



# **Income Tax (Effective Life of Depreciating Assets) Amendment Determination Dated 15 June 2004 (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 15 June 2004

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 Dated 15 June 2004 (No. 1)*.

**2 Commencement**

This Determination commences on 1 July 2004.

**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*.

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## Schedule 1      Amendments

(section 3)

**[1]      Table A, industry category ACCOMMODATION, CAFES AND RESTAURANTS (57100 to 57402)**

*Omit*

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

**[2]      Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 04203), sub-category *Agriculture* (01110 to 04203)**

*Omit heading*

<b><i>Agriculture</i></b> <b><i>(01110 to 02200)</i></b>
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*Substitute*

<b><i>Agriculture and Services to agriculture</i></b> <b><i>(01110 to 02200)</i></b>
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**[3]      Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 04203), sub-category *Forestry and logging* (03010 to 03030)**

*Insert after Agriculture and Services to agriculture (01110 to 02200)*

<b><i>Forestry and logging</i></b> <b><i>(03010 to 03030)</i></b>			
Logging plant:			
Cable system (including winches and high leads)	8	*	1 Jan 2001
Forwarders	8	*	1 Jan 2001

Harvesters and feller bunchers (includes heads)	7	*	1 Jan 2001
Log trailers	10	*	1 Jan 2001
Saws:			
Mobile	8	*	1 Jan 2001
Portable chain	2	*	1 Jan 2001
Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches)	7	*	1 Jan 2001

**[4] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 04203), sub-category *Fishing/Aquaculture* (04110 to 04203)**

*Omit heading*

<b><i>Fishing/Aquaculture</i></b> <b><i>(04110 to 04203)</i></b>
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*Substitute*

<b><i>Marine fishing and Aquaculture</i></b> <b><i>(04110 to 04203)</i></b>
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**[5] Table A, industry category COMMUNICATION SERVICES (71110 to 71200), sub-category *Telecommunication Services* (71110 to 71200)**

*Omit heading*

<b><i>Telecommunication services</i></b> <b><i>(71110 to 71200)</i></b>
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*Substitute*

<b><i>Telecommunication services</i></b> <b><i>(71200)</i></b>
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**[6] Table A, industry category COMMUNICATION SERVICES (71110 to 71200), sub-category *Telecommunication Services* (71110 to 71200)**

*Insert after entry for International telecommunications submarine cable*

<b><i>Telecommunication services</i></b> <b><i>(71200)</i></b>			
Microwave radio telecommunication assets:			
Air-conditioning units	5	*	1 Jul 2004

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
Batteries, rectifiers	6	*	1 Jul 2004
Equipment shelter	25	*	1 Jul 2004
Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter:			
High capacity licensed microwave radio system $\geq 68\text{Mb}$	10	*	1 Jul 2004
Medium capacity licensed microwave radio system $\geq 16\text{Mb}$ to $<68\text{Mb}$	8	*	1 Jul 2004
Low capacity licensed microwave radio system $< 16\text{Mb}$	5	*	1 Jul 2004
Class licence microwave radio system (including antenna)	3	*	1 Jul 2004
Multiplexer	10	*	1 Jul 2004
Towers (including guyed, lattice and steel or concrete poles)	25	*	1 Jul 2004

**[6] Table A, industry category HEALTH AND COMMUNITY SERVICES  
(86110 to 87290)**

*Omit*

<b><i>Nursing Homes</i></b> <b><i>(86130)</i></b>			
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

*Substitute*

<b><i>Nursing homes</i></b> <b><i>(86130)</i></b>			
Beds:			
Electronic	7	*	1 Jul 2004
Mechanical	10	*	1 Jul 2004
Bedside cabinets/lockers, carts and poles and overbed tables	10	*	1 Jul 2004
Commodes	10	*	1 Jul 2004
Nurse call systems	7	*	1 Jul 2004

Pan flushers	10	*	1 Jul 2004
Patient hoists and lifters	10	*	1 Jul 2004
Patient monitoring assets	7	*	1 Jul 2004
Patient scales	10	*	1 Jul 2004
Shower chairs	7	*	1 Jul 2004
Trolleys	10	*	1 Jul 2004
Wheelchairs	10	*	1 Jul 2004

**[7] Table A, industry category MANUFACTURING (21110 to 29490)**

*Omit the category*

*Substitute*

<b>MANUFACTURING</b> <b>(21110 to 29490)</b>
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<i>Food, beverage and tobacco manufacturing (21110 to 21900)</i>			
Aerated water plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bacon manufacture:			
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Curing plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Factory building (40 percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick, stone or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Baking assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies:			
Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detanners, foil handling denesters, oil spray unit, pan cleaners, and topping applicators)	15	*	1 Jan 2002
Automatic pan storage unit	20	*	1 Jan 2002
Automatic product handling assets (including basket loader and basket stacker)	15	*	1 Jan 2002
Bread crumb assets (including bagger, debagger, hammer mill, oven, screw conveyor, and sifter)	20	*	1 Jan 2002
Conveyors:			
Generally	15	*	1 Jan 2002

Infloor	12	*	1 Jan 2002
Cooling and refrigeration assets:			
Cooling tunnels, tray and vacuum coolers	20	*	1 Jan 2002
Freezers (including blast freezer, plate freezer)	15	*	1 Jan 2002
Spiral cooler, spiral freezer	10	*	1 Jan 2002
Final prover (mechanical type)	15	*	1 Jan 2002
Final prover (rack type)	8	*	1 Jan 2002
Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weigher, extruders, final moulder/panner, first/intermediate prover, gauge rolls, laminators, meat cooker, meat extruder, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow hander, sheeters and stampers)	12 <sup>1</sup> / <sub>2</sub>	*	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 closer, bread bagger, box and carton making machines, finished product check weigher, flow wrappers, metal detectors, robotic pick and place and shrink wrappers)	10	*	1 Jan 2002
Proof and bake systems:			
Spiral oven	15	*	1 Jan 2002
Spiral prover	10	*	1 Jan 2002
Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers)	12 <sup>1</sup> / <sub>2</sub>	*	1 Jan 2002
Slicers (including bread band slicer, cake slicer and reciprocating blade slicer)	10	*	1 Jan 2002
Storage, feeding and ingredient handling assets:			
Flour silos	25	*	1 Jan 2002
Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Weighers	10	*	1 Jan 2002
Brewery plant:			
General plant	20		1 Jan 2001
Pipes and piping:			
Condenser	20		1 Jan 2001
Expansion	40		1 Jan 2001
Other	40		1 Jan 2001
Butchers' plant	20		1 Jan 2001

Cigarette paper cutting and folding plant	10		1 Jan 2001
Confectioners' machinery	20		1 Jan 2001
Dairy product manufacturing:			
Buildings			
Factory building (66 <sup>2</sup> / <sub>3</sub> percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Centrifuges (includes separators, decanters, clarifiers and bactofuges)	15	*	1 Jan 2001
Cheese blockformers	15	*	1 Jan 2001
Churns (includes continuous buttermaker, butter reworker and ice cream freezer)	15	*	1 Jan 2001
Continuous cheddaring machine	15	*	1 Jan 2001
Conveyors	10		1 Jan 2001
Driers (includes drum, fluidised bed and spray)	20	*	1 Jan 2001
Evaporators (includes circulation/vacuum chamber and falling film)	20	*	1 Jan 2001
Heat exchangers	15	*	1 Jan 2001
Homogenisers	15	*	1 Jan 2001
Membrane filtration plant:			
Filter membranes	1 <sup>1</sup> / <sub>2</sub>	*	1 Jan 2001
Membrane holding tanks	15	*	1 Jan 2001
Pumps (brine and cream)	10		1 Jan 2001
Tanks (includes storage, mixing, process and balance tanks)	20	*	1 Jan 2001
Water cooling and aerating plant	8		1 Jan 2001
Distillery plant (brandy etc)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Flour-milling plant:			
Bins (wooden)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004
Fruit and vegetable canning plant	20		1 Jan 2001
Jam-making plant	20		1 Jan 2001
Linseed oil manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Maltsters' plant:			
Bins (wooden)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001
Meat works plant:			
Building (66 <sup>2</sup> / <sub>3</sub> per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery):			

Brick, stone and concrete structures	100		1 Jan 2001
Wooden structures	20		1 Jan 2001
Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors)	20		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Pasta manufacturing and related freezing equipment	10		1 Jan 2001
Poultry processing plant:			
Conveyor systems and troughing	20		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Rendering plant:			
Bagging/weigh batching machine	10	*	1 Jan 2001
Bins (includes raw material bins, charging hopper/feedbin, cake bin and holding bin)	15	*	1 Jan 2001
Blood drying equipment (includes blood holding tank, agitated holding tank, coagulator, drier, decanter and dried blood hopper)	10	*	1 Jan 2001
Cookers and driers (includes batch cooker, continuous cooker, continuous drier and pre-heater)	15	*	1 Jan 2001
Decanter/centrifuge	12	*	1 Jan 2001
Environmental control equipment (includes condenser and associated equipment, bio-filter, air-scrubber, after-burner and dissolved air flotation system)	10	*	1 Jan 2001
Feathrolyser/feather hydrolyser	10	*	1 Jan 2001
Magnet	15	*	1 Jan 2001
Mill	10	*	1 Jan 2001
Mincer/grinder	5	*	1 Jan 2001
Pans and screens (includes percolator pans/screen and shaker screen )	15	*	1 Jan 2001
Pre-breaker/pre-hogger	10	*	1 Jan 2001
Screw and bucket elevators	10	*	1 Jan 2001
Screw press/expeller press	13	*	1 Jan 2001
Separator/polisher	15	*	1 Jan 2001
Tallow storage tank	15	*	1 Jan 2001
Waste heat evaporator	15	*	1 Jan 2001
Rice milling plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sugar mills	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Tobacco kilns	20		1 Jan 2001
Wine-making machinery	20		1 Jan 2001

<b><i>Textile, clothing, footwear and leather manufacturing (22110 to 22620)</i></b>			
Boot and shoe-making machinery:			
Machinery and general plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001
Clothing and millinery manufacturing plant:			



Hat manufacturing plant and machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sewing machines	10		1 Jan 2001
General plant	20		1 Jan 2001
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Gins	10		1 Jan 2001
Flock manufacturing plant:			
General plant	20		1 Jan 2001
Carding machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Knitting machines	13 <sup>1</sup> / <sub>3</sub>		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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Weaving machinery (silk and cotton)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wool dumping machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wool scouring machinery	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Woollen manufacturers' machinery	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

<b><i>Log sawmilling and timber dressing and Other wood product manufacturing (23110 to 23290)</i></b>			
Clothes peg manufacturing plant (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Case-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Cork manufacturers' plant	10		1 Jan 2001
Frame (picture) manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Joinery plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulding machinery (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Saw milling equipment:			
Dry or planer mill plant:			
Generally (includes multi saw/trimmer, pack docker, planer/molder, resaw or optimiser docker, stress grader and tilt hoist)	10	*	1 Jan 2001
Stacker	15	*	1 Jan 2001
Tray sorter	15	*	1 Jan 2001
Green mill plant:			
Edger line plant (includes board edger and resaw)	10	*	1 Jan 2001
Heating plant (includes storage bins/silos)	15	*	1 Jan 2001
Kiln drying plant:			
Generally (includes kiln trolleys/carriages, traverser and weights)	10	*	1 Jan 2001
Timber drying kilns and reconditioners	15	*	1 Jan 2001
Main saw line plant (includes saws, chipper canter, board separator and cant turner)	10	*	1 Jan 2001

Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets.)	10	*	1 Jan 2001
Log, lumber and waste transfer equipment	15	*	1 Jan 2001
Log yard equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001
Waste processing equipment:			
Bins - waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoppers	10	*	1 Jan 2001
Wood working plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b><i>Paper and paper product manufacturing</i></b> <b><i>(23310 to 23390)</i></b>			
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 (36100)		*	1 Jan 2002
Sensors:			
Specialised	8	*	1 Jan 2002
Standard	15	*	1 Jan 2002

Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders)	15	*	1 Jan 2002
Paper machine assets:			
Dry end assets (including calenders, coaters and reelers)	15	*	1 Jan 2002
Dryers (including MG cylinder and yankee cylinder)	25	*	1 Jan 2002
Size press	15	*	1 Jan 2002
Wet end assets (including forming section, head box and press section)	10	*	1 Jan 2002
Pulp process assets:			
Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers)	20	*	1 Jan 2002
Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Tanks	20	*	1 Jan 2002
Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers)	10	*	1 Jan 2002

<b><i>Printing, publishing and recorded media</i></b> <b><i>(24110 to 24309)</i></b>			
Bookbinding plant and machinery	20		1 Jan 2001
Newspaper wrapping machines	10		1 Jan 2001
Printers' plant and machinery:			
Dryers automatic and semi-automatic	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Dryers manual	20		1 Jan 2001
Electronic engraving machines	10		1 Jan 2001
Graphic arts plant:			
Colour scanners	10		1 Jan 2001
Guillotines	10		1 Jan 2001
Offset printers	10		1 Jan 2001
Platemaking apparatus	10		1 Jan 2001
Machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Photo-typesetting plant (computerised)	5		1 Jan 2001
Printing machines incorporating electronic memory units	10		1 Jan 2001
Screen printing plant (automatic and semi-automatic, including dryers)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Type	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

Stationers' manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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<b><i>Petroleum refining (25100)</i></b>			
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

***Basic chemical manufacturing  
(25310 to 25350)***

Chemical manufacturing plant:			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Fertiliser manufacturing plant	20		1 Jan 2001
Oxygen manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

***Other chemical product manufacturing  
(25410 to 25490)***

Boot and shoe polish manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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Explosive manufacturing and chemical plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Eucalyptus oil plant:			
Still (coolers)	40		1 Jan 2001
Tanks	40		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

<b><i>Medicinal and pharmaceutical product manufacturing (25430)</i></b>			
Laboratory assets:			
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	1 Jan 2004
Bench top autoclaves	5	*	1 Jan 2004
Incubators	6	*	1 Jan 2004
Particle sizers	5	*	1 Jan 2004
Packaging assets:			
Accumulators	10	*	1 Jan 2004
Batch, barcode, label, and volume readers	10	*	1 Jan 2004
Blister pack packaging machines	10	*	1 Jan 2004
Blow-fill-seal (BFS) machines	12	*	1 Jan 2004
Bottle and vial inverters and blowers	10	*	1 Jan 2004
Bottle and vial unscramblers	10	*	1 Jan 2004
Bundlers and bundle packing machines	10	*	1 Jan 2004
Cappers and sealers (including tamper proof sealers)	10	*	1 Jan 2004
Cartoners	10	*	1 Jan 2004
Check weighers	10	*	1 Jan 2004
Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers)	12	*	1 Jan 2004
Desiccant and cotton wool depositors/inserters	10	*	1 Jan 2004
Dropper and leaflet inserters	10	*	1 Jan 2004
Flaming stations	10	*	1 Jan 2004
Flow wrappers and shrink wrappers	10	*	1 Jan 2004
Ink jet batch label printers	7	*	1 Jan 2004
Labelling machines	10	*	1 Jan 2004
Palletisers	10	*	1 Jan 2004
Pinhole inspectors	10	*	1 Jan 2004
Robotic pick and place packaging machines	10	*	1 Jan 2004
Sleevers	10	*	1 Jan 2004
Tablet/capsule fillers, feeders and counters	10	*	1 Jan 2004
Production assets:			
Autoclaves (for terminal sterilisation)	10	*	1 Jan 2004

Drying ovens	10	*	1 Jan 2004
Encapsulators	10	*	1 Jan 2004
Fluid bed dryers	12	*	1 Jan 2004
Granulators and mixer/granulators	12	*	1 Jan 2004
Homogenisers	7	*	1 Jan 2004
Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production	10	*	1 Jan 2004
Metal detectors	10	*	1 Jan 2004
Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders)	10	*	1 Jan 2004
Sizing mills	10	*	1 Jan 2004
Tablet and capsule coating machines, coating drums and coating pans	12	*	1 Jan 2004
Tablet dedusters	10	*	1 Jan 2004
Tablet presses	10	*	1 Jan 2004
Vibrating sieves	10	*	1 Jan 2004
Raw material storage and dispensing assets:			
Demountable strong rooms	20	*	1 Jan 2004
Dispensing booths and associated air filtration systems	10	*	1 Jan 2004
Laminar flow benches and biohazard cabinets	8	*	1 Jan 2004
Safes	20	*	1 Jan 2004
Weighing scales	10	*	1 Jan 2004
Services:			
Air filtration systems	10	*	1 Jan 2004
Water purification plant	10	*	1 Jan 2004

***Rubber product manufacturing  
(25510 to 25590)***

Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

***Plastic products manufacturing  
(25610 to 25660)***

Clothes peg manufacturing plant (plastic)	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

<b><i>Non-metallic mineral product manufacturing</i></b> <b><i>(26100 to 26400)</i></b>			
Brick-making plant:			
Automatic handling equipment	10		1 Jan 2001
Brick kilns and pre kilns	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Cement brick plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dryers	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	10		1 Jan 2001
Cement-making plant:			
General plant (e.g. rotary mixing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Concrete pipe manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Glass bottle manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Monumental masons' plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Plaster manufacturing plant	8		1 Jan 2001
Pottery plant	20		1 Jan 2001
Slate works plant	20		1 Jan 2001
Tile manufacturing plant (cement and concrete):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

<b><i>Metal product manufacturing</i></b> <b><i>(27110 to 27690)</i></b>			
Designs used in connection with stamping decorative steel and iron work	40		1 Jan 2001
Foundry plant:			
Converters	10		1 Jan 2001
Furnaces	10		1 Jan 2001
Laboratory	20		1 Jan 2001
Ladles	10		1 Jan 2001
Loose tools	5		1 Jan 2001
Machine tools	20		1 Jan 2001
Machinery and plant	20		1 Jan 2001
Moulding boxes	10		1 Jan 2001
Patterns	40		1 Jan 2001



Plant and tools (excluding furnaces, converter and ladles)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Rolling mill engines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Iron and steel industry:			
Granulators	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slag pots	3		1 Jan 2001
Metal crushing plant (core fragmentised)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Metal forming plant:			
Dies and tooling	4 <sup>1</sup> / <sub>2</sub>		1 Jan 2001
Roll forming dies	10		1 Jan 2001
Strip roll forming machines	20		1 Jan 2001
Nail manufacturing plant	20		1 Jan 2001
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001
Stamping blocks (used for designs of decorative steel and iron work)	20		1 Jan 2001
Tank manufacturing plant	20		1 Jan 2001

<b><i>Alumina production (27210)</i></b>			
Alumina manufacturing (including bauxite refining and calcined alumina manufacturing):			
Bauxite crushing and handling assets:			
Conveyors	30	*	1 Jan 2003
Crushing assets	30	*	1 Jan 2003
Screening assets	15	*	1 Jan 2003
Stockpile reclaimers, stackers and stacker/reclaimers	30	*	1 Jan 2003
Train loading assets (including conveyors, product bins and towers)	30	*	1 Jan 2003
Bauxite residue disposal assets:			
Initial containment areas	20		1 Jan 2001
Mudlakes	10		1 Jan 2001
Calcination assets:			
Calciners and kilns	25	*	1 Jan 2003
Generally (including alumina cooling assets, hydrate storage tanks and hydrate washing assets)	30	*	1 Jan 2003
Clarification of liquor stream assets (including counter current washing tanks, flash tanks, lime burning assets, lime handling assets, lime slaking assets, settling tanks and other tanks and vessels)	30	*	1 Jan 2003
Control systems assets	10	*	1 Jan 2003

Digestion assets (including desilication tanks, digester vessels, flash tanks, heat exchangers, heaters, mills and trihydrate bauxite treatment assets)	30	*	1 Jan 2003
Emissions control assets (including baghouse filters and electrostatic precipitators)	20	*	1 Jan 2003
Filtration assets for hydrate and slurry (including filters used for clarification of liquor and filters used for coarse hydrate)	15	*	1 Jan 2003
Pipework (including slurry pipes)	30	*	1 Jan 2003
Precipitation assets (including classification assets, cooling towers, crystallisation assets, heat exchangers, tanks and vessels)	30	*	1 Jan 2003
Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Pumps	20	*	1 Jan 2003
Steam raising and electrical infrastructure assets (including switchgear and transformers)	30	*	1 Jan 2003

<i><b>Aluminium smelting (27220)</b></i>			
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

<b><i>Copper, silver, lead and zinc smelting, refining and Basic non-ferrous metal manufacturing n.e.c. (27230) and (27290)</i></b>			
Pyrometallurgy assets:			
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
Crushing and milling, infrastructure support, or materials handling assets used in pyrometallurgy – see Table A Coal Mining and Metal Ore Mining etc (11010 to 11020) and (13110 to 15200)		*	1 Jul 2003
Drying process assets (including rotary dryers, spray dryers and indirect heat exchanger dryers)	25	*	1 Jul 2003
Electro refining process assets	20	*	1 Jul 2003
Gas cleaning process assets (including electrostatic precipitators and baghouses)	20	*	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
Tinsmiths' plant	20		1 Jan 2001

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

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

***Motor vehicle and part manufacturing***  
(28110 to 28190)

For metal casting assets see determinations for <i>Non-ferrous metal casting (27330)</i>			
Motor vehicle manufacturing plant:			
Basic machinery	10		1 Jan 2001
Tooling (i.e. jigs, dies, press tools and specialty attachments such as working heads and work-holding tools)	3		1 Jan 2001
Piston ring manufacturing plant:			
Engineering works plant	20		1 Jan 2001
Motors	20		1 Jan 2001
Overhead gear, equipment, belting, etc	20		1 Jan 2001
Precision machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

***Other transport equipment manufacturing***  
(28210 to 28290)

Motor cycle building plant	10		1 Jan 2001
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***Photographic and optical good manufacturing***  
(28310)

Optical lens grinding and contact lens manufacturing:			
CNC milling machines	7	*	1 Jul 2004
Combined surface generators and grinders and finers	10	*	1 Jul 2004
Deblocking and lens cleaning machines (including ultrasonic washers)	9	*	1 Jul 2004
Finers	10	*	1 Jul 2004
Finishing blockers	8	*	1 Jul 2004
Frame tracers	5	*	1 Jul 2004

Lap tools	10	*	1 Jul 2004
Layout blockers	8	*	1 Jul 2004
Lens coating machines	10	*	1 Jul 2004
Lens curing and drying ovens	10	*	1 Jul 2004
Lens edgers	7	*	1 Jul 2004
Lens tinting machines	8	*	1 Jul 2004
Lensmeters:			
Manual	10	*	1 Jul 2004
Automated	5	*	1 Jul 2004
Polishers	10	*	1 Jul 2004
Protective lacquering or surface saver taping machines	9	*	1 Jul 2004
Surface generators and grinders	10	*	1 Jul 2004
Surface lathes	8	*	1 Jul 2004

***Professional and scientific equipment manufacturing n.e.c.  
(28390)***

Watchmakers' plant	10		1 Jan 2001
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***Other manufacturing  
(29110 to 29490)***

Broom and brush manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Furniture-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Jewellers' plant	10		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Motors	20		1 Jan 2001

**[8] Table A, industry category MINING (11010 to 15200), sub-category  
General mining and mineral processing assets (excluding oil and gas)  
(11010 to 11020) and (13110 to 15200)**

*Omit heading*

***General mining and mineral processing assets (excluding oil and gas)  
(11010 to 11020) and (13110 to 15200)***

**[9] Table A, industry category MINING (11010 to 15200)**

*Insert after entry for Materials handling assets: Water storage tanks*

Weighing machines (including weighers for feeders and conveyors)	20	*	1 Jul 2004
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**[10] Table A, industry category MINING (11010 to 15200), sub-category  
Sand mining – mineral (13150)**

*Omit heading*

<b><i>Sand mining – mineral (13150)</i></b>
---

*Substitute*

<b><i>Mineral sand mining (13150)</i></b>
---

**[11] Table A, industry category MINING (11010 to 15200), after sub-category  
Oil and gas extraction (12000)**

*Insert*

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

**[12] Table A, industry category MINING (11010 to 15200), after sub-category Mineral sand mining (13150)**

*Insert*

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

**[13] Table A, industry category MINING (11010 to 15200), sub-category Construction material mining (14110 to 14190)**

*Relocate the sub-category to after Nickel ore mining (13160)*

**[14] Table A, industry category PROPERTY AND BUSINESS SERVICES (77110 to 78690)**

*Insert after category heading*

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

**[15] Table A, industry category PROPERTY AND BUSINESS SERVICES (77110 to 78690)**

*Insert before Machinery and equipment hiring and leasing (77410-77430)*

<b><i>Residential property operators (77110)</i></b>			
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
Digital video display (DVD) players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Floor coverings (removable without damage):			
Carpet	10		1 Jan 2001
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			
Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004



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

Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phone	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drives	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	10	*	1 Jul 2004
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	10	*	1 Jul 2004
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	10	*	1 Jul 2004
Ironing boards, freestanding	7	*	1 Jul 2004
Irons	5	*	1 Jul 2004
Washing machines	10	*	1 Jul 2004
Outdoor assets:			
Automatic garage doors:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			

Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	8	*	1 Jul 2004
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	12	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Tennis court assets:			
Cleaners	3	*	1 Jul 2004
Drag brooms	3	*	1 Jul 2004
Nets	5	*	1 Jul 2004
Rollers	3	*	1 Jul 2004
Umpire chairs	15	*	1 Jul 2004
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004

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

**[16] Table A, industry category RETAIL TRADE (51100 TO 53295) sub-category *Personal and household good retailing (52511 to 52597)***

*Relocate the subcategory to before Motor vehicle retailing and services (53110 to 53295)*

**[17] Table A, industry category TRANSPORT AND STORAGE (61100 TO 67090)**

*Omit heading*

***Air Transport and Services to Air Transport  
(64010 to 64033) and (66300)***

*Substitute*

***Air and space transport and Services to air transport  
(64010 to 64033) and (66300)***

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

*Omit*

Alarms	20		1 Jan 2001
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**[19] Table B, items beginning with C**

*Omit*

Carpets:			
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In houses let furnished	10		1 Jan 2001
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**[20] Table B, items beginning with C**

*Omit*

Curtains and drapes	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
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*Substitute*

Curtains and drapes	6	*	1 Jul 2004
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**[21] Table B, items beginning with F**

*Omit*

Fire Control and Alarm Systems:			
Alarm, hoses and nozzles	20		1 Jan 2001
Automatic fire sprinklers	20		1 Jan 2001
Fire extinguishers	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Water services	50		1 Jan 2001

*Substitute*

Fire control and alarm assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors:			
Aspirated smoke	12	*	1 Jul 2004
Heat	20	*	1 Jul 2004
Manual call point (addressable type only)	20	*	1 Jul 2004
Multi type	20	*	1 Jul 2004
Smoke	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Gas suppression cylinders	25	*	1 Jul 2004
Emergency warning and intercommunication systems:			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004

Warden intercom phones	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drive	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004

**[22] Table B, items beginning with S**

*Omit*

Security Systems:			
Bullet resistant screens (not forming part of the building)	20		1 Jan 2001
Burglar alarms	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Camera scanning (of type used in large retail establishments)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Electronic tags (releases – retail stores)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
Bullet resistant screens (not forming part of the building)	20		1 Jan 2001
Camera scanning (of type used in large retail establishments)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004
Monitors	4	*	1 Jul 2004
Recorders:			
Digital	4	*	1 Jul 2004
Time lapse	2	*	1 Jul 2004
Switching units (including multiplexers)	5	*	1 Jul 2004
Electronic tags (releases – retail stores)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004

Detectors (including glass, passive infra-red and vibration)	5	*	1 Jul 2004
Global system for mobiles (GSM) unit	5	*	1 Jul 2004
Noise maker (including alarms and bells)	5	*	1 Jul 2004

**[23] Table B, items beginning with S**

*Omit*

Swimming pools:			
Above-ground	10		1 Jan 2001
Concrete	50		1 Jan 2001
Fibreglass	20		1 Jan 2001
Filtration equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Other equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Swimming pools:			
Above-ground	10		1 Jan 2001
Concrete	50		1 Jan 2001
Fibreglass	20		1 Jan 2001

**[24] Table B**

*After*

<b>X</b>
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*Insert*

<b>Y</b>
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Z
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**[25] Table F**

*Omit the Table*