * | 1 Jul 2015 |
| Bulk fuel above ground tanks | 20 | * | 1 Jul 2015 |
| Bulldozers and drotts (including landfill compaction assets) | 5 | * | 1 Jul 2015 |
| CCTV and security systems | 4 | * | 1 Jul 2015 |
| Concrete crushing assets | 15 | | 1 Jul 2015 |
| Dust and odour control assets | 12 | * | 1 Jul 2015 |
| Excavators and front end loaders | 5 | * | 1 Jul 2015 |
| Fans | 10 | * | 1 Jul 2015 |
| Forklifts used in waste handling | 5 | * | 1 Jul 2015 |
| Forklifts not used in waste handling | 11 | * | 1 Jul 2015 |
| Gas capture assets: | | | |
| Extraction assets (including wells, laterals and headers, and condensate systems) | 8 | * | 1 Jul 2015 |
| Flare skid assets generally (including blowers, monitoring systems and flame arresters, but excluding flare stacks) | $7^1/_2$ | * | 1 Jul 2015 |
| Flare stacks – continuous use | 15 | * | 1 Jul 2015 |
| Flare stacks – standby stacks | $7^1/_2$ | * | 1 Jul 2015 |
| Monitoring systems (excluding wells) | 5 | * | 1 Jul 2015 |
| Off-site monitoring wells | 15 | * | 1 Jul 2015 |
| Green waste mulchers and shredders | 7 | * | 1 Jul 2015 |

[31] A capped effective life of $7^1/_2$ years may be available – see subsection 40-102(4).

| ***Waste treatment and disposal services (29210)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hoppers | 7 | * | 1 Jul 2015 |
| Push pits | 15 | * | 1 Jul 2015 |
| Sweepers – road sweepers | 10 | * | 1 Jul 2015 |
| Transfer trailers | 10 | * | 1 Jul 2015 |
| Water treatment systems | 10 | * | 1 Jul 2015 |
| Weighbridges | 15 | * | 1 Jul 2015 |

| ***Waste remediation and materials recovery services (29220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Materials recovery facility (MRF) assets: | | | |
| Air compressors and receivers | 7 | * | 1 Jul 2014 |
| Balers | 7 | * | 1 Jul 2014 |
| Ballistic separators | 10 | * | 1 Jul 2014 |
| Bins: | | | |
| Bins generally (including metal bins) | 7 | * | 1 Jul 2014 |
| Compactor bins | 6 | * | 1 Jul 2014 |
| Mobile bins (including rubbish bins) | 5 | * | 1 Jul 2014 |
| Bunkers | 10 | * | 1 Jul 2014 |
| CCTV and security systems | 4 | * | 1 Jul 2014 |
| Chippers and shredders | 7 | * | 1 Jul 2014 |
| Control systems | 10 | * | 1 Jul 2014 |
| Conveyors and conveyor systems: | | | |
| Bounce conveyors and feeders | 10 | * | 1 Jul 2014 |
| Conveyors generally ((incorporating belt, drive, motors and supporting structure) including walking floor conveyors) | 9 | * | 1 Jul 2014 |
| Hand sort conveyors | 10 | * | 1 Jul 2014 |
| Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors) | 10 | * | 1 Jul 2014 |
| Ducted air transfer system assets | 10 | * | 1 Jul 2014 |
| Dust collectors | 12 | * | 1 Jul 2014 |
| Eddy current separators | 7 | * | 1 Jul 2014 |
| Excavators and front end loaders | 5 | * | 1 Jul 2014 |
| Fans | 10 | * | 1 Jul 2014 |
| Feed hoppers (incorporating steel drag chain, conveyor belt, metering feed roller, motor and gearbox) | 5 | * | 1 Jul 2014 |
| Ferrous and magnetic separators | 10 | * | 1 Jul 2014 |
| Food separation and screening assets | 10 | * | 1 Jul 2014 |
| Forklifts | 5 | * | 1 Jul 2014 |
| Glass breakers and crushers | 6 | * | 1 Jul 2014 |
| Hoppers | 7 | * | 1 Jul 2014 |
| Leachate pumps and filters | 10 | * | 1 Jul 2014 |
| Lifting assets (including pallet jacks) | 10 | * | 1 Jul 2014 |

| *Waste remediation and materials recovery services (29220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical sorters | 5 | * | 1 Jul 2014 |
| Screen separators | 10 | * | 1 Jul 2014 |
| Sweepers and scrubbers | 10 | * | 1 Jul 2014 |
| Trommels (incorporating wheels, motors and gearboxes): | | | |
| Fixed | 7 | * | 1 Jul 2014 |
| Portable | 7 | * | 1 Jul 2014 |
| Vacuum extraction and cleaning assets | 10 | * | 1 Jul 2014 |
| Vibrating screen separators | 10 | * | 1 Jul 2014 |
| Waste compactors | 9 | * | 1 Jul 2014 |
| Weighbridges | 15 | * | 1 Jul 2014 |

## *CONSTRUCTION (30110 to 32990)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Air compressors: | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2008 |
| Compressors – rotary screw | 10 | * | 1 Jul 2008 |
| Backhoe loaders | 9 | * | 1 Jul 2002 |
| Bending machines (bar, angle or rod) | 10 | * | 1 Jul 2008 |
| Block and brick elevators (portable) | 10 | * | 1 Jul 2008 |
| Chain blocks, rod shears, jacks etc | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Compaction: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2008 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2008 |
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Buggies or dumpers (motorised) | 5 | | 1 Jan 2001 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shaft | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| Hoppers, skips and hoist buckets | 10 | | 1 Jan 2001 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Mobile concrete pumping units | $6^2/_3$ | | 1 Jan 2001 |
| Cranes (mobile): | | | |
| Light and medium | 15 | * | 1 Jul 2002 |
| Heavy (over 15.24 tonnes lift) | 20 | * | 1 Jul 2002 |
| Tower and hoists | 10 | | 1 Jan 2001 |
| Dozers/front end loaders | 9 | * | 1 Jul 2002 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Formwork, beams and props, steel | 10 | * | 1 Jul 2008 |
| Hydraulic excavators | 10 | * | 1 Jul 2002 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables) | 5 | * | 1 Jul 2008 |
| Mini excavators | 8 | * | 1 Jul 2002 |
| Motor graders | 10 | * | 1 Jul 2002 |
| Pavers | 12 | * | 1 Jul 2002 |
| Power supply assets: | | | |
| Generators, portable (incorporating attached engine management and generator monitoring instruments): | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Petrol | 5 | * | 1 Jul 2008 |
| Power tools: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Hand tools: | | | |
| Air | 5 | * | 1 Jul 2008 |
| Battery | 3 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Jack hammers: | | | |
| Air | 7 | * | 1 Jul 2008 |
| Electric | 3 | * | 1 Jul 2008 |
| Nail guns – air | 3 | * | 1 Jul 2008 |
| Profilers | 10 | * | 1 Jul 2002 |
| Pumps | 10 | | 1 Jan 2001 |
| Road rollers | 15 | * | 1 Jul 2002 |
| Saws, bench and mitre, portable | 7 | * | 1 Jul 2008 |
| Scrapers | 8 | * | 1 Jul 2002 |
| Skid steer loaders | 7 | * | 1 Jul 2002 |
| Stabiliser recyclers | 12 | * | 1 Jul 2002 |
| Surveying assets (including levels) – see Table A Surveying and mapping services (69220) | | | |
| Telescopic handlers | 10 | * | 1 Jul 2002 |
| Tool carriers | 10 | * | 1 Jul 2002 |
| Track loaders | 9 | * | 1 Jul 2002 |
| Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), whether or not the assets are in fact hired or leased) | | | |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Wheel loaders | 8 | * | 1 Jul 2002 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Winches | $13^1/_3$ | | 1 Jan 2001 |

| *Other heavy and civil engineering construction n.e.c. (31099)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic welding machines (used at sea in construction of submarine pipelines) | 10 | | 1 Jan 2001 |

## *WHOLESALE TRADE (33110 to 38000)*

| *Wool wholesaling (33110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Wool presses | 20 | * | 1 Jul 2006 |

| *Petroleum product wholesaling (33210)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bulk fuel regional depot assets (excluding LPG assets): | | | |
| Cathodic protection systems: | | | |
| Sacrificial anode | 10 | * | 1 Jul 2010 |
| Impressed current | 20 | * | 1 Jul 2010 |
| Effluent treatment system (incorporating pumps, motors and electronic circuitry) | 15 | * | 1 Jul 2010 |
| Electric pumps | 10 | * | 1 Jul 2010 |
| Hoses | 2 | * | 1 Jul 2010 |
| Loading gantries and racks (incorporating meters and metering systems) | 15 | * | 1 Jul 2010 |
| Petroleum product storage tanks – fibreglass and steel | 20 | * | 1 Jul 2010 |
| Rigid fuel tank truck assets: | | | |
| Aluminium tanks or barrels | 10 | * | 1 Jul 2010 |
| Filters | 5 | * | 1 Jul 2010 |
| Metering systems | 5 | * | 1 Jul 2010 |
| Overfill protection systems | 10 | * | 1 Jul 2010 |
| Pumping systems: | | | |
| Guns and nozzles | 3 | * | 1 Jul 2010 |
| Hose reels | 7 | * | 1 Jul 2010 |
| Hoses | 2 | * | 1 Jul 2010 |
| Hydraulically driven pumps | 8 | * | 1 Jul 2010 |
| Pipes and fittings | 10 | * | 1 Jul 2010 |
| Tailgate loaders | 15 | * | 1 Jul 2010 |

| ***Petroleum product wholesaling (33210)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets and, where applicable, vapour recovery monitoring and collection systems) | 10 | * | 1 Jul 2010 |
| Single or multi product gasoline and diesoline pumps (incorporating pump units, meter, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems) | 10 | * | 1 Jul 2010 |
| Submersible turbine pumps | 8 | * | 1 Jul 2010 |
| Underground distribution piping systems (incorporating pipes, fittings and manholes) fibreglass and steel | 20 | * | 1 Jul 2010 |
| Bulk fuel terminal assets (excluding LPG assets): | | | |
| Automatic tank gauges | 10 | * | 1 Jul 2010 |
| Effluent treatment systems (incorporating air pump, pipes, separator and tank) | 10 | * | 1 Jul 2010 |
| Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator anels, fire retardant lines and foam storage tank) | 15 | * | 1 Jul 2010 |
| Hoses | 2 | * | 1 Jul 2010 |
| Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels) | 10 | * | 1 Jul 2010 |
| Marketing pumps | 7 | * | 1 Jul 2010 |
| Meters and metering systems | 7 | * | 1 Jul 2010 |
| Overfill protection systems | 10 | * | 1 Jul 2010 |
| Product piping (steel) | 20 | * | 1 Jul 2010 |
| Terminal automation equipment | 10 | * | 1 Jul 2010 |
| Vapour recovery units | 15 | * | 1 Jul 2010 |
| LPG depot and terminal assets: | | | |
| Automatic tank gauges | 10 | * | 1 Jul 2010 |
| Cathodic protection systems: | | | |
| Sacrificial anode | 10 | * | 1 Jul 2010 |
| Impressed current | 20 | * | 1 Jul 2010 |
| Depot and terminal storage vessels – aboveground and underground | 30 | * | 1 Jul 2010 |
| Electronic scales | 10 | * | 1 Jul 2010 |
| Forklift fuel tanks: | | | |
| Galvanised steel or steel tanks coated with zinc rich enamel | 15 | * | 1 Jul 2010 |
| Aluminium tanks | 12 | * | 1 Jul 2010 |
| Hoses | 5 | * | 1 Jul 2010 |
| In-situ permanently installed cylinders | 30 | * | 1 Jul 2010 |
| Leak detection systems | 8 | * | 1 Jul 2010 |
| Leisure market cylinders (4.5 and 9 kgs capacity) | 15 | * | 1 Jul 2010 |
| Loading arms: | | | |
| Terminal | 10 | * | 1 Jul 2010 |

| *Petroleum product wholesaling (33210)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Marine | 25 | * | 1 Jul 2010 |
| LPG fleet refuelling facility: | | | |
| Dispenser | 10 | * | 1 Jul 2010 |
| Guns and nozzles | 3 | * | 1 Jul 2010 |
| Hoses | 5 | * | 1 Jul 2010 |
| Meters | 7 | * | 1 Jul 2010 |
| Piping | 20 | * | 1 Jul 2010 |
| Pump sets | 10 | * | 1 Jul 2010 |
| Storage tanks | 30 | * | 1 Jul 2010 |
| Valves | 10 | * | 1 Jul 2010 |
| LPG tank truck assets: | | | |
| LPG storage tanks | 20 | * | 1 Jul 2010 |
| Metering systems | 7 | * | 1 Jul 2010 |
| Pumping systems: | | | |
| Guns and nozzles | 3 | * | 1 Jul 2010 |
| Hoses | 5 | * | 1 Jul 2010 |
| Hose reels | 7 | * | 1 Jul 2010 |
| Pipes and fittings | 7 | * | 1 Jul 2010 |
| Pumps | 7 | * | 1 Jul 2010 |
| Valves | 7 | * | 1 Jul 2010 |
| Product piping systems: | | | |
| Pipes | 20 | * | 1 Jul 2010 |
| Valves | 10 | * | 1 Jul 2010 |
| Pumps | 7 | * | 1 Jul 2010 |
| Stillages | 5 | * | 1 Jul 2010 |
| Vapour recovery units and vapour compressors | 7 | * | 1 Jul 2010 |
| Weighbridges | 25 | * | 1 Jul 2010 |

| *Commission-based wholesaling (38000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sale yards (used by stock and station agents) | 30 | * | 1 Jul 2014 |

## *RETAIL TRADE (39110 to 43209)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Counters, freestanding (including check-out and service counters) | 10 | * | 1 Jul 2005 |
| Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | * | 1 Jul 2005 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 8 | * | 1 Jul 2005 |
| Floating timber | 10 | * | 1 Jul 2005 |
| Linoleum | 10 | * | 1 Jul 2005 |
| Vinyl | 10 | * | 1 Jul 2005 |
| Furniture, freestanding (including chairs, cupboards, racks, showcases and tables) | 10 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Loading bay assets – see Table B Loading bay assets | | | |
| Overhead track scales (including meat rail scales) | 10 | * | 1 Jul 2005 |
| Power supply assets, emergency or standby: | | | |
| Generator assets: | | | |
| Acoustic hoods and canopies | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instrument) | 25 | * | 1 Jul 2005 |
| Power management unit | 15 | * | 1 Jul 2005 |
| Uninterruptible power supply (UPS) system: | | | |
| Line interactive type | 5 | * | 1 Jul 2013 |
| On line double conversion type | 10 | * | 1 Jul 2013 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) – see Table B Public address and paging system assets | | | |
| Refrigeration assets: | | | |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2014 |
| Ice making machines | 8 | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2014 |
| Roller shutter electric motors | 20 | * | 1 Jul 2005 |
| Shelving | 10 | * | 1 Jul 2005 |
| Signage used for business identification (including lighting for signs) – see Table B Advertising signs | | | |
| Trolleys, customer shopping type | 7 | * | 1 Jul 2005 |
| Trolleys, stock type | 10 | * | 1 Jul 2005 |
| Visual display assets (including body forms, head displayers, mannequins and seasonal decorations) | 7 | * | 1 Jul 2005 |

| ***Motor vehicle tyre or tube retailing (39220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air tools (including ratchet guns) | 2 | * | 1 Jul 2011 |
| Compressed air assets: | | | |
| Air compressors: | | | |
| Reciprocating | 10 | * | 1 Jul 2011 |
| Rotary screw | 10 | * | 1 Jul 2011 |

| *Motor vehicle tyre or tube retailing (39220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Rotary vane | 10 | * | 1 Jul 2011 |
| Air receivers | 10 | * | 1 Jul 2011 |
| Air driers and dehumidifiers | 10 | * | 1 Jul 2011 |
| Hose reels | 3 | * | 1 Jul 2011 |
| Reticulation lines: | | | |
| Aluminium | 15 | * | 1 Jul 2011 |
| Copper | 20 | * | 1 Jul 2011 |
| Polyethylene (PE) | 15 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Floor jacks: | | | |
| Used for car and light truck repairs | 3 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |
| Hand tools | 10 | * | 1 Jul 2011 |
| Stillages | 15 | * | 1 Jul 2011 |
| Storage shelving | 10 | * | 1 Jul 2011 |
| Tyre conveyors: | | | |
| Horizontal | 10 | * | 1 Jul 2011 |
| Vertical | 8 | * | 1 Jul 2011 |
| Tyre fitting machines | 5 | * | 1 Jul 2011 |
| Tyre inflation cages | 10 | * | 1 Jul 2011 |
| Tyre inflators (automatic and manual) | 3 | * | 1 Jul 2011 |
| Tyre spreaders | 8 | * | 1 Jul 2011 |
| Vehicle hoists: | | | |
| Used for car and light truck repairs | 10 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 20 | * | 1 Jul 2011 |
| Wheel alignment machines | 7 | * | 1 Jul 2011 |
| Wheel balancing machines | 5 | * | 1 Jul 2011 |
| Wheel balancing plates, flanges and finger adaptors | 5 | * | 1 Jul 2011 |
| Wheel lifters | 5 | * | 1 Jul 2011 |
| Wheel lifters (incorporating tyre spreaders) | 8 | * | 1 Jul 2011 |

| *Fuel retailing (40000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compressors and air lines | 7 | * | 1 Jul 2010 |
| Automatic tank gauges | 10 | * | 1 Jul 2010 |
| Canopy lighting: | | | |
| Liquid emitting diode | 10 | * | 1 Jul 2010 |
| Radiant gas positive | 5 | * | 1 Jul 2010 |
| Convenience store assets: | | | |
| Air conditioning systems | 7 | * | 1 Jul 2010 |
| Back-loading refrigerated cabinets (incorporating fans, boosters and compressors) | 10 | * | 1 Jul 2010 |
| CCTV video surveillance systems | 4 | * | 1 Jul 2010 |
| Coffee making machines (including espresso and drip filter type machines) | 5 | * | 1 Jul 2010 |

| ***Fuel retailing (40000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Counters – freestanding | 10 | * | 1 Jul 2010 |
| Display shelving and racking | 10 | * | 1 Jul 2010 |
| Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors) | 7 | * | 1 Jul 2010 |
| Hot food display assets (including bain maries) | 10 | * | 1 Jul 2010 |
| Microwave ovens | 5 | * | 1 Jul 2010 |
| Pie warmers and heating units | 10 | * | 1 Jul 2010 |
| Refrigerated cabinets and freezers | 10 | * | 1 Jul 2010 |
| PA systems | 12 | * | 1 Jul 2010 |
| Point of sale assets: | | | |
| Barcode scanners | 6 | * | 1 Jul 2010 |
| Electronic funds transfer point of sale machines (EFTPOS) | 6 | * | 1 Jul 2010 |
| Forecourt controllers | 6 | * | 1 Jul 2010 |
| Safes: | | | |
| Cash storage | 10 | * | 1 Jul 2010 |
| Cash vending | 7 | * | 1 Jul 2010 |
| Cigarette safes | 7 | * | 1 Jul 2010 |
| Emergency shut off systems | 10 | * | 1 Jul 2010 |
| Facility signs | 7 | * | 1 Jul 2010 |
| Gasoline and diesoline assets: | | | |
| Effluent treatment systems (incorporating motors, electronic circuitry, pumps, and separators) | 8 | * | 1 Jul 2010 |
| Leak protection pressure systems | 8 | * | 1 Jul 2010 |
| Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems) | 10 | * | 1 Jul 2010 |
| Single or multi product gasoline and diesoline pumps (incorporating pump units, meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems | 7 | * | 1 Jul 2010 |
| Pay at pump card reading systems | 6 | * | 1 Jul 2010 |
| Submersible turbine pumps | 8 | * | 1 Jul 2010 |
| Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes) | 20 | * | 1 Jul 2010 |
| Underground fuel storage tanks – steel and fibreglass | 20 | * | 1 Jul 2010 |
| Hot water systems | 10 | * | 1 Jul 2010 |
| LPG assets: | | | |
| LPG pumps | 7 | * | 1 Jul 2010 |
| LPG dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets) | 10 | * | 1 Jul 2010 |

| *Fuel retailing (40000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| LPG storage tanks – aboveground and underground | 30 | * | 1 Jul 2010 |
| Underground steel piping systems (incorporating pipes, fittings and manholes) | 20 | * | 1 Jul 2010 |

| *Food retailing (41100 to 41290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Butchers' plant | 20 | | 1 Jan 2001 |
| *Other store-based retailing (42110 to 42799)* | | | |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Newspaper wrapping machines | 10 | | 1 Jan 2001 |
| Paint tinting and colour blending machines (manual and automatic) | 7 | * | 1 Jul 2014 |

## *ACCOMMODATION AND FOOD SERVICES (44000 to 45302)*

| *Accommodation (44000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Accommodation providers using assets not listed here may rely on determinations shown for Residential property operators (67110) | | | |
| Accommodation providers who operate a pub, tavern, bar, cafe, restaurant or club within their premises should use the effective life determinations shown for cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302) for assets used in that business | | | |
| Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment)) | 5 | * | 1 Jul 2005 |
| Carpets | 7 | * | 1 Jul 2005 |
| Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but excluding doors) | 10 | * | 1 Jul 2005 |
| Furniture, freestanding: | | | |
| Generally (including guestrooms) | 7 | * | 1 Jul 2005 |
| Outdoor | 5 | * | 1 Jul 2005 |
| Garage doors, electric (excluding doors): | | | |
| Controls and motors | 5 | * | 1 Jul 2005 |
| Gates, electric (excluding gates): | | | |
| Controls and motors | 5 | * | 1 Jul 2005 |

| ***Accommodation (44000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Guestroom assets: | | | |
| Bathroom assets: | | | |
| Accessories, freestanding (including sanitary assets, shower caddies, soap holders and toilet brushes) | 1 | * | 1 Jul 2005 |
| Hair dryers | 3 | * | 1 Jul 2005 |
| Heated towel rails, electric | 5 | * | 1 Jul 2005 |
| Scales | 5 | * | 1 Jul 2005 |
| Spa bath pumps | 7 | * | 1 Jul 2005 |
| Towels | 1 | * | 1 Jul 2005 |
| Bedding (including mattress protectors, pillows and sheets) | 2 | * | 1 Jul 2005 |
| Bed mattresses | 7 | * | 1 Jul 2005 |
| Beds: | | | |
| Generally (including ensembles) | 7 | * | 1 Jul 2005 |
| Foldout and rollaway beds (excluding sofas) | 3 | * | 1 Jul 2005 |
| Bed spreads, blankets and quilts | 5 | * | 1 Jul 2005 |
| Clocks and clock radios | 5 | * | 1 Jul 2005 |
| Kitchen assets: | | | |
| Bar refrigerators | 10 | * | 1 Jul 2005 |
| Cooking utensils (including electric jugs, kettles, pans, pots and toasters, but excluding portable cook tops and ovens) | 2 | * | 1 Jul 2005 |
| Crockery and cutlery | 4 | * | 1 Jul 2005 |
| Glassware | 2 | * | 1 Jul 2005 |
| Microwave ovens | 5 | * | 1 Jul 2005 |
| Laundry assets in guestrooms: | | | |
| Clothes dryers | 7 | * | 1 Jul 2005 |
| Irons and ironing boards | 3 | * | 1 Jul 2005 |
| Washing machines | 7 | * | 1 Jul 2005 |
| Window blinds and curtains | 6 | * | 1 Jul 2005 |
| Hot water systems (excluding commercial boilers and piping) | 10 | * | 1 Jul 2005 |
| Housekeeping assets (including bins, buckets, floor signs and toilet brushes) | 1 | * | 1 Jul 2005 |
| Laundry assets used by hotel/motel operators: | | | |
| Dryers | 10 | * | 1 Jul 2005 |
| Linen bins | 15 | * | 1 Jul 2005 |
| Pressers | 15 | * | 1 Jul 2005 |
| Roller irons | 20 | * | 1 Jul 2005 |
| Washing machines | 10 | * | 1 Jul 2005 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) | 10 | * | 1 Jul 2005 |
| Sauna heating assets | 10 | * | 1 Jul 2005 |
| Swimming pools and spas: | | | |
| Chlorinators | 8 | * | 1 Jul 2005 |
| Filtration assets (including pumps) | 8 | * | 1 Jul 2005 |
| Heaters | 10 | * | 1 Jul 2005 |

| *Accommodation (44000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Trolleys | 10 | * | 1 Jul 2005 |
| Vacuum cleaners | 3 | * | 1 Jul 2005 |
| Water pumps used to deliver water to residences above ground level | 10 | * | 1 Jul 2005 |

| *Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment) | 5 | * | 1 Jul 2005 |
| Bars, freestanding (including drink service counters and wet bars) | 15 | * | 1 Jul 2005 |
| Beer dispensing system assets (including, tanks, taps tubes and valves) | 15 | * | 1 Jul 2005 |
| Coffee making machines (including espresso and drip filter type machines) | 5 | * | 1 Jul 2005 |
| Counters for customer service, freestanding | 15 | * | 1 Jul 2005 |
| Dance floor assets, freestanding (including wooden surface, fog and smoke machines, strobe lights and disco balls) | 5 | * | 1 Jul 2005 |
| Dishwasher machines | 8 | * | 1 Jul 2005 |
| Drink blenders | 3 | * | 1 Jul 2005 |
| Drink dispensing machines (including hot water urns, post mix dispensers, refrigerated and frozen drink dispensers and dairy dispensers, but excluding beer dispensing systems) | 10 | * | 1 Jul 2005 |
| Electronic spirits dispensers | 5 | * | 1 Jul 2005 |
| Floor coverings, removable without damage: | | | |
| Carpet | 5 | * | 1 Jul 2005 |
| Rubber safety mats | 5 | * | 1 Jul 2005 |
| Food preparation and service assets: | | | |
| Bench top appliances – small portable type (including blenders, food processors, grills, rice cookers and toasters) | 3 | * | 1 Jul 2005 |
| Cooking appliances, large commercial type (including cook tops, deep fryers, grills, kebab machines, ovens and salamanders) | 10 | * | 1 Jul 2005 |
| Cookware, handheld (including frypans, pans, pots, trays and woks) | 2 | * | 1 Jul 2005 |
| Crockery, cutlery and glassware | 1 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Microwave ovens | 5 | * | 1 Jul 2005 |
| Preparation benches, freestanding | 20 | * | 1 Jul 2005 |
| Wok burners, large commercial type | 8 | * | 1 Jul 2005 |
| Furniture, freestanding, for customer use: | | | |
| In drinking areas of pubs, bars, clubs | 5 | * | 1 Jul 2005 |
| In dining areas | 8 | * | 1 Jul 2005 |

| *Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Furniture, not freestanding: | | | |
| Chairs and tables fixed to ground or building | 20 | * | 1 Jul 2005 |
| Glassware | 1 | * | 1 Jul 2005 |
| Glass washer machines | 5 | * | 1 Jul 2005 |
| Kitchen exhaust fans | 5 | * | 1 Jul 2005 |
| Menu boards | 5 | * | 1 Jul 2005 |
| Poker/gaming machines | 7 | * | 1 Jul 2009 |
| Refrigeration assets: | | | |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2014 |
| Ice making machines | 8 | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2014 |

## *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*

| *Road transport (46100 to 46239)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Motor vehicles and trailers: | | | |
| Buses having a gross vehicle mass of more than 3.5 tonnes[32] | 15 | *# | 1 Jan 2005 |
| Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers): | | | |
| Generally | 8 | * | 1 Jan 2006 |
| Hire cars[33]: | | | |
| Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX) | 8 | * | 1 Jul 2016 |
| Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK) | 6 | * | 1 Jul 2016 |
| Rental cars[34] | 5 | * | 1 Jul 2016 |
| Taxis | 4 | * | 1 Jul 2015 |
| Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less[35] | 12 | *# | 1 Jan 2005 |
| Limousines: | | | |

[32] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).
[33] A hire car is a passenger car hired with a driver, not being a taxi.
[34] A rental car is a passenger car hired, leased or rented for short-term use without a driver.
[35] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

| *Road transport (46100 to 46239)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sedan limousines | 6 | * | 1 Jul 2016 |
| Stretch limousines | 12 | * | 1 Jul 2016 |
| Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers[36] | 12 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass greater than 4.5 tonnes[37] | 15 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass of 4.5 tonnes or less: | | | |
| Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers | 10 | * | 1 Jul 2015 |
| Mild steel trailers (painted and unpainted) | 5 | * | 1 Jul 2015 |
| Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)[38] | 15 | *# | 1 Jan 2005 |

| *Tramway and light rail passenger transport services (46220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Infrastructure assets: | | | |
| Communication, computer and passenger support assets: | | | |
| Automatic vehicle monitoring computer systems | 10 | * | 1 Jul 2010 |
| Automatic vehicle monitoring tram borne equipment (including transponders) | 10 | * | 1 Jul 2010 |
| CCTV systems | 4 | * | 1 Jul 2010 |
| Control systems | 10 | * | 1 Jul 2010 |
| Hand-held passenger ticketing machines | 5 | * | 1 Jul 2010 |
| Passenger information displays | 10 | * | 1 Jul 2010 |
| Passenger ticketing machines | 15 | * | 1 Jul 2010 |
| Radio base stations, intercoms | 7 | * | 1 Jul 2010 |
| Electrification assets: | | | |
| Lighting | 15 | * | 1 Jul 2010 |
| Overhead distribution lines (incorporating conductors, cross arms, feeders, insulators, inverters, fittings and poles) | 30 | * | 1 Jul 2010 |
| Power transformers | 40 | * | 1 Jul 2010 |
| Substations (incorporating switchgear and circuit breakers) | 40 | * | 1 Jul 2010 |
| Signalling assets (including automatic points) | 15 | * | 1 Jul 2010 |
| Track maintenance assets: | | | |
| Truck mounted maintenance assets (including points cleaning, sweeping and welding machines) | 15 | * | 1 Jul 2010 |

[36] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).
[37] A capped effective life of 10 years is available – see subsection 40-102(4).
[38] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

| ***Tramway and light rail passenger transport services (46220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Trackwork (incorporating track drainage): | | | |
| Ballasted track | 25 | * | 1 Jul 2010 |
| Curved track | 20 | * | 1 Jul 2010 |
| Embedded track | 30 | * | 1 Jul 2010 |
| Points (excluding automatic points) and crossings | 20 | * | 1 Jul 2010 |
| Track within depots | 40 | * | 1 Jul 2010 |
| Tramway and light rail rolling stock: | | | |
| Bogies | 30 | * | 1 Jul 2010 |
| Carriages, modules, saloons | 30 | * | 1 Jul 2010 |
| Pantographs | 15 | * | 1 Jul 2010 |

| ***Rail freight and passenger transport services (47100 to 47200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Infrastructure assets: | | | |
| Electrification assets: | | | |
| Overhead distribution lines (incorporating conductors, contact catenary, cross arms, insulators and fittings, and poles) | $33^{1}/_{3}$ | * | 1 Jan 2002 |
| Power transformers | 30 | * | 1 Jan 2002 |
| Substations (incorporating switchgear and circuit breakers) | 40 | * | 1 Jan 2002 |
| Passenger information and ticketing system | 15 | * | 1 Jan 2002 |
| Signalling assets (including axle detectors, block signals, dragging equipment detector, hot boxes, interlockings, level crossings, and train control and train describer) | 15 | * | 1 Jan 2002 |
| Trackwork (incorporating rails, sleepers, ballast, permanent way/top 600, and integral bridges, culverts and tunnels): | | | |
| Freight (trackwork used by vehicles with gross axle loads of 30 tonnes and below per vehicle): | | | |
| Heavy haul (trackwork carrying >20 GMT per annum) | 30 | * | 1 Jan 2002 |
| Light haul (trackwork carrying <1 GMT per annum) | 50 | * | 1 Jan 2002 |
| Medium haul (trackwork carrying between 1 GMT and 20 GMT per annum) | 40 | * | 1 Jan 2002 |
| Freight (trackwork used by vehicles with gross axle loads above 30 tonnes per vehicle) | 20 | * | 1 Jan 2002 |
| Passenger | 40 | * | 1 Jan 2002 |
| Turnouts and crossings | 20 | * | 1 Jan 2002 |
| Monorail operation assets: | | | |
| Infrastructure assets: | | | |

| ***Rail freight and passenger transport services (47100 to 47200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Communication, computer and passenger assets: | | | |
| CCTV systems | 4 | * | 1 Jul 2010 |
| Control systems (including commutators) | 10 | * | 1 Jul 2010 |
| Hand held passenger ticketing machines | 5 | * | 1 Jul 2010 |
| Passenger information displays | 10 | * | 1 Jul 2010 |
| Passenger ticketing machines | 15 | * | 1 Jul 2010 |
| Phones, radio base stations, intercoms | 7 | * | 1 Jul 2010 |
| Rescue and recovery vehicles | 30 | * | 1 Jul 2010 |
| Electrification assets: | | | |
| Collector rails | 30 | * | 1 Jul 2010 |
| Lighting | 15 | * | 1 Jul 2010 |
| Power transformers | 40 | * | 1 Jul 2010 |
| Standby generators | 25 | * | 1 Jul 2010 |
| Substations (incorporating switchgear and circuit breakers) | 40 | * | 1 Jul 2010 |
| Uninterruptible power supply (UPS) systems | 5 | * | 1 Jul 2010 |
| Track and maintenance assets: | | | |
| Beams and columns | 30 | * | 1 Jul 2010 |
| Maintenance vehicles | 15 | * | 1 Jul 2010 |
| Track | 30 | * | 1 Jul 2010 |
| Track switches | 30 | * | 1 Jul 2010 |
| Traversers | 30 | * | 1 Jul 2010 |
| Monorail rolling stock: | | | |
| Bogies | 30 | * | 1 Jul 2010 |
| Carriages, modules, saloons | 30 | * | 1 Jul 2010 |
| Railway rolling stock: | | | |
| Locomotives: | | | |
| Generally (including diesel-electric and electric) | 25 | * | 1 Jan 2002 |
| Heavy haul (bulk minerals/coal) | 20 | * | 1 Jan 2002 |
| Underground (diesel-battery) | 15 | * | 1 Jan 2002 |
| Passenger: | | | |
| Electric/diesel power cars and trailers | 30 | * | 1 Jan 2002 |
| Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers) | 30 | * | 1 Jan 2002 |
| Power vans | 15 | * | 1 Jan 2002 |
| Rail mounted track infrastructure assets: | | | |
| Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders) | 20 | * | 1 Jan 2002 |
| Mainline and switch tampers | 15 | * | 1 Jan 2002 |
| Wagons – bulk freight: | | | |
| Mineral ores and coal: | | | |
| Carbon steel | 20 | * | 1 Jan 2002 |
| Ferritic steel | 30 | * | 1 Jan 2002 |
| Other: | | | |
| Coke quenchers | 15 | * | 1 Jan 2002 |

| ***Rail freight and passenger transport services (47100 to 47200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Grain hoppers | 20 | * | 1 Jan 2002 |
| Limestone | 20 | * | 1 Jan 2002 |
| Pneumatic discharge – cement | 20 | * | 1 Jan 2002 |
| Used on tram lines | 40 | | 1 Jan 2001 |
| Tank cars | 20 | * | 1 Jan 2002 |
| Wagons – non bulk freight (including all wagons used for general and inter-modal freight) | 30 | * | 1 Jan 2002 |

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

| ***Water transport and support services (48100 to 48200 and 52110 to 52190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Commercial vessels: | | | |
| Canoes | 10 | * | 1 Jul 2009 |
| Dinghies and punts (not longer than 6 metres) | 12 | * | 1 Jul 2009 |
| Fishing vessels (including trawlers, long liners, seiners, fin fish boats, pearling boats, lobster boats, aquaculture and other fishing boats): | | | |
| Longer than 10 metres | 20 | * | 1 Jul 2009 |
| Not longer than 10 metres | 15 | * | 1 Jul 2009 |
| Houseboats | 20 | * | 1 Jul 2009 |
| Inflatable boats (excluding rigid hull inflatable boats) | 7 | * | 1 Jul 2009 |
| Jet skis | 4 | * | 1 Jul 2009 |
| Kayaks | 5 | * | 1 Jul 2009 |
| Offshore supply and support vessels | 20 | * | 1 Jul 2009 |
| Passenger vessels (including cruise vessels, skippered charter vessels, vehicle and passenger ferries, semi submersible vessels and water taxis): | | | |
| Longer than 10 metres | 20 | * | 1 Jul 2009 |
| Not longer than 10 metres | 15 | * | 1 Jul 2009 |
| Pedal boats | 10 | * | 1 Jul 2009 |
| Pontoon boats (excluding pontoons or floating jetties used for storage or walkway only) | 15 | * | 1 Jul 2009 |
| Sail boats (not longer than 6 metres and including 'off the beach' boats) | 10 | * | 1 Jul 2009 |
| Ski boats | 10 | * | 1 Jul 2009 |
| Thrill boats (including jet boats) | 10 | * | 1 Jul 2009 |
| Trading ships: | | | |
| Bulk carriers | 20 | * | 1 Jul 2009 |
| Cargo ships | 20 | * | 1 Jul 2009 |
| Container ships | 20 | * | 1 Jul 2009 |
| Roll on/roll off ships | 20 | * | 1 Jul 2009 |
| Tankers: | | | |
| Oil and chemical | 20 | * | 1 Jul 2009 |

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

***Water transport and support services***
***(48100 to 48200 and 52110 to 52190)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| LNG and LPG | 30 | * | 1 Jul 2009 |
| Work vessels (including barges, coastal supply boats, dredges, general work boats, landing craft, launches, lighters, line boats, pilot boats, runabouts and tug boats): | | | |
| Longer than 10 metres | 20 | * | 1 Jul 2009 |
| Not longer than 10 metres | 15 | * | 1 Jul 2009 |
| Yachts and motor cruisers – bare boat charter (including monohulls, catamarans and trimarans) | 15 | * | 1 Jul 2009 |
| Support assets (acquired separately from the vessel): | | | |
| Desalinators | 10 | * | 1 Jul 2009 |
| Hot water units: | | | |
| Domestic | 5 | * | 1 Jul 2009 |
| Marine | 10 | * | 1 Jul 2009 |
| Lifting assets: | | | |
| Hoists and winches: | | | |
| Electric | 5 | * | 1 Jul 2009 |
| Hydraulic and mechanical | 10 | * | 1 Jul 2009 |
| Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, GPS, radar systems and marine radios) | 5 | * | 1 Jul 2009 |
| Outboard motors | 5 | * | 1 Jul 2009 |
| Power supply assets: | | | |
| Batteries (deep cycle) | 3 | * | 1 Jul 2009 |
| Generators (stand alone) | 10 | * | 1 Jul 2009 |
| Inverters | 6 | * | 1 Jul 2009 |
| Safety assets: | | | |
| Emergency signalling assets (including EPIRBS) | 5 | * | 1 Jul 2009 |
| Life rafts | 10 | * | 1 Jul 2009 |
| Trailers | 8 | * | 1 Jul 2009 |
| Port assets: | | | |
| Cargo handling equipment: | | | |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Cranes: | | | |
| Container/portainer | 20 | * | 1 Jul 2002 |
| Fixed | 25 | * | 1 Jul 2002 |
| Mobile (over 15.24 tonnes lift) | 20 | * | 1 Jul 2002 |
| Dozers | 9 | * | 1 Jul 2002 |
| Forklifts: | | | |
| Container handling | $7^{1}/_{2}$ | * | 1 Jul 2002 |
| General handling | 11 | * | 1 Jul 2002 |
| Rail mounted gantries | 15 | * | 1 Jul 2002 |
| Reach stackers | 10 | * | 1 Jul 2002 |

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

***Water transport and support services***
***(48100 to 48200 and 52110 to 52190)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Ship loaders | 30 | * | 1 Jul 2002 |
| Ship unloaders | 20 | * | 1 Jul 2002 |
| Spreaders | 5 | * | 1 Jul 2002 |
| Stackers, reclaimers and stackers/reclaimers | 25 | * | 1 Jul 2002 |
| Straddle carriers | $12^1/_2$ | * | 1 Jul 2002 |
| Wheel loaders | 8 | * | 1 Jul 2002 |
| Control systems: | | | |
| Control system assets – programmable logic controllers (PLCs) and hardware | 10 | * | 1 Jul 2002 |
| Motor control centre and motor control field devices | 20 | * | 1 Jul 2002 |
| Environmental equipment: | | | |
| Current, tidal, wave and wind monitoring systems | 5 | * | 1 Jul 2002 |
| Oil spill containment boom | 10 | * | 1 Jul 2002 |
| Intermodal facilities: | | | |
| Receival station assets (including belt feeder, hopper and tippler) | 30 | * | 1 Jul 2002 |
| Truck and rail receival dump pit | 50 | * | 1 Jul 2002 |
| Land based facilities: | | | |
| Concrete rail beams and rails | 30 | * | 1 Jul 2002 |
| Conveyor systems (incorporating chutes, gravity take-up assemblies, headframes, structures, surge bins, transfer towers and weigh towers) | 30 | * | 1 Jul 2002 |
| Dust suppression systems | 30 | * | 1 Jul 2002 |
| Electricity supply assets – see Table A Electricity supply (26110 to 26400) | | | |
| Storage sheds, to the extent they form an integral part of bulk handling equipment | 40 | * | 1 Jul 2002 |
| Navigational aids: | | | |
| Land based navigational aids | 20 | * | 1 Jul 2002 |
| Offshore beacons, channel markers and lead lights: | | | |
| Floating buoys | 10 | * | 1 Jul 2002 |
| Piled structures | 20 | * | 1 Jul 2002 |
| Other facilities: | | | |
| Cathodic protection: | | | |
| Impressed current system | 30 | * | 1 Jul 2002 |
| Sacrificial system | 15 | * | 1 Jul 2002 |
| Dry docks (including floating dry docks) | 40 | * | 1 Jul 2013 |
| Fender systems: | | | |
| Elastomeric | 20 | * | 1 Jul 2002 |
| Timber | 10 | * | 1 Jul 2002 |
| Gangways – removable | 10 | * | 1 Jul 2002 |
| Mooring facilities (including bollards) | 40 | * | 1 Jul 2002 |

| Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A)) | | | |
|---|---|---|---|
| ***Water transport and support services (48100 to 48200 and 52110 to 52190)*** | | | |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mooring quick release hooks | 20 | * | 1 Jul 2002 |
| Pontoons – floating | 20 | * | 1 Jul 2002 |
| Slipways (incorporating rails, ramps, runners and winching systems) | 30 | * | 1 Jul 2002 |
| Wharves, dolphins and jetties | 40 | * | 1 Jul 2002 |
| Salvage machinery: | | | |
| Boilers, vertical | 40 | | 1 Jan 2001 |
| Engine hoisting | 40 | | 1 Jan 2001 |
| Pumps: | | | |
| Centrifugal, direct acting, and connections | 40 | | 1 Jan 2001 |
| Duplex boiler feed | 40 | | 1 Jan 2001 |

| ***Other air and space transport (49009)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aircraft: | | | |
| Aeroplanes: | | | |
| General use[39] | 20 | *# | 1 Jul 2002 |
| Used predominantly for agricultural spraying or agricultural dusting[40] | 10 | *# | 1 Jul 2002 |
| Helicopters: | | | |
| General use[41] | 20 | *# | 1 Jul 2002 |
| Used predominantly for mustering, agricultural spraying or agricultural dusting[42] | 10 | *# | 1 Jul 2002 |

| ***Scenic and sightseeing transport (50100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gliders (including motor gliders) | 20 | * | 1 Jul 2013 |
| Hot air balloon ride operation assets: | | | |
| Flight instruments | 10 | * | 1 Jul 2013 |
| Hot air balloon assets: | | | |
| Baskets | 6 | * | 1 Jul 2013 |
| Burners | 10 | * | 1 Jul 2013 |
| Envelopes | 5 | * | 1 Jul 2013 |

[39] A capped effective life of 10 years is available – see subsection 40-102(4).
[40] A capped effective life of 8 years is available – see subsection 40-102(4).
[41] A capped effective life of 10 years is available – see subsection 40-102(4).
[42] A capped effective life of 8 years is available – see subsection 40-102(4).

| ***Scenic and sightseeing transport (50100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fuel cylinders and tanks (incorporating shut off valves) | 20 | * | 1 Jul 2013 |
| Inflator fans | 15 | * | 1 Jul 2013 |
| Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas: | | | |
| Cabins (including carriers) | 25 | * | 1 Jul 2009 |
| Communications assets: | | | |
| Communications cables | 10 | * | 1 Jul 2009 |
| Radios | 5 | * | 1 Jul 2009 |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 15 | * | 1 Jul 2009 |
| Rescue vehicles | 30 | * | 1 Jul 2009 |
| Ropes: | | | |
| Haul ropes | 10 | * | 1 Jul 2009 |
| Track ropes | 20 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Towers: | | | |
| Tower heads | 15 | * | 1 Jul 2009 |
| Tower structures | 30 | * | 1 Jul 2009 |
| Transportation systems (incorporating drives and belts) | 3 | * | 1 Jul 2009 |

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

| ***Other transport n.e.c. (50290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts): | | | |
| Chair head grips | 15 | * | 1 Jul 2009 |
| Chairs, T-bars and pomas | 25 | * | 1 Jul 2009 |
| Communication assets: | | | |
| Communications cables – above ground | 10 | * | 1 Jul 2009 |
| Communications cables – under ground | 25 | * | 1 Jul 2009 |

| | | | |
|---|---|---|---|
| Radios and telephone systems | 5 | * | 1 Jul 2009 |
| Covered moving walkways (including covered walkways and carpets) | 10 | * | 1 Jul 2009 |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 20 | * | 1 Jul 2009 |
| Oversnow transport assets: | | | |
| Oversnow transporters | 8 | * | 1 Jul 2009 |
| Skidoos | 5 | * | 1 Jul 2009 |
| Ropes: | | | |
| Main hauling rope for detachable lifts etc | 15 | * | 1 Jul 2009 |
| Main hauling rope for fixed grip, t-bars lifts etc | 20 | * | 1 Jul 2009 |
| Snow grooming assets (including free groomers, snow blowers and winches) | 8 | * | 1 Jul 2009 |
| Snowmaking assets including: | | | |
| Air water guns and fan guns | 10 | * | 1 Jul 2009 |
| Compressors, pumps, water mains and pipes | 20 | * | 1 Jul 2009 |
| Cooling towers | 15 | * | 1 Jul 2009 |
| Electrical cables – above ground | 10 | * | 1 Jul 2009 |
| Electrical cables – under ground | 25 | * | 1 Jul 2009 |
| Weather stations | 5 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Tower heads and structures | 30 | * | 1 Jul 2009 |

| ***Postal services*** ***(51010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mail house assets: | | | |
| Envelope inserters | 7 | * | 1 Jul 2015 |
| Folders | $12^{1}/_{2}$ | * | 1 Jul 2015 |
| Guillotines | 15 | * | 1 Jul 2015 |
| Heat sealers | 10 | * | 1 Jul 2015 |
| Printers | 5 | * | 1 Jul 2015 |
| Racks | 20 | * | 1 Jul 2015 |
| Scales | 5 | * | 1 Jul 2015 |
| Scanners | 5 | * | 1 Jul 2015 |
| Trolleys | 8 | * | 1 Jul 2015 |
| Postal delivery services: | | | |
| Control systems and control system assets | 10 | * | 1 Jul 2016 |
| Flat mail optical character reading and sorting machines | 12 | * | 1 Jul 2016 |
| Letter boxes (bulk private) | 30 | * | 1 Jul 2016 |
| Letter sorting assets (including bar code sorters, culler facer cancellers and multiline optical character readers) | 12 | * | 1 Jul 2016 |
| Motorcycles | 5 | * | 1 Jul 2016 |
| Parcel lockers | 10 | * | 1 Jul 2016 |
| Parcel sorting system assets (excluding control systems and control system assets) | 15 | * | 1 Jul 2016 |
| Post boxes (street type) | 20 | * | 1 Jul 2016 |

| ***Courier pick-up and delivery services (51020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Inspection assets: | | | |
| Scales: | | | |
| Bench | 10 | * | 1 Jul 2011 |
| Floor (platform) | 20 | * | 1 Jul 2011 |
| Weight dimension capture system assets (including checkweighers, in motion scales and readers) | 10 | * | 1 Jul 2011 |
| Materials handling equipment: | | | |
| Ball transfer mats and castor decks | 20 | * | 1 Jul 2011 |
| Control systems and control system assets | 10 | * | 1 Jul 2016 |
| Conveyors (including shoe sorters) | 15 | * | 1 Jul 2011 |
| Forklifts – see Table B | | | |
| Parcel sorting system assets (including sortation system assets) (excluding control systems and control system assets) | 15 | * | 1 Jul 2016 |
| Scissor lifts | 10 | * | 1 Jul 2015 |
| Storage racks | 20 | * | 1 Jul 2011 |
| Trolleys, freight barrows, cages and bins | 10 | * | 1 Jul 2011 |
| Pick up and delivery equipment: | | | |
| Barcode label printers | 5 | * | 1 Jul 2011 |
| Portable hand held barcode readers (including point of delivery capture devices and delivery information acquisition devices) | 4 | * | 1 Jul 2011 |

| ***Airport operations and other air transport support services (52200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aircraft maintenance assets: | | | |
| Aircraft testing equipment | $13^{1}/_{3}$ | | 1 Jan 2001 |
| General plant and machinery | 20 | | 1 Jan 2001 |
| Hangar fixtures and fittings | 20 | | 1 Jan 2001 |
| Plant subject to excessive corrosion | 10 | | 1 Jan 2001 |
| Precision machines and plant | 10 | | 1 Jan 2001 |
| Aircraft training assets: | | | |
| Flight simulators | 8 | | 1 Jan 2001 |
| Link trainers | 8 | | 1 Jan 2001 |
| Airport assets: | | | |
| Aerobridges | 20 | * | 1 Jan 2003 |
| Baggage handling assets: | | | |
| Baggage check-in stations (incorporating scales and check-in conveyors) | 10 | * | 1 Jan 2003 |
| Baggage outbound conveyor systems (incorporating belts, diverters, gearboxes, motors, ploughs, rollers, structures and tag readers) | 15 | * | 1 Jan 2003 |
| Baggage reclaim conveyor systems (incorporating belts, gearboxes, motors, rollers and structures) | 15 | * | 1 Jan 2003 |

| *Airport operations and other air transport support services (52200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control systems (excluding computers) | 10 | * | 1 Jan 2003 |
| Fire safety and rescue assets: | | | |
| Breathing units | 10 | * | 1 Jan 2003 |
| Drills, air powered | 10 | * | 1 Jan 2003 |
| Fire fighting vehicles | 20 | * | 1 Jan 2003 |
| Rescue boats: | | | |
| Aluminium | 20 | * | 1 Jan 2003 |
| Inflatable | 8 | * | 1 Jan 2003 |
| Rescue units (jaws of life) | 15 | * | 1 Jan 2003 |
| Fuel supply assets: | | | |
| Aircraft fueller vehicles | 15 | * | 1 Jan 2003 |
| Aircraft hydrant dispenser vehicles | 15 | * | 1 Jan 2003 |
| Filters, fuel | 25 | * | 1 Jan 2003 |
| Fire fighting systems | 25 | * | 1 Jan 2003 |
| Piping | 25 | * | 1 Jan 2003 |
| Pumps, fuel | 25 | * | 1 Jan 2003 |
| Tanks | 25 | * | 1 Jan 2003 |
| Ground support assets: | | | |
| Aircraft loader/unloader vehicles | 15 | * | 1 Jan 2003 |
| Aircraft stairs: | | | |
| Manual | 20 | * | 1 Jan 2003 |
| Vehicle mounted | 15 | * | 1 Jan 2003 |
| Airstart units | 15 | * | 1 Jan 2003 |
| Containers, air cargo (used to transport goods by air) | 5 | * | 1 Jan 2001 |
| Ground power units | 15 | * | 1 Jan 2003 |
| High lift service vehicles (including catering, lavatory, maintenance and water vehicles) | 15 | * | 1 Jan 2003 |
| Tow tractors | 20 | * | 1 Jan 2003 |
| Tractors, baggage | 15 | * | 1 Jan 2003 |
| Tractor trolleys (including baggage and container trolleys, and dollies) | 10 | * | 1 Jan 2003 |
| Navigation aids: | | | |
| Distance measuring assets | 15 | * | 1 Jan 2003 |
| Instrument landing systems | 10 | * | 1 Jan 2003 |
| Non-directional beacons (excluding towers) | 15 | * | 1 Jan 2003 |
| Radar sensors | 15 | * | 1 Jan 2003 |
| Towers | 30 | * | 1 Jan 2003 |
| VHF omni range assets (excluding towers) | 15 | * | 1 Jan 2003 |
| Runway sweepers | 15 | * | 1 Jan 2003 |
| Terminal building assets: | | | |
| Flight information display signs (including monitors and LED screens) | 7 | * | 1 Jan 2003 |
| Security scanning assets (including explosive detection systems, hand-held and walk through detectors, and x-ray screening systems) | 5 | * | 1 Jan 2003 |
| Visual aids assets: | | | |
| Docking guidance systems | 10 | * | 1 Jan 2003 |

| *Airport operations and other air transport support services (52200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Lighting systems (including apron floodlighting, runway lighting and taxiway lighting) | 15 | * | 1 Jan 2003 |
| Movement area guidance signs | 10 | * | 1 Jan 2003 |
| Visual approach slope indicator systems (PAPI) | 15 | * | 1 Jan 2003 |
| Wind direction indicators, illuminated | 10 | * | 1 Jan 2003 |

| *Other transport support services n.e.c. (52999)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electronic toll collection assets: | | | |
| Digital measuring instruments (including vehicle classifiers (laser or infrared) and electronic toll collection readers (radio frequency)) | 4 | * | 1 Jul 2005 |
| Electronic toll collection transponders | 4 | * | 1 Jul 2005 |
| Optical character recognition cameras | 4 | * | 1 Jul 2005 |

| *Other warehousing and storage services (53090)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Warehouse and distribution centre equipment and machines: | | | |
| Automated storage and retrieval machines | 20 | * | 1 Jul 2011 |
| Balers | 15 | * | 1 Jul 2011 |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts): | | | |
| Batteries (detachable for recharging) | 5 | * | 1 Jul 2011 |
| Battery chargers: | | | |
| Forklifts | 11 | * | 1 Jul 2011 |
| Other | 10 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Battery tuggers | 10 | * | 1 Jul 2011 |
| Racking roller beds | 15 | * | 1 Jul 2011 |
| Transfer carts | 10 | * | 1 Jul 2011 |
| Washers | 10 | * | 1 Jul 2011 |
| Carts/buggies | 15 | * | 1 Jul 2011 |
| Conveyors | 15 | * | 1 Jul 2011 |
| Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets | | | |
| Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors): | | | |
| External | 20 | * | 1 Jul 2011 |
| Internal | 10 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Forklift attachments: | | | |

| *Other warehousing and storage services (53090)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cages | 10 | * | 1 Jul 2011 |
| Push pull units | 11 | * | 1 Jul 2011 |
| Inflatable dock bags/seals/shelters | 10 | * | 1 Jul 2011 |
| Packaging machines and wrapping machines – see Table B Packaging machines | | | |
| Pallet assets: | | | |
| Dispensers | 15 | * | 1 Jul 2011 |
| Lift tables | 10 | * | 1 Jul 2011 |
| Racks | 20 | * | 1 Jul 2011 |
| Radio frequency terminal assets: | | | |
| Barcode readers/scanners | 5 | * | 1 Jul 2011 |
| Portable/handheld and vehicle mounted terminal devices | 4 | * | 1 Jul 2011 |
| Refrigeration assets – see Table B | | | |
| Roll cages | 10 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Voice picking assets: | | | |
| Battery chargers | 4 | * | 1 Jul 2011 |
| Headsets | 4 | * | 1 Jul 2011 |
| Terminals (on person) | 4 | * | 1 Jul 2011 |
| Waste compactors (used for cardboard and plastic): | | | |
| Electric | 15 | * | 1 Jul 2011 |
| Hydraulic | 20 | * | 1 Jul 2011 |

## *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*

| *Motion picture and video activities (55110 to 55140)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Camera accessories: | | | |
| Aspect ratio converters | 12 | * | 1 Jan 2006 |
| Digital or electronic time code slates | 5 | * | 1 Jan 2006 |
| Speed control, time lapse and phase adjustment controls | 10 | * | 1 Jan 2006 |
| Time code generators and master clocks | 10 | * | 1 Jan 2006 |
| Underwater and marine housings and rain deflectors | 12 | * | 1 Jan 2006 |
| Video assist systems (incorporating monitors, video recorder with playback, transmitters and receivers) | 3 | * | 1 Jan 2006 |
| Cameras: | | | |
| 16mm and 35mm film cameras | 10 | * | 1 Jan 2006 |
| Digital cameras | 5 | * | 1 Jan 2006 |
| Camera lens accessories: | | | |
| Coloured and graduated filters and filter stages | 3 | * | 1 Jan 2006 |

| ***Motion picture and video activities (55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fish eye and wide angle lens adapters | 10 | * | 1 Jan 2006 |
| Follow focus, remote focus, shutter and zoom controls | 10 | * | 1 Jan 2006 |
| Image stabilisers, matte boxes, and teleprompters | 10 | * | 1 Jan 2006 |
| Camera lenses | 10 | * | 1 Jan 2006 |
| Camera supports (including heads, legs mounts and tripods) | 10 | * | 1 Jan 2006 |
| Copyright in a feature film (not including a licence relating to a copyright in a feature film) | 5 | * | 1 Jul 2004 |
| Grips' assets: | | | |
| Camera cranes | 10 | * | 1 Jan 2006 |
| Camera heads | 10 | * | 1 Jan 2006 |
| Car rigs, sea rigs and other specialised rigs | 2 | * | 1 Jan 2006 |
| Communications systems | 5 | * | 1 Jan 2006 |
| Dollies | 12 | * | 1 Jan 2006 |
| Dolly and camera attachments | 10 | * | 1 Jan 2006 |
| Dolly track | 5 | * | 1 Jan 2006 |
| Remote camera control systems | 10 | * | 1 Jan 2006 |
| Towers, rigging, and dance floors | 10 | * | 1 Jan 2006 |
| Tracking vehicles and insert trailers – see Table B Motor vehicles and trailers | | | |
| Lighting assets: | | | |
| Accessories (including gaffer grips, clamps, mounts, and stands) | 10 | * | 1 Jan 2006 |
| Portable lights | 10 | * | 1 Jan 2006 |
| Studio lights – fixed | 15 | * | 1 Jan 2006 |
| Lighting control systems | 10 | * | 1 Jan 2006 |
| Lighting grids – fixed | 20 | * | 1 Jan 2006 |
| Lighting hoists | 15 | * | 1 Jan 2006 |
| Motion picture film processing assets: | | | |
| Chemical agitators and mixers | 10 | * | 1 Jan 2006 |
| Chemical storage tanks | 15 | * | 1 Jan 2006 |
| Film cleaning machines | 10 | * | 1 Jan 2006 |
| Film colour analysers and colour grading machines | 8 | * | 1 Jan 2006 |
| Film densitometers | 10 | * | 1 Jan 2006 |
| Film printing machines | 10 | * | 1 Jan 2006 |
| Film processing machines | 10 | * | 1 Jan 2006 |
| Film re-winders | 15 | * | 1 Jan 2006 |
| Flat bed and rear projection film viewers | 15 | * | 1 Jan 2006 |
| Mixed chemical pumps | 10 | * | 1 Jan 2006 |
| Optical sound camera systems (incorporating soundtrack and time code generators) | 10 | * | 1 Jan 2006 |
| Silver recovery units | 8 | * | 1 Jan 2006 |
| Sound quality control processors | 5 | * | 1 Jan 2006 |
| Waste water treatment assets | 10 | * | 1 Jan 2006 |
| Post production sound assets: | | | |
| Amplifiers and pre-amplifiers | 5 | * | 1 Jan 2006 |

| ***Motion picture and video activities (55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio effects units (incorporating aural exciters, compressors, delay and effects control processors graphic equalisers, harmonisers, limiters, noise reduction processors, reverberation processors, telephone simulators and time controllers) | 5 | * | 1 Jan 2006 |
| Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders) | 3 | * | 1 Jan 2006 |
| Digital film projectors | 5 | * | 1 Jan 2006 |
| Digital sound conversion processors (including encoders and decoders) | 5 | * | 1 Jan 2006 |
| Hard disc video players and recorders | 3 | * | 1 Jan 2006 |
| Microphones and microphone accessories | 10 | * | 1 Jan 2006 |
| Motion picture film projectors | 10 | * | 1 Jan 2006 |
| Screens | 5 | * | 1 Jan 2006 |
| Sound mixing desks and consoles | 5 | * | 1 Jan 2006 |
| Speakers | 7 | * | 1 Jan 2006 |
| Time code synchronisation units | 5 | * | 1 Jan 2006 |
| Video routers and servers | 5 | * | 1 Jan 2006 |
| Post production video assets: | | | |
| DVD players | 3 | * | 1 Jan 2006 |
| Edit controllers (used in linear editing) | 4 | * | 1 Jan 2006 |
| High definition digital film scanners | 4 | * | 1 Jan 2006 |
| High definition laser film recorders | 5 | * | 1 Jan 2006 |
| Monitors | 5 | * | 1 Jan 2006 |
| Motion capture and analysis systems | 5 | * | 1 Jan 2006 |
| Non-linear editing systems (incorporating computer control, interface and hard disc system) | 5 | * | 1 Jan 2006 |
| Telecine chains (incorporating colour correctors, film time code readers, grain and noise reduction systems and telecine machines) | 7 | * | 1 Jan 2006 |
| VHS video cassette players and recorders | 2 | * | 1 Jan 2006 |
| Video routers and servers | 5 | * | 1 Jan 2006 |
| Videotape players and recorders | 5 | * | 1 Jan 2006 |
| Screening theatre assets: | | | |
| Audio amplification and processing equipment (includes component racks systems) | 5 | * | 1 Jan 2006 |
| Digital audio players, digital film projectors and digital sound conversion processors | 5 | * | 1 Jan 2006 |
| Motion picture film projectors | 10 | * | 1 Jan 2006 |
| Screens | 8 | * | 1 Jan 2006 |
| Speakers | 10 | * | 1 Jan 2006 |
| Sound recording assets: | | | |
| Amplifiers and pre-amplifiers | 5 | * | 1 Jan 2006 |
| Sound mixing consoles | 5 | * | 1 Jan 2006 |
| Boom poles | 2 | * | 1 Jan 2006 |
| Compressors, expanders and limiters | 5 | * | 1 Jan 2006 |

| *Motion picture and video activities (55110 to 55140)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders) | 2 | * | 1 Jan 2006 |
| Digital or electronic time code slates | 5 | * | 1 Jan 2006 |
| Headphones: | | | |
| Generally | 2 | * | 1 Jan 2006 |
| Miniature in-ear headphones | 1 | * | 1 Jan 2006 |
| Microphones: | | | |
| Field or boom microphones | 7 | * | 1 Jan 2006 |
| Lapel microphones | 1 | * | 1 Jan 2006 |
| Microphone accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers) | 5 | * | 1 Jan 2006 |
| Microphone cables | 2 | * | 1 Jan 2006 |
| Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters) | 5 | * | 1 Jan 2006 |
| Studio microphones | 10 | * | 1 Jan 2006 |
| Monitors | 2 | * | 1 Jan 2006 |
| Speakers | 5 | * | 1 Jan 2006 |
| Vision switchers | 5 | * | 1 Jan 2006 |
| Video monitors | 5 | * | 1 Jan 2006 |

| *Motion picture exhibition (55130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio amplification and processing equipment (including component rack systems) | 10 | * | 1 Jan 2001 |
| Carpets | 5 | * | 1 Jan 2001 |
| Cinema automation systems | 10 | * | 1 Jan 2001 |
| Cinema and sound processors | 8 | * | 1 Jan 2001 |
| Cinema seating (including frames, seat bodies and covers) | 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 (including splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners) | 10 | * | 1 Jan 2001 |
| Film transport systems (including platter systems, tower, make-up tables and interlock systems) | 15 | * | 1 Jan 2001 |
| Lighting (including 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 projectors | 10 | * | 1 Jan 2001 |

| *Motion picture exhibition (55130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Projector heat extraction systems | 10 | * | 1 Jan 2001 |
| Projection ports | 20 | * | 1 Jan 2001 |
| Slide projectors | 10 | * | 1 Jan 2001 |
| Screen installations (including screens, framing and masking equipment) | 8 | * | 1 Jan 2001 |

| *Radio broadcasting (56100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Amplifiers and pre-amplifiers | 10 | * | 1 Jul 2012 |
| Audio monitors | 10 | * | 1 Jul 2012 |
| Audio processing assets (including rack mounted effects units etc) | 10 | * | 1 Jul 2012 |
| Audio routers | 10 | * | 1 Jul 2012 |
| Automation systems (including broadcast playout automation systems, content creation systems, music scheduling systems and traffic and billing automation systems) | 6 | * | 1 Jul 2012 |
| Consoles: | | | |
| Broadcast consoles (incorporating audio logging and routing, intercommunication etc) | 7 | * | 1 Jul 2012 |
| Production consoles | 10 | * | 1 Jul 2012 |
| Control room assets generally: | | | |
| Electronically based assets (including audio processors, audio switchers, aural studio to transmitter linkage assets, distribution amplifiers, monitor receivers etc) | 10 | * | 1 Jul 2012 |
| Personal computer based assets (including delay units, logging units, program fail detectors, RDS generators etc) | 6 | * | 1 Jul 2012 |
| Digital audio players and recorders (including CD, DVD, mini disc, hard disc and solid state players and recorders) | 5 | * | 1 Jul 2012 |
| Headphones and headsets | 2 | * | 1 Jul 2012 |
| Intercommunication systems (standalone) | 10 | * | 1 Jul 2012 |
| Microphones: | | | |
| Field and portable microphones | 5 | * | 1 Jul 2012 |
| Studio based microphones (including recording microphones) | 10 | * | 1 Jul 2012 |
| Microwave and satellite telecommunications assets – see Table A Telecommunications services (58010 to 58090) | | | |
| Mobile production vehicles (excluding the assets contained within) – see Table B Motor vehicles and trailers | | | |
| On air lights | 15 | * | 1 Jul 2012 |
| Racks | 20 | * | 1 Jul 2012 |
| Servers, domain controllers, switches, transcoders etc | 6 | * | 1 Jul 2012 |
| Studio based digital audio broadcasting infrastructure (encoding assets etc) | 10 | * | 1 Jul 2012 |
| Telephone systems: | | | |

| ***Radio broadcasting*** ***(56100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Telephone interface assets generally (used for sending and receiving audio to and from connected telephone lines) | 10 | * | 1 Jul 2012 |
| Telephone screening systems and other personal computer based telephone systems (excluding software) | 6 | * | 1 Jul 2012 |
| Voice over internet protocol (VoIP) based systems | 7 | * | 1 Jul 2012 |
| Time code generators | 10 | * | 1 Jul 2012 |
| Transmission assets: | | | |
| Antennas | 20 | * | 1 Jul 2012 |
| Codecs | 10 | * | 1 Jul 2012 |
| Fibre optic terminal equipment generally | 10 | * | 1 Jul 2012 |
| Generators (backup) | 15 | * | 1 Jul 2012 |
| Obstruction lighting | 15 | * | 1 Jul 2012 |
| Power conditioners | 15 | * | 1 Jul 2012 |
| RF switching units | 15 | * | 1 Jul 2012 |
| Signal receiving and monitoring assets (including audio processors, decoders, modulation monitors, spectrum analysers etc) | 10 | * | 1 Jul 2012 |
| Silence detection and switching units | 10 | * | 1 Jul 2012 |
| Surge arresters | 10 | * | 1 Jul 2012 |
| Translators | 15 | * | 1 Jul 2012 |
| Transmission towers | 40 | * | 1 Jul 2012 |
| Transmitters | 15 | * | 1 Jul 2012 |
| Uninterruptible power supply (UPS) assets – see Table B Power supply assets | | | |

| ***Television broadcasting*** ***(56210 to 56220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio boards, consoles and mixers | 12 | * | 1 Jul 2005 |
| Audio delay units | 10 | * | 1 Jul 2005 |
| Audio effects units (including compression units, delay units, graphic equalisers and reverberation units) | 12 | * | 1 Jul 2005 |
| Automated tape library systems (incorporating robotic controls and tape drives) | 10 | * | 1 Jul 2005 |
| Broadcast antennas | 20 | * | 1 Jul 2005 |
| Broadcast interfacing assets (including aspect ratio converters, distribution amplifiers, sync pulse generators, timecode generators and readers and other 'glue' assets) | 12 | * | 1 Jul 2005 |
| Cameras: | | | |
| Portable cameras (including camcorders, electronic field production (EFP) and electronic news gathering (ENG) cameras) | 8 | * | 1 Jul 2005 |
| Studio cameras | 10 | * | 1 Jul 2005 |
| Camera control units | 10 | * | 1 Jul 2005 |

| *Television broadcasting (56210 to 56220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Camera lens accessories (including adapters, filters, matte boxes and stabilisers) | 12 | * | 1 Jul 2005 |
| Camera lenses | 12 | * | 1 Jul 2005 |
| Camera mounting heads | 15 | * | 1 Jul 2005 |
| Camera mounts (including cranes, jibs, pedestals and tripods) | 25 | * | 1 Jul 2005 |
| Camera pan tilt and pedestal robotic systems (incorporating integrated hardware and control unit) | 12 | * | 1 Jul 2005 |
| Character and graphics generating assets – standalone (including character generators, paintboxes and stillstores) | 10 | * | 1 Jul 2005 |
| Digital audio players and recorders (including CD players and recorders, digital audio tape (DAT) players, DVD players and recorders, and mini disc players and recorders) | 5 | * | 1 Jul 2005 |
| Digital video effects (DVE) units – standalone | 10 | * | 1 Jul 2005 |
| Edit controllers (used in linear editing and audio post-production) | 8 | * | 1 Jul 2005 |
| Hard disk recorders | 5 | * | 1 Jul 2005 |
| Intercommunication systems | 15 | * | 1 Jul 2005 |
| Lighting: | | | |
| Portable lighting | 12 | * | 1 Jul 2005 |
| Studio lighting | 15 | * | 1 Jul 2005 |
| Lighting control systems | 10 | * | 1 Jul 2005 |
| Lighting grids – fixed | 40 | * | 1 Jul 2005 |
| Lighting hoists | 15 | * | 1 Jul 2005 |
| Microphones: | | | |
| Field or boom microphones | 5 | * | 1 Jul 2005 |
| Miniature or 'lapel' microphones | 5 | * | 1 Jul 2005 |
| Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Studio or fixed microphones | 10 | * | 1 Jul 2005 |
| Microphone booms | 10 | * | 1 Jul 2005 |
| Microwave telecommunications assets – see Table A Telecommunications services (58010 to 58090) | | | |
| Mobile production vehicles (excluding the assets contained within) – see Table B Motor vehicles and trailers | | | |
| Monitors: | | | |
| Audio monitors | 10 | * | 1 Jul 2005 |
| Video monitors: | | | |
| Cathode ray tube (CRT) monitors | 8 | * | 1 Jul 2005 |
| LCD and Plasma monitors | 5 | * | 1 Jul 2005 |
| Virtual monitor wall systems (including rear projection monitor walls) | 5 | * | 1 Jul 2005 |
| Non-linear editing systems (incorporating computer control, interface and hard disk system) | 4 | * | 1 Jul 2005 |
| Presentation automation systems | 10 | * | 1 Jul 2005 |
| Racks | 20 | * | 1 Jul 2005 |
| RF Modulation units | 12 | * | 1 Jul 2005 |

| *Television broadcasting (56210 to 56220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Routing systems (incorporating control panels, hardware and switchers) | 11 | * | 1 Jul 2005 |
| Satellite telecommunications assets – see Table A Telecommunications services (58010 to 58090) | | | |
| Servers (excluding data servers) | 8 | * | 1 Jul 2005 |
| Signal measurement, monitoring and testing assets (including modulation monitors, RF analysers, test signal generators, vectorscopes and waveform monitors) | 12 | * | 1 Jul 2005 |
| Slow motion controllers | 10 | * | 1 Jul 2005 |
| Switchers (including master control, presentation and production switchers) | 10 | * | 1 Jul 2005 |
| Teleprompters | 10 | * | 1 Jul 2005 |
| Translators | 15 | * | 1 Jul 2005 |
| Transmission towers | 40 | * | 1 Jul 2005 |
| Transmitters | 15 | * | 1 Jul 2005 |
| Transmitting masts (for mobile production vehicles) | 10 | * | 1 Jul 2005 |
| Under monitor and tally display systems | 10 | * | 1 Jul 2005 |
| Videocassette recorders | 5 | * | 1 Jul 2005 |
| Videotape players and recorders | 8 | * | 1 Jul 2005 |

| *Internet publishing and broadcasting (57000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Internet only audio broadcasting assets – use any relevant determination in Table A Radio broadcasting (56100) | | | |

| *Telecommunications services (58010 to 58090)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Backbone network assets: | | | |
| Conduits | 40 | * | 1 Jul 2003 |
| Cross connects (including digital and optical) | 15 | * | 1 Jul 2003 |
| Multiplexers (including wave division, terminal, and add-drop) | 15 | * | 1 Jul 2003 |
| Optical amplifiers | 15 | * | 1 Jul 2003 |
| Optical fibre cables | 25 | * | 1 Jul 2003 |
| Optical patch panels | 25 | * | 1 Jul 2003 |
| Regenerators | 15 | * | 1 Jul 2003 |
| International telecommunications submarine cables | 15 | * | 1 Jul 2002 |
| Microwave radio telecommunications assets: | | | |
| Antennas (incorporating wave guide, pressurisation unit, dehydrator and data cable): | | | |
| High capacity licensed microwave radio | 10 | * | 1 Jul 2004 |
| Medium capacity licensed microwave radio | 8 | * | 1 Jul 2004 |
| Low capacity licensed microwave radio | 5 | * | 1 Jul 2004 |

| ***Telecommunications services (58010 to 58090)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter): | | | |
| High capacity licensed microwave radio system ≥ 68Mb | 10 | * | 1 Jul 2004 |
| Medium capacity licensed microwave radio system ≥ 16Mb to <68Mb | 8 | * | 1 Jul 2004 |
| Low capacity licensed microwave radio system < 16Mb | 5 | * | 1 Jul 2004 |
| Class licence microwave radio system (including antenna) | 3 | * | 1 Jul 2004 |
| Multiplexers | 10 | * | 1 Jul 2004 |
| Towers (including guyed, lattice and steel or concrete poles) | 25 | * | 1 Jul 2004 |
| Mobile telecommunications assets: | | | |
| Base station assets: | | | |
| Antennas, battery backup, radio transmitters/receivers and rectifiers | 6 | * | 1 Jul 2002 |
| Towers | 25 | * | 1 Jul 2002 |
| Base station controller hardware | 10 | * | 1 Jul 2002 |
| Microwave assets (including antennas, electronic multiplexers and transmitters/receivers) | 10 | * | 1 Jul 2002 |
| Mobile switching centre hardware | 10 | * | 1 Jul 2002 |
| Payphones (public telephones) | 10 | | 1 Jan 2001 |
| Satellite communication assets: | | | |
| Communications satellites (geosynchronous orbit) | 15 | * | 1 Jan 2005 |
| High power amplifiers | 12 | * | 1 Jan 2005 |
| Multiplexers | 10 | * | 1 Jan 2005 |
| Satellite antennas: | | | |
| Electronic components, external (including low noise amplifiers) | 8 | * | 1 Jan 2005 |
| Non-tracking antenna systems (incorporating data cables, dehydrators, pressurisation units, and wave guides) | 8 | * | 1 Jan 2005 |
| Tracking antenna systems (incorporating antenna tracking motors, controllers, data cables, dehydrators, gearboxes, pressurisation units and wave guides) | 20 | * | 1 Jan 2005 |
| Satellite earth station electronic assets (including bandwidth managers, decoders, demodulators downconverters, encoders, filters, modulators, receivers, transmitters and upconverters) | 10 | * | 1 Jan 2005 |
| Satellite telemetry and control systems | 15 | * | 1 Jan 2005 |
| Telecommunications assets: | | | |
| Air-conditioning units | 5 | * | 1 Jul 2002 |
| Batteries, rectifiers | 6 | * | 1 Jul 2002 |
| Racks | 20 | * | 1 Jul 2003 |
| Equipment shelters (transportable) | 25 | * | 1 Jul 2003 |

| ***Electronic information storage services (59220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aisle containments (including hot aisle containments (HAC), cold aisle containments (CAC)) | 15 | * | 1 Jul 2017 |
| Data centre control systems – see Table B control systems and control system assets | | | |
| Data centre cooling assets: | | | |
| Chillers | 15 | * | 1 Jul 2017 |
| Computer room air conditioning (CRAC) units (including direct expansion (DX) systems) | 10 | * | 1 Jul 2017 |
| Computer room air handling (CRAH) units (including chilled water systems) | 15 | * | 1 Jul 2017 |
| Cooling towers | 10 | * | 1 Jul 2017 |
| Humidifier assets: | | | |
| Others (including ultrasonic humidifiers) | 10 | * | 1 Jul 2017 |
| Steam humidifiers (including steam generators) | 5 | * | 1 Jul 2017 |
| Rear door heat exchangers (RDHx) | 15 | * | 1 Jul 2017 |
| Row-based cooling units assets: | | | |
| Others (including direct expansion (DX) cooling system units) | 10 | * | 1 Jul 2017 |
| Water-chilled | 15 | * | 1 Jul 2017 |
| Water buffer tanks | 20 | * | 1 Jul 2017 |
| Diesel rotary uninterruptible power supply (DRUPS) | 22 | * | 1 Jul 2017 |
| Fire protection and suppression systems assets – see Table B Fire control and alarm assets | | | |
| Generators – see Table B Power supply assets: Emergency or standby | | | |
| Leak detection systems | 10 | * | 1 Jul 2017 |
| Load banks | 15 | * | 1 Jul 2017 |
| Modular data centre (including portable containerised data centre modules, prefabricated data centre modules – able to be transported) | 10 | * | 1 Jul 2017 |
| Rack based power rails (including rack based power distribution unit (PDU)) | 10 | * | 1 Jul 2017 |
| Racks | 10 | * | 1 Jul 2017 |
| Raised floors | 25 | * | 1 Jul 2017 |
| Rectifiers | 12 | * | 1 Jul 2017 |
| Static transfer switches (STS) | 12 | * | 1 Jul 2017 |
| Switchboards – see Table B Switchboards | | | |
| Security and monitoring systems assets – see Table B Security and monitoring assets | | | |
| Uninterruptible power supply (UPS) systems (excluding batteries) | 12 | * | 1 Jul 2017 |
| Uninterruptible power supply (UPS) systems batteries | 5 | * | 1 Jul 2017 |

| ***Library and other information services (60100 to 60200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Libraries: | | | |
| Circulating (all classes of books) | 10 | | 1 Jan 2001 |

| *Library and other information services (60100 to 60200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Music lending | $6^{2}/_{3}$ | | 1 Jan 2001 |

## *FINANCIAL AND INSURANCE SERVICES (62100 to 64200)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Banks: | | | |
| Demountable strongrooms | 100 | | 1 Jan 2001 |
| Portable safes | 40 | | 1 Jan 2001 |
| Strongroom doors | 100 | | 1 Jan 2001 |

## *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*

Note: If the asset is hired or leased to and used predominantly by a particular industry and not listed below, see the entry under Table A for that industry

| *Rental and hiring services (except real estate) (66110 to 67200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air Compressors: | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2005 |
| Compressors – rotary screw | 10 | * | 1 Jul 2005 |
| Compaction: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2005 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2005 |
| Concreting assets: | | | |
| Brick/paving saws | 5 | * | 1 Jul 2005 |
| Concrete demolition saws | 3 | * | 1 Jul 2005 |
| Concrete kibble buckets | 15 | * | 1 Jul 2005 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifers) | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shafts | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2005 |
| Elevating work platforms (EWPs): | | | |

| Note: If the asset is hired or leased to and used predominantly by a particular industry and not listed below, see the entry under Table A for that industry | | | |
|---|---|---|---|
| ***Rental and hiring services (except real estate) (66110 to 67200)*** | | | |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boom lifts (including knuckle and telescopic boom lifts) | 15 | * | 1 Jul 2015 |
| Personnel lifts | 10 | * | 1 Jul 2015 |
| Scissor lifts | 10 | * | 1 Jul 2015 |
| Generators: | | | |
| Cables | 5 | * | 1 Jul 2005 |
| Distribution boards | 10 | * | 1 Jul 2005 |
| Diesel | 10 | * | 1 Jul 2005 |
| Petrol | 5 | * | 1 Jul 2005 |
| Generator with attached lighting plant | 10 | * | 1 Jul 2005 |
| Household assets: | | | |
| Clothes dryers | 5 | * | 1 Jan 2006 |
| DVD players | 5 | * | 1 Jan 2006 |
| Dishwashers | 8 | * | 1 Jan 2006 |
| Evaporative coolers, portable | 5 | * | 1 Jan 2006 |
| Freezers | 6 | * | 1 Jan 2006 |
| Microwave ovens | 6 | * | 1 Jan 2006 |
| Refrigerators | 6 | * | 1 Jan 2006 |
| Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers) | 5 | * | 1 Jan 2006 |
| Surround sound systems (incorporating audio-video receivers and speakers) | 5 | * | 1 Jan 2006 |
| Television sets | 8 | * | 1 Jan 2006 |
| Vacuum cleaners, portable | 5 | * | 1 Jan 2006 |
| Video cassette recorder systems (VCR) | 5 | * | 1 Jan 2006 |
| Washing machines | 6 | * | 1 Jan 2006 |
| Ladders (including stepladders, work platforms extension ladders, trestles and planks): | | | |
| Aluminium | 4 | * | 1 Jul 2015 |
| Fibreglass | 4 | * | 1 Jul 2015 |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites) | 10 | * | 1 Jul 2014 |
| Power tools: | | | |
| Chainsaws | 3 | * | 1 Jul 2005 |
| Hand tools – air | 5 | * | 1 Jul 2005 |
| Hand tools – battery | 3 | * | 1 Jul 2008 |
| Hand tools – electric | 5 | * | 1 Jul 2005 |
| Jackhammers – air | 7 | * | 1 Jul 2005 |
| Jackhammers – electric | 3 | * | 1 Jul 2005 |
| Nail guns – air | 3 | * | 1 Jul 2005 |
| Recreational vehicles: | | | |
| Campervans and motorhomes: | | | |
| Vehicles having a gross vehicle mass greater than 3 tonnes and 4WD vehicles | 5 | * | 1 Jul 2015 |

Note: If the asset is hired or leased to and used predominantly by a particular industry and not listed below, see the entry under Table A for that industry

***Rental and hiring services (except real estate) (66110 to 67200)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Vehicles having a gross vehicle mass of 3 tonnes or less | 8 | * | 1 Jul 2015 |
| Caravans and camper trailers | 12 | * | 1 Jul 2015 |
| Rental cars[43] | 6 | * | 1 Jul 2016 |
| Scaffolding: | | | |
| Aluminium | 5 | * | 1 Jul 2015 |
| Fibreglass | 5 | * | 1 Jul 2015 |
| Steel | 15 | * | 1 Jul 2015 |
| Traffic management assets: | | | |
| Crash prevention assets: | | | |
| Barriers: | | | |
| Concrete | 30 | * | 1 Jan 2006 |
| Plastic | 5 | * | 1 Jan 2006 |
| Crash attenuators (truck mounted) | 10 | * | 1 Jan 2006 |
| Road marking assets: | | | |
| < 100 litre capacity | 5 | * | 1 Jan 2006 |
| 100 to 500 litre capacity | 9 | * | 1 Jan 2006 |
| > 500 litre capacity | 11 | * | 1 Jan 2006 |
| Line grinders (walk behind) | 5 | * | 1 Jan 2006 |
| Traffic management signs: | | | |
| Arrow boards | 10 | * | 1 Jan 2006 |
| Speed observation signs | 10 | * | 1 Jan 2006 |
| Traffic lights – mobile | 10 | * | 1 Jan 2006 |
| Variable message signs | 10 | * | 1 Jan 2006 |
| Static signage (including safety cones, barricades, warning signs and bollards) | 3 | * | 1 Jan 2006 |
| Video recorder or equipment hiring | $6^2/_3$ | | 1 Jan 2001 |
| Video tapes and games hiring | $^1/_2$ | * | 1 Jan 2001 |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2005 |
| Electric | 5 | * | 1 Jul 2005 |

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

[43] A rental car is a passenger car hired, leased or rented for short-term use without a driver.

| ***Residential property operators***[44] ***(67110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets generally: | | | |
| Air conditioning assets (excluding ducting, pipes and vents): | | | |
| Air handling units | 20 | * | 1 Jul 2003 |
| Chillers: | | | |
| Absorption | 25 | * | 1 Jul 2003 |
| Centrifugal | 20 | * | 1 Jul 2003 |
| Volumetrics (including reciprocating, rotary, screw, scroll): | | | |
| Air-cooled | 15 | * | 1 Jul 2003 |
| Water-cooled | 20 | * | 1 Jul 2003 |
| Condensing sets | 15 | * | 1 Jul 2003 |
| Cooling towers | 15 | * | 1 Jul 2003 |
| Damper motors (including variable air volume box controller) | 10 | * | 1 Jul 2003 |
| Fan coil units (connected to condensing set) | 15 | * | 1 Jul 2003 |
| Mini split systems up to 20KW (including ceiling, floor and high wall split system) | 10 | * | 1 Jul 2003 |
| Packaged air conditioning units | 15 | * | 1 Jul 2003 |
| Pumps | 20 | * | 1 Jul 2003 |
| Room units | 10 | * | 1 Jul 2003 |
| Ceiling fans | 5 | * | 1 Jul 2004 |
| Clocks, electric | 10 | * | 1 Jul 2004 |
| DVD players | 5 | * | 1 Jul 2004 |
| Door closers | 10 | * | 1 Jul 2004 |
| Door stops, freestanding | 10 | * | 1 Jul 2004 |
| Escalators (machinery and moving parts) | 20 | * | 1 Jan 2003 |
| Evaporative coolers: | | | |
| Fixed (excluding ducting and vents) | 20 | * | 1 Jul 2005 |
| Portable | 10 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 10 | | 1 Jan 2001 |
| Floating timber | 15 | * | 1 Jul 2004 |
| Linoleum | 10 | | 1 Jan 2001 |
| Vinyl | 10 | | 1 Jan 2001 |
| Furniture, freestanding | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Garbage bins | 10 | * | 1 Jul 2004 |
| Garbage compacting systems (excluding chutes) | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Generators | 20 | | 1 Jan 2001 |
| Gym assets: | | | |
| Cardiovascular | 5 | * | 1 Jul 2004 |
| Resistance | 10 | * | 1 Jul 2004 |
| Hand dryers, electrical | 10 | | 1 Jan 2001 |

[44] From 1 July 2017 investors in residential investment properties will not be able to deduct the decline in value of any plant and equipment purchased by previous owners of the property. This measure applies to existing plant and equipment in residential properties purchased after 7:30pm (AEST), 9 May 2017.

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***Residential property operators***[44]
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Heaters: | | | |
| Fixed: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas: | | | |
| Ducted central heating unit | 20 | * | 1 Jul 2004 |
| Other | 15 | * | 1 Jul 2004 |
| Freestanding | 15 | * | 1 Jul 2004 |
| Hot water systems (excluding piping): | | | |
| Electric | 12 | * | 1 Jul 2004 |
| Gas | 12 | * | 1 Jul 2004 |
| Solar | 15 | * | 1 Jul 2004 |
| Intercom system assets | 10 | * | 1 Jul 2004 |
| Lifts (including hydraulic and traction lifts) | 30 | * | 1 Jan 2003 |
| Lights: | | | |
| Fittings (excluding hardwired) | 5 | * | 1 Jul 2004 |
| Freestanding | 5 | * | 1 Jul 2004 |
| Shades, removable | 5 | * | 1 Jul 2004 |
| Linen | 5 | * | 1 Jul 2004 |
| Master antenna television (MATV) assets: | | | |
| Amplifiers | 10 | * | 1 Jul 2004 |
| Modulators | 10 | * | 1 Jul 2004 |
| Power sources | 10 | * | 1 Jul 2004 |
| Mirrors, freestanding | 15 | * | 1 Jul 2004 |
| Radios | 10 | | 1 Jan 2001 |
| Rugs | 7 | * | 1 Jul 2004 |
| Solar power generating system assets | 20 | * | 1 Jul 2004 |
| Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers) | 7 | * | 1 Jul 2004 |
| Surround sound systems (incorporating audio-video receivers and speakers) | 10 | * | 1 Jul 2004 |
| Telecommunications assets: | | | |
| Cordless phones | 4 | * | 1 Jul 2004 |
| Telephone hand sets | 10 | * | 1 Jul 2004 |
| Telephone systems – see Table B Telephony | | | |
| Television antennas, freestanding | 5 | * | 1 Jul 2004 |
| Television sets | 10 | * | 1 Jul 2004 |
| Vacuum cleaners: | | | |
| Ducted: | | | |
| Hoses | 10 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Wands | 10 | * | 1 Jul 2004 |
| Portable | 10 | | 1 Jan 2001 |
| Ventilation fans | 20 | * | 1 Jul 2004 |

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

***Residential property operators***[44]
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Video cassette recorder systems (VCRs) | 5 | * | 1 Jul 2004 |
| Water pumps | 20 | | 1 Jan 2001 |
| Window blinds, internal | 10 | * | 1 Jul 2004 |
| Window curtains | 6 | * | 1 Jul 2004 |
| Window shutters, automatic: | | | |
| Controls | 10 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Bathroom assets: | | | |
| Accessories, freestanding (including shower caddies, soap holders, toilet brushes) | 5 | * | 1 Jul 2004 |
| Exhaust fans (including light/heating) | 10 | * | 1 Jul 2004 |
| Heated towel rails, electric | 10 | * | 1 Jul 2004 |
| Shower curtains (excluding curtain rods and screens) | 2 | * | 1 Jul 2004 |
| Spa bath pumps | 20 | * | 1 Jul 2004 |
| Fire control assets: | | | |
| Alarms: | | | |
| Heat | 6 | * | 1 Jul 2004 |
| Smoke | 6 | * | 1 Jul 2004 |
| Detection and alarm systems: | | | |
| Alarm bells | 12 | * | 1 Jul 2004 |
| Detectors (including addressable manual call points, heat, multi type and smoke) | 20 | * | 1 Jul 2004 |
| Fire indicator panels | 12 | * | 1 Jul 2004 |
| Emergency warning and intercommunication systems (EWIS): | | | |
| Master emergency control panels | 12 | * | 1 Jul 2004 |
| Speakers | 12 | * | 1 Jul 2004 |
| Strobe lights | 12 | * | 1 Jul 2004 |
| Warden intercom phones (WIPs) | 12 | * | 1 Jul 2004 |
| Extinguishers | 15 | * | 1 Jul 2004 |
| Hoses and nozzles | 10 | * | 1 Jul 2004 |
| Pumps (including diesel and electric) | 25 | * | 1 Jul 2004 |
| Stair pressurisation assets: | | | |
| AC variable speed drives (VSDs) | 10 | * | 1 Jul 2004 |
| Pressurisation and extraction fans | 25 | * | 1 Jul 2004 |
| Sensors | 10 | * | 1 Jul 2004 |
| Kitchen assets: | | | |
| Cook tops | 12 | * | 1 Jul 2004 |
| Crockery | 5 | * | 1 Jul 2004 |
| Cutlery | 5 | * | 1 Jul 2004 |
| Dishwashers | 10 | * | 1 Jul 2004 |
| Freezers | 12 | * | 1 Jul 2004 |
| Garbage disposal units | 10 | * | 1 Jul 2004 |

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

***Residential property operators***[44]
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Microwave ovens | 10 | * | 1 Jul 2004 |
| Ovens | 12 | * | 1 Jul 2004 |
| Range hoods | 12 | * | 1 Jul 2004 |
| Refrigerators | 12 | * | 1 Jul 2004 |
| Stoves | 12 | * | 1 Jul 2004 |
| Water filters, electrical | 15 | * | 1 Jul 2004 |
| Laundry assets: | | | |
| Clothes dryers | 10 | * | 1 Jul 2004 |
| Ironing boards, freestanding | 7 | * | 1 Jul 2004 |
| Irons | 5 | * | 1 Jul 2004 |
| Washing machines | 10 | * | 1 Jul 2004 |
| Outdoor assets: | | | |
| Automatic garage doors: | | | |
| Controls | 5 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Barbecue assets: | | | |
| Fixed barbecue assets: | | | |
| Sliding trays and cookers | 10 | * | 1 Jul 2004 |
| Freestanding barbecues | 5 | * | 1 Jul 2004 |
| Floor carpet (including artificial grass and matting) | 5 | * | 1 Jul 2004 |
| Furniture, freestanding | 5 | * | 1 Jul 2004 |
| Gardening watering installations: | | | |
| Control panels | 5 | * | 1 Jul 2004 |
| Pumps | 5 | * | 1 Jul 2004 |
| Timing devices | 5 | * | 1 Jul 2004 |
| Garden lights, solar | 8 | * | 1 Jul 2004 |
| Garden sheds, freestanding | 15 | * | 1 Jul 2004 |
| Gates, electrical: | | | |
| Controls | 5 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Operable pergola louvres: | | | |
| Controls | 15 | * | 1 Jul 2004 |
| Motors | 15 | * | 1 Jul 2004 |
| Sauna heating assets | 15 | * | 1 Jul 2004 |
| Sewage treatment assets: | | | |
| Controls | 8 | * | 1 Jul 2004 |
| Motors | 8 | * | 1 Jul 2004 |
| Spas: | | | |
| Fixed spa assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters (electric or gas) | 15 | * | 1 Jul 2004 |

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

***Residential property operators***[44]
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Freestanding spas (incorporating blowers, controls, filters, heaters and pumps) | 17 | * | 1 Jul 2004 |
| Swimming pool assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Cleaning assets | 7 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas | 15 | * | 1 Jul 2004 |
| Solar | 20 | * | 1 Jul 2004 |
| Tennis court assets: | | | |
| Cleaners | 3 | * | 1 Jul 2004 |
| Drag brooms | 3 | * | 1 Jul 2004 |
| Nets | 5 | * | 1 Jul 2004 |
| Rollers | 3 | * | 1 Jul 2004 |
| Umpire chairs | 15 | * | 1 Jul 2004 |
| Security and monitoring assets: | | | |
| Access control systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Door controllers | 5 | * | 1 Jul 2004 |
| Readers: | | | |
| Proximity | 7 | * | 1 Jul 2004 |
| Swipe card | 3 | * | 1 Jul 2004 |
| CCTV systems: | | | |
| Cameras | 4 | * | 1 Jul 2004 |
| Monitors | 4 | * | 1 Jul 2004 |
| Recorders: | | | |
| Digital | 4 | * | 1 Jul 2004 |
| Time lapse | 2 | * | 1 Jul 2004 |
| Switching units (including multiplexes) | 5 | * | 1 Jul 2004 |
| Security systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Control panels | 5 | * | 1 Jul 2004 |
| Detectors (including passive infrared, photo sensors and vibration) | 5 | * | 1 Jul 2004 |
| Global System for Mobiles (GSM) Units | 5 | * | 1 Jul 2004 |
| Noise makers (including bells and sirens) | 5 | * | 1 Jul 2004 |

***Non-residential property operators***
***(67120)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Commercial office building assets: | | | |

| *Non-residential property operators (67120)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boilers | 20 | * | 1 Jul 2005 |
| Boiler pumps | 5 | * | 1 Jul 2005 |
| Building maintenance units | 35 | * | 1 Jul 2005 |
| Carpets | 8 | * | 1 Jul 2005 |
| Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | * | 1 Jul 2005 |
| Hot water installations (excluding commercial boilers and piping) | 15 | * | 1 Jul 2005 |
| Power supply assets: | | | |
| Emergency or standby: | | | |
| Generator assets: | | | |
| Acoustic hoods and canopies | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments) | 25 | * | 1 Jul 2005 |
| Power management units | 15 | * | 1 Jul 2005 |
| Lighting control systems (microprocessor based) | 5 | * | 1 Jul 2014 |
| Uninterruptible power supply (UPS) systems: | | | |
| Line interactive types | 5 | * | 1 Jul 2013 |
| On line double conversion types | 10 | * | 1 Jul 2013 |
| Window blinds | 20 | * | 1 Jul 2005 |

## *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*

| *Scientific research services (69100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Scientific, medical and pharmaceutical research assets: | | | |
| Autoclaves: | | | |
| Bench top autoclaves | 5 | * | 1 Jul 2014 |
| Others | 10 | * | 1 Jul 2014 |
| Automated cell counters | 5 | * | 1 Jul 2014 |
| Automated colony pickers | 5 | * | 1 Jul 2014 |
| Balances | 10 | * | 1 Jul 2014 |
| Biological safety cabinets | 10 | * | 1 Jul 2014 |
| Cell harvesters | 10 | * | 1 Jul 2014 |
| Centrifuges: | | | |
| Bench top centrifuges | 5 | * | 1 Jul 2014 |
| Others | 10 | * | 1 Jul 2014 |
| Computed tomography (CT) scanners | 10 | * | 1 Jul 2014 |
| Digital cameras | 3 | * | 1 Jul 2014 |
| DNA sequencers | 5 | * | 1 Jul 2014 |

| *Scientific research services (69100)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electrophoresis systems (incorporating power supplies and tanks) | 7 | * | 1 Jul 2014 |
| Electroporators | 8 | * | 1 Jul 2014 |
| Fermenters | 10 | * | 1 Jul 2014 |
| Flow cytometers | 8 | * | 1 Jul 2014 |
| Freeze dryers | 10 | * | 1 Jul 2014 |
| Freezers | 10 | * | 1 Jul 2014 |
| Gel documentation systems | 5 | * | 1 Jul 2014 |
| Glassware washers | 8 | * | 1 Jul 2014 |
| Heating blocks | 10 | * | 1 Jul 2014 |
| Homogenisers | 7 | * | 1 Jul 2014 |
| Incubators | 6 | * | 1 Jul 2014 |
| Liquid chromatography systems | 5 | * | 1 Jul 2014 |
| Liquid nitrogen assets (including dewars and tanks) | 10 | * | 1 Jul 2014 |
| Microscopes | 10 | * | 1 Jul 2014 |
| Microtomes | 10 | * | 1 Jul 2014 |
| Mixers | 7 | * | 1 Jul 2014 |
| Nano spectrophotometers | 8 | * | 1 Jul 2014 |
| Ovens | 6 | * | 1 Jul 2014 |
| Peristaltic pumps | 7 | * | 1 Jul 2014 |
| pH meters | 7 | * | 1 Jul 2014 |
| Plate readers | 5 | * | 1 Jul 2014 |
| Polymerase chain reaction (PCR) thermal cyclers | 8 | * | 1 Jul 2014 |
| Real-time PCR detection machines | 5 | * | 1 Jul 2014 |
| Refrigerators | 8 | * | 1 Jul 2014 |
| Robotic systems (including robotic liquid handling systems and robotic sampler systems) | 5 | * | 1 Jul 2014 |
| Shakers | 7 | * | 1 Jul 2014 |
| Sonicators (including water bath sonicators and sonicators with probes) | 7 | * | 1 Jul 2014 |
| Spectrophotometers (excluding nano spectrophotometers) | 10 | * | 1 Jul 2014 |
| Surface plasmon resonance (SPR) machines | 5 | * | 1 Jul 2014 |
| Vacuum concentrators | 7 | * | 1 Jul 2014 |
| Water baths (including refrigerated and shaking water baths) | 7 | * | 1 Jul 2014 |
| Water purification systems | 8 | * | 1 Jul 2014 |

| *Surveying and mapping services (69220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Airborne imaging (cameras) | 7 | * | 1 Jul 2015 |
| Automatic optical levels (dumpy levels) | 7 | * | 1 Jul 2015 |
| Controllers | 4 | * | 1 Jul 2015 |
| Digital (electronic) levels | 5 | * | 1 Jul 2015 |
| Echo sounders | 5 | * | 1 Jul 2015 |

| ***Surveying and mapping services (69220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| GNSS/GIS handhelds (asset receivers) | 3 | * | 1 Jul 2015 |
| GNSS/GPS survey equipment (including receivers, reference/base stations, rover receivers, data radios, antennas and integrated GNSS) | 5 | * | 1 Jul 2015 |
| Ground imaging (pole cameras) | 5 | * | 1 Jul 2015 |
| Laser detectors/receivers (rod-eye receivers) | 4 | * | 1 Jul 2015 |
| Laser distance measurers/meters (DISTOs) | 4 | * | 1 Jul 2015 |
| Laser levels: | | | |
| Grade laying (dial-in grade) | 6 | * | 1 Jul 2015 |
| Laser plummets | 5 | * | 1 Jul 2015 |
| Line and plumb/point and cross line | 4 | * | 1 Jul 2015 |
| Pipe laying | 6 | * | 1 Jul 2015 |
| Rotating | 6 | * | 1 Jul 2015 |
| Tunnelling and plumbing | 6 | * | 1 Jul 2015 |
| Laser scanners – 3D (high definition surveying) – ground LIDAR | 5 | * | 1 Jul 2015 |
| Laser scanners – vehicle mounted – ground LIDAR | 5 | * | 1 Jul 2015 |
| LIDAR (airborne) | 7 | * | 1 Jul 2015 |
| Rail surveying assets: | | | |
| Mobile rail surveying equipment | 5 | * | 1 Jul 2015 |
| Platform clearance gauges | 6 | * | 1 Jul 2015 |
| Rail profile gauges | 6 | * | 1 Jul 2015 |
| Stereoplotters – digital/softcopy (hardware only) | 10 | * | 1 Jul 2015 |
| Tablets | 4 | * | 1 Jul 2015 |
| Theodolites (digital) | 7 | * | 1 Jul 2015 |
| Total stations (including mechanical, manual, motorised, auto lock, robotic, universal and multi-stations) | 5 | * | 1 Jul 2015 |
| Traverse kits (incorporating tripods, tribrachs, prisms, poles and optical plummets) | 5 | * | 1 Jul 2015 |
| Unmanned aerial vehicles (drones/remotely piloted aircraft): | | | |
| Fixed wing | 3 | * | 1 Jul 2015 |
| Rotary wing | 2 | * | 1 Jul 2015 |
| Unmanned surface vehicles | 4 | * | 1 Jul 2015 |
| Utility locator (underground service locator) assets: | | | |
| Ground penetrating radars (GPRs) | 5 | * | 1 Jul 2015 |
| Magnetic locators | 5 | * | 1 Jul 2015 |
| Service locators | 5 | * | 1 Jul 2015 |
| Signal generators | 5 | * | 1 Jul 2015 |
| Signal tracer for locators | 4 | * | 1 Jul 2015 |

| ***Scientific testing and analysis services (69250)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Coal laboratory assets: | | | |
| Sample preparation assets: | | | |

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

| *Advertising services (69400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Advertising signs – see Table B Advertising signs | | | |

| *Veterinary services (69700)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Veterinarians' assets: | | | |
| Anaesthesia machines | 10 | * | 1 Jan 2004 |
| Animal blow dryers | 5 | * | 1 Jan 2004 |
| Animal cages: | | | |
| Fibreglass, plastic and polyethylene (PE) cages | 10 | * | 1 Jan 2004 |
| Stainless steel cages | 20 | * | 1 Jan 2004 |
| Animal patient monitoring assets (including blood pressure monitors, carbon dioxide ($CO_2$) end-tidal monitors, ECGs and pulse oximeters) | 7 | * | 1 Jan 2004 |
| Animal scales | 7 | * | 1 Jan 2004 |
| Dental assets: | | | |
| Dental units | 10 | * | 1 Jan 2004 |
| Ultrasonic scalers (standalone) | 10 | * | 1 Jan 2004 |
| Diagnostic assets (including ophthalmoscope, otoscope, handles and power supply) | 10 | * | 1 Jan 2004 |
| Electrocautery units | 10 | * | 1 Jan 2004 |
| Electroejaculators | 6 | * | 1 Jan 2004 |
| Hydrobaths | 8 | * | 1 Jan 2004 |
| Pathology assets: | | | |
| Centrifuges | 5 | * | 1 Jan 2004 |
| Laboratory analysers: | | | |
| Electrolyte analysers | 4 | * | 1 Jan 2004 |
| Generally | 5 | * | 1 Jan 2004 |
| Microscopes | 10 | * | 1 Jan 2004 |
| Surgery lights | 10 | * | 1 Jan 2004 |
| Tables and tubs | 20 | * | 1 Jan 2004 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) | 5 | * | 1 Jan 2004 |
| X-ray assets (excluding direct radiography assets): | | | |
| Mobile or portable x-ray units | 10 | * | 1 Jan 2004 |
| X-ray processors – automatic | 10 | * | 1 Jan 2004 |

| *Professional photographic services (69910)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio assets (including microphones, preamplifiers, sound recording devices, transmitters and receivers) | 3 | * | 1 Jul 2015 |
| Camera lenses | 5 | * | 1 Jul 2015 |
| Digital cameras: | | | |

| *Professional photographic services (69910)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Compact cameras (including point and shoot cameras) | 3 | * | 1 Jul 2015 |
| Compact system cameras (including bridge cameras, micro four-thirds cameras, mirrorless cameras) | 3 | * | 1 Jul 2015 |
| Medium format single lens reflex (SLR) camera systems (including camera bodies and digital backs) | 4 | * | 1 Jul 2015 |
| SLR cameras (including full-frame SLR cameras) | 3 | * | 1 Jul 2015 |
| Lighting assets: | | | |
| Electronic flash units (including compact flash heads, monolights): | | | |
| Portable | 3 | * | 1 Jul 2015 |
| Studio lightings | 5 | * | 1 Jul 2015 |
| Light meters | 5 | * | 1 Jul 2015 |
| Light shaping tools (including modelling glass protectors, reflectors and scrims, softboxes and umbrellas) | 3 | * | 1 Jul 2015 |
| Portable flash units (including flashguns) | 2 | * | 1 Jul 2015 |
| Power packs (including battery packs and compact flash generators) | 4 | * | 1 Jul 2015 |
| Support assets: | | | |
| Backdrop support systems (including background elevation systems) | 10 | * | 1 Jul 2015 |
| Bags and cases | 5 | * | 1 Jul 2015 |
| Camera track sliders | 2 | * | 1 Jul 2015 |
| Light stands (including boom arms) | 5 | * | 1 Jul 2015 |
| Photographic printers/plotters | 4 | * | 1 Jul 2015 |
| Tent and shooting tables | 2 | * | 1 Jul 2015 |
| Tripods | 5 | * | 1 Jul 2015 |
| Unmanned aerial vehicles (drones/remotely piloted aircraft) – rotary | 2 | * | 1 Jul 2015 |
| Wind machines | 5 | * | 1 Jul 2015 |

## *ADMINISTRATIVE AND SUPPORT SERVICES (72110 to 73200)*

| *Building and other industrial cleaning services (73110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators) | 5 | * | 1 Jul 2010 |
| Batteries, deep cycle (including those used in ride-on polishers, scrubbers, sweepers and vacuum cleaners) | 2 | * | 1 Jul 2010 |
| Drying and restoration assets (including air movers and dehumidifiers) | 5 | * | 1 Jul 2010 |
| Extractors for carpet and upholstery cleaning: | | | |

| *Building and other industrial cleaning services (73110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Spot extractors (including portable handheld and brief case size extractors for stain removal) | 3 | * | 1 Jul 2010 |
| Other (including walk behind and self-contained carpet extractors) | 5 | * | 1 Jul 2010 |
| Truck or van mounted | 10 | * | 1 Jul 2010 |
| Polishing, carpet cleaning and floor stripping assets (including floor polishers, burnishers, rotary scrubbers, encapsulation machines and floor strippers): | | | |
| Portable | 5 | * | 1 Jul 2010 |
| Ride-on | 5 | * | 1 Jul 2010 |
| Pressure washers: | | | |
| Portable | 4 | * | 1 Jul 2010 |
| Trailer or truck mounted | 7 | * | 1 Jul 2010 |
| Scrubbers, hard floor: | | | |
| Portable | 5 | * | 1 Jul 2010 |
| Ride-on | 7 | * | 1 Jul 2010 |
| Steam cleaners for sanitising floor and surfaces | 5 | * | 1 Jul 2010 |
| Sweepers, hard floor: | | | |
| Portable | 5 | * | 1 Jul 2010 |
| Ride-on | 7 | * | 1 Jul 2010 |
| Road sweeper trucks (including sweepers)[45] | 10 | *# | 1 Jul 2010 |
| Vacuum cleaners: | | | |
| Backpack and pull along machines | 3 | * | 1 Jul 2010 |
| Other portable (including upright machines) | 5 | * | 1 Jul 2010 |
| Ride-on or stand on | 7 | * | 1 Jul 2010 |

| *Gardening services (73130)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Arboriculture and gardening services: | | | |
| Blowers | 3 | * | 1 Jan 2004 |
| Brushcutters (including whipper snippers) | 2 | * | 1 Jan 2004 |
| Chainsaws (including pole pruners) | 2 | * | 1 Jan 2004 |
| Elevating work platforms | 15 | * | 1 Jan 2004 |
| Hand tools (including pruner, rake, hedge shears, loppers and tree saws) | 3 | * | 1 Jan 2004 |
| Hedge trimmers | 4 | * | 1 Jan 2004 |
| Lawn edgers (excluding brushcutters) | 4 | * | 1 Jan 2004 |
| Lawn mowers: | | | |
| Cylinder | 7 | * | 1 Jan 2004 |
| Push (rotary) | 2 | * | 1 Jan 2004 |
| Ride-ons | 5 | * | 1 Jan 2004 |
| Self propelled (rotary) | 2 | * | 1 Jan 2004 |
| Stump grinders | 5 | * | 1 Jan 2004 |

[45] A capped effective life of $7^1/_2$ years may be available – see subsection 40-102(4).

| ***Gardening services (73130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tractors | 8 | * | 1 Jan 2004 |
| Tractor attachments: | | | |
| Roller mowers | 4 | * | 1 Jan 2004 |
| Slashers | 4 | * | 1 Jan 2004 |
| Trailers used to carry tree and grass clippings | 5 | * | 1 Jan 2004 |
| Tree climbing assets: | | | |
| Climbing hardware (including carabineers, figure of 8 and lowering pullies) | 1 | * | 1 Jan 2004 |
| Climbing spurs | 10 | * | 1 Jan 2004 |
| Friction lowering devices | 10 | * | 1 Jan 2004 |
| Harness | 3 | * | 1 Jan 2004 |
| Ropes | 1 | * | 1 Jan 2004 |
| Wood chippers | 8 | * | 1 Jan 2004 |

| ***Packaging services (73200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fruit and vegetables pack houses assets used off farm: | | | |
| Banana assets: | | | |
| Air rams | 3 | * | 1 Jul 2008 |
| Bunch lines | 10 | * | 1 Jul 2008 |
| Choppers/mulchers | 4 | * | 1 Jul 2008 |
| Rails (including points) | 15 | * | 1 Jul 2008 |
| Scrap conveyors | 5 | * | 1 Jul 2008 |
| Tops | 8 | * | 1 Jul 2008 |
| Water troughs | 10 | * | 1 Jul 2008 |
| General assets: | | | |
| Bins | 5 | * | 1 Jul 2008 |
| Bin tippers | 15 | * | 1 Jul 2008 |
| Conveyors (including elevators) | 10 | * | 1 Jul 2008 |
| Drying tunnels | 15 | * | 1 Jul 2008 |
| Fungicide units | 10 | * | 1 Jul 2008 |
| Receival hoppers (including water dumps) | 10 | * | 1 Jul 2008 |
| Tables (including packing and sorting tables) | 15 | * | 1 Jul 2008 |
| Washing assets (including brush and barrel washers) | 10 | * | 1 Jul 2008 |
| Waxing assets | 10 | * | 1 Jul 2008 |
| Graders: | | | |
| Electronic | 10 | * | 1 Jul 2008 |
| Mechanical | 15 | * | 1 Jul 2008 |
| Optical | 8 | * | 1 Jul 2008 |
| Labelling assets: | | | |
| Labelling applicators (including in line labellers) | 8 | * | 1 Jul 2008 |
| Labelling guns | 3 | * | 1 Jul 2008 |
| Packing assets (including bagging and wrapping machines) | 10 | * | 1 Jul 2008 |

| *Packaging services (73200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Scales (excluding platform scales) | 5 | * | 1 Jul 2008 |
| Tree nuts assets: | | | |
| Crackers | 7 | * | 1 Jul 2008 |
| Drying silos | 15 | * | 1 Jul 2008 |
| Separating assets (including air separators, trommels and vibrating screens) | 10 | * | 1 Jul 2008 |

## *EDUCATION AND TRAINING (80100 to 82200)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Kindergarten furniture and play equipment | 5 | | 1 Jan 2001 |

## *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Medical assets (used in common across all health care industry segments): | | | |
| Benchtop sterilisers | 5 | * | 1 Jul 2003 |
| Benchtop ultrasonic cleaners | 7 | * | 1 Jul 2003 |
| Clinical furniture | 10 | * | 1 Jul 2003 |
| X-ray viewers | 10 | * | 1 Jul 2003 |

| *Hospitals (84010 to 84020)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hospital assets: | | | |
| Anaesthesia machines | 10 | * | 1 Jan 2003 |
| Angiography assets: | | | |
| Image acquisition systems (incorporating computers with digital subtraction capability, digital cameras, monitors and integrated software) | 4 | * | 1 Jul 2002 |
| Image intensifiers | 7 | * | 1 Jul 2002 |
| Patient gantries or tables, patient monitoring assets, positioning assets and pressure injectors | 10 | * | 1 Jul 2002 |
| Cell savers and cell separators | 7 | * | 1 Jan 2003 |
| Colposcopes | 10 | * | 1 Jan 2003 |
| Defibrillators | 10 | * | 1 Jan 2003 |

| ***Hospitals*** ***(84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Diathermy and cautery machines/electrosurgical generators | 10 | * | 1 Jan 2003 |
| Endoscopic surgery assets (excluding disposable accessories): | | | |
| Arthroscopic fluid management systems | 7 | * | 1 Jan 2003 |
| Endoscopes (flexible and rigid) and endoscopic surgical instruments | 4 | * | 1 Jan 2003 |
| Endoscopic camera systems: | | | |
| Beam splitters and light sources | 10 | * | 1 Jan 2003 |
| Printers, video cameras, video camera adaptors, couplers and heads, video image capture systems and video processors | 5 | * | 1 Jan 2003 |
| Still cameras | 7 | * | 1 Jan 2003 |
| Video monitors and video recorders | 7 | * | 1 Jan 2003 |
| Endoscopic electrosurgical generators | 10 | * | 1 Jan 2003 |
| Endoscopic lasers | 10 | * | 1 Jan 2003 |
| Endoscopic ultrasound systems (incorporating scanner, transducers/probes, integrated computer and integrated software) | 5 | * | 1 Jan 2003 |
| Haemodialysis machines | 7 | * | 1 Jan 2003 |
| Head lights | 7 | * | 1 Jan 2003 |
| Hospital furniture: | | | |
| Beds: | | | |
| Electronic | 7 | * | 1 Jan 2003 |
| Mechanical | 10 | * | 1 Jan 2003 |
| Bedside cabinets/lockers, carts and poles, blanket warming cabinets, blood warming cabinets, medical refrigerators and overbed tables | 10 | * | 1 Jan 2003 |
| Infusion pumps: | | | |
| General, pain management and rapid | 8 | * | 1 Jan 2003 |
| Syringe driven | 6 | * | 1 Jan 2003 |
| Insufflators | 10 | * | 1 Jan 2003 |
| Lithotriptors used for extra-corporeal shock wave lithotripsy | 7 | * | 1 Jan 2003 |
| Mechanical assist assets: | | | |
| Calf and cuff compression devices | 8 | * | 1 Jan 2003 |
| Cardiac bypass and heart lung machines | 8 | * | 1 Jan 2003 |
| Intra-aortic balloon pumps | 8 | * | 1 Jan 2003 |
| Ventricular assist heart pumps | 8 | * | 1 Jan 2003 |
| Natal care assets (including incubators, infant warmers and mobile infant warmers) | 7 | * | 1 Jan 2003 |
| Operating tables and attachments: | | | |
| Electronic | 10 | * | 1 Jan 2003 |
| Mechanical | 13 | * | 1 Jan 2003 |
| Operating theatre lights | 8 | * | 1 Jan 2003 |
| Pan flushers | 10 | * | 1 Jan 2003 |
| Patient hoists and lifters | 10 | * | 1 Jan 2003 |
| Patient monitoring assets: | | | |

| ***Hospitals (84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bedside monitoring systems | 7 | * | 1 Jan 2003 |
| Cardiac monitors | 7 | * | 1 Jan 2003 |
| ECGs | 7 | * | 1 Jan 2003 |
| Foetal monitors | 7 | * | 1 Jan 2003 |
| Pulse oximeters | 7 | * | 1 Jan 2003 |
| Vital signs monitors | 7 | * | 1 Jan 2003 |
| Patient warming assets (excluding disposable accessories): | | | |
| Fluid warmers | 10 | * | 1 Jan 2003 |
| Forced air patient warmers | 10 | * | 1 Jan 2003 |
| Smoke evacuators | 8 | * | 1 Jan 2003 |
| Sterilisation and autoclave processing assets: | | | |
| Drying cabinets | 10 | * | 1 Jan 2003 |
| Endoscope sterilisers and disinfectors | 5 | * | 1 Jan 2003 |
| Flash sterilisers | 10 | * | 1 Jan 2003 |
| Instrument washers | 10 | * | 1 Jan 2003 |
| Pre-vacuum sterilisers | 10 | * | 1 Jan 2003 |
| Ultrasonic cleaners and baths | 7 | * | 1 Jan 2003 |
| Surgical instruments: | | | |
| Hand held manually operated instruments | 8 | * | 1 Jan 2003 |
| Powered instruments (including drills, saws, shavers, non-disposable instrument accessories and power sources) | 7 | * | 1 Jan 2003 |
| Ultrasonic aspirators | 10 | * | 1 Jan 2003 |
| Ultrasonic scalpels | 10 | * | 1 Jan 2003 |
| Surgical lasers (excluding ophthalmic surgical lasers) | 10 | * | 1 Jan 2003 |
| Surgical microscopes | 10 | * | 1 Jan 2003 |
| Ultrasonic bladder scanners | 10 | * | 1 Jan 2003 |
| Ultrasonic needle guides | 10 | * | 1 Jan 2003 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) used by cardiologists, obstetricians and vascular surgeons | 5 | * | 1 Jul 2002 |
| Ventilators: | | | |
| Fixed | 7 | * | 1 Jan 2003 |
| Portable | 5 | * | 1 Jan 2003 |
| Wheelchairs | 10 | * | 1 Jan 2003 |

| ***Specialist medical services n.e.c. (85129)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Neurologists' assets: | | | |
| Electroencephalography (EEG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers) | 5 | * | 1 Jul 2003 |

| ***Specialist medical services n.e.c.*** ***(85129)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers) | 5 | * | 1 Jul 2003 |
| Thoracic physicians' assets: | | | |
| Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computers) | 7 | * | 1 Jul 2003 |
| Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems | 7 | * | 1 Jul 2003 |
| Lung function analysis exercise systems (incorporating flow sensors, treadmills or ergometers, ECGs, pulse oximeters, integrated software and integrated computers) | 7 | * | 1 Jul 2003 |
| Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computers) | 7 | * | 1 Jul 2003 |
| Spirometers | 7 | * | 1 Jul 2003 |
| Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitors, integrated carbon dioxide ($CO_2$) monitors, integrated pulse oximeters, integrated computers and integrated software) | 7 | * | 1 Jul 2003 |

| ***Pathology and diagnostic imaging services*** ***(85201, 85202, 85203 and 85209)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pathologists' assets: | | | |
| Batch slide stainer | 6 | * | 1 Jan 2002 |
| Bio hazard chambers | 10 | * | 1 Jan 2002 |
| Centrifuges | 5 | * | 1 Jan 2002 |
| Incubators | 6 | * | 1 Jan 2002 |
| Laboratory analysers | 5 | * | 1 Jan 2002 |
| Microscopes | 10 | * | 1 Jan 2002 |
| Rotary microtomes | 6 | * | 1 Jan 2002 |
| Tissue embedding systems | 6 | * | 1 Jan 2002 |
| Tissue processors | 6 | * | 1 Jan 2002 |
| Radiologists' diagnostic imaging assets: | | | |
| Bone densitometry (BMD) systems (incorporating either whole body scanners, integrated computer and integrated software, or spine and hip scanners, holding devices, integrated computers and integrated software) | 10 | * | 1 Jul 2002 |
| Computed radiography (CR) digitisers | 4 | * | 1 Jul 2002 |
| Computed tomography (CT) systems (incorporating scanners, integrated computers and integrated software) | 10 | * | 1 Jul 2002 |
| Film digitisers | 4 | * | 1 Jul 2002 |
| Fluoroscopy assets (excluding direct radiography assets): | | | |

| ***Pathology and diagnostic imaging services (85201, 85202, 85203 and 85209)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fixed systems (incorporating buckies, generators, screening tables and suspensions) | 15 | * | 1 Jul 2002 |
| Image acquisition systems (incorporating computers, digital cameras, integrated software and monitors) | 4 | * | 1 Jul 2002 |
| Image intensifiers | 7 | * | 1 Jul 2002 |
| Mobile systems (incorporating buckies, generators, screening tables and suspensions) | 10 | * | 1 Jul 2002 |
| Magnetic resonance imaging (MRI) systems (incorporating scanners, cooling systems, radio frequency coil accessories, integrated computer and integrated software) | 7 | * | 1 Jul 2002 |
| Mammography systems (incorporating either prone core biopsy scanners, quality assurance equipment, stereotaxis, integrated computers and integrated software, or conventional upright scanners, quality assurance equipment, stereotaxis, integrated computer and integrated software) | 7 | * | 1 Jul 2002 |
| Nuclear medicine systems (incorporating cameras, gantries, collimators, integrated computers, integrated software and hot lab equipment, but excluding Positron Emission Tomography (PET) systems) | 10 | * | 1 Jul 2002 |
| Orthopantomography (OPG) systems (incorporating scanners, integrated computers and integrated software) | 15 | * | 1 Jul 2002 |
| Patient archival and communication systems (PACS) | 4 | * | 1 Jul 2002 |
| Processing assets: | | | |
| Daylight imaging processors | 9 | * | 1 Jul 2002 |
| Dry laser imaging processors | 8 | * | 1 Jul 2002 |
| Wet laser imaging processors | 10 | * | 1 Jul 2002 |
| Teleradiology assets (excluding the imaging device) | 4 | * | 1 Jul 2002 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) | 5 | * | 1 Jul 2002 |
| X-ray assets (excluding direct radiography assets): | | | |
| Fixed systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube) | 15 | * | 1 Jul 2002 |
| Image intensifier | 7 | * | 1 Jul 2002 |
| Mobile systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube) | 10 | * | 1 Jul 2002 |

| ***Dental services (85310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dentists' assets: | | | |
| Air abrasion units | 10 | * | 1 Jul 2003 |

| ***Dental services*** ***(85310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compressors | 10 | * | 1 Jul 2003 |
| Amalgamators | 7 | * | 1 Jul 2003 |
| Amalgam separators | 7 | * | 1 Jul 2003 |
| Computerised (CAD/CAM) ceramic restoration systems: | | | |
| Imaging units | 7 | * | 1 Jul 2003 |
| Milling units | 5 | * | 1 Jul 2003 |
| Curing lights (halogen) | 5 | * | 1 Jul 2003 |
| Dental chairs | 10 | * | 1 Jul 2003 |
| Dental instruments: | | | |
| Hand-held manually operated instruments | 3 | * | 1 Jul 2003 |
| Handpieces (driven by compressed air, compressed gas or electricity) | 3 | * | 1 Jul 2003 |
| Dental lasers: | | | |
| Hard tissue and soft tissue lasers | 7 | * | 1 Jul 2003 |
| Soft tissue and whitening lasers | 7 | * | 1 Jul 2003 |
| Soft tissue lasers | 10 | * | 1 Jul 2003 |
| Dental loupes | 10 | * | 1 Jul 2003 |
| Dental operating lights | 10 | * | 1 Jul 2003 |
| Dental units | 10 | * | 1 Jul 2003 |
| Dental x-ray assets: | | | |
| Conventional x-ray film systems (incorporating control boxes, swing arms and x-ray heads, but excluding orthopantomogram (OPG) systems) | 15 | * | 1 Jul 2003 |
| Digital x-ray systems (including intra-oral storage phosphor plate systems and intra-oral digital sensor systems) | 7 | * | 1 Jul 2003 |
| Intra-oral x-ray film processors | 10 | * | 1 Jul 2003 |
| Handpiece cleaners | 5 | * | 1 Jul 2003 |
| Intra-oral camera systems (incorporating camera and integrated processor/docking station) | 7 | * | 1 Jul 2003 |
| Nitrous oxide sedation units | 20 | * | 1 Jul 2003 |
| Oral surgical motors | 5 | * | 1 Jul 2003 |
| Suction units | 10 | * | 1 Jul 2003 |
| Ultrasonic scalers (standalone) | 10 | * | 1 Jul 2003 |

| ***Optometry and optical dispensing*** ***(85320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical assets: | | | |
| Automatic refractometers/keratometers | 5 | * | 1 Jan 2004 |
| Cameras (including anterior segment cameras, retinal cameras, fundus cameras): | | | |
| Analogue | 8 | * | 1 Jan 2004 |
| Digital | 4 | * | 1 Jan 2004 |
| Colour vision testers (automated) | 8 | * | 1 Jan 2004 |
| Corneal topography systems | 5 | * | 1 Jan 2004 |

| *Optometry and optical dispensing (85320)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Examination chairs | 10 | * | 1 Jan 2004 |
| Glaucoma diagnostic assets (including ocular coherence tomographs (OCTs), scanning laser ophthalmoscopes and scanning laser polarimeters) | 5 | * | 1 Jan 2004 |
| Keratometers (Ophthalmometers): | | | |
| Automated | 5 | * | 1 Jan 2004 |
| Manual | 12 | * | 1 Jan 2004 |
| Ophthalmic surgery assets: | | | |
| Microkeratome | 3 | * | 1 Jan 2004 |
| Ophthalmic cryo surgery systems | 5 | * | 1 Jan 2004 |
| Ophthalmic diathermy surgery systems | 5 | * | 1 Jan 2004 |
| Ophthalmic lasers: | | | |
| Non-refractive | 10 | * | 1 Jan 2004 |
| Refractive (including eye tracking systems) | 4 | * | 1 Jan 2004 |
| Phacoemulsification systems | 4 | * | 1 Jan 2004 |
| Pupillometers (used for refractive surgery) | 5 | * | 1 Jan 2004 |
| Vitrectomy systems | 4 | * | 1 Jan 2004 |
| Wave front analysers | 4 | * | 1 Jan 2004 |
| Ophthalmic viewers | 5 | * | 1 Jan 2004 |
| Ophthalmoscopes: | | | |
| Direct (including power supply) | 8 | * | 1 Jan 2004 |
| Indirect | 9 | * | 1 Jan 2004 |
| Optical dispensing assets – see Table A Photographic, optical and ophthalmic equipment manufacturing (24110) | | | |
| Refraction units (including examination chair, instrument arms, table and light source) | 10 | * | 1 Jan 2004 |
| Refractometers (automated) | 5 | * | 1 Jan 2004 |
| Slit lamp biomicroscopes: | | | |
| Hand-held | 9 | * | 1 Jan 2004 |
| Mounted | 12 | * | 1 Jan 2004 |
| Telemedicine digital imaging systems (excluding imaging devices) | 4 | * | 1 Jan 2004 |
| Tonometers: | | | |
| Contact tonometers: | | | |
| Applanation: | | | |
| Hand-held | 6 | * | 1 Jan 2004 |
| Mounted | 8 | * | 1 Jan 2004 |
| Electronic | 6 | * | 1 Jan 2004 |
| Non-contact tonometers: | | | |
| Hand-held | 5 | * | 1 Jan 2004 |
| Table mounted | 8 | * | 1 Jan 2004 |
| Trial lens sets | 20 | * | 1 Jan 2004 |
| Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, laser interference biometers, pachymeters and ultrasound biomicroscopes (UBMs)) | 5 | * | 1 Jan 2004 |
| Visual acuity testing assets: | | | |

| ***Optometry and optical dispensing (85320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automated vision testers | 6 | * | 1 Jan 2004 |
| Manual vision testers (phoropters) | 12 | * | 1 Jan 2004 |
| Visual acuity charts (illuminated) | 10 | * | 1 Jan 2004 |
| Visual acuity chart projectors (automated) | 8 | * | 1 Jan 2004 |
| Visual field testing assets (perimeters) – automated | 5 | * | 1 Jan 2004 |

| ***Podiatry services (85399)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Podiatrists' assets: | | | |
| Computerised orthoses manufacturing assets: | | | |
| Carving mills | 7 | * | 1 Jul 2003 |
| Contact pin digitisers | 7 | * | 1 Jul 2003 |
| Doppler vascularscopes | 5 | * | 1 Jul 2003 |
| Electric nail drills: | | | |
| Dust extraction drills | 7 | * | 1 Jul 2003 |
| Portable dust extraction drills | 5 | * | 1 Jul 2003 |
| Water and alcohol based spray drills | 4 | * | 1 Jul 2003 |
| Examination/magnifying lamps | 10 | * | 1 Jul 2003 |
| Footrests | 10 | * | 1 Jul 2003 |
| Gait analysis assets: | | | |
| Computerised systems (incorporating in-shoe pressure analysis or platform based pressure mats, integrated hardware and integrated software) | 4 | * | 1 Jul 2003 |
| Non-computerised: | | | |
| Treadmills | 10 | * | 1 Jul 2003 |
| Video cameras | 5 | * | 1 Jul 2003 |
| Video monitors and video recorders | 7 | * | 1 Jul 2003 |
| Orthotic benchtop grinders | 6 | * | 1 Jul 2003 |
| Patient chairs | 12 | * | 1 Jul 2003 |
| Podiatric instruments | 3 | * | 1 Jul 2003 |
| Vacuum presses | 3 | * | 1 Jul 2003 |
| Vascular neurological assessment assets: | | | |
| Monofilaments | 2 | * | 1 Jul 2003 |
| Tuning forks | 10 | * | 1 Jul 2003 |

| ***Nursing home operation (86011)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beds: | | | |
| Electronic | 7 | * | 1 Jul 2004 |
| Mechanical | 10 | * | 1 Jul 2004 |
| Bedside cabinets/lockers, carts and poles and overbed tables | 10 | * | 1 Jul 2004 |

| *Nursing home operation (86011)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Commodes | 10 | * | 1 Jul 2004 |
| Nurse call systems | 7 | * | 1 Jul 2004 |
| Pan flushers | 10 | * | 1 Jul 2004 |
| Patient hoists and lifters | 10 | * | 1 Jul 2004 |
| Patient monitoring assets | 7 | * | 1 Jul 2004 |
| Patient scales | 10 | * | 1 Jul 2004 |
| Shower chairs | 7 | * | 1 Jul 2004 |
| Trolleys | 10 | * | 1 Jul 2004 |
| Wheelchairs | 10 | * | 1 Jul 2004 |

## *ARTS AND RECREATION SERVICES (89100 to 92099)*

| *Heritage activities (89100 to 89220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Museum displays in aircraft/war museums | 100 | | 1 Jan 2001 |
| Parks and gardens: | | | |
| Lion parks: | | | |
| Animal cages and sheds | 20 | | 1 Jan 2001 |
| Animal huts | 10 | | 1 Jan 2001 |
| Planetarium domes | $33^{1}/_{3}$ | | 1 Jan 2001 |
| Sea life centres: | | | |
| Fibreglass aquarium tanks | 20 | | 1 Jan 2001 |
| Ketches | $13^{1}/_{3}$ | | 1 Jan 2001 |
| TV audio systems | 10 | | 1 Jan 2001 |

| *Creative and performing arts activities (90010 to 90030)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Theatre equipment: | | | |
| Accessories (theatrical – wigs, costumes etc) | 5 | | 1 Jan 2001 |

| *Health and fitness centres and gymnasia operation (91110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Health and fitness centre operation assets: | | | |
| Cardiovascular training machines: | | | |
| Cross trainers, steppers and treadmills | 4 | * | 1 Jul 2012 |
| Exercise bicycles (including spin bicycles, upright and recumbent bicycles) | 4 | * | 1 Jul 2012 |
| Rowing machines | 5 | * | 1 Jul 2012 |

| ***Health and fitness centres and gymnasia operation (91110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Free weight training assets: | | | |
| Barbells, dumbbells, kettle bells, weight plates and storage racks | 6 | * | 1 Jul 2012 |
| Benches (including abdominal crunch, adjustable, declined, inclined and flat benches) | 8 | * | 1 Jul 2012 |
| Resistance training machines (including abdomen, arm, back, chest, hip, leg, shoulder and multiple training machines) | 8 | * | 1 Jul 2012 |
| Support assets: | | | |
| Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and televisions) | 4 | * | 1 Jul 2012 |
| Fans (including wall mounted) | 5 | * | 1 Jul 2012 |
| Lockers | 8 | * | 1 Jul 2012 |
| Platform scales | 5 | * | 1 Jul 2012 |

| ***Sport and recreation services (91121 to 91390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Amusement machines and equipment: | | | |
| Coin-operated amusement machines: | | | |
| Children's rides | 5 | * | 1 Jul 2001 |
| Convertible video games/simulators (cabinet) | $5^1/_2$ | * | 1 Jul 2001 |
| Dedicated video games/simulators | $3^1/_2$ | * | 1 Jul 2001 |
| Interchangeable video game kits | 1 | * | 1 Jul 2001 |
| Juke boxes (CD) | 10 | * | 1 Jul 2001 |
| Photo-image machines | $3^1/_2$ | * | 1 Jul 2001 |
| Pinball machines | $3^1/_2$ | * | 1 Jul 2001 |
| Pool/billiard tables | 10 | * | 1 Jul 2001 |
| Redemption games (prizes/tickets) | $5^1/_2$ | * | 1 Jul 2001 |
| Table games (including air hockey, soccer etc) | $5^1/_2$ | * | 1 Jul 2001 |
| Billiard tables | 40 | | 1 Jan 2001 |
| Rides and devices (fixed or mobile): | | | |
| Chair-o-planes | 15 | * | 1 Jan 2002 |
| Children's indoor soft playgrounds | 5 | * | 1 Jan 2002 |
| Children's rides (designed for the carriage of children less than 8 years old) | 15 | * | 1 Jan 2002 |
| Ferris wheels | 25 | * | 1 Jan 2002 |
| Free falls (including giant drop and tower of terror) | 25 | * | 1 Jan 2002 |
| Inflatables (including jumping castles) | 5 | * | 1 Jan 2002 |
| Overhead transit devices (including chair lifts and cabin lifts) | 25 | * | 1 Jan 2002 |
| Roller coasters: | | | |
| Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse) | 25 | * | 1 Jan 2002 |

| *Sport and recreation services (91121 to 91390)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Powered (including tornado) | 15 | * | 1 Jan 2002 |
| Round rides with or without additional motions (including merry-go-rounds) | 15 | * | 1 Jan 2002 |
| Self-drive non-powered gravity rides (including toboggans and bob-sleds): | | | |
| Track | 20 | * | 1 Jan 2002 |
| Vehicle | 5 | * | 1 Jan 2002 |
| Self-drive powered rides (including dodgems and go-karts): | | | |
| Track | 15 | * | 1 Jan 2002 |
| Vehicle | 5 | * | 1 Jan 2002 |
| Simulators | 10 | * | 1 Jan 2002 |
| Swinging rides (including pirate ship, spaceloop, and rainbow) | 15 | * | 1 Jan 2002 |
| Trains, tracked or trackless (including tractor trains and miniature railways) | 10 | * | 1 Jan 2002 |
| Water rides | 20 | * | 1 Jan 2002 |
| Water slides (gravity powered) | 20 | * | 1 Jan 2002 |
| Bowling centres (plant and equipment): | | | |
| Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals) | $13^1/_3$ | | 1 Jan 2001 |
| Bowling balls | 5 | | 1 Jan 2001 |
| Carpets | 4 | | 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): | | | |
| Carpets on stairways | 3 | | 1 Jan 2001 |
| Lighting plant, electric motors, moving parts | 20 | | 1 Jan 2001 |
| Lighting standards | 40 | | 1 Jan 2001 |
| Marina operation: | | | |
| Boat cradles | 10 | * | 1 Jul 2002 |
| Boat storage racks | 10 | * | 1 Jul 2002 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Marina – wet berths (incorporating piling, decking and floating pontoons) | 20 | * | 1 Jul 2002 |
| Mooring buoys | 10 | * | 1 Jul 2002 |
| Travel lifts | 15 | * | 1 Jul 2002 |
| 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 |

| *Sport and recreation services (91121 to 91390)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ski maintenance machines | $13^1/_3$ | | 1 Jan 2001 |
| Space theatre domes | $33^1/_3$ | | 1 Jan 2001 |
| Tennis court surfaces: | | | |
| Bitumen | 20 | | 1 Jan 2001 |
| Plexipave | 20 | | 1 Jan 2001 |
| Synthetic lawn | 10 | | 1 Jan 2001 |
| Trampolines | 10 | | 1 Jan 2001 |

| *Gambling activities (92010 to 92099)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Poker/gaming machines | 7 | * | 1 Jul 2009 |
| Totalisators: | | | |
| Computer equipment | 10 | | 1 Jan 2001 |
| Ancillary equipment (eg ticket issuing machines) | $13^1/_3$ | | 1 Jan 2001 |

## *OTHER SERVICES (94110 to 96030)*

| *Automotive repair and maintenance (94110 to 94199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automotive and heavy vehicle repair and maintenance assets: | | | |
| Air conditioning assets: | | | |
| Refrigerant leak detectors | 3 | * | 1 Jul 2011 |
| Refrigerant management systems | 5 | * | 1 Jul 2011 |
| Refrigerant recovery machine | 5 | * | 1 Jul 2011 |
| Refrigerant recovery and recycling machines | 5 | * | 1 Jul 2011 |
| Vacuum pumps | 5 | * | 1 Jul 2011 |
| Air tools (including ratchet guns) | 2 | * | 1 Jul 2011 |
| Automatic transmission flush and fill machines | 5 | * | 1 Jul 2011 |
| Axle and ball joint play testers or shakers | 10 | * | 1 Jul 2011 |
| Battery chargers | 5 | * | 1 Jul 2011 |
| Battery testers | 5 | * | 1 Jul 2011 |
| Brake disc and drum grinding lathes: | | | |
| Fixed | 10 | * | 1 Jul 2011 |
| Portable on-car | 5 | * | 1 Jul 2011 |
| Brake fluid testers | 5 | * | 1 Jul 2011 |
| Brake shoe riveters | 5 | * | 1 Jul 2011 |
| Brake system flushers | 5 | * | 1 Jul 2011 |
| Compressed air assets: | | | |
| Air compressors: | | | |

| *Automotive repair and maintenance (94110 to 94199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Reciprocating | 10 | * | 1 Jul 2011 |
| Rotary screw | 10 | * | 1 Jul 2011 |
| Rotary vane | 10 | * | 1 Jul 2011 |
| Air driers and dehumidifiers | 10 | * | 1 Jul 2011 |
| Air receivers | 10 | * | 1 Jul 2011 |
| Hose reels | 3 | * | 1 Jul 2011 |
| Reticulation lines: | | | |
| Aluminium | 15 | * | 1 Jul 2011 |
| Copper | 20 | * | 1 Jul 2011 |
| Polyethylene (PE) | 15 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Continuous diesel engine particulate testers | 5 | * | 1 Jul 2011 |
| Cooling system flushers | 5 | * | 1 Jul 2011 |
| Decelerometer brake testers | 7 | * | 1 Jul 2011 |
| Diagnostic assets: | | | |
| Diagnostic and roller dynamometers, performance and emissions testers | 10 | * | 1 Jul 2011 |
| Engine analysers | 5 | * | 1 Jul 2011 |
| Electrical test benches | 10 | * | 1 Jul 2011 |
| Fuel injection pump test benches | 5 | * | 1 Jul 2011 |
| Oscilloscopes | 10 | * | 1 Jul 2011 |
| Scan tools | 5 | * | 1 Jul 2011 |
| Diesel engine emission testers | 5 | * | 1 Jul 2011 |
| Drill presses | 15 | * | 1 Jul 2011 |
| Drive-on plate brake, steering and suspension testing machines | 10 | * | 1 Jul 2011 |
| Drive-on shock absorber testers | 10 | * | 1 Jul 2011 |
| Dual wheel removers | 8 | * | 1 Jul 2011 |
| Effluent treatment systems incorporating motors, electronic circuitry, pumps, and separators | 8 | * | 1 Jul 2011 |
| Engine cranes | 10 | * | 1 Jul 2011 |
| Exhaust gas analysers for petrol engines: | | | |
| Computer operated | 5 | * | 1 Jul 2011 |
| Standalone | 10 | * | 1 Jul 2011 |
| Exhaust stands | 11 | * | 1 Jul 2011 |
| Flywheel grinders | 13 | * | 1 Jul 2011 |
| Hand tools | 10 | * | 1 Jul 2011 |
| Headlight testers | 7 | * | 1 Jul 2011 |
| Hydraulic brake hose machines | 5 | * | 1 Jul 2011 |
| Hydraulic presses | 10 | * | 1 Jul 2011 |
| Jacks: | | | |
| Floor jacks: | | | |
| Used for car and light truck repairs | 3 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |
| Transmission jacks: | | | |
| Used for car and light truck repairs | 8 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |

| *Automotive repair and maintenance (94110 to 94199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Vehicle positioning jacks | 3 | * | 1 Jul 2011 |
| Lathes | 20 | * | 1 Jul 2011 |
| Measuring assets: | | | |
| Micrometers | 10 | * | 1 Jul 2011 |
| Tension wrenches | 5 | * | 1 Jul 2011 |
| Tyre pressure gauges | 5 | * | 1 Jul 2011 |
| Noise level meters | 5 | * | 1 Jul 2011 |
| Oil and grease delivery systems: | | | |
| Bunding: | | | |
| Polyethylene (PE) pallets | 5 | * | 1 Jul 2011 |
| Rubber | 3 | * | 1 Jul 2011 |
| Distribution lines: | | | |
| Polyethylene (PE) | 5 | * | 1 Jul 2011 |
| Rubber | 3 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Guns and pumps | 3 | * | 1 Jul 2011 |
| Reels: | | | |
| Plastic | 3 | * | 1 Jul 2011 |
| Steel | 7 | * | 1 Jul 2011 |
| Tanks (including waste oil tanks) | 20 | * | 1 Jul 2011 |
| Oil filter crushers | 10 | * | 1 Jul 2011 |
| Parts cleaners and washers | 7 | * | 1 Jul 2011 |
| Pipe and tube benders | 10 | * | 1 Jul 2011 |
| Pipe and tube saws and cutters | 10 | * | 1 Jul 2011 |
| Power steering flushing systems | 5 | * | 1 Jul 2011 |
| Pressure washers | 4 | * | 1 Jul 2011 |
| Sand blasters | 7 | * | 1 Jul 2011 |
| Spring compressors | 5 | * | 1 Jul 2011 |
| Stillages | 15 | * | 1 Jul 2011 |
| Storage shelving | 10 | * | 1 Jul 2011 |
| Toolbox roller cabinets | 7 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Truck brake imbalance testers | 5 | * | 1 Jul 2011 |
| Tyre conveyors: | | | |
| Horizontal | 10 | * | 1 Jul 2011 |
| Vertical | 8 | * | 1 Jul 2011 |
| Tyre fitting machines | 5 | * | 1 Jul 2011 |
| Tyre inflation cages | 10 | * | 1 Jul 2011 |
| Tyre inflators (automatic and manual) | 3 | * | 1 Jul 2011 |
| Tyre spreaders | 8 | * | 1 Jul 2011 |
| Vehicle hoists: | | | |
| Used for car and light truck repairs | 10 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 20 | * | 1 Jul 2011 |
| Vehicle service and inspection lane assets: | | | |
| Control consoles | 10 | * | 1 Jul 2011 |
| Data collection devices (including bar code readers, mobile recorders and transponders) | 5 | * | 1 Jul 2011 |

| *Automotive repair and maintenance (94110 to 94199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Floor unit assets: | | | |
| Axle and ball joint play testers or shakers | 10 | * | 1 Jul 2011 |
| Roller brake testers | 10 | * | 1 Jul 2011 |
| Shock absorber testers | 10 | * | 1 Jul 2011 |
| Side slip testers | 10 | * | 1 Jul 2011 |
| Speedometer tester | 10 | * | 1 Jul 2011 |
| Suspension play detectors | 10 | * | 1 Jul 2011 |
| Vehicle special tools | 5 | * | 1 Jul 2011 |
| Waste oil evacuators | 5 | * | 1 Jul 2011 |
| Welders: | | | |
| Electric | 10 | * | 1 Jul 2011 |
| Oxy-acetylene | 10 | * | 1 Jul 2011 |
| Wheel alignment machines | 7 | * | 1 Jul 2011 |
| Wheel balancing machines | 5 | * | 1 Jul 2011 |
| Wheel balancing plates, flanges and finger adaptors | 5 | * | 1 Jul 2011 |
| Wheel lifters | 5 | * | 1 Jul 2011 |
| Wheel lifter incorporating tyre spreaders | 8 | * | 1 Jul 2011 |
| Work platform ladders | 10 | * | 1 Jul 2011 |

| *Automotive body, paint and interior repair n.e.c. (94129)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Car wash and detailing assets: | | | |
| Activation and entry station assets (including bay controllers, pay station assets and bank note change machines) | 10 | * | 1 Jul 2009 |
| Automatic car wash assets (including rollover and tunnel washes): | | | |
| Friction washer system assets (including gantry, rails and arches and driers) | 10 | * | 1 Jul 2009 |
| Touch free pressure washer system assets (including gantry, rails and arches and driers) | 10 | * | 1 Jul 2009 |
| Car conveyor system assets (incorporating correlators, sensors, tracks and rails) | 15 | * | 1 Jul 2009 |
| Detailing assets: | | | |
| Steam cleaners | 10 | * | 1 Jul 2009 |
| Vacuum cleaners | 10 | * | 1 Jul 2009 |
| Hand and self serve car wash assets: | | | |
| Ceiling and wall booms | 10 | * | 1 Jul 2009 |
| Large vehicle wash assets: | | | |
| Hoists | 20 | * | 1 Jul 2009 |
| Side brush cleaning system assets | 10 | * | 1 Jul 2009 |
| Support assets: | | | |
| Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors) | 10 | * | 1 Jul 2009 |
| Plant room assets: | | | |

| ***Automotive body, paint and interior repair n.e.c. (94129)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compressors | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2009 |
| Compressors – screw | 10 | * | 1 Jul 2009 |
| Boilers | 20 | * | 1 Jul 2009 |
| Control systems | 10 | * | 1 Jul 2009 |
| Pumps | 12 | * | 1 Jul 2009 |
| Water treatment assets: | | | |
| Filter system assets (including reverse osmosis) | 10 | * | 1 Jul 2009 |
| Tanks | 20 | * | 1 Jul 2009 |
| Vending machines | 5 | * | 1 Jul 2009 |
| Smash repair assets: | | | |
| Air compressors | 10 | * | 1 Jul 2009 |
| Dust extraction systems: | | | |
| Metal arms | 15 | * | 1 Jul 2009 |
| Stationary vacuum dust collection units | 5 | * | 1 Jul 2009 |
| Frame straightening assets: | | | |
| Aligning benches | 15 | * | 1 Jul 2009 |
| Chassis measuring assets: | | | |
| Computerised | 10 | * | 1 Jul 2009 |
| Manual | 10 | * | 1 Jul 2009 |
| Hoists | 20 | * | 1 Jul 2009 |
| Painting assets: | | | |
| Buffing machines | 3 | * | 1 Jul 2009 |
| Infrared paint dryers: | | | |
| Heating arches | 20 | * | 1 Jul 2009 |
| Mobile | 7 | * | 1 Jul 2009 |
| Sanders | 3 | * | 1 Jul 2009 |
| Spectrophotometers | 4 | * | 1 Jul 2009 |
| Spray bake ovens | 12 | * | 1 Jul 2009 |
| Spray guns | 3 | * | 1 Jul 2009 |
| Spray gun washing machines | 5 | * | 1 Jul 2009 |
| Vacuum dust collection mobile units | 3 | * | 1 Jul 2009 |
| Waste water filtering system assets: | | | |
| Oil and water separators | 15 | * | 1 Jul 2009 |
| Pumps | 5 | * | 1 Jul 2009 |
| Tanks | 15 | * | 1 Jul 2009 |
| Water pressure cleaners | 3 | * | 1 Jul 2009 |
| Welders | 5 | * | 1 Jul 2009 |

| ***Other machinery and equipment repair and maintenance (94290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Agriculture, construction and mining heavy machinery and equipment repair and maintenance assets: | | | |
| Field service assets: | | | |

| ***Other machinery and equipment repair and maintenance (94290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets used in field service that are not listed under this sub-heading – use any relevant determination listed under Workshop assets below | | | |
| Air compressors | 8 | * | 1 Jul 2015 |
| Cranes | 10 | * | 1 Jul 2015 |
| Cutting machines | 8 | * | 1 Jul 2015 |
| Diagnostic assets | 5 | * | 1 Jul 2015 |
| Lathes | 5 | * | 1 Jul 2015 |
| Line boring machines | 10 | * | 1 Jul 2015 |
| Milling machines | 8 | * | 1 Jul 2015 |
| Turning machines | 8 | * | 1 Jul 2015 |
| Trailers: | | | |
| Generally (including comb trailers and tilt trailers) – see Table B Motor vehicles and trailers | | | |
| Service trailers (incorporating built-in hoses, built-in pumps, built-in tanks etc) | 10 | * | 1 Jul 2015 |
| Workshop assets: | | | |
| Air conditioning service assets (including refrigerant management/charging stations, refrigerant recovery machines, refrigerant recovery and recycling machines and vacuum pumps) | 5 | * | 1 Jul 2015 |
| Air compression assets (including air dryers, air receivers, compressors and packaged air compression systems) | 10 | * | 1 Jul 2015 |
| Battery chargers | 5 | * | 1 Jul 2015 |
| Battery load testers | 5 | * | 1 Jul 2015 |
| Bending machines: | | | |
| Folders | 15 | * | 1 Jul 2015 |
| Pipe and tube benders | 10 | * | 1 Jul 2015 |
| Press brakes | 20 | * | 1 Jul 2015 |
| Brake shoe riveting machines | 5 | * | 1 Jul 2015 |
| Brake testers (including in-ground and mobile roller brake testers) | 10 | * | 1 Jul 2015 |
| Boring machines (including floor borers, jib borers, horizontal and vertical boring machines) | 15 | * | 1 Jul 2015 |
| Diagnostic, measuring and testing assets: | | | |
| Generally (including co-ordinate measuring machines, dynamometers, electrical testers, flow meters, hardness testers, hydraulic testers and multimeters) | 10 | * | 1 Jul 2015 |
| Laptop diagnostic systems: | | | |
| Laptops – see Table B Computers, Laptops | | | |
| Machine interface units | 3 | * | 1 Jul 2015 |
| Tyre pressure gauges | 5 | * | 1 Jul 2015 |
| Vehicle specific diagnostic assets | 5 | * | 1 Jul 2015 |

| *Other machinery and equipment repair and maintenance (94290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Drilling machines (including drill presses, magnetic drills, pedestal drills and radial arm drills) | 10 | * | 1 Jul 2015 |
| Flange facers | 5 | * | 1 Jul 2015 |
| Forklift attachments | 10 | * | 1 Jul 2015 |
| Forklifts | 11 | * | 1 Jul 2015 |
| Grinding machines (including gear grinding machines) | 10 | * | 1 Jul 2015 |
| Guillotine shears | 15 | * | 1 Jul 2015 |
| Heat treatment assets (including furnaces and quenches) | 15 | * | 1 Jul 2015 |
| Hydraulic hose crimpers | 10 | * | 1 Jul 2015 |
| Lathes: | | | |
| CNC lathes | 10 | * | 1 Jul 2015 |
| Manual lathes | 20 | * | 1 Jul 2015 |
| Lifting assets: | | | |
| Cranes: | | | |
| Jib cranes (including column/wall mounted, floor mounted/freestanding and portable jib cranes) | 15 | * | 1 Jul 2015 |
| Overhead cranes | 25 | * | 1 Jul 2015 |
| Pick & carry cranes/yard cranes | 10 | * | 1 Jul 2015 |
| Portable cranes generally (including engine cranes, engine hoists, floor cranes, mobile gantries, shop cranes etc) | 15 | * | 1 Jul 2015 |
| Hoists | 10 | * | 1 Jul 2015 |
| Jacks (including air hydraulic jacks, hydro pneumatic jacks, floor jacks, transmission jacks, trolley jacks and truck jacks) | 5 | * | 1 Jul 2015 |
| Scissor lifts | 15 | * | 1 Jul 2015 |
| Vehicle lifters (including mobile column lifts and post hoists) | 20 | * | 1 Jul 2015 |
| Machining centres | 10 | * | 1 Jul 2015 |
| Milling machines (including bed mills and universal mills) | 10 | * | 1 Jul 2015 |
| Oil recovery, service and treatment assets: | | | |
| Collection vessels/tanks | 20 | * | 1 Jul 2015 |
| Dangerous goods containers | 15 | * | 1 Jul 2015 |
| Pumps | 5 | * | 1 Jul 2015 |
| Painting assets: | | | |
| Buffing machines | 3 | * | 1 Jul 2015 |
| Paint agitators | 3 | * | 1 Jul 2015 |
| Space heaters | 10 | * | 1 Jul 2015 |
| Spray booths | 15 | * | 1 Jul 2015 |
| Spray gun washing machines | 5 | * | 1 Jul 2015 |
| Parts washing machines | 7 | * | 1 Jul 2015 |
| Pipe cutting machines | 10 | * | 1 Jul 2015 |
| Plasma cutters | 10 | * | 1 Jul 2015 |
| Presses: | | | |

| *Other machinery and equipment repair and maintenance (94290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hydraulic presses | 10 | * | 1 Jul 2015 |
| Punch and shear machines | 15 | * | 1 Jul 2015 |
| Saws (including band saws and cold cut saws) | 10 | * | 1 Jul 2015 |
| Stands (including axle stands, engine stands and transmission stands) | 10 | * | 1 Jul 2015 |
| Storage assets (including racking, shelving, safety cabinets and storage cabinets) | 10 | * | 1 Jul 2015 |
| Surface preparation assets: | | | |
| Abrasive blasting assets: | | | |
| Abrasive blasting machines (incorporating blasting pots, hoses, nozzles, valves etc) | 10 | * | 1 Jul 2015 |
| Abrasive recovery/recycling machines and associated equipment (including storage hoppers) | 12 | * | 1 Jul 2015 |
| Blast booths/chambers | 12 | * | 1 Jul 2015 |
| Dust collection and ventilation systems | 12 | * | 1 Jul 2015 |
| Pressure cleaners/washers | 4 | * | 1 Jul 2015 |
| Toolboxes and toolbox roller cabinets | 7 | * | 1 Jul 2015 |
| Tooling: | | | |
| Moulds | 7 | * | 1 Jul 2015 |
| Press brake dies | 10 | * | 1 Jul 2015 |
| Tooling for lathes, machining centres, milling machines and other machine tools | 7 | * | 1 Jul 2015 |
| Vehicle specific specialised tooling | 5 | * | 1 Jul 2015 |
| Workholding devices (including jigs and fixtures) | 7 | * | 1 Jul 2015 |
| Tools: | | | |
| Hand tools (manually operated) | 10 | * | 1 Jul 2015 |
| Hand held power tools (air, battery and electric) | 3 | * | 1 Jul 2015 |
| Power packs | 5 | * | 1 Jul 2015 |
| Torque/tension wrenches | 5 | * | 1 Jul 2015 |
| Torque wrench pumps (pneumatic and electric driven) | 5 | * | 1 Jul 2015 |
| Trolleys (including powered and electrodrive trolleys) | 10 | * | 1 Jul 2015 |
| Turning machines | 10 | * | 1 Jul 2015 |
| Waste water recovery and treatment assets: | | | |
| Grease traps | 10 | * | 1 Jul 2015 |
| Pumps | 5 | * | 1 Jul 2015 |
| Tanks and separators | 15 | * | 1 Jul 2015 |
| Waterjet cutting machines | 10 | * | 1 Jul 2015 |
| Weight scales (corner weight) | 10 | * | 1 Jul 2015 |
| Welding assets: | | | |
| Welders (including ARC, MIG, TIG, multi process and oxy-acetylene welders/cutters) | 10 | * | 1 Jul 2015 |
| Weld tables and positioners (including rotary tables) | 10 | * | 1 Jul 2015 |

| *Other machinery and equipment repair and maintenance (94290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Welding helmets incorporating respirators | 3 | * | 1 Jul 2015 |
| Wire feeders | 5 | * | 1 Jul 2015 |
| Wheel service assets: | | | |
| Bead breaker kits | 5 | * | 1 Jul 2015 |
| Tyre changers | 5 | * | 1 Jul 2015 |
| Wheel aligners | 7 | * | 1 Jul 2015 |
| Wheel balancers | 5 | * | 1 Jul 2015 |
| Wheel handlers and lifters | 5 | * | 1 Jul 2015 |
| Wheel play detectors | 10 | * | 1 Jul 2015 |
| Work benches and tables | 15 | * | 1 Jul 2015 |

| *Hairdressing and beauty services (95110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beauty industry assets: | | | |
| Electrical treatment assets: | | | |
| Faradic, galvanic, high frequency and multi function units | 10 | * | 1 Jul 2010 |
| Light therapy units (including intense pulse light systems) | 10 | * | 1 Jul 2010 |
| Micro dermabrasion units | 5 | * | 1 Jul 2010 |
| Hydrotherapy assets: | | | |
| Spa capsules | 10 | * | 1 Jul 2010 |
| Vichy shower units | 10 | * | 1 Jul 2010 |
| Wet tables | 10 | * | 1 Jul 2010 |
| Massage and treatments beds: | | | |
| Dry hydrotherapy (including flotation) | 7 | * | 1 Jul 2010 |
| Electronic | 7 | * | 1 Jul 2010 |
| Non electronic (including folding) | 10 | * | 1 Jul 2010 |
| Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables) | 10 | * | 1 Jul 2010 |
| Sterilisation processing assets (including autoclaves and hot towel cabinets) | 5 | * | 1 Jul 2010 |
| Hairdressing industry assets: | | | |
| Barber chairs | 15 | * | 1 Jul 2010 |
| Coffee making machines (including espresso and drip filter type) | 5 | * | 1 Jul 2010 |
| Cutting chairs (including styling chairs and cutting stools) | 10 | * | 1 Jul 2010 |
| Cutting and styling workstations, freestanding | 10 | * | 1 Jul 2010 |
| Display shelving, freestanding | 10 | * | 1 Jul 2010 |
| Hairdryers and heat accelerator machines (excluding hand held) | 15 | * | 1 Jul 2010 |
| Reception furniture (including lobby chairs, desks, lounges, sofas and tables) | 10 | * | 1 Jul 2010 |
| Shampoo units and wash lounges, freestanding | 10 | * | 1 Jul 2010 |

| *Funeral, crematorium and cemetery services (95200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Funeral directors' plant | 20 | | 1 Jan 2001 |

| *Laundry and dry cleaning services (95310)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Carpet, upholstery and rug cleaning services assets: | | | |
| Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators) | 5 | * | 1 Jul 2010 |
| Carpet cleaning assets, portable (including rotary scrubbers and encapsulation machines) | 5 | * | 1 Jul 2010 |
| Drying and restoration assets (including air movers and dehumidifiers) | 5 | * | 1 Jul 2010 |
| Extractors for carpet and upholstery cleaning: | | | |
| Spot extractors (including portable handheld and brief case size extractors for stain removal) | 3 | * | 1 Jul 2010 |
| Others (including walk behind and self-contained carpet extractors) | 5 | * | 1 Jul 2010 |
| Truck or van mounted | 10 | * | 1 Jul 2010 |
| Vacuum cleaners: | | | |
| Backpack and pull along machines | 3 | * | 1 Jul 2010 |
| Other portable cleaners (including upright machines) | 5 | * | 1 Jul 2010 |
| Dry cleaning and laundry assets: | | | |
| Dry cleaning machines | 12 | * | 1 Jul 2011 |
| Washers: | | | |
| Continuous batch washer systems (including washers, moisture extraction units and dryers) | 17 | * | 1 Jul 2011 |
| Extractors, standalone | 12 | * | 1 Jul 2011 |
| Drying assets: | | | |
| Tumble dryers, standalone | 12 | * | 1 Jul 2011 |
| Tunnel dryers and garment finishers (including steam cabinets) | 15 | * | 1 Jul 2011 |
| Finishing assets: | | | |
| Flatwork processing assets (including automatic pickers, feeders, folders and stackers) | 13 | * | 1 Jul 2011 |
| Garment finishers (including collar and cuff presses, form finishers, pant toppers and puff irons) | 10 | * | 1 Jul 2011 |
| Presses (including flat, utility and scissor legger presses): | | | |
| Air operated, semi automatic | 15 | * | 1 Jul 2011 |
| Manual | 20 | * | 1 Jul 2011 |
| Roller ironers | 17 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air vacuum units, standalone | 10 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Heat seal machines for labelling laundry items | 10 | * | 1 Jul 2011 |
| Hot water systems | 12 | * | 1 Jul 2011 |

| ***Laundry and dry cleaning services (95310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ironing and spotting boards and tables: | | | |
| Vacuum operated | 10 | * | 1 Jul 2011 |
| Non vacuum operated | 15 | * | 1 Jul 2011 |
| Laundry handling assets: | | | |
| Conveyors and garment sorting and storage systems | 15 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Monorail and bag loading systems | 20 | * | 1 Jul 2011 |
| Tipplers | 10 | * | 1 Jul 2011 |
| Pipes | 20 | * | 1 Jul 2011 |
| Soap dispenser machines | 20 | * | 1 Jul 2011 |
| Trolleys and bins: | | | |
| Generally | 10 | * | 1 Jul 2011 |
| Stainless steel | 15 | * | 1 Jul 2011 |
| Waste water treatment and recycling system assets: | | | |
| Filters (including carbon and sand) | 10 | * | 1 Jul 2011 |
| Lint shakers (including circular vibratory screens) | 20 | * | 1 Jul 2011 |
| Ozone generators and UV sterilisers | 7 | * | 1 Jul 2011 |
| Pumps | 5 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |

| ***Photographic film processing (95320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Binding assets: | | | |
| Binders | 7 | * | 1 Jul 2017 |
| Building-in machines | 15 | * | 1 Jul 2017 |
| Casemakers | 8 | * | 1 Jul 2017 |
| Casing-in machines | 7 | * | 1 Jul 2017 |
| Comb binders (including ring wire binders and spiral binders) | 5 | * | 1 Jul 2017 |
| Cutting machines (guillotines) | 10 | * | 1 Jul 2017 |
| Die cutting machines | 15 | * | 1 Jul 2017 |
| Folding machines | 10 | * | 1 Jul 2017 |
| Glue binders | 6 | * | 1 Jul 2017 |
| Hole punching machines | 7 | * | 1 Jul 2017 |
| Sewing machines | 5 | * | 1 Jul 2017 |
| Stich liners | 5 | * | 1 Jul 2017 |
| Finishing assets: | | | |
| Laminators: | | | |
| Cold | 10 | * | 1 Jul 2017 |
| Heat assisted | 7 | * | 1 Jul 2017 |
| Vacuum press | 23 | * | 1 Jul 2017 |
| UV coaters | 7 | * | 1 Jul 2017 |
| Framing assets: | | | |

| *Photographic film processing (95320)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic measuring stops | 10 | * | 1 Jul 2017 |
| Board and glass wall cutters | 12 | * | 1 Jul 2017 |
| Dust extractors | 10 | * | 1 Jul 2017 |
| Mat cutters | 10 | * | 1 Jul 2017 |
| Mitre guillotines | 25 | * | 1 Jul 2017 |
| Mitre saws | 10 | * | 1 Jul 2017 |
| Trimmers | 15 | * | 1 Jul 2017 |
| Underpinners | 15 | * | 1 Jul 2017 |
| Vinyl cutters | 5 | * | 1 Jul 2017 |
| Printing assets: | | | |
| Colour matching booths | 10 | * | 1 Jul 2017 |
| Digital minilabs: | | | |
| Dry: | | | |
| Commercial | 5 | * | 1 Jul 2017 |
| Compact | 3 | * | 1 Jul 2017 |
| Wet | 10 | * | 1 Jul 2017 |
| Digital presses | 5 | * | 1 Jul 2017 |
| Film processers | 10 | * | 1 Jul 2017 |
| Heat presses: | | | |
| Automatic, manual, mug and multipurpose | 4 | * | 1 Jul 2017 |
| Large format flatbed | 6 | * | 1 Jul 2017 |
| ID card printers | 10 | * | 1 Jul 2017 |
| Kiosks | 5 | * | 1 Jul 2017 |
| Large format flatbed digital printers | 5 | * | 1 Jul 2017 |
| Laser cutters (incorporating laser printing): | | | |
| Desktop | 3 | * | 1 Jul 2017 |
| Floor mounted | 7 | * | 1 Jul 2017 |
| Photo calibration monitors | 8 | * | 1 Jul 2017 |
| Photo scanners (including photo and film scanners) | 9 | * | 1 Jul 2017 |
| Roll to roll printers | 15 | * | 1 Jul 2017 |
| Textile printers (including direct to fabric printers and direct to garment printers) | 5 | * | 1 Jul 2017 |
| Wide format printers: | | | |
| Dye sublimation (including desktop) | 5 | * | 1 Jul 2017 |
| Solvent | 4 | * | 1 Jul 2017 |
| Specialist photo | 6 | * | 1 Jul 2017 |

| *Parking services (95330)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Car park operation assets – see Table B Car park assets | | | |

# Schedule

# Table B as at 1 July 2018

# Effective lives (Asset categories)

**Table B** provides a list of assets generally. It should only be used if you could not find the asset under the relevant industry category in **Table A**.

If a particular asset is not listed in either **Table A** or **B**, it means the Commissioner has not made a determination of its effective life. You will need to work out its effective life yourself (see section 40-105 and Appendix 1, *Working out your own effective life* – paragraphs 46 to 49).

| A | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Accommodation units in caravan/tourist parks being articles, not fixtures, and used for a specified purpose[46]: | | | |
| Relocatable homes and tourist park cabins constructed with chassis | 20 | * | 1 Jul 2015 |
| Other accommodation units (eg manufactured homes) | 30 | * | 1 Jul 2015 |
| Additive manufacturing printers (including 3D printers) | 3 | * | 1 Jul 2016 |
| Advertising signs: | | | |
| Billboard assets: | | | |
| Billboard lighting: | | | |
| HID/Metal halide lighting systems | 5 | * | 1 Jul 2015 |
| LED lighting systems (including solar powered LED lighting systems) | 10 | * | 1 Jul 2015 |
| Solar power generating assets – see Table B Solar photovoltaic electricity generation system assets | | | |
| Billboard steel structures (incorporating electrical systems, footings, scaffolding and walking platforms and steel frame sign panels) | 20 | * | 1 Jul 2015 |
| Computer hardware – see Table B Computers | | | |
| Digital LED screens | 6 | * | 1 Jul 2015 |
| Electronic message centre (EMC) units | 3 | * | 1 Jul 2015 |
| Mobile billboard assets: | | | |
| Digital LED screens | 4 | * | 1 Jul 2015 |
| Mobile billboard trucks and trailers – see Table B Motor vehicles and trailers | | | |
| Floor mounted internal advertising panels (used in airports and shopping centres etc) | 7 | * | 1 Jul 2015 |
| Kiosks and other external standalone advertising panel structures | 15 | * | 1 Jul 2015 |
| LED advertising screens (used in office tower foyers etc) | 5 | * | 1 Jul 2015 |

[46] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

| | | | |
|---|---|---|---|
| Wall mounted advertising panels (used in airports, rail concourses and platforms, shopping centres etc): | | | |
| Digital LED advertising panels | 5 | * | 1 Jul 2015 |
| Static advertising panels | 10 | * | 1 Jul 2015 |

| A | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compression assets: | | | |
| Air compression assets generally (including air compressors, air dryers and air receivers) | 15 | * | 1 Jul 2014 |
| Air compressors (portable): | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2014 |
| Compressors – rotary screw | 10 | * | 1 Jul 2014 |
| Air-conditioning assets (excluding pipes, duct work and vents): | | | |
| Air handling units | 20 | * | 1 Jul 2003 |
| Cooling towers | 15 | * | 1 Jul 2003 |
| Condensing sets | 15 | * | 1 Jul 2003 |
| Chillers: | | | |
| Absorption | 25 | * | 1 Jul 2003 |
| Centrifugal | 20 | * | 1 Jul 2003 |
| Volumetrics (including reciprocating, rotary, screw, scroll): | | | |
| Air-cooled | 15 | * | 1 Jul 2003 |
| Water-cooled | 20 | * | 1 Jul 2003 |
| Damper motors (including variable air volume box controllers) | 10 | * | 1 Jul 2003 |
| Fan coil units (connected to a condensing set) | 15 | * | 1 Jul 2003 |
| Humidifiers (steam generator) | 10 | * | 1 Jul 2003 |
| Mini split systems up to 20KW (including ceiling, floor and high wall split systems) | 10 | * | 1 Jul 2003 |
| Packaged air conditioning units | 15 | * | 1 Jul 2003 |
| Pumps | 20 | * | 1 Jul 2003 |
| Room units | 10 | * | 1 Jul 2003 |
| Aircraft: | | | |
| Aeroplanes: | | | |
| General use[47] | 20 | *# | 1 Jul 2002 |
| Used predominantly for agricultural spraying or agricultural dusting[48] | 10 | *# | 1 Jul 2002 |
| Helicopters: | | | |
| General use[49] | 20 | *# | 1 Jul 2002 |
| Used predominantly for mustering, agricultural spraying or agricultural dusting[50] | 10 | *# | 1 Jul 2002 |
| Airless sprayers (used in painting, epoxy and polyurethane coating, priming etc): | | | |
| Electrically and petrol-driven units | 7 | * | 1 Jul 2013 |

[47] A capped effective life of 10 years is available – see subsection 40-102(4).
[48] A capped effective life of 8 years is available – see subsection 40-102(4).
[49] A capped effective life of 10 years is available – see subsection 40-102(4).
[50] A capped effective life of 8 years is available – see subsection 40-102(4).

| A | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pneumatically-driven units | 15 | * | 1 Jul 2013 |
| Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers) | 100 | * | 1 Jul 2013 |
| Automatic teller machines | 8 | * | 1 Jul 2001 |

| B | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bending machines (bar, angle and rod) | 10 | * | 1 Jul 2008 |
| Block and brick elevators, portable | 10 | * | 1 Jul 2008 |
| Boilers | 20 | * | 1 Jul 2005 |
| Boom gates: | | | |
| Electromechanically operated boom gates | 7 | * | 1 Jul 2013 |
| Hydraulically operated boom gates | 10 | * | 1 Jul 2013 |

| C | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Car park assets: | | | |
| Automatic and semi-automatic parking systems (including platforms, stackers, turntables etc) | 20 | * | 1 Jul 2016 |
| Automatic payment machines/stations | 10 | * | 1 Jul 2016 |
| Barrier gates/boom gates – see Table B Boom gates | | | |
| Car park floodlighting | 20 | * | 1 Jul 2016 |
| Car park signage | 7 | * | 1 Jul 2016 |
| Entry and exit stations/columns (including RFID card readers, ticket dispensing machines, ticket readers etc) | 10 | * | 1 Jul 2016 |
| Licence plate recognition cameras and systems | 5 | * | 1 Jul 2016 |
| Parking guidance assets: | | | |
| Automatic vehicle counter systems (incorporating counter modules and signage) | 7 | * | 1 Jul 2016 |
| Parking guidance systems (incorporating controllers, detectors, dynamic signage, lighting etc) | 7 | * | 1 Jul 2016 |
| Pay and display machines/Pay and go machines | 8 | * | 1 Jul 2016 |
| Security and monitoring assets: | | | |
| Generally (including CCTV systems) – see Table B Security and monitoring assets | | | |
| Intercommunication (intercom) system assets | 7 | * | 1 Jul 2016 |
| Two-way radios – see Table B Two-way radios | | | |
| Ceiling fans | 10 | * | 1 Jul 2016 |
| Compaction assets: | | | |

| C | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Compactors – flat plate | 8 | * | 1 Jul 2008 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2008 |
| Computers and computer equipment: | | | |
| Computers and computer equipment (not specified elsewhere below) | 4 | * | 1 Jul 2016 |
| Computer monitors | 4 | * | 1 Jul 2016 |
| Desktop computers (including personal computers) | 4 | * | 1 Jul 2016 |
| Mainframe computers | 5 | * | 1 Jul 2016 |
| Mobile/portable computers (including laptops, tablets) | 2 | * | 1 Jul 2016 |
| Network equipment (including hubs, modems routers, switches, etc) | 5 | * | 1 Jul 2016 |
| Raised floors | 25 | * | 1 Jul 2017 |
| Servers | 4 | * | 1 Jul 2016 |
| Concrete truck mixers (incorporating barrel, chutes, frame and hydraulic pumps) | 5 | * | 1 Jul 2014 |
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Walk behind | 5 | * | 1 Jul 2008 |
| Ride on | 7 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shafts | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives VSDs)) | 10 | * | 1 Jul 2015 |
| Cranes (gantry and overhead) | 25 | * | 1 Jul 2014 |
| Curtains and drapes | 6 | * | 1 Jul 2004 |

| D | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Digital cameras: | | | |
| Camera lenses | 5 | * | 1 Jul 2015 |
| Medium format single lens reflex (SLR) system (including camera bodies and digital backs) | 4 | * | 1 Jul 2015 |
| Others | 3 | * | 1 Jul 2015 |

| D | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | * | 1 Jul 2005 |
| Dozers/front end loaders | 9 | * | 1 Jul 2002 |
| Drink dispensing machines | 10 | * | 1 Jul 2005 |
| Drones/remotely piloted aircraft – see Table B Unmanned aerial vehicles | | | |

| E | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Employee time and attendance recorders (including bundy clocks, time clocks etc): | | | |
| Computerised time and attendance recorders (including fingerprint and face recognition systems and swipe card digital time clock systems) | 10 | * | 1 Jul 2013 |
| Standalone electronic time and attendance recorders (card based etc) | 10 | * | 1 Jul 2013 |
| Escalators (machinery and their moving parts) | 20 | * | 1 Jan 2003 |

| F | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fences: | | | |
| Portable electric fences | 20 | * | 1 Jul 2014 |
| Wire mesh (demountable used for partitioning purposes, including portable electric fences) | 20 | * | 1 Jul 2014 |
| Fire control and alarm assets: | | | |
| Alarms: | | | |
| Heat | 6 | * | 1 Jul 2004 |
| Smoke | 6 | * | 1 Jul 2004 |
| Detection and alarm systems: | | | |
| Alarm bells | 12 | * | 1 Jul 2004 |
| Detectors: | | | |
| Aspirated smoke | 12 | * | 1 Jul 2004 |
| Heat | 20 | * | 1 Jul 2004 |
| Manual call point (addressable type only) | 20 | * | 1 Jul 2004 |
| Multi type | 20 | * | 1 Jul 2004 |
| Smoke | 20 | * | 1 Jul 2004 |
| Fire indicator panels | 12 | * | 1 Jul 2004 |
| Gas suppression cylinders | 25 | * | 1 Jul 2004 |
| Emergency warning and intercommunication systems: | | | |
| Master emergency control panels | 12 | * | 1 Jul 2004 |
| Speakers | 12 | * | 1 Jul 2004 |
| Strobe lights | 12 | * | 1 Jul 2004 |
| Warden intercom phones | 12 | * | 1 Jul 2004 |
| Extinguishers | 15 | * | 1 Jul 2004 |

| F | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hoses and nozzles | 10 | * | 1 Jul 2004 |
| Pumps (including diesel and electric) | 25 | * | 1 Jul 2004 |
| Stair pressurisation assets: | | | |
| AC variable speed drives (VSDs) | 10 | * | 1 Jul 2004 |
| Pressurisation and extraction fans | 25 | * | 1 Jul 2004 |
| Sensors | 10 | * | 1 Jul 2004 |
| Floor coverings (removable without damage): | | | |
| Carpets (excluding fixed carpet tiles) | 8 | * | 1 Jul 2016 |
| Floating timber | 15 | * | 1 Jul 2016 |
| Linoleum and vinyl | 10 | * | 1 Jul 2016 |
| Fogging machines (insecticide, including cold foggers and thermal foggers): | | | |
| Portable | 6 | * | 1 Jul 2013 |
| Vehicle mounted | 10 | * | 1 Jul 2013 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Forklift battery chargers | 11 | * | 1 Jul 2013 |
| Formwork, beams and props, steel | 10 | * | 1 Jul 2008 |
| Foundations for plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself) | 40 | * | 1 Jul 2014 |

| G | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Generators – see Table B Power supply assets | | | |

| H | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hand dryers (electrical) | 10 | * | 1 Jul 2013 |
| Hand tools (manually operated) | 10 | * | 1 Jul 2014 |

| J | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Judges' robes: | | | |
| Ceremonial robes | 15 | * | 1 Jul 2013 |
| Working robes | 10 | * | 1 Jul 2013 |

| L | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laboratory assets used in quality control, sample checking etc: | | | |
| Automated and electronically based laboratory assets (including analysers, refractometers, spectrometry machines etc) | 7 | * | 1 Jul 2014 |

| L | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Other laboratory assets (including autoclaves, centrifuges, microscopes, ovens etc) | 10 | * | 1 Jul 2014 |
| Laser cutting machines | 10 | * | 1 Jul 2014 |
| Levels: | | | |
| Automatic optical levels (dumpy levels) | 7 | * | 1 Jul 2015 |
| Laser levels: | | | |
| Grade laying (dial-in grade) | 6 | * | 1 Jul 2015 |
| Laser plummets | 5 | * | 1 Jul 2015 |
| Line and plumb/point and cross line | 4 | * | 1 Jul 2015 |
| Pipe laying | 6 | * | 1 Jul 2015 |
| Rotating | 6 | * | 1 Jul 2015 |
| Tunnelling and plumbing | 6 | * | 1 Jul 2015 |
| Libraries (professional) | 10 | * | 1 Jul 2014 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables) | 5 | * | 1 Jul 2008 |
| Lifts (including dumbwaiters, hydraulic lifts and traction lifts) | 30 | * | 1 Jan 2003 |
| Light fittings and freestanding lights (excluding hardwired light fittings) | 10 | * | 1 Jul 2016 |
| Light shades (removable) | 5 | * | 1 Jul 2016 |
| Lighting control systems (microprocessor based) | 5 | * | 1 Jul 2014 |
| Livestock, being working beasts and beasts of burden (including camels and horses) used in a business other than primary production | 15 | * | 1 Jul 2014 |
| Loading bay assets: | | | |
| Dock levellers | 20 | * | 1 Jul 2005 |
| Pallet jacks and pallet trucks | 10 | * | 1 Jul 2005 |
| Scissor lifts | 15 | * | 1 Jul 2005 |

| M | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Machine tools (grinding machines, lathes, milling machines etc): | | | |
| CNC and NC based machines | 10 | * | 1 Jul 2014 |
| Conventional or manual machines | 20 | * | 1 Jul 2014 |
| Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg) | 5 | * | 1 Jul 2005 |
| Mini-skid steer loader attachments: | | | |
| Others (including auger and bucket) | 5 | * | 1 Jan 2004 |
| Stump grinders | 2 | * | 1 Jan 2004 |
| Motor graders | 10 | * | 1 Jul 2002 |
| Motor vehicles and trailers: | | | |
| Buses having a gross vehicle mass of more than 3.5 tonnes[51] | 15 | *# | 1 Jan 2005 |
| Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers): | | | |

[51] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

| M | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Generally | 8 | * | 1 Jan 2006 |
| Hire cars[52]: | | | |
| Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX) | 8 | * | 1 Jul 2016 |
| Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK) | 6 | * | 1 Jul 2016 |
| Rental cars[53] | 5 | * | 1 Jul 2016 |
| Taxis | 4 | * | 1 Jul 2015 |
| Garbage compactor trucks – see Table A Solid waste collection services (29110) | | | |
| Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less[54] | 12 | *# | 1 Jan 2005 |
| Limousines: | | | |
| Sedan limousines | 6 | * | 1 Jul 2016 |
| Stretch limousines | 12 | * | 1 Jul 2016 |
| Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers[55] | 12 | *# | 1 Jan 2005 |
| Motorcycles (including courier motorcycles and mailbox delivery motorcycles) | 7 | * | 1 Jul 2015 |
| Scooters | 3 | * | 1 Jul 2015 |
| Trailers having a gross vehicle mass greater than 4.5 tonnes[56] | 15 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass of 4.5 tonnes or less: | | | |
| Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers | 10 | * | 1 Jul 2015 |
| Mild steel trailers (painted and unpainted) | 5 | * | 1 Jul 2015 |
| Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)[57] | 15 | *# | 1 Jan 2005 |
| Moving walks | 20 | * | 1 Jan 2003 |
| Musical instruments and associated equipment: | | | |
| Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands) | $6^{2}/_{3}$ | * | 1 Jan 2001 |
| Brass instruments | 10 | * | 1 Jan 2001 |
| Keyboard instruments (acoustic) | 10 | * | 1 Jan 2001 |
| Keyboard instruments (electric) | 5 | * | 1 Jan 2001 |
| Percussion instruments | 5 | * | 1 Jan 2001 |
| Stringed instruments | 10 | * | 1 Jan 2001 |
| Woodwind instruments | 10 | * | 1 Jan 2001 |

[52] A hire car is a passenger car hired with a driver, not being a taxi.
[53] A rental car is a passenger car hired, leased or rented for short-term use without a driver.
[54] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).
[55] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).
[56] A capped effective life of 10 years is available – see subsection 40-102(4).
[57] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).

| O | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Office furniture, freestanding: | | | |
| Bookcases: | | | |
| Metal | 20 | * | 1 Jul 2005 |
| Timber | 15 | * | 1 Jul 2005 |
| Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type): | | | |
| Metal | 20 | * | 1 Jul 2005 |
| Timber/laminated | 15 | * | 1 Jul 2005 |
| Chairs | 10 | * | 1 Jul 2005 |
| Desks | 20 | * | 1 Jul 2005 |
| Mobile storage units (compactus type) | 25 | * | 1 Jul 2005 |
| Reception assets (including lobby chairs, desks, lounges, sofas and tables) | 10 | * | 1 Jul 2005 |
| Screens | 20 | * | 1 Jul 2005 |
| Tables: | | | |
| Boardroom | 20 | * | 1 Jul 2005 |
| General | 10 | * | 1 Jul 2005 |
| Workstations (including desks and partitions) | 20 | * | 1 Jul 2005 |
| Office machines and equipment: | | | |
| Electronic whiteboards | 6 | * | 1 Jan 2001 |
| Enveloping machines | 6 | * | 1 Jan 2001 |
| Facsimile machines | 5 | * | 1 Jan 2001 |
| Letter folding and inserting machines (including envelope inserters and letter inserters – desktop/low volume units) | 5 | * | 1 Jul 2013 |
| Mailing machines | 5 | * | 1 Jan 2001 |
| Multi function machines (includes fax, copy, print and scan functions) | 5 | * | 1 Jan 2001 |
| Photo copying machines | 5 | * | 1 Jan 2001 |
| Projectors (including lenses) | 5 | * | 1 Jul 2014 |
| Shredders | 15 | * | 1 Jul 2005 |
| Trolleys | 15 | * | 1 Jul 2005 |
| Whiteboards | 10 | * | 1 Jul 2005 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Packaging machines: | | | |
| Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines) | 10 | * | 1 Jul 2009 |
| Bag sewers | 7 | * | 1 Jul 2017 |
| Carton erecting, packing and closing machines (including cartoners) | 10 | * | 1 Jul 2009 |
| Case erecting, packing and closing machines (including casepackers) | 10 | * | 1 Jul 2009 |
| Inspection equipment (including checkweighers, metal detectors, counting machines etc) | 10 | * | 1 Jul 2009 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Multihead and singlehead weighers | 10 | * | 1 Jul 2009 |
| Palletisers and depalletisers | 12 | * | 1 Jul 2009 |
| Product identification labellers (including decorating, applicators and coding machines) | 8 | * | 1 Jul 2009 |
| Robotic pick and place packaging machines | 10 | * | 1 Jul 2009 |
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) | 10 | * | 1 Jul 2017 |
| Partitions (demountable) | 20 | * | 1 Jul 2005 |
| Platform scales | 15 | * | 1 Jul 2014 |
| Plumbing fixtures and fittings (including wall and floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income: | | | |
| Floor and wall tiles | 20 | * | 1 Jul 2015 |
| Generally (including basins, bidets, sinks, toilets, urinals etc) | 20 | * | 1 Jul 2015 |
| Tapware (including taps, mixers and shower heads and assemblies) | 15 | * | 1 Jul 2015 |
| Pneumatic air tube systems | 10 | * | 1 Jul 2013 |
| Point of sale assets: | | | |
| Cash registers, standalone type | 10 | * | 1 Jul 2005 |
| Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines) | 10 | * | 1 Jul 2005 |
| Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals) | 6 | * | 1 Jul 2005 |
| Weighing machines and scales (including weigh labelling machines) | 10 | * | 1 Jul 2005 |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites) | 15 | * | 1 Jul 2014 |
| Powder coating machines and systems (automatic and manual) | 10 | * | 1 Jul 2014 |
| Power regulation systems (PRS) | 5 | * | 1 Jul 2016 |
| Power supply assets: | | | |
| Emergency or standby: | | | |
| Generator assets: | | | |
| Acoustic hoods and canopies | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments) | 25 | * | 1 Jul 2005 |
| Power management units | 15 | * | 1 Jul 2005 |
| Uninterruptible power supply (UPS) systems | 15 | * | 1 Jul 2013 |
| Generators, portable (incorporating attached engine management and generator monitoring nstruments): | | | |
| Diesel | 10 | * | 1 Jul 2008 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Petrol | 5 | * | 1 Jul 2008 |
| Private electricity line assets (where used for a specified purpose[58]): | | | |
| Distribution lines: | | | |
| Combination of overhead and underground | 47½ | * | 1 Jul 2014 |
| Overhead (incorporating poles – concrete, wood, steel or stobie – and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc) | 45 | * | 1 Jul 2014 |
| Underground (incorporating cables, fittings and ground pad mounted transformers) | 50 | * | 1 Jul 2014 |
| Service cables, overhead | 40 | * | 1 Jul 2014 |
| Service cables, underground | 50 | * | 1 Jul 2014 |
| Storage batteries | 15 | * | 1 Jul 2013 |
| Power tools: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Hand tools: | | | |
| Air | 5 | * | 1 Jul 2008 |
| Battery | 3 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Jack hammers: | | | |
| Air | 7 | * | 1 Jul 2008 |
| Electric | 3 | * | 1 Jul 2008 |
| Nail guns – air | 3 | * | 1 Jul 2008 |
| Power transformers | 45 | * | 1 Jan 2002 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) | 12 | * | 1 Jul 2005 |

| R | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Refrigeration assets: | | | |
| Compressors, condensers, evaporators etc | 15 | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2014 |
| Robots (industrial) | 10 | * | 1 Jul 2014 |

| S | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Saws, bench and mitre, portable | 7 | * | 1 Jul 2008 |
| Security and monitoring assets: | | | |
| Access control systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Door controllers | 5 | * | 1 Jul 2004 |

[58] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

| S | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Readers: | | | |
| Proximity | 7 | * | 1 Jul 2004 |
| Swipe card | 3 | * | 1 Jul 2004 |
| Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building | 20 | * | 1 Jul 2014 |
| CCTV systems: | | | |
| Cameras | 4 | * | 1 Jul 2004 |
| Monitors | 4 | * | 1 Jul 2004 |
| Recorders: | | | |
| Digital | 4 | * | 1 Jul 2004 |
| Time lapse | 2 | * | 1 Jul 2004 |
| Switching units (including multiplexers) | 5 | * | 1 Jul 2004 |
| Security systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Control panels | 5 | * | 1 Jul 2004 |
| Detectors (including glass, passive infrared and vibration) | 5 | * | 1 Jul 2004 |
| Global system for mobiles (GSM) units | 5 | * | 1 Jul 2004 |
| Noise maker (including alarms and bells) | 5 | * | 1 Jul 2004 |
| Sewing machines | 10 | * | 1 Jan 2014 |
| Signage for business identification (including lighting for signs) – see Table B Advertising signs | | | |
| Silos: | | | |
| Bulk handling: | | | |
| Ancillary mechanical assets (including augers, bucket elevators, conveyors etc) | 15 | * | 1 Jul 2014 |
| Concrete construction | 50 | * | 1 Jan 2004 |
| Galvanised construction | 30 | * | 1 Jan 2004 |
| Steel construction | 40 | * | 1 Jan 2004 |
| Solar photovoltaic electricity generation system assets | 20 | * | 1 Jul 2011 |
| Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps) | 17 | * | 1 Jul 2014 |
| Spray booths | 15 | * | 1 Jul 2014 |
| Stacks (chimney stacks, exhaust stacks, flues etc): | | | |
| Concrete stacks (including concrete reinforced stacks) | 30 | * | 1 Jul 2014 |
| Flare stacks | 25 | * | 1 Jul 2014 |
| Reinforced plastic stacks | 25 | * | 1 Jul 2014 |
| Steel stacks (steel flues) | 20 | * | 1 Jul 2014 |
| Suitcases | 10 | * | 1 Jul 2013 |
| Swimming pool assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Cleaning assets | 7 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas | 15 | * | 1 Jul 2004 |
| Solar | 20 | * | 1 Jul 2004 |

| S | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Swimming pools (used as plant in a business): | | | |
| Above-ground | 10 | * | 1 Jul 2005 |
| Concrete | 50 | * | 1 Jul 2005 |
| Fibreglass | 20 | * | 1 Jul 2005 |
| Switchboards | 20 | * | 1 Jul 2014 |
| Synthetic lawn surfaces | 5 | * | 1 Jul 2014 |

| T | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tarpaulins | 5 | * | 1 Jul 2014 |
| Telephony: | | | |
| Mobile phones | 3 | * | 1 Jul 2014 |
| Telephone systems (including analogue and digital telephone systems, PABX/PBX systems, key/commander systems, VoIP systems and hybrid telephone systems such as IP-PBX systems etc) | 7 | * | 1 Jul 2015 |
| Television sets | 10 | * | 1 Jul 2014 |
| Tractors | 12 | * | 1 Jul 2007 |
| Trailers – see Table B Motor vehicles and trailers | | | |
| Two-way radios: | | | |
| Base stations | 6 | * | 1 Jul 2014 |
| Mobile units | 6 | * | 1 Jul 2014 |
| Portable units | 3 | * | 1 Jul 2014 |
| Repeaters | 7 | * | 1 Jul 2014 |

| U | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Unmanned aerial vehicles (drones/remotely piloted aircraft): | | | |
| Fixed wing | 3 | * | 1 Jul 2015 |
| Rotary wing | 2 | * | 1 Jul 2015 |

| V | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Vending machines | 5 | * | 1 Jul 2001 |
| Ventilation fans (excluding ducting, piping and vents) | 20 | * | 1 Jan 2005 |

| W | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Warehouse and distribution centre equipment and machines: | | | |
| Automated storage and retrieval machines | 20 | * | 1 Jul 2011 |
| Balers | 15 | * | 1 Jul 2011 |

| W | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts): | | | |
| Batteries (detachable for recharging) | 5 | * | 1 Jul 2011 |
| Battery chargers: | | | |
| Forklifts | 11 | * | 1 Jul 2011 |
| Other | 10 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Battery tuggers | 10 | * | 1 Jul 2011 |
| Racking roller beds | 15 | * | 1 Jul 2011 |
| Transfer carts | 10 | * | 1 Jul 2011 |
| Washers | 10 | * | 1 Jul 2011 |
| Carts/buggies | 15 | * | 1 Jul 2011 |
| Conveyors | 15 | * | 1 Jul 2011 |
| Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets | | | |
| Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors): | | | |
| External | 20 | * | 1 Jul 2011 |
| Internal | 10 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Forklift attachments: | | | |
| Cages | 10 | * | 1 Jul 2011 |
| Push pull units | 11 | * | 1 Jul 2011 |
| Inflatable dock bags/seals/shelters | 10 | * | 1 Jul 2011 |
| Packaging machines and wrapping machines – see Table B Packaging machines | | | |
| Pallet assets: | | | |
| Dispensers | 15 | * | 1 Jul 2011 |
| Lift tables | 10 | * | 1 Jul 2011 |
| Racks | 20 | * | 1 Jul 2011 |
| Radio frequency terminal assets: | | | |
| Barcode readers/scanners | 5 | * | 1 Jul 2011 |
| Portable/handheld and vehicle mounted terminal devices | 4 | * | 1 Jul 2011 |
| Refrigeration assets – see Table B Refrigeration assets | | | |
| Roll cages | 10 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Voice picking assets: | | | |
| Battery chargers | 4 | * | 1 Jul 2011 |
| Headsets | 4 | * | 1 Jul 2011 |
| Terminals (on person) | 4 | * | 1 Jul 2011 |
| Waste compactors (used for cardboard and plastic): | | | |
| Electric | 15 | * | 1 Jul 2011 |
| Hydraulic | 20 | * | 1 Jul 2011 |
| Waste storage and disposal bins (including crane bins, hooklift bins, skip bins and other industrial use bins) | 10 | * | 1 Jul 2016 |
| Weighbridges | 20 | * | 1 Jul 2014 |

| W | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Oxygen welders and cutters | 10 | * | 1 Jul 2014 |
| Window blinds | 15 | * | 1 Jul 2016 |