



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (No. 2)

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

Dated 7 December 2005

original signed by
Bruce Quigley
First Assistant Commissioner

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2005 (No 2)*.

2 Commencement

This Determination commences on 1 January 2006.

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 **CONSTRUCTION (41111 to 42590)**

Omit

Linemarkers	11	*	1 Jul 2002
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[2] Table A, industry category **CONSTRUCTION (41111 to 42590)**

After

Track loaders	9	*	1 Jul 2002
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Insert

Traffic management assets (use the relevant lives given under Machinery and equipment hiring and leasing (77410 to 77430), whether or not the assets are in fact hired or leased)			
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[3] Table A, industry category **CULTURAL AND RECREATIONAL SERVICES (91110 to 93302), sub-category Film, video and radio services (91110 to 91210)**

Omit the sub-category, substitute the following sub-categories in their appropriate numerical positions within the category

Film and video production (91110)			
Camera accessories:			
Aspect ratio converters	12	*	1 Jan 2006
Digital or electronic time code slates	5	*	1 Jan 2006
Speed control, time lapse and phase adjustment controls	10	*	1 Jan 2006
Time code generators and master clocks	10	*	1 Jan 2006
Underwater and marine housings and rain deflectors	12	*	1 Jan 2006
Video assist systems (incorporating monitors, video recorders with playback, transmitters and receivers)	3	*	1 Jan 2006
Cameras:			

Digital cameras	5	*	1 Jan 2006
16mm and 35mm film cameras	10	*	1 Jan 2006
Camera lens accessories:			
Coloured and graduated filters and filter stages	3	*	1 Jan 2006
Fish eye and wide angle lens adapters	10	*	1 Jan 2006
Follow focus, remote focus, shutter and zoom controls	10	*	1 Jan 2006
Image stabilisers, matte boxes, and teleprompters	10	*	1 Jan 2006
Camera lenses	10	*	1 Jan 2006
Camera supports (including heads, legs, mounts and tripods)	10	*	1 Jan 2006
Grips' assets:			
Camera cranes	10	*	1 Jan 2006
Camera heads	10	*	1 Jan 2006
Car rigs, sea rigs and other specialised rigs	2	*	1 Jan 2006
Communications systems	5	*	1 Jan 2006
Dollies	12	*	1 Jan 2006
Dolly and camera attachments	10	*	1 Jan 2006
Dolly track	5	*	1 Jan 2006
Remote camera control systems	10	*	1 Jan 2006
Towers, rigging, and dance floors	10	*	1 Jan 2006
Tracking vehicles and insert trailers (see entries for Trucks and Trailers under the heading "Motor vehicles, etc" in Table B)			
Lighting assets:			
Accessories (including gaffer grips, clamps, mounts, and stands)	10	*	1 Jan 2006
Portable lights	10	*	1 Jan 2006
Studio lights - fixed	15	*	1 Jan 2006
Lighting control systems	10	*	1 Jan 2006
Lighting grids - fixed	20	*	1 Jan 2006
Lighting hoists	15	*	1 Jan 2006
Motion picture film processing assets:			
Chemical agitators and mixers	10	*	1 Jan 2006
Chemical storage tanks	15	*	1 Jan 2006
Film cleaning machines	10	*	1 Jan 2006
Film densitometers	10	*	1 Jan 2006
Film printing machines	10	*	1 Jan 2006
Film processing machines	10	*	1 Jan 2006
Film re-winders	15	*	1 Jan 2006
Flat bed and rear projection film viewers	15	*	1 Jan 2006
Film colour analysers and colour grading machines	8	*	1 Jan 2006
Optical sound camera systems (incorporating soundtrack and time code generators)	10	*	1 Jan 2006
Mixed chemical pumps	10	*	1 Jan 2006
Silver recovery units	8	*	1 Jan 2006
Sound quality control processors	5	*	1 Jan 2006

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

Compressors, expanders and limiters	5	*	1 Jan 2006
Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders)	2	*	1 Jan 2006
Digital or electronic time code slates	5	*	1 Jan 2006
Headphones:			
Generally	2	*	1 Jan 2006
Miniature in-ear headphones	1	*	1 Jan 2006
Microphones:			
Field or boom microphones	7	*	1 Jan 2006
Lapel microphones	1	*	1 Jan 2006
Microphone cables	2	*	1 Jan 2006
Microphone accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers)	5	*	1 Jan 2006
Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters)	5	*	1 Jan 2006
Studio microphones	10	*	1 Jan 2006
Monitors	2	*	1 Jan 2006
Speakers	5	*	1 Jan 2006
Vision switchers	5	*	1 Jan 2006
Video monitors	5	*	1 Jan 2006

Cinema operation (91130)			
Audio amplification and processing equipment (including component rack systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema and sound processor	8	*	1 Jan 2001
Cinema automation system	10	*	1 Jan 2001
Cinema seating (including 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 (including 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:			

Cinema operation (91130)			
Motion picture projector	10	*	1 Jan 2001
Projection port	20	*	1 Jan 2001
Projector heat extraction system	10	*	1 Jan 2001
Slide projector	10	*	1 Jan 2001
Screen installations (includes screens, framing and masking equipment)	8	*	1 Jan 2001

Radio services (91210)			
Radio broadcasting equipment:			
Computer automated	10		1 Jan 2001
General plant	6 ² / ₃		1 Jan 2001
Steel masts	40		1 Jan 2001

Music and theatre productions operation (92412)			
Theatre equipment:			
Accessories (theatrical – wigs, costumes, etc)	5		1 Jan 2001

- [4] Table A, industry category *CULTURAL AND RECREATIONAL SERVICES (91110 to 93302)*, heading to the sub-category *Libraries, museums, the arts and parks and gardens (92100 to 92590)***

Omit “92590”, substitute “92390”.

- [5] Table A, industry category *MANUFACTURING (21110 to 29490)*, sub-category *Printing, publishing and recorded media (24110 to 24309)***

Omit the sub-category, substitute the following sub-categories in their appropriate numerical positions within the category

Paper stationery manufacturing (24110)			
Stationers' manufacturing plant	13 ¹ / ₃		1 Jan 2001

Printing (24120)			
Commercial printing assets:			
Digital printing assets (including flatbed digital printers, ink based thermal imaging printers, ink jet printers, spray jet digital printers and toner based printers)	5	*	1 Jan 2006
Offset lithography printing presses:			
Heatset webfed offset presses (incorporating integrated control systems, coaters and other peripheral equipment)	15	*	1 Jan 2006
Sheetfed presses (incorporating integrated control systems, coaters and other peripheral equipment)	12 ¹ / ₂	*	1 Jan 2006
Post-press (finishing) trade services assets - see Table A Services to Printing (24130)			
Pre-press trade services assets - see Table A Services to Printing (24130)			
Quality control assets (including densitometers, plate readers and spectrophotometers)	5	*	1 Jan 2006
Screen printing assets:			
Ancillary assets:			
Dryers (including conventional air dryers, flash curers and UV dryers)	12 ¹ / ₂	*	1 Jan 2006
Drying racks	20	*	1 Jan 2006
Emulsion coaters	10	*	1 Jan 2006
Exposure lights	5	*	1 Jan 2006
Screen frames	10	*	1 Jan 2006
Sign cutting machines	5	*	1 Jan 2006
Squeegee cutters	10	*	1 Jan 2006
Vacuum frames	20	*	1 Jan 2006
Press assets:			
Heat presses used in sublimation finishing	25	*	1 Jan 2006
Pen and pad print machines	20	*	1 Jan 2006
Screen printing presses:			
Automatic presses (including in-line multicolour presses)	15	*	1 Jan 2006
Cylinder presses	15	*	1 Jan 2006
Others (including manual, semi-automatic and three quarter automatic carousel, flatbed and rotary screen printing presses)	20	*	1 Jan 2006
Screen reclamation assets:			
Screen cleaning bays	10	*	1 Jan 2006
Screen washers (automatic)	6	*	1 Jan 2006
Water blasters	4	*	1 Jan 2006
Support assets:			
Afterburners	10	*	1 Jan 2006
Dust/waste extraction systems	15	*	1 Jan 2006
Flexographic printing assets:			

Printing machines incorporating electronic memory units	10		1 Jan 2001
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Services to printing (24130)			
Post-press (finishing) trade services assets:			
Addressing and mailing assets:			
Combination addressing, folding and gluing mailing units	10	*	1 Jan 2006
Inkjet addressing printers	5	*	1 Jan 2006
Bagging and wrapping machines (including palletisers)	10	*	1 Jan 2006
Banding and tying machines	12 ¹ / ₂	*	1 Jan 2006
Benchtop finishing assets used in small printing establishments (including benchtop guillotines, coil, plastic comb and spiral binders, portable banding and tying machines, small roll laminators and tabletop folders)	5	*	1 Jan 2006
Binding assets:			
Binding lines (including case binding lines and perfect binding lines)	15	*	1 Jan 2006
Perfect binders - standalone	10	*	1 Jan 2006
Stitchers:			
Generally (including drum stitchers, saddle stitching lines and side stitchers)	12 ¹ / ₂	*	1 Jan 2006
Saddle stitchers - standalone (bookletmakers)	7 ¹ / ₂	*	1 Jan 2006
Casemakers	10	*	1 Jan 2006
Collators	15	*	1 Jan 2006
Die cutters	15	*	1 Jan 2006
Drilling units	10	*	1 Jan 2006
Foil stamping machines	10	*	1 Jan 2006
Folders	12 ¹ / ₂	*	1 Jan 2006
Guillotines and ancillary assets (including joggers, stackers and transomats)	15	*	1 Jan 2006
Laminators	10	*	1 Jan 2006
Mail inserters	5	*	1 Jan 2006
Perforators	10	*	1 Jan 2006
Sewing machines	15	*	1 Jan 2006
Three knife trimmers	15	*	1 Jan 2006
Pre-press trade services assets:			
Conventional flexographic plate making assets (including combination units, dryers, post-exposure units, ultra-violet (UV) light exposure units and washout units)	7	*	1 Jan 2006
Film and plate processors	6	*	1 Jan 2006
Film projection camera systems (including backing board and processing assets)	10	*	1 Jan 2006
Platesetters:			

Computer-to-plate (CtP) platesetters (including thermal and visible-light platesetters) and Direct-to-plate flexographic platesetters (Computer Digital Imagers)	5	*	1 Jan 2006
Film image platesetters (imagesetters)	7	*	1 Jan 2006
Plotters	5	*	1 Jan 2006
Proofers:			
Analogue film or photographic proofers	7	*	1 Jan 2006
Digital and ink-jet proofers	5	*	1 Jan 2006
Scanners:			
Drum	10	*	1 Jan 2006
Flatbed	5	*	1 Jan 2006

<i>Newspaper printing or publishing (24210)</i>			
Newspaper wrapping machines	10		1 Jan 2001
Offset printers	10		1 Jan 2001

[6] Table A, industry category *MANUFACTURING (21110 to 29490)*, sub-category *Alumina production (27210)*

Omit

Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001

[7] Table A, industry category *MINING (11010 to 15200)*, entry relating to *Infrastructure support assets*

Omit

Pipes and pipelines (including valves and fittings)	25	*	1 Jul 2003
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Substitute

Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006

[8] Table A, industry category *MINING (11010 to 15200)*, sub-category *Coal mining (11010 to 11020)*, entry relating to *Infrastructure support assets*

Omit

Pipes and pipelines	25	*	1 Jul 2003
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Substitute

Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006

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

Insert

<i>Iron ore mining (13110)</i>			
Infrastructure support assets:			
Blowers, high pressure	15	*	1 Jan 2006
Dust suppression/control equipment	15	*	1 Jan 2006
Materials handling assets:			
Feeders:			
Vibrating	10	*	1 Jan 2006
Mineral dressing assets:			
Cyclones, dense/heavy medium (unlined nihard)	1	*	1 Jan 2006
Dense medium separation assets (including baths and drums)	20	*	1 Jan 2006
Magnetic separation assets:			
LIMS (low intensity magnetic separators)	20	*	1 Jan 2006
WHIMS (wet high intensity magnetic separators)	15	*	1 Jan 2006
Screening assets	10	*	1 Jan 2006

[10] Table A, industry category *MINING (11010 to 15200)*, sub-category *Gold ore mining (13140)*, entry relating to *Gold ore processing assets*

Omit

Slurry pipelines	15	*	1 Jul 2004
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[11] Table A, industry category *MINING (11010 to 15200)*, sub-category *Mineral sand mining (13150)*, entry relating to Support assets

Omit

Pipelines, piping and pumps	20	*	1 Jan 2003
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Substitute

Pipes and pipelines (including valves and fittings):			
Generally	20	*	1 Jan 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps	20	*	1 Jan 2003

[12] Table A, industry category *PERSONAL AND OTHER SERVICES (95110 to 97000)*, sub-category *Personal and other goods hiring (95100 to 95190)*

Omit the sub-category, substitute

<i>Personal and household goods hiring (95110 to 95190)</i>			
Household assets:			
Clothes dryers	5	*	1 Jan 2006
Digital video display (DVD) players	5	*	1 Jan 2006
Dishwashers	8	*	1 Jan 2006
Evaporative coolers, portable	5	*	1 Jan 2006
Freezers	6	*	1 Jan 2006
Microwave ovens	6	*	1 Jan 2006
Refrigerators	6	*	1 Jan 2006
Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	5	*	1 Jan 2006
Surround sound systems (incorporating audio-video receivers and speakers)	5	*	1 Jan 2006
Television sets	8	*	1 Jan 2006
Vacuum cleaners, portable	5	*	1 Jan 2006
Video cassette recorder systems (VCR)	5	*	1 Jan 2006
Washing machines	6	*	1 Jan 2006

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

After the entry relating to Power tools, insert

Traffic management assets:			
Crash prevention assets:			
Barriers:			
Concrete	30	*	1 Jan 2006
Plastic	5	*	1 Jan 2006
Crash attenuators (truck mounted)	10	*	1 Jan 2006
Road marking assets:			
< 100 litre capacity	5	*	1 Jan 2006
100 to 500 litre capacity	9	*	1 Jan 2006
> 500 litre capacity	11	*	1 Jan 2006
Line grinders (walk behind)	5	*	1 Jan 2006
Static signage (including safety cones, barricades, warning signs and bollards)	3	*	1 Jan 2006
Traffic management signs:			
Arrow boards	10	*	1 Jan 2006
Speed observation signs	10	*	1 Jan 2006
Traffic lights – mobile	10	*	1 Jan 2006
Variable message signs	10	*	1 Jan 2006

[14] Table B, items beginning with E

Before

Engines	20		1 Jan 2001
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Insert

Elevated work platforms:			
Boom (including knuckle and telescopic)	15	*	1 Jan 2006
Personal	10	*	1 Jan 2006
Scissor	10	*	1 Jan 2006

[15] Table B, items beginning with L

After

Laboratory equipment	13 ¹ / ₃		1 Jan 2001
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Insert

Ladders (including stepladders, work platforms extension ladders, trestles and planks):			
Aluminium	4	*	1 Jan 2006
Fibreglass	4	*	1 Jan 2006

[16] Table B, items beginning with L

Omit

Lift:			
Boom	3		1 Jan 2001

Substitute

Lifts (elevated work platforms):			
Boom (including knuckle and telescopic)	15	*	1 Jan 2006
Personal	10	*	1 Jan 2006
Scissor	10	*	1 Jan 2006

[17] Table B, items beginning with M

Omit

Motor vehicles, etc:			
Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers):			
Generally	8	*	1 Jul 2002
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001

Substitute

Motor vehicles, etc:			
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001

**[18] Table B, items beginning with P, items grouped under the heading
'Point of sale assets:'**

Omit

Cash transfer system assets, pneumatic type (including circuit boards, printers, transfer pipes and turbines)	10	*	1 Jul 2005
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Substitute

Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10	*	1 Jul 2005
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[19] Table B, items beginning with S

Omit

Scaffolding	10		1 Jan 2001
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Substitute

Scaffolding:			
Aluminium	5	*	1 Jan 2006
Fibreglass	5	*	1 Jan 2006
Steel	15	*	1 Jan 2006