



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (No. 1)

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

Dated 3 June 2005

(original signed)
Deputy Chief Tax Counsel

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (No 1)*.

2 Commencement

This Determination commences on 1 July 2005.

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

Substitute

ACCOMMODATION, PUBS, TAVERNS AND BARS, CAFES AND RESTAURANTS (57100 to 57402)

Accommodation (57100)			
Accommodation providers using assets not listed here may rely on determinations shown in Table A for Residential Property Operators (77110).			
Accommodation providers who operate a pub, tavern, bar, café, restaurant or club within their premises should use the effective life determinations shown in table A for Pubs, taverns and bars, cafes and restaurants, clubs - hospitality (57200 to 57402) for assets used in that business.			
Audio visual entertainment assets including those used in conference and function rooms (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video and projection equipment)	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors), excluding doors	10	*	1 Jul 2005
Furniture, freestanding:			
Generally (including guestrooms)	7	*	1 Jul 2005
Outdoor	5	*	1 Jul 2005
Garage doors, electric (excluding doors):			
Controls and motors	5	*	1 Jul 2005
Gates, electric (excluding gates):			
Controls and motors	5	*	1 Jul 2005
Guestroom assets:			
Bathroom assets:			
Accessories, freestanding (including sanitary assets, shower caddies, soap holders, and toilet brushes)	1	*	1 Jul 2005
Hair dryers	3	*	1 Jul 2005
Heated towel rails, electric	5	*	1 Jul 2005
Scales	5	*	1 Jul 2005
Spa bath pumps	7	*	1 Jul 2005
Towels	1	*	1 Jul 2005

Bedding (including, mattress protectors, pillows and sheets)	2	*	1 Jul 2005
Bed mattresses	7	*	1 Jul 2005
Beds:			
Generally (including ensembles)	7	*	1 Jul 2005
Foldout and rollaway beds (excluding sofas)	3	*	1 Jul 2005
Bed spreads, blankets and quilts	5	*	1 Jul 2005
Clocks and clock radios	5	*	1 Jul 2005
Kitchen assets:			
Bar refrigerators	10	*	1 Jul 2005
Cooking utensils (including kettles, electric jugs, pans, pots and toasters), excluding portable cook tops and ovens	2	*	1 Jul 2005
Crockery and cutlery	4	*	1 Jul 2005
Glassware	2	*	1 Jul 2005
Microwave ovens	5	*	1 Jul 2005
Laundry assets in guestrooms:			
Clothes dryers	7	*	1 Jul 2005
Irons and ironing boards	3	*	1 Jul 2005
Washing machines	7	*	1 Jul 2005
Window blinds and curtains	6	*	1 Jul 2005
Hot water systems (excluding commercial boilers and piping)	10	*	1 Jul 2005
Housekeeping assets (including bins, buckets, floor signs and toilet brushes)	1	*	1 Jul 2005
Laundry assets used by hotel/motel operators:			
Dryers	10	*	1 Jul 2005
Linen bins	15	*	1 Jul 2005
Pressers	15	*	1 Jul 2005
Roller irons	20	*	1 Jul 2005
Washing machines	10	*	1 Jul 2005
Public address and paging system assets (including amplifiers, audio speakers and microphones)	10	*	1 Jul 2005
Sauna heating assets	10	*	1 Jul 2005
Swimming pools and spas:			
Chlorinators	8	*	1 Jul 2005
Filtration assets (including pumps)	8	*	1 Jul 2005
Heaters	10	*	1 Jul 2005
Trolleys	10	*	1 Jul 2005
Vacuum cleaners	3	*	1 Jul 2005
Water pumps used to deliver water to residences above ground level	10	*	1 Jul 2005

<i>Pubs, taverns and bars, cafes and restaurants, clubs – hospitality (57200 to 57402)</i>			
Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment)	5	*	1 Jul 2005
Bars, freestanding (including drink service counters	15	*	1 Jul 2005

and wet bars)			
Beer dispensing system assets (including, tanks, taps tubes and valves)	15	*	1 Jul 2005
Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2005
Counters for customer service, freestanding	15	*	1 Jul 2005
Dance floor assets, freestanding (including wooden surface, fog and smoke machines, strobe lights and disco balls)	5	*	1 Jul 2005
Dishwasher machines	8	*	1 Jul 2005
Drink blenders	3	*	1 Jul 2005
Drink dispensing machines (including hot water urns, post mix dispensers, refrigerated and frozen drink dispensers and dairy dispensers) excluding beer dispensing systems	10	*	1 Jul 2005
Electronic spirits dispensers	5	*	1 Jul 2005
Floor coverings, removable without damage:			
Carpet	5	*	1 Jul 2005
Rubber safety mats	5	*	1 Jul 2005
Food preparation and service assets:			
Bench top appliances – small portable type (including blenders, food processors, grills, rice cookers and toasters)	3	*	1 Jul 2005
Cooking appliances, large commercial type (including cook tops, deep fryers, grills, kebab machines, ovens and salamanders)	10	*	1 Jul 2005
Cookware, handheld (including frypans, pans, pots, trays and woks)	2	*	1 Jul 2005
Crockery, cutlery and glassware	1	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Microwave ovens	5	*	1 Jul 2005
Preparation benches, freestanding	20	*	1 Jul 2005
Wok burners, large commercial type	8	*	1 Jul 2005
Furniture, freestanding, for customer use:			
In dining areas	8	*	1 Jul 2005
In drinking areas of bars, clubs and pubs	5	*	1 Jul 2005
Furniture, not freestanding:			
Chairs and tables fixed to ground or building	20	*	1 Jul 2005
Glassware	1	*	1 Jul 2005
Glass washer machines	5	*	1 Jul 2005
Kitchen exhaust fans	5	*	1 Jul 2005
Menu boards	5	*	1 Jul 2005

[2] Table A, industry category *CULTURAL AND RECREATIONAL SERVICES (91110 to 93302)*, subcategory Film, video, radio and television services (91110 to 91210)

Substitute

<i>Film, video and radio services (91110 to 91210)</i>			
Audition units	10		1 Jan 2001
Cinema operation:			
Audio amplification and processing equipment (includes component racks systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema automation system	10	*	1 Jan 2001
Cinema and sound processor	8	*	1 Jan 2001
Cinema seating (includes frame, seat body and cover)	7	*	1 Jan 2001
Curtains, wall and acoustic treatments	7	*	1 Jan 2001
Drive-in plant:			
Sound transmission equipment	10	*	1 Jan 2001
Listening units (including posts, wiring and speaker equipment)	10	*	1 Jan 2001
Screens and screen framing	15	*	1 Jan 2001
Film handling and maintenance equipment (includes splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners)	10	*	1 Jan 2001
Film transport system (includes platter systems, tower, make-up tables and interlock systems)	15	*	1 Jan 2001
Lighting (includes dimmers, aisle and seat)	10	*	1 Jan 2001
Loud speakers and sound reproduction equipment	10	*	1 Jan 2001
Motion picture and slide projection equipment:			
Motion picture projector	10	*	1 Jan 2001
Projector heat extraction system	10	*	1 Jan 2001
Projection port	20	*	1 Jan 2001
Slide projector	10	*	1 Jan 2001
Screen installations (includes screens, framing and masking equipment)	8	*	1 Jan 2001
Newsreel equipment:			
Batteries	13 ¹ / ₃		1 Jan 2001
Biographs	10		1 Jan 2001
Cameras (sound)	10		1 Jan 2001
Electric motors	20		1 Jan 2001
Film editing equipment	10		1 Jan 2001
Instruments	13 ¹ / ₃		1 Jan 2001
Insulated cables	20		1 Jan 2001
Meters	13 ¹ / ₃		1 Jan 2001
Microphones	10		1 Jan 2001

Film, video and radio services (91110 to 91210)			
Radio sets and accessories	10		1 Jan 2001
Sound equipment	10		1 Jan 2001
Transformers	40		1 Jan 2001
Radio broadcasting equipment:			
Computer automated	10		1 Jan 2001
General plant	6 ² / ₃		1 Jan 2001
Steel masts	40		1 Jan 2001
Theatre equipment:			
Accessories (theatrical – wigs, costumes, etc)	5		1 Jan 2001

Television services (91220)			
Audio boards, consoles and mixers	12	*	1 Jul 2005
Audio delay units	10	*	1 Jul 2005
Audio effects units (including compression units, delay units, graphic equalisers and reverberation units)	12	*	1 Jul 2005
Automated tape library systems (incorporating robotic controls and tape drives)	10	*	1 Jul 2005
Broadcast antennas	20	*	1 Jul 2005
Broadcast interfacing assets (including aspect ratio converters, distribution amplifiers, sync pulse generators, timecode generators and readers and other 'glue' assets)	12	*	1 Jul 2005
Cameras:			
Portable cameras (including camcorders, electronic field production (EFP) and electronic news gathering (ENG) cameras)	8	*	1 Jul 2005
Studio cameras	10	*	1 Jul 2005
Camera control units	10	*	1 Jul 2005
Camera lens accessories (including adapters, filters, matte boxes and stabilisers)	12	*	1 Jul 2005
Camera lenses	12	*	1 Jul 2005
Camera mounting heads	15	*	1 Jul 2005
Camera mounts (including cranes, jibs, pedestals and tripods)	25	*	1 Jul 2005
Camera pan tilt and pedestal robotic systems (incorporating integrated hardware and control unit)	12	*	1 Jul 2005
Character and graphics generating assets - standalone (including character generators, paintboxes and stillstores)	10	*	1 Jul 2005
Digital audio players and recorders (including CD players and recorders, DAT players, DVD players and recorders, and Mini-disc players and recorders)	5	*	1 Jul 2005
Digital video effects (DVE) units - standalone	10	*	1 Jul 2005
Edit controllers (used in linear editing and audio post-production)	8	*	1 Jul 2005
Hard disk recorders	5	*	1 Jul 2005
Intercommunication systems	15	*	1 Jul 2005

Lighting:			
Portable lighting	12	*	1 Jul 2005
Studio lighting	15	*	1 Jul 2005
Lighting control systems	10	*	1 Jul 2005
Lighting grids - fixed	40	*	1 Jul 2005
Lighting hoists	15	*	1 Jul 2005
Microphones:			
Field or boom microphones	5	*	1 Jul 2005
Miniature or 'lapel' microphones	5	*	1 Jul 2005
Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters)	5	*	1 Jul 2005
Studio or fixed microphones	10	*	1 Jul 2005
Microphone booms	10	*	1 Jul 2005
Microwave telecommunications assets - see Table A Telecommunications services (71200)			
Mobile production vehicles (excluding the assets contained within) - see Table B Motor Vehicles			
Monitors:			
Audio monitors	10	*	1 Jul 2005
Video monitors:			
Cathode ray tube ('CRT') monitors	8	*	1 Jul 2005
LCD and Plasma monitors	5	*	1 Jul 2005
Virtual monitor wall systems (including rear projection monitor walls)	5	*	1 Jul 2005
Non-linear editing systems (incorporating computer control, interface and hard disk system)	4	*	1 Jul 2005
Presentation automation systems	10	*	1 Jul 2005
Racks	20	*	1 Jul 2005
RF Modulation units	12	*	1 Jul 2005
Routing systems (incorporating control panels, hardware and switchers):	11	*	1 Jul 2005
Satellite telecommunications assets - see Table A Telecommunications services (71200)			
Servers (excluding data servers)	8	*	1 Jul 2005
Signal measurement, monitoring and testing assets (including modulation monitors, RF analysers, test signal generators, vectorscopes and waveform monitors)	12	*	1 Jul 2005
Slow motion controllers	10	*	1 Jul 2005
Switchers (including master control, presentation and production switchers)	10	*	1 Jul 2005
Teleprompters	10	*	1 Jul 2005
Translators	15	*	1 Jul 2005
Transmission towers	40	*	1 Jul 2005
Transmitters	15	*	1 Jul 2005
Transmitting masts (for mobile production vehicles)	10	*	1 Jul 2005
Under monitor and tally display systems	10	*	1 Jul 2005
Videocassette recorders	5	*	1 Jul 2005
Videotape players and recorders	8	*	1 Jul 2005

[3] Table A, industry category *PROPERTY AND BUSINESS SERVICES (77110 to 78690)*, sub-category *Residential property operators (77110)*, items grouped under the heading ‘Assets generally:’

After

Escalators (machinery and moving parts)	20	*	1 Jan 2003
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Insert

Evaporative coolers:			
Fixed (excluding ducting and vents)	20	*	1 Jul 2005
Portable	10	*	1 Jul 2005

[4] Table A, industry category *PROPERTY AND BUSINESS SERVICES (77110 to 78690)*, after subcategory *Residential property operators (77110)*

Insert

<i>Buildings, non residential—renting or leasing (77120)</i>			
Refer to assets shown in Table B that are used in commercial office buildings			

[5] Table A, industry category *PROPERTY AND BUSINESS SERVICES (77110 to 78690)*, sub-category *Machinery and equipment hiring and leasing (77410 to 77430)*

Omit

If the asset is hired or leased to and used predominantly by a particular industry see the entry under Table A for that industry. Otherwise see Table B.		*	1 Jul 2001
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Insert

If the asset is hired or leased to and used predominantly by a particular industry and not listed below see the entry under Table A for that industry.			
Air Compressors:			
Air hoses	1	*	1 Jul 2005
Compressors – reciprocating	7	*	1 Jul 2005
Compressors – rotary screw	10	*	1 Jul 2005
Compaction:			
Compactors - flat plate	8	*	1 Jul 2005
Compactors – vertical rammer	6	*	1 Jul 2005
Concreting Assets:			
Brick/paving saws	5	*	1 Jul 2005
Concrete demolition saws	3	*	1 Jul 2005
Concrete kibble buckets	15	*	1 Jul 2005
Concrete mixers	5	*	1 Jul 2005

Concrete surface preparation assets (including floor grinders and planers)	5	*	1 Jul 2005
Concrete trowels (helicopter style)	10	*	1 Jul 2005
Concrete vibrators – brushcutter style	5	*	1 Jul 2005
Concrete vibrators – shaft	3	*	1 Jul 2005
Concrete vibrators – drive unit	6	*	1 Jul 2005
Concrete wheeled saws	6	*	1 Jul 2005
Generators:			
Cables	5	*	1 Jul 2005
Distribution boards	10	*	1 Jul 2005
Diesel	10	*	1 Jul 2005
Petrol	5	*	1 Jul 2005
Generator with attached lighting plant	10	*	1 Jul 2005
Power tools:			
Chainsaws	3	*	1 Jul 2005
Hand tools – air	5	*	1 Jul 2005
Hand tools – battery	4	*	1 Jul 2005
Hand tools – electric	5	*	1 Jul 2005
Jackhammers – air	7	*	1 Jul 2005
Jackhammers – electric	3	*	1 Jul 2005
Nail guns – air	3	*	1 Jul 2005
Welders:			
Cables and handpieces	5	*	1 Jul 2005
Diesel	10	*	1 Jul 2005
Electric	5	*	1 Jul 2005

[6] Table A, industry category *RETAIL TRADE* (51100 to 53295), before subcategory *Food retailing* (51211 to 51290)

Substitute

Counters, freestanding (including check-out and service counters)	10	*	1 July 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Trolleys, customer shopping type	7	*	1 Jul 2005

Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displayers, mannequins and seasonal decorations)	7	*	1 Jul 2005

[7] Table A, industry category *RETAIL TRADE (51110 to 52230)*, subcategory *Personal and household good retailing (52511 to 52597)*

Omit

[8] Table A, industry category *RETAIL TRADE (51100 to 53295)*, before subcategory *Motor vehicle retailing and services (53110 to 53295)*

Insert

Takeaway foods retailing (51250)			
See Table A, Pubs, taverns and bars, cafes and restaurants, clubs – hospitality (57200 to 57402)			

[9] Table A, industry category *TRANSPORT AND STORAGE (61100 to 67090)* after subcategory *Road transport (61210 to 61232)*

Insert

Services to road transport n.e.c. (66190)			
Electronic toll collection assets:			
Electronic toll collection transponders	4	*	1 Jul 2005
Digital measuring instruments (including vehicle classifiers (laser or infra-red) and electronic toll collection readers (radio frequency))	4	*	1 Jul 2005
Optical character recognition cameras	4	*	1 Jul 2005

[10] Table B, items beginning with B

Omit

Beverage dispensing units:			
Refrigerated fruit juice dispensers	10		1 Jan 2001
Tea and coffee dispensers	6 ² / ₃		1 Jan 2001

[11] Table B, items beginning with B

Omit

Boilers	20		1 Jan 2001
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Insert

Boilers	20	*	1 Jul 2005
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Boiler pumps	5	*	1 Jul 2005
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[12] Table B, items beginning with B

After

Bowser tanks (underground)	13 ¹ / ₃		1 Jan 2001
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Insert

Building maintenance units	35	*	1 Jul 2005
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[13] Table B, items beginning with C, items grouped under the heading 'Carpets:'

Omit

In business places, picture theatres, hotels, etc	5		1 Jan 2001
In professional chambers	10		1 Jan 2001

Insert

In commercial office buildings	8	*	1 Jul 2005
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[14] Table B, items beginning with C

Omit

Cash Registers	6 ² / ₃		1 Jan 2001
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[15] Table B, items beginning with C

Omit

Coffee making machines (espresso)	13 ¹ / ₃		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

Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors)	15	*	1 Jul 2005
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[17] Table B, items beginning with D

After

Dredges	20	*	1 Jan 2003
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Insert

Drink dispensing machines	10	*	1 Jul 2005
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[18] Table B, items beginning with F*Omit*

Furniture and Fittings	13 ¹ / ₃		1 Jan 2001
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Insert

Furniture, freestanding:			
Bookcases:			
Timber	15	*	1 Jul 2005
Metal	20	*	1 Jul 2005
Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type):			
Timber/laminated	15	*	1 Jul 2005
Metal	20	*	1 Jul 2005
Chairs	10	*	1 Jul 2005
Desks	20	*	1 Jul 2005
Mobile storage units (compactus type)	25	*	1 Jul 2005
Reception (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2005
Screens	20	*	1 Jul 2005
Tables:			
Boardroom	20	*	1 Jul 2005
General	10	*	1 Jul 2005
Workstations (including desks and partitions)	20	*	1 Jul 2005

[19] Table B, items beginning with G*Omit*

Generators	20		1 Jan 2001
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Insert

Generators (excluding emergency or standby generators)	20	*	1 Jul 2005
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[20] Table B, items beginning with H

Omit

Hot Water Installations (on whole installation including boilers and, where installed, pumps)	20		1 Jan 2001
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Insert

Hot water installations for commercial office buildings (excluding commercial boilers and piping)	15	*	1 Jul 2005
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[21] Table B, items beginning with I

Omit

Imprinters (charge card)	6 ² / ₃		1 Jan 2001
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[22] Table B, items beginning with L, items grouped under the heading 'Lift:'

Omit

Scissor	3		1 Jan 2001
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[23] Table B, items beginning with L

After

Livestock (working beasts, beasts of burden in business other than primary production and camels)	10		1 Jan 2001
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Insert

Loading bay assets:			
Dock levellers	20	*	1 Jul 2005
Pallet jacks and pallet trucks	10	*	1 Jul 2005
Scissor lifts	15	*	1 Jul 2005

[24] Table B, items beginning with M

Omit

Mini-skid steer loaders	5	*	1 Jan 2004
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Insert

Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg)	5	*	1 Jul 2005
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[25] Table B, items beginning with M

Omit

'Music while you work' system	10		1 Jan 2001
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[26] Table B, items beginning with N

Omit

Neon sign	20		1 Jan 2001
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[27] Table B, items beginning with O, items grouped under the heading 'Office machines and equipment:'

After

Photo copying machines	5	*	1 Jan 2001
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Insert

Shredders	15	*	1 Jul 2005
Trolleys	15	*	1 Jul 2005
Whiteboards	10	*	1 Jul 2005

[28] Table B, items beginning with O, items grouped under the heading 'Ovens:'

Omit

Hotel industry	20		1 Jan 2001
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[29] Table B, items beginning with P

Omit

Paging and address systems	10		1 Jan 2001
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[30] Table B, items beginning with P

Substitute

Partitions (demountable)	20	*	1 Jul 2005
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[31] Table B, items beginning with P

After

Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	13 ¹ / ₃		1 Jan 2001

Insert

Point of sale assets:			
Cash registers, standalone type	10	*	1 Jul 2005
Cash transfer system assets, pneumatic type (including circuit boards, printers, transfer pipes and turbines)	10	*	1 Jul 2005
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals)	6	*	1 Jul 2005
Weighing machines and scales (including weigh labelling machines)	10	*	1 Jul 2005

[32] Table B, items beginning with P

After

Powder coating machine	6 ² / ₃		1 Jan 2001
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Insert

Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instruments)	25	*	1 Jul 2005
Power management units	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive types	5	*	1 Jul 2005
On line double conversion types	10	*	1 Jul 2005

[33] Table B, items beginning with P

After

Projectors	10		1 Jan 2001
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Insert

Public address and paging system assets (including amplifiers, audio speakers and microphones)	12	*	1 Jul 2005
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[34] Table B, items beginning with R

Omit

Refrigerating plant and machinery:			
Cold rooms (prefabricated with stressed skin panels)	13 ¹ / ₃		1 Jan 2001
Condenser pipes	13 ¹ / ₃		1 Jan 2001

Cork board for insulating cold storage chambers	20		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	13½		1 Jan 2001
Refrigeration (freezing) units (including compressors for shops)	13½		1 Jan 2001
Refrigerators	20		1 Jan 2001

Insert

Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2005
Ice making machines	8	*	1 Jul 2005
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2005

[35] Table B, items beginning with S, items grouped under the heading 'Security and monitoring assets:'

Omit

Electronic tags (releases – retail stores)	6%		1 Jan 2001
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[36] Table B, items beginning with S

Omit

Signs	20		1 Jan 2001
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Insert

Signage for business identification (including lighting for signs)	10	*	1 Jul 2005
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[37] Table B, items beginning with S, items grouped under the heading 'Swimming pool assets:'

Omit

Swimming pools:			
Above-ground	10		1 Jan 2001
Concrete	50		1 Jan 2001
Fibreglass	20		1 Jan 2001

Insert

Swimming pools (used as plant in a business):			
Above-ground	10	*	1 Jul 2005
Concrete	50	*	1 Jul 2005
Fibreglass	20	*	1 Jul 2005

**[38] Table B, items beginning with T, items grouped under the heading
'Telephone installations:'**

After

Reservation system (data print)	20		1 Jan 2001
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Insert

Telephone hand sets	10	*	1 Jul 2005
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[39] Table B, items beginning with W

After

Windmills	20		1 Jan 2001
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Insert

Window blinds used in commercial buildings	20	*	1 Jul 2005
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