



# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2002 (No. 1)

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I, BRUCE WILLIAM QUIGLEY, Deputy Chief Tax Counsel, make this Determination under subsection 40-100 (1) of the *Income Tax Assessment Act 1997*.

Dated 2002

Deputy Chief Tax Counsel

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**1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2002 (No. 1)*.

**2 Commencement**

This Determination commences on 1 July 2002.

**3 Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2001***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2001*.

# Schedule 1 Amendments

(section 3)

## [1] Table A, industry category *Agriculture, Forestry and Fishing (01110 to 04203)*, sub-category *Forestry and Logging (03010 to 03030)*

*after*

Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches)	7	*	1 Jan 2001
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*insert*

### **COMMUNICATION SERVICES** (71110 to 71200)

<b>Telecommunication Services</b> (71120 to 71200)			
International Telecommunications Submarine Cable	15	*	1 Jul 2002
Mobile Telecommunications Assets:			
Base station assets:			
Air conditioners	5	*	1 Jul 2002
Antennas, battery backup, radio transmitters/receivers and rectifiers	6	*	1 Jul 2002
Towers	25	*	1 Jul 2002
Transportable equipment shelters	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

## [2] Table A, industry category *Construction (41111 to 42590)*

*substitute*

### **CONSTRUCTION** (41111 to 42590)

Backhoe Loaders	9	*	1 Jul 2002
Bending machines (bar, angle or rod)	10		1 Jan 2001
Brick elevators (portable)	5		1 Jan 2001
Chain blocks, rod shears, jacks, etc	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Compactors	12	*	1 Jul 2002
Compressors (Mobile)	12	*	1 Jul 2002

Concreting plant:			
Batching plant:			
Portable and demountable	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Static	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Immersion vibrators	4		1 Jan 2001
Mobile concrete pumping units	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Monorails	5		1 Jan 2001
Steel formwork, beams and props	10		1 Jan 2001
Trowelling machines	4		1 Jan 2001
Vibrating screeders	4		1 Jan 2001
Cranes (Mobile):			
Light and medium	15	*	1 Jul 2002
Heavy (over 15.24 tonnes lift)	20	*	1 Jul 2002
Tower and hoists	10		1 Jan 2001
Dozers/Front End Loaders	9	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Grinding and milling machines	3		1 Jan 2001
Hydraulic Excavators	10	*	1 Jul 2002
Levels, dumpy, etc	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Lift slab equipment	5		1 Jan 2001
Linemarkers	11	*	1 Jul 2002
Mini Excavators	8	*	1 Jul 2002
Motor Graders	10	*	1 Jul 2002
Pavers	12	*	1 Jul 2002
Profilers	10	*	1 Jul 2002
Pumps	10		1 Jan 2001
Road Rollers	15	*	1 Jul 2002
Saw benches (portable)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Scrapers	8	*	1 Jul 2002
Skid Steer Loaders	7	*	1 Jul 2002
Stabiliser Recyclers	12	*	1 Jul 2002
Telescopic Handlers	10	*	1 Jul 2002
Tool Carriers	10	*	1 Jul 2002
Track Loaders	9	*	1 Jul 2002
Welding units (portable):			
Light type	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Medium and other types	10		1 Jan 2001
Wheel Loaders	8	*	1 Jul 2002
Winches	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[3] Table A, industry category *Cultural and Recreational Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)***

*after*

Gymnasium equipment	10		1 Jan 2001
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*insert*

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

**[4] Table A, industry category *Electricity, Gas and Water Supply (36100 to 37020)*, sub-category *Electricity supply (36100)***

*after*

Transmission substations (excluding power transformers and control, monitoring, communications and protection systems)	40	*	1 Jan 2002
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*insert*

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

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

**[5] Table A, industry category *Health and Community Services (86110 to 87290)***  
*substitute*

<b><i>HEALTH AND COMMUNITY SERVICES</i></b> <b><i>(86110 to 87290)</i></b>			
Dentists' Plant:			
Electric motors	20		1 Jan 2001
High speed equipment:			
Air operated dental drilling equipment	10		1 Jan 2001
Air compressors (independent)	20		1 Jan 2001
Instruments and plant (other than high speed equipment)	20		1 Jan 2001
Medical Plant:			
Angiography assets:			
Image acquisition system (incorporating computer with digital subtraction capability, digital camera, monitor and integrated software)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Patient table or gantry, patient monitoring equipment, positioning equipment, and pressure injectors	10	*	1 Jul 2002
Camera (large field of view)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Cast setter	10		1 Jan 2001
Coronary investigation unit	10		1 Jan 2001
Defibrillator equipment	10		1 Jan 2001
Diathermy plant (including screening):			
Generally	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Used for hire	10		1 Jan 2001
Electro-cardiographs:			
Generally	20		1 Jan 2001
Portable (personal)	3		1 Jan 2001
Units (battery operated) used for hire	10		1 Jan 2001
Fibreoptic endoscopes and associated light source equipment	5		1 Jan 2001
High frequency current machines (surgical)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Hospital:			
Beds (including electric)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Furniture	20		1 Jan 2001
Lampsetting casts	10		1 Jan 2001

Operating tables	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Ophthalmic surgeons' plant	10		1 Jan 2001
Other plant (not being in the nature of instruments)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Pathologist's 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
Patient monitoring equipment	10		1 Jan 2001
Pendants (service point in operating theatres for other equipment)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Radiologists' – Diagnostic Imaging assets:			
Bone densitometry (BMD) system (incorporating either a whole body scanner, integrated computer and integrated software, or a spine and hip scanner, holding devices, integrated computer and integrated software)	10	*	1 Jul 2002
Computed radiography (CR) digitiser	4	*	1 Jul 2002
Computed tomography (CT) system (incorporating scanner, integrated computer and integrated software)	10	*	1 Jul 2002
Film digitiser	4	*	1 Jul 2002
Fluoroscopy assets (excluding direct radiography assets):			
Fixed system (incorporating buckies, generators, screening table and suspensions)	15	*	1 Jul 2002
Image acquisition system (incorporating a computer, digital camera, integrated software and monitor)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Mobile system (incorporating buckies, generators, screening table and suspensions)	10	*	1 Jul 2002
Magnetic resonance imaging (MRI) system (incorporating a scanner, cooling system, radio frequency coil accessories, integrated computer and integrated software)	7	*	1 Jul 2002
Mammography systems (incorporating either prone core biopsy scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software or conventional upright scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software)	7	*	1 Jul 2002

Nuclear medicine systems (incorporating camera, gantry, collimators, integrated computer, integrated software and hot lab equipment but excluding Positron Emission Tomography (PET) systems)	10	*	1 Jul 2002
Orthopantomography (OPG) systems (incorporating scanner, integrated computer and integrated software)	15	*	1 Jul 2002
Patient archival and communication systems (PACS)	4	*	1 Jul 2002
Processing assets:			
Daylight imaging processors	9	*	1 Jul 2002
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
Radium plaques and needles	10		1 Jan 2001
Silver recovery unit	10		1 Jan 2001
Sonograph gamma ray sterilization plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sterilization plant:			
Compressor	20		1 Jan 2001
Gamma radiation unit	10		1 Jan 2001
Cell block	100		1 Jan 2001
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) used by cardiologists, obstetricians and vascular surgeons	5	*	1 Jul 2002
Ventilators	10		1 Jan 2001
Vision analyser computer	5		1 Jan 2001
Nursing Home:			
Commode	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Nurse call equipment	20		1 Jan 2001
Scales	20		1 Jan 2001
Shower chairs	10		1 Jan 2001

Trolleys	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Veterinary's Plant (mobile clinic designed for carriage on utility or truck)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[6] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Petroleum, coal, chemical and associated product manufacturing (25100 to 25660)***

*substitute*

<b><i>Petroleum, coal, chemical and associated product manufacturing (25100 to 25660)</i></b>			
Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery:			
Control systems	10	*	1 Jul 2002
Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander)	30	* #	1 Jul 2002
Electricity generation assets – see Table A Electricity Supply (36100)		*	1 Jul 2002
Flare tower for gas flare	25	* #	1 Jul 2002
Fractionation train assets (including air cooler, column, compressor, heat exchanger, piping and pumps)	30	* #	1 Jul 2002
Hot water system assets	17 <sup>1</sup> / <sub>2</sub>	* #	1 Jul 2002
Instruments	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
LNG holding facility assets (including boil off gas compressor, cryogenic storage tank, loading arm, pumps and tank)	30	* #	1 Jul 2002
LNG train assets (including centrifugal compressor, column, cryogenic heat exchanger, gas turbine driver and other heat exchangers)	30	* #	1 Jul 2002
Stabiliser process assets (including column, heat exchanger, pumps and reciprocating compressor)	30	* #	1 Jul 2002
Storage and loading assets (including cryogenic storage tank, jetty, loading arm, LPG chiller and pumps)	30	* #	1 Jul 2002
Trunkline onshore terminal (TOT) assets:			
Flash tanks	20	* #	1 Jul 2002
Slugcatcher and associated piping	30	* #	1 Jul 2002
Valves including control valves	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Boot and Shoe Polish Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Chemical Manufacturing Plant:			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic Peroxides Explosion (cell block)	20		1 Jan 2001
Clothes Peg Manufacturing Plant (plastic)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Explosive Manufacturing and Chemical Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001



Eucalyptus Oil Plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Fertiliser Manufacturing Plant	20		1 Jan 2001
Gelatine and Glue Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Ink Factory Plant	20		1 Jan 2001
Oil Refinery Assets:			
Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping	15	*	1 Jul 2002
Assets used in sulphur recovery:			
Generally	15	*	1 Jul 2002
Sulphur pit	10	*	1 Jul 2002
Assets used in other processes:			
Air compressor	30	*	1 Jul 2002
Catalyst regenerator	20	*	1 Jul 2002
Chemical injection system	5	*	1 Jul 2002
Coke drum	20	*	1 Jul 2002
Distillation column	30	*	1 Jul 2002
Drum:			
Generally	20	*	1 Jul 2002
Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation	15	*	1 Jul 2002
Electric desalter	25	*	1 Jul 2002
Expansion turbine	25	*	1 Jul 2002
Fan/Blower	30	*	1 Jul 2002
Filter/Coalescer:			
Generally	25	*	1 Jul 2002
Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation	20	*	1 Jul 2002
Flare stack	25	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Fractionating column	30	*	1 Jul 2002
Furnace:			
Generally	25	*	1 Jul 2002
Used in continuous coking, delayed coking or visbreaking	20	*	1 Jul 2002
Gas absorber:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Gas adsorber	25	*	1 Jul 2002
Heat exchanger:			
Generally	25	*	1 Jul 2002

Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, hydrodesulphurisation, hydrotreating, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Jet ejector	20	*	1 Jul 2002
Liquid extraction column:			
Generally	25	*	1 Jul 2002
Used in amine treating	20	*	1 Jul 2002
Piping	30	*	1 Jul 2002
Process gas compressor	30	*	1 Jul 2002
Pump:			
Generally	25	*	1 Jul 2002
Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Reactor	25	*	1 Jul 2002
Rotary filter	20	*	1 Jul 2002
Scrubber	25	*	1 Jul 2002
Side stream stripper	25	*	1 Jul 2002
Storage tank:			
Generally	25	*	1 Jul 2002
Used in amine treating, mercox extraction, mercox sweetening or potassium carbonate treating	20	*	1 Jul 2002
Stripper:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Bunds (other than formed with earth)	100		1 Jan 2001
Control systems assets (excluding computers)	10	*	1 Jul 2002
Effluent separators (concrete)	40		1 Jan 2001
Laboratory equipment	20		1 Jan 2001
Oxygen Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Plastic Industry:			
Blow moulders	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001
High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001

Rubber Manufacturers' Plant:			
Moulds	5		1 Jan 2001
Process plant	$13\frac{1}{3}$		1 Jan 2001
Salt Manufacturing and Refining Plant	10		1 Jan 2001
Sulphuric Acid Plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	$13\frac{1}{3}$		1 Jan 2001

**[7] Table A, industry category *Mining (11010 to 15200)*, sub-category *Coal Mining and Metal Ore Mining (11010 to 110202) and (13110 to 13190)***

*substitute*

<b><i>Coal Mining and Metal Ore Mining etc (11010 to 11020) and (13110 to 15200)</i></b>			
Coal hulks	$16\frac{2}{3}$		1 Jan 2001
Conveyor units:			
Rubber conveyor belts	$6\frac{2}{3}$		1 Jan 2001
Idlers	8		1 Jan 2001
Motor, drive and structure of conveyor system	$13\frac{1}{3}$		1 Jan 2001
Dredging Machinery	$13\frac{1}{3}$		1 Jan 2001
Gangways	40		1 Jan 2001
General plant	$13\frac{1}{3}$		1 Jan 2001
Initial containment areas	20		1 Jan 2001
Mine cars	10		1 Jan 2001
Mudlakes	10		1 Jan 2001
Port Assets – see Table A Water Transport and Services to Water Transport (63010 to 63030) and (66210 to 66290)		*	1 Jul 2002
Pumps (used in mines and coal washing plant)	20		1 Jan 2001
Quarrying Plant and Machinery	10		1 Jan 2001
Railway infrastructure assets and rolling-stock – see Table A Rail Transport (62000)		*	1 Jan 2002
Skips in coal mines	$13\frac{1}{3}$		1 Jan 2001
Stone Crushing Plant	10		1 Jan 2001
Surface Mobile Mining Machines:			
Bucket Wheel Excavators	30	*	1 July 2002
Compressors	20	*	1 Jul 2002
Cranes	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Draglines	30	*	1 Jul 2002
Drill Rigs (Production)	10	*	1 Jul 2002
Electric Rope Shovels	25	*	1 Jul 2002

Generators	10	*	1 Jul 2002
Graders	10	*	1 Jul 2002
Hydraulic Excavators (including hydraulic front shovels)	10	*	1 Jul 2002
Lighting System	10	*	1 Jul 2002
Off Highway Trucks (including articulated, rigid dump, service, fuel and water trucks)	10	*	1 Jul 2002
Rollers	15	*	1 Jul 2002
Scrapers	7	*	1 Jul 2002
Skid Steer Loader	7	*	1 Jul 2002
Tool Carrier	10	*	1 Jul 2002
Wheel Loader	8	*	1 Jul 2002
Tailings dams	20		1 Jan 2001
Underground Mobile Mining Machines:			
Compressors	10	*	1 Jul 2002
Continuous Haulage System	10	*	1 Jul 2002
Continuous Miner	10	*	1 Jul 2002
Drill Rigs:			
Diamond	20	*	1 Jul 2002
Production	7	*	1 Jul 2002
Feeder Breaker	15	*	1 Jul 2002
Grader	10	*	1 Jul 2002
Jumbo	10	*	1 Jul 2002
Load-Haul-Dump Machine	6	*	1 Jul 2002
Long-wall Equipment:			
Armoured Face Conveyor	6	*	1 Jul 2002
Beam Stage Loader	7	*	1 Jul 2002
Hydraulic Pump Module	15	*	1 Jul 2002
Hydraulic Roof Support	10	*	1 Jul 2002
Impact Crusher	10	*	1 Jul 2002
Mobile Conveyor Tail End	5	*	1 Jul 2002
Roof Support Relocation Vehicle	10	*	1 Jul 2002
Shearer	7	*	1 Jul 2002
Shearer Carrier	10	*	1 Jul 2002
Maintenance Vehicle	8	*	1 Jul 2002
Personnel Transporter	8	*	1 Jul 2002
Raise Borers and Down Reamers	20	*	1 Jul 2002
Roof Bolters	8	*	1 Jul 2002
Scissor Lift	6	*	1 Jul 2002
Shuttle Car	12	*	1 Jul 2002
Skid Steer Loader	12	*	1 Jul 2002
Underground Haulage Trucks	6	*	1 Jul 2002

Wheel Loader	6	*	1 Jul 2002
Workshop Plant	20		1 Jan 2001

**[8] Table A, industry category *Mining (11010 to 15200)*, sub-category *Oil and Gas Extraction (12000)***

*substitute*

<b><i>Oil and Gas Extraction (12000)</i></b>			
Gas production assets:			
Central production facility assets:			
Boiler	10	*	1 Jul 2002
Cabling for power and control system	30	* #	1 Jul 2002
Diesel system	15	*	1 Jul 2002
Drains system	20	* #	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare system assets:			
Carbon steel piping	15	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Stainless steel piping	30	* #	1 Jul 2002
Fuel gas system	30	* #	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Power turbine used offshore	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	30	*	1 Jul 2002
Heat exchanger	30	* #	1 Jul 2002
Major carbon steel vessels	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Major stainless steel (or lined) vessels	30	* #	1 Jul 2002
Offshore platform:			
Generally (including accommodation module, flare structure, helideck, jacket, primary steel work and topsides secondary steel work)	30	* #	1 Jul 2002
Topsides tertiary steelwork (including handrails, ladders and stairs)	15	*	1 Jul 2002
Piping	30	* #	1 Jul 2002
Pump:			
Circulation pump	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Generally	20	* #	1 Jul 2002
Seawater lift pump	15	*	1 Jul 2002
Shutdown and fire/gas system	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Piping and vessels	30	* #	1 Jul 2002

Utility air compressors	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity Supply (36100)		*	1 Jul 2002
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Infield pipeline	30	* #	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	12 <sup>1/2</sup>	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	20	* #	1 Jul 2002
Trunkline	30	* #	1 Jul 2002
Valve	12 <sup>1/2</sup>	*	1 Jul 2002
Well and downhole equipment	15	*	1 Jul 2002
Wellhead and christmas tree	30	*	1 Jul 2002
Oil Exploration Plant and Equipment:			
Oil rigs (off-shore drilling) and ancillary equipment	10		1 Jan 2001
Oil search equipment (used for geophysical surveys in remote areas):			
Drilling plant and down-hole equipment	5		1 Jan 2001
General plant and equipment	10		1 Jan 2001
Mobile units and vehicles (other than passenger cars)	5		1 Jan 2001
Other survey equipment	10		1 Jan 2001
Portable sleeping and messing huts	5		1 Jan 2001
Seismic survey equipment	5		1 Jan 2001
Vessel (supply)	13 <sup>1/3</sup>		1 Jan 2001
Oil production assets:			
Central production facility assets (excluding FPSOs):			
Boiler	10	*	1 Jul 2002
Circulation pump	12 <sup>1/2</sup>	*	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	12 <sup>1/2</sup>	*	1 Jul 2002
Power turbine used offshore	12 <sup>1/2</sup>	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	15	*	1 Jul 2002
Generally (including offshore platform)	15	*	1 Jul 2002
Major carbon steel vessels	12 <sup>1/2</sup>	*	1 Jul 2002

Pump:			
Circulation pump	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Other	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Piping and vessels	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity Supply (36100)		*	1 Jul 2002
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	* #	1 Jul 2002
Infield pipeline	15	*	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	15	*	1 Jul 2002
Trunkline	30	* #	1 Jul 2002
Valve	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
Well and downhole equipment	10	*	1 Jul 2002
Wellhead and christmas tree	15	*	1 Jul 2002
Port Assets – see Table A Water Transport and Services to Water Transport (63010 to 63030) and (66210 to 66290)		*	1 Jul 2002

**[9] Table A, industry category *Retail Trade (51100 to 53295)*, sub-category *Motor vehicle retailing and services (53110 to 53295)***

*after*

Drum	10		1 Jan 2001
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*insert*

Drums	4		1 Jan 2001
Kerbside tanks	10		1 Jan 2001

**[10] Table A, industry category *Retail Trade (51100 to 53295)*, sub-category *Motor vehicle retailing and services (53110 to 53295)***

*after*

Self-service pump installations (comprising pump and coin unit)	10		1 Jan 2001
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*insert*

Trade utensils (including sales and garage equipment)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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**[11] Table A, industry category *Transport and Storage* (61100 to 67090), sub-category *Air and Space Transport* (64010)**

*omit*

<i>Air and Space Transport</i> (64010)			
Aircraft Industry:			
Aircraft			
General use	8		1 Jan 2001

*insert*

<i>Air Transport and Services to Air Transport</i> (64010 to 64033) and (66300)			
Aircraft refuelling equipment	10		1 Jan 2001

**[12] Table A, industry category *Transport and Storage* (61100 to 67090), sub-category *Water Transport* (63010 to 63030)**

*substitute*

<i>Water Transport and Services to Water Transport</i> (63010 to 63030) and (66210 to 66290)			
Boats, Ships, Lighters, etc:			
Boats (motor, rowing and sailing)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bulk carriers	16		1 Jan 2001
Container ships	16		1 Jan 2001
Ferry steamers	20		1 Jan 2001
Flexible barges (collapsible bag type)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Hovercraft	5		1 Jan 2001
Launches	20		1 Jan 2001
Lighters	20		1 Jan 2001
Lighters (coal – wooden, iron or steel)	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Mini-submarine	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Offshore Supply Vessels	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Punts and rafts	20		1 Jan 2001
Roll-on/roll-off ships	16		1 Jan 2001
Ships and steamers	20		1 Jan 2001
Surf boats, salvage	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Tankers (engaged primarily and principally in the tanker trade)	16		1 Jan 2001
Trawler	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Tugs	20		1 Jan 2001
Port Assets:			
Cargo handling equipment:			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001



Cranes:			
Container/Portainer	20	*	1 Jul 2002
Fixed	25	*	1 Jul 2002
Mobile (over 15.24 tonnes lift)	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Forklifts:			
Container handling	7½	*	1 Jul 2002
General handling	11	*	1 Jul 2002
Rail mounted gantries	15	*	1 Jul 2002
Reach stackers	10	*	1 Jul 2002
Ship loaders	30	*	1 Jul 2002
Ship unloaders	20	*	1 Jul 2002
Spreaders	5	*	1 Jul 2002
Stackers, reclaimers and stackers/reclaimers	25	*	1 Jul 2002
Straddle carriers	12½	*	1 Jul 2002
Wheel loaders	8	*	1 Jul 2002
Control systems:			
Control system assets – plc's and hardware	10	*	1 Jul 2002
Motor control centre and motor control field devices	20	*	1 Jul 2002
Environmental equipment:			
Current, tidal, wave and wind monitoring systems	5	*	1 Jul 2002
Oil spill containment boom	10	*	1 Jul 2002
Intermodal facilities:			
Receival station assets (including belt feeder, hopper and tippler)	30	*	1 Jul 2002
Truck and rail receival dump pit	50	*	1 Jul 2002
Land based facilities:			
Concrete rail beams and rails	30	*	1 Jul 2002
Conveyor systems (incorporating chutes, gravity take-up assemblies, headframes, structures, surge bins, transfer towers and weigh towers)	30	*	1 Jul 2002
Dust suppression systems	30	*	1 Jul 2002
Electricity supply assets – see Table A Electricity supply (36100)		*	1 Jul 2002
Storage sheds, to the extent they form an integral part of bulk handling equipment	40	*	1 Jul 2002
Navigational aids:			
Land based navigational aids	20	*	1 Jul 2002
Offshore beacons, channel markers and lead lights:			
Floating buoys	10	*	1 Jul 2002
Piled structures	20	*	1 Jul 2002

Other facilities:			
Cathodic protection:			
Impressed current system	30	*	1 Jul 2002
Sacrificial system	15	*	1 Jul 2002
Dry docks	40	*	1 Jul 2002
Fender systems:			
Elastomeric	20	*	1 Jul 2002
Timber	10	*	1 Jul 2002
Gangways – removable	10	*	1 Jul 2002
Mooring facilities (including bollards)	40	*	1 Jul 2002
Mooring quick release hooks	20	*	1 Jul 2002
Pontoons – floating	20	*	1 Jul 2002
Slipways (incorporating rails, ramps, runners and winching systems)	30	*	1 Jul 2002
Wharves, dolphins and jetties	40	*	1 Jul 2002
Salvage Machinery:			
Boilers, vertical	40		1 Jan 2001
Engine hoisting	40		1 Jan 2001
Pumps:			
Centrifugal, direct acting, and connections	40		1 Jan 2001
Duplex boiler feed	40		1 Jan 2001

**WHOLESALE TRADE**  
(45110 to 47990)

**Mineral, Metal and Chemical Wholesaling**  
(45210 to 45230)

Petroleum Products Wholesaling Assets:			
Drums	4		1 Jan 2001
Tanks (including crude, intermediate and finished product tanks)	20		1 Jan 2001

**[13] Table B, items beginning with A**

*omit*

Aeroplanes and helicopters:			
General use	8		1 Jan 2001
Used predominantly for agricultural spraying or dusting	4		1 Jan 2001

*insert*

Aeroplane:			
General use	20	*	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*	1 Jul 2002

**[14] Table B, items beginning with A***after*

Gliders/sailplanes	10		1 Jan 2001
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*insert*

Helicopter:			
General use	20	*	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	*	1 Jul 2002

**[15] Table B, items beginning with B***omit*

Bulldozers	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
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**[16] Table B, items beginning with D***after*

Docks (floating)	20		1 Jan 2001
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*insert*

Dozers/Front End Loaders	9	*	1 Jul 2002
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**[17] Table B, items beginning with F***after*

Fogging Machines (insecticide)	8		1 Jan 2001
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*insert*

Forklifts	11	*	1 Jul 2002
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**[18] Table B, items beginning with M***omit*

Marinas (floating)	20		1 Jan 2001
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**[19] Table B, items beginning with M***after*

Modular Switching System	10		1 Jan 2001
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*insert*

Motor Graders	10	*	1 Jul 2002
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**[20] Table B, items beginning with M***omit*

Heavy haulage (mining, building and construction and road making industries)	5		1 Jan 2001
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*insert*

Heavy haulage (building and construction and road making industries)	5		1 Jul 2002
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**[21] Table B, items beginning with M***omit*

Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers):			
Generally	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

*insert*

Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers):			
Generally	8	*	1 Jul 2002

**[22] Table B, items beginning with M***omit*

Fork-lifters, automatic loaders, transporters and front-end loaders	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
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**[23] Table B, items beginning with P***after*

Paint-tinting and Colour Blending Machines	5		1 Jan 2001
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*insert*

Pallets	5		1 Jan 2001
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**[24] Table B, items beginning with P***omit*

Pontoons (floating)	40		1 Jan 2001
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**[25] Table B, items beginning with S***omit*

Slips and Standing Ways	20		1 Jan 2001
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**[26] Table B, items beginning with *W****omit*

Wharves	40		1 Jan 2001
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