



# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2002 (No. 2)

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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            5 December            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. 2)*.

## **2            Commencement**

This Determination commences on 1 January 2003.

## **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 *Health and Community Services (86110 to 87290)***

*substitute*

### **HEALTH AND COMMUNITY SERVICES (86110 to 87290)**

Dentists' Plant:			
Electric motors	20		1 Jan 2001
High speed equipment:			
Air operated dental drilling equipment	10		1 Jan 2001
Air compressors (independent)	20		1 Jan 2001
Instruments and plant (other than high speed equipment)	20		1 Jan 2001
Medical Assets:			
Hospital assets:			
Anaesthesia machines	10	*	1 Jan 2003
Angiography assets:			
Image acquisition system (incorporating computer with digital subtraction capability, digital camera, monitor and integrated software)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Patient gantry or table, patient monitoring assets, positioning assets, and pressure injectors	10	*	1 Jul 2002
Cell savers and cell separators	7	*	1 Jan 2003
Colposcopes	10	*	1 Jan 2003
Defibrillators	10	*	1 Jan 2003
Diathermy and cautery machines/electrosurgical generators	10	*	1 Jan 2003
Endoscopic surgery assets (excluding disposable accessories):			
Arthroscopic fluid management systems	7	*	1 Jan 2003
Endoscopes (flexible and rigid) and endoscopic surgical instruments	4	*	1 Jan 2003
Endoscopic camera systems:			
Beam splitters and light sources	10	*	1 Jan 2003

Printers, video cameras, video camera adaptors, couplers and heads, video image capture systems and video processors	5	*	1 Jan 2003
Still cameras	7	*	1 Jan 2003
Video monitors and video recorders	7	*	1 Jan 2003
Endoscopic electrosurgical generators	10	*	1 Jan 2003
Endoscopic lasers	10	*	1 Jan 2003
Endoscopic ultrasound systems (incorporating scanner, transducers/probes, integrated computer and integrated software)	5	*	1 Jan 2003
Haemodialysis machines	7	*	1 Jan 2003
Head lights	7	*	1 Jan 2003
Hospital furniture:			
Beds:			
Electronic	7	*	1 Jan 2003
Mechanical	10	*	1 Jan 2003
Bedside cabinets/lockers, carts and poles, blanket warming cabinets, blood warming cabinets, medical refrigerators, and overbed tables	10	*	1 Jan 2003
Infusion pumps:			
General, pain management and rapid	8	*	1 Jan 2003
Syringe driven	6	*	1 Jan 2003
Insufflators	10	*	1 Jan 2003
Lithotriptors used for extra-corporeal shock wave lithotripsy	7	*	1 Jan 2003
Mechanical assist assets:			
Calf and cuff compression devices	8	*	1 Jan 2003
Cardiac bypass and heart lung machines	8	*	1 Jan 2003
Intra-aortic balloon pumps	8	*	1 Jan 2003
Ventricular assist heart pumps	8	*	1 Jan 2003
Natal care assets (including incubators, infant warmers and mobile infant warmers)	7	*	1 Jan 2003
Operating tables and attachments:			
Electronic	10	*	1 Jan 2003
Mechanical	13	*	1 Jan 2003
Operating theatre lights	8	*	1 Jan 2003
Pan flushers	10	*	1 Jan 2003
Patient hoists and lifters	10	*	1 Jan 2003
Patient monitoring assets:			
Bedside monitoring systems	7	*	1 Jan 2003
Cardiac monitors	7	*	1 Jan 2003
ECG (electrocardiographs)	7	*	1 Jan 2003
Foetal monitors	7	*	1 Jan 2003

Pulse oximeters	7	*	1 Jan 2003
Vital signs monitors	7	*	1 Jan 2003
Patient warming assets (excluding disposable accessories):			
Fluid warmers	10	*	1 Jan 2003
Forced air patient warmers	10	*	1 Jan 2003
Smoke evacuators	8	*	1 Jan 2003
Sterilisation and autoclave processing assets:			
Drying cabinets	10	*	1 Jan 2003
Endoscope sterilisers and disinfectors	5	*	1 Jan 2003
Flash sterilisers	10	*	1 Jan 2003
Instrument washers	10	*	1 Jan 2003
Pre-vacuum sterilisers	10	*	1 Jan 2003
Ultrasonic cleaners and baths	7	*	1 Jan 2003
Surgical instruments:			
Hand held manually operated instruments	8	*	1 Jan 2003
Powered instruments (including drills, saws, shavers, non-disposable instrument accessories and power sources)	7	*	1 Jan 2003
Ultrasonic aspirators	10	*	1 Jan 2003
Ultrasonic scalpels	10	*	1 Jan 2003
Surgical lasers (excluding ophthalmic surgical lasers)	10	*	1 Jan 2003
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
Ophthalmic surgeons' plant	10		1 Jan 2001
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) 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
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

**[2] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Metal and Metal Product Manufacturing (27110 to 27690)***

*before*

Designs used in connection with stamping decorative steel and iron work	40		1 Jan 2001
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*insert*

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:			
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
Rectifiers	20	*	1 Jan 2003

**[3] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Metal and Metal Product Manufacturing (27110 to 27690)***

*omit*

Smelting Plant	8		1 Jan 2001
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**[4] Table A, industry category *Mining (11010 to 15200)*, sub-category *Coal Mining and Metal Ore Mining etc (11010 to 11020) and (13110 to 15200)***

*omit*

Coal hulks	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Conveyor units:			
Rubber conveyor belts	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Idlers	8		1 Jan 2001
Motor, drive and structure of conveyor system	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dredging Machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Gangways	40		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		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)		*	1Jul 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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*insert*

Mineral Sand Mining and Processing:			
Aeration assets (including aerators, attritioners, blowers and turbine impeller agitated vessels)	20	*	1 Jan 2003
Classification and gravity separation assets (including centrifuges, cones, cyclones, screw classifiers, spirals and tables)	15	*	1 Jan 2003
Crushing assets (including drum scrubbers)	30	*	1 Jan 2003
Dredges	20	*	1 Jan 2003



Drying assets:			
Generally (including flash and fluid bed dryers and fluid bed heaters)	20	*	1 Jan 2003
Rotary dryer kilns	30	*	1 Jan 2003
Dust management assets:			
Baghouse filters and extractors	30	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
Multiclones	20	*	1 Jan 2003
Electrostatic separation assets (including curve plates, electrostatic roll separators, high tension roll separators and screen plates)	20	*	1 Jan 2003
Filtration/Dewatering assets (including candle filter presses, dewatering towers, horizontal belt filters and hydrocyclones)	15	*	1 Jan 2003
Magnetic separation assets (including belt and drum separators, electromagnetic separators, induced roll and rare earth magnetic separators, and wet high intensity magnets)	20	*	1 Jan 2003
Materials handling assets (including bins, bucket and conveying elevators, conveyors, feeders, hoppers, loading systems, paddle mixers and tailings stackers)	30	*	1 Jan 2003
Screening assets (including screens and trommels)	15	*	1 Jan 2003
Support assets:			
Control systems	10	*	1 Jan 2003
Pipelines, piping and pumps	20	*	1 Jan 2003
Tanks:			
Constant density and thickening	20	*	1 Jan 2003
Generally (including acid leaching and water)	15	*	1 Jan 2003
Thermal reduction assets (including cooler kilns, cooling towers, heat exchangers and reduction kilns)	30	*	1 Jan 2003
Waste gas handling assets:			
Afterburners	20	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
Electrostatic precipitators	30	*	1 Jan 2003
Scrubbers and stacks	20	*	1 Jan 2003
Port Assets – see Table A Water Transport and Services to Water Transport (63010 to 63030) and (66210 to 66290)		*	1 Jul 2002
Quarrying Plant and Machinery	10		1 Jan 2001
Railway Infrastructure Assets and Rolling-stock – see Table A Rail Transport (62000)		*	1 Jan 2002

**[5] Table A, industry category *Transport and Storage (61100 to 67090)*, sub-category *Air Transport and Services to Air Transport (64010 to 64033) and (66300)***

*substitute*

<b><i>Air Transport and Services to Air Transport (64010 to 64033) and (66300)</i></b>			
Aircraft Maintenance Assets:			
Aircraft testing equipment	13 <sup>1</sup> / <sub>3</sub>		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
Control systems (excluding computers)	10	*	1 Jan 2003
Fire safety and rescue assets:			
Breathing units	10	*	1 Jan 2003
Drills, air powered	10	*	1 Jan 2003
Fire fighting vehicles	20	*	1 Jan 2003
Rescue boats:			
Aluminum	20	*	1 Jan 2003
Inflatable	8	*	1 Jan 2003
Rescue units (jaws of life)	15	*	1 Jan 2003
Fuel supply assets:			
Aircraft fueller vehicles	15	*	1 Jan 2003
Aircraft hydrant dispenser vehicles	15	*	1 Jan 2003
Filters, fuel	25	*	1 Jan 2003
Fire fighting systems	25	*	1 Jan 2003
Piping	25	*	1 Jan 2003
Pumps, fuel	25	*	1 Jan 2003
Tanks	25	*	1 Jan 2003

Ground support assets:			
Aircraft loader/unloader vehicles	15	*	1 Jan 2003
Aircraft stairs:			1 Jan 2003
Manual	20	*	1 Jan 2003
Vehicle mounted	15	*	1 Jan 2003
Airstart units	15	*	1 Jan 2003
Containers, air cargo (used to transport goods by air)	5	*	1 Jan 2001
Ground power units	15	*	1 Jan 2003
High lift service vehicles (including catering, lavatory, maintenance and water vehicles)	15	*	1 Jan 2003
Tow tractors	20	*	1 Jan 2003
Tractors, baggage	15	*	1 Jan 2003
Tractor trolleys (including baggage and container trolleys, and dollies)	10	*	1 Jan 2003
Navigation aids:			
Distance measuring assets	15	*	1 Jan 2003
Instrument landing systems	10	*	1 Jan 2003
Non-directional beacons (excluding towers)	15	*	1 Jan 2003
Radar sensors	15	*	1 Jan 2003
Towers	30	*	1 Jan 2003
VHF omni range assets (excluding towers)	15	*	1 Jan 2003
Runway sweepers	15	*	1 Jan 2003
Terminal building assets:			
Flight information display signs (including monitors and LED screens)	7	*	1 Jan 2003
Security scanning assets (including explosive detection systems, hand-held and walk through detectors, and x-ray screening systems)	5	*	1 Jan 2003
Visual aids assets:			
Docking guidance systems	10	*	1 Jan 2003
Lighting systems (including apron floodlighting, runway lighting and taxiway lighting)	15	*	1 Jan 2003
Movement area guidance signs	10	*	1 Jan 2003
Visual approach slope indicator systems (PAPI)	15	*	1 Jan 2003
Wind direction indicators, illuminated	10	*	1 Jan 2003

**[6] Table B, items beginning with *D***

*omit*

Dredges	20		1 Jan 2001
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*insert*

Dredges	20	*	1 Jan 2003
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**[7] Table B, items beginning with E***omit*

Escalators (machinery and their moving parts)	$16\frac{2}{3}$		1 Jan 2001
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*insert*

Escalators (machinery and their moving parts)	20	*	1 Jan 2003
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**[8] Table B, items beginning with L***omit*

Lifts and Elevators:			
Electric	$16\frac{2}{3}$		1 Jan 2001
Hydraulic	20		1 Jan 2001

*insert*

Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
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**[9] Table B, items beginning with M***after*

Motor cycles and scooters	$6\frac{2}{3}$		1 Jan 2001
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*insert*

Moving walks	20	*	1 Jan 2003
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