



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 30th Day of November 2006 (No. 4)

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

Dated 30th Day of November 2006

(original signed by Bruce Quigley)

Deputy Chief Tax Counsel, Office of the Chief Tax Counsel

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2006 (No. 4)*.

2 Commencement

This Determination commences on 1 January 2007.

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

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

Schedule 1 Amendments

(section 3)

[1] Table A, industry category **AGRICULTURE, FORESTRY and FISHING** (01110 to 05290)

After

Protective structures (including shade houses and netting constructions)	20	*	1 Jul 2006
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Insert

Sheds on land that is used for agricultural or pastoral operations (including machinery sheds, workshop sheds and farm production sheds)	40	*	1 Jan 2007
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[2] Table A, industry category **AGRICULTURE, FORESTRY and FISHING** (01110 to 05290), sub-category **Agriculture** (01110 to 01990)

After

Bee farming plant:			
Beehives	13 ¹ / ₃		1 Jan 2001
Processing plant	20		1 Jan 2001

Insert

Beef cattle assets:			
Cattle handling assets:			
Calf cradles	10	*	1 Jan 2007
Cattle crushes (hydraulic and manual)	10	*	1 Jan 2007
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	1 Jan 2007
Cattle yards including races and coolers (steel and timber):			
Permanent type	30	*	1 Jan 2007
Portable type	20	*	1 Jan 2007
Feed bins including hay racks	15	*	1 Jan 2007
Feed handling assets:			
Bale feeders	10	*	1 Jan 2007
Feed mixers	10	*	1 Jan 2007
Silage and feedout wagons	10	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007
Manure and fertilizer spreaders	10	*	1 Jan 2007
Saddlery and harness	10	*	1 Jan 2007
Beef cattle feedlot assets:			
Cattle handling assets:			
Cattle crushes (hydraulic and manual)	6	*	1 Jan 2007

Cattle induction and transfer yards (steel and timber)	20	*	1 Jan 2007
Cattle treatment yards (steel and timber)	20	*	1 Jan 2007
Cattle wash yards (steel and timber)	20	*	1 Jan 2007
Cattle pen assets:			
Bunk sweepers	8	*	1 Jan 2007
Cattle pen infrastructure assets:			
Feed bunks or troughs and aprons	20	*	1 Jan 2007
Feed roads	20	*	1 Jan 2007
Pen earthworks	20	*	1 Jan 2007
Pen fences and gates (steel and timber)	20	*	1 Jan 2007
Shade structures	20	*	1 Jan 2007
Pen scrapers	10	*	1 Jan 2007
Feed milling and handling assets:			
Ancillary grain handling equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jan 2007
Feed mixers	7	*	1 Jan 2007
Feed mixer trucks	7	*	1 Jan 2007
Grain cleaners	10	*	1 Jan 2007
Grain processing assets:			
Roller mills	15	*	1 Jan 2007
Steam flaking chests	15	*	1 Jan 2007
Steam flaking surge bins	15	*	1 Jan 2007
Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007
Receival pits and hoppers	25	*	1 Jan 2007
Roughage processing assets (including tub grinders)	7	*	1 Jan 2007
Sampling and testing assets	5	*	1 Jan 2007
Silos and bins used for storing dry grain:			
Concrete	50	*	1 Jan 2007
Steel	20	*	1 Jan 2007
Tank storages for liquid feed supplements	15	*	1 Jan 2007
Manure composting and screening machines	15	*	1 Jan 2007

[3] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, sub-category *Agriculture (01110 to 01990)*

After

Fruit-growers' plant:			
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Dips, pans, spray pumps, etc	10		1 Jan 2001
Fumigation tents and machinery	10		1 Jan 2001
Racks (dried fruit)	20		1 Jan 2001
Tecto applicator (citrus anti-fungal plant)	5		1 Jan 2001

Insert

Grain, cotton, peanut and rice assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jan 2007
Self-propelled	8	*	1 Jan 2007
General assets:			
Aeration assets:			
Controllers	10	*	1 Jan 2007
Kits	15	*	1 Jan 2007
Augers (including conveyors)	15	*	1 Jan 2007
Dryers	20	*	1 Jan 2007
Moisture meters	5	*	1 Jan 2007
Mulchers	10	*	1 Jan 2007
Peanut pre-cleaners	10	*	1 Jan 2007
Slashers	7	*	1 Jan 2007
Harvesting assets:			
Boll buggies	15	*	1 Jan 2007
Chaser bins	15	*	1 Jan 2007
Field bins	20	*	1 Jan 2007
Fuel trailers	15	*	1 Jan 2007
Module builders	15	*	1 Jan 2007
Module tarpaulins	5	*	1 Jan 2007
Peanut diggers (including peanut pullers)	10	*	1 Jan 2007
Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering)	5	*	1 Jan 2007
Seeding and fertilizing assets:			
Fertilizer spreaders (including linkage and trailed)	10	*	1 Jan 2007
Planters (including bar, box, combined seeders, precision planters and row crop planters)	15	*	1 Jan 2007
Seed and fertilizer bins	15	*	1 Jan 2007
Tillage assets:			
Generally	15	*	1 Jan 2007
Harrows	5	*	1 Jan 2007
Laser controlled scraping assets:			
Transmitters	7	*	1 Jan 2007
Buckets	10	*	1 Jan 2007
Rippers	10	*	1 Jan 2007

[4] Table A, industry category *AGRICULTURE, FORESTRY and FISHING* (01110 to 05290), sub-category *Agriculture* (01110 to 01990)

After

Harvester/Sweeper	6 ² / ₃		1 Jan 2001
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Insert

Hay and foraging assets:			
Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs)	12	*	1 Jan 2007
Balers	10	*	1 Jan 2007
Bale wrappers	10	*	1 Jan 2007
Baler and wrappers	10	*	1 Jan 2007
Hay rakes (including finger wheel, rotary and parallel)	10	*	1 Jan 2007
Moisture probes	5	*	1 Jan 2007
Mower conditioners:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	8	*	1 Jan 2007
Super conditioners (hay re-conditioners)	8	*	1 Jan 2007
Tedders	10	*	1 Jan 2007
Trailed bale handling assets:			
Big square bale stackers	10	*	1 Jan 2007
Generally (including accumulators and bale carriers)	15	*	1 Jan 2007
Windrowers:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	12	*	1 Jan 2007

[5] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, sub-category *Agriculture (01110 to 01990)*

Omit

Poultry farmers' plant (incubators)	20		1 Jan 2001
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Substitute

Sheep farming assets:			
Crutching machines, portable type	10	*	1 Jan 2007
Dipping and spraying assets for parasite control:			
Jet spray system assets (including the race or handler dedicated to a jet spray system)	10	*	1 Jan 2007
Mobile plunge dips	5	*	1 Jan 2007
Feeders (including grain feeders, oat feeders and hay feeders)	15	*	1 Jan 2007
Footbaths	10	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007

Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probes and monitors)	5	*	1 Jan 2007
Sheep handling assets (including autodrafters, conveyors, cradles, crates, crutching trailers, elevators, ewe lifters, handlers, hydraulic lifts, rollover units, shearing tables, weigh crates and winches used to lift sheep)	15	*	1 Jan 2007
Weigh bars, weigh indicators and weigh platforms	10	*	1 Jan 2007
Yards, races, leadup systems and loading ramps:			
Permanent type	40	*	1 Jan 2007
Portable type	25	*	1 Jan 2007
Woolshed assets:			
Grinding machine for sharpening cutters	30	*	1 Jan 2007
Shearing machines	30	*	1 Jan 2007
Shearing or crutching handpieces	10	*	1 Jan 2007
Wool bale movers	10	*	1 Jan 2007
Woolpresses	20	*	1 Jan 2007
Woolsheds and shearing sheds	50	*	1 Jan 2007
Wool tables, steel type	20	*	1 Jan 2007

[6] Table A, industry category AGRICULTURE, FORESTRY and FISHING (01110 to 05290), sub-category Sheep, Beef Cattle and Grain Farming and Other Crop Growing (01410 to 01590)

Omit the sub-category, substitute

<i>Poultry farming for breeding, eggs and meat (01710 to 01720)</i>			
Animal housing structures (incorporating frame, walls, roof, insulation, doors, floors and lighting)	20	*	1 Jan 2007
Animal housing environmental control assets:			
Control systems (excluding personal computers)	10	*	1 Jan 2007
Curtains:			
Baffles, brooders	10	*	1 Jan 2007
Sidewalls	5	*	1 Jan 2007
Tunnel inlets	10	*	1 Jan 2007
Evaporative cooling systems (including frames, pipes, pumps, tanks and coolpads)	10	*	1 Jan 2007
Foggers	10	*	1 Jan 2007
Heaters	15	*	1 Jan 2007
Minimum vents (including cabling)	12	*	1 Jan 2007
Sensors	4	*	1 Jan 2007
Tunnel inlet panels	15	*	1 Jan 2007
Ventilation fans:			
Exhaust fans (tunnel, minivent)	12	*	1 Jan 2007
Stirrer fans	15	*	1 Jan 2007
Cages (for egg layers)	20	*	1 Jan 2007
Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units)	10	*	1 Jan 2007
Egg belt systems (under cage/nest housing) (including belts, rollers, tensioners and drive units)	15	*	1 Jan 2007
Egg conveyors (including drive units)	15	*	1 Jan 2007

<i>Poultry farming for breeding, eggs and meat (01710 to 01720)</i>			
Egg counters	15	*	1 Jan 2007
Egg elevators (including drive units)	15	*	1 Jan 2007
Egg grading and packing assets:		*	1 Jan 2007
Egg grader and packing systems (including box erectors, box sealers, candling machines; conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders, egg oilers, egg tray stackers, egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers)	10	*	1 Jan 2007
Pallet levellers (coil spring)	25	*	1 Jan 2007
Palletisers	10	*	1 Jan 2007
Trolley lifters	15	*	1 Jan 2007
Farm trolleys:			
Chicken transport	10	*	1 Jan 2007
Egg transport	10	*	1 Jan 2007
Feeding systems (including troughs, trolleys, chains, hoppers, pans, tubes with auger and drive units)	10	*	1 Jan 2007
Generators (emergency)	20	*	1 Jan 2007
Hanging cable systems (for feeders, drinkers and nest housing)	15	*	1 Jan 2007
Manure belt systems (under cage/nest housing) (including polypropylene belts, scrapers, rollers, tensioners and drive units)	15	*	1 Jan 2007
Manure conveyors (including drive units)	10	*	1 Jan 2007
Nest housing (including slatted walkways)	15	*	1 Jan 2007
Silos for feed:			
Metal	20	*	1 Jan 2007
Ancillary equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Winches	10	*	1 Jan 2007

<i>Poultry hatcheries (01710 to 01720)</i>			
Air handlers	20	*	1 Jan 2007
Boilers	20	*	1 Jan 2007
Candling equipment	20	*	1 Jan 2007
Chick counters	20	*	1 Jan 2007
Chilled water plants	20	*	1 Jan 2007
Control systems (excluding personal computers)	10	*	1 Jan 2007
Condensers/heat exchangers	10	*	1 Jan 2007
Conveyors	20	*	1 Jan 2007
Generators (emergency)	20	*	1 Jan 2007
Hatcher trolleys/dollies	10	*	1 Jan 2007
Hatcher baskets	10	*	1 Jan 2007
Hatchers (including integrated controller unit)	20	*	1 Jan 2007
Hatchery buildings (incorporating frames, walls, roof, insulation, doors, floors and lighting)	40	*	1 Jan 2007
Macerators	20	*	1 Jan 2007
Separators – chick and egg	20	*	1 Jan 2007

Poultry hatcheries (01710 to 01720)			
Setter trays	10	*	1 Jan 2007
Setter trolley unloaders	20	*	1 Jan 2007
Setter trolleys	10	*	1 Jan 2007
Setters/Incubators (including integrated controller unit)	20	*	1 Jan 2007
Stacker/Destacker systems	20	*	1 Jan 2007
Transfer machines – farm trolley to setter trolley	20	*	1 Jan 2007
Transfer machines – setter tray to hatcher basket	20	*	1 Jan 2007
Vaccinators	15	*	1 Jan 2007
Vacuum/auger systems (waste)	20	*	1 Jan 2007
Washing assets	20	*	1 Jan 2007

[7] Table A, industry category *MINING (06000 to 10900)*, sub-category *Oil and gas extraction (07000)*

Omit

Oil exploration plant and equipment:			
Oil rigs (off-shore drilling) and ancillary equipment	10		1 Jan 2001
Oil search equipment (used for geophysical surveys in remote areas):			
Drilling plant and down-hole equipment	5		1 Jan 2001
General plant and equipment	10		1 Jan 2001
Mobile units and vehicles (other than passenger cars)	5		1 Jan 2001
Other survey equipment	10		1 Jan 2001
Portable sleeping and messing huts	5		1 Jan 2001
Seismic survey equipment	5		1 Jan 2001
Vessel (supply)	13 ¹ / ₃		1 Jan 2001

[8] Table A, industry category *MINING (06000 to 10900)*, after sub-category *Construction material mining (09110 to 09190)*

Insert

Petroleum exploration services (10112)			
Exploration assets used onshore:			
Onshore surface drilling rigs (including blow out preventers, derricks, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmissions)	15	*	1 Jan 2007
Down hole geophysics units – truck mounted	12	*	1 Jan 2007
Drill strings	4	*	1 Jan 2007
Portable messing and sleeping huts	7	*	1 Jan 2007
Exploration assets used offshore:			
Offshore drilling rigs (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, platforms, rig powering and transmissions)	20	*	1 Jan 2007

Petroleum exploration services (10112)			
Drill strings	3	*	1 Jan 2007
Down hole geophysics units - skid mounted	10	*	1 Jan 2007
Seismic survey assets:			
Airguns	5	*	1 Jan 2007
Hydrophones	5	*	1 Jan 2007

Mineral exploration services (10122)			
Exploration assets:			
Drill rigs:			
Surface (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmission and trucks)	10	*	1 Jan 2007
Underground	5	*	1 Jan 2007
Geophysical survey assets:			
Airborne geophysical assets (including magnetometers, receivers and transmitters):			
Aircraft integrated	10	*	1 Jan 2007
Aircraft demountable	8	*	1 Jan 2007
Down hole geophysical assets (including acoustic viewers, callipers, density tools, dipmeters, draw works, neutron probes, sonic probes, receiver/transmitter modules and sondes):			
Portable assets	5	*	1 Jan 2007
Vehicle integrated assets	8	*	1 Jan 2007
Ground geophysical assets (including gravity instruments, resistivity receivers and transmitters, scintillometers and spectrometers)	5	*	1 Jan 2007
Portable ground geophysical assets (including electromagnetics, ground magnetics ground penetrating radars and radiometrics)	5	*	1 Jan 2007
Seismic survey assets:			
Cabling	3	*	1 Jan 2007
Geophones	5	*	1 Jan 2007
Global positioning systems	5	*	1 Jan 2007
Processing systems	3	*	1 Jan 2007
Recording systems	10	*	1 Jan 2007
Vibration source assets:			
Buggy mounted shear wave vibrators	10	*	1 Jan 2007
Drilling rigs - shot hole	10	*	1 Jan 2007
Ground impactors	4	*	1 Jan 2007
Total stations (incorporating a theodolite)	5	*	1 Jan 2007
Portable messing and sleeping huts	7	*	1 Jan 2007

[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*, entry relating to Support assets

Omit

Dust/waste extraction systems	15	*	1 Jan 2006
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Substitute

Dust/waste extraction systems:			
Compactors	12 ¹ / ₂	*	1 Jan 2007
Ducting	15	*	1 Jan 2007
Vacuum pumps	6	*	1 Jan 2007

[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Newspaper printing or publishing (16110)*

Omit

Newspaper wrapping machines	10		1 Jan 2001
Offset printers	10		1 Jan 2001

Substitute

Newspaper printing assets:			
Ancillary assets:			
Automated guided vehicles (including laser guided vehicles - LGV's - and track mounted automated vehicles)	10	*	1 Jan 2007
Gripper conveyor systems (incorporating drive chains, grippers and tracks)	15	*	1 Jan 2007
Ink pumps (mechanical)	6	*	1 Jan 2007
Buffering/print line storage assets:			
Storage devices (including discs, rolls, spools and associated mountings)	15	*	1 Jan 2007
Unwinders and winders (including single, double and triple stations and buffer docking stations)	15	*	1 Jan 2007
Newspaper wrapping machines - see Table A, Other store base retailing (42100 to 42799))			
Offset lithography printing presses:			
Hybrid heatset and non-heatset webfed offset presses (incorporating integrated control systems, dryers and other peripheral equipment)	15	*	1 Jan 2007
Non-heatset ('coldset') webfed offset presses (incorporating integrated control systems, folders, pasters, reelstands and other peripheral equipment)	15	*	1 Jan 2007
Post-press (finishing) trade services assets - see Table A Printing support services (16120)			
Pre-press trade services assets - see Table A Printing support services(16120)			
Quality control assets - see Table A Printing assets (16120)			
Reel processing, storage and transport assets:			
Conveyors	12 ¹ / ₂	*	1 Jan 2007

Racks	20	*	1 Jan 2007
Reel trolleys (incorporating controls and drive chains)	15	*	1 Jan 2007
Shredders	15	*	1 Jan 2007
Stripping machines	15	*	1 Jan 2007
Support assets - see Table A Printing assets (16120)			

[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing support services (16120)*, entry relating to Post-press (finishing) trade services assets

After

Mail inserters	5	*	1 Jan 2006
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Insert

Newspaper mailroom assets:			
Bundle conveying and sorting systems (including bundle sorting and barcode reading stations and bundle conveyors)	12 ¹ / ₂	*	1 Jan 2007
Inserters and inserting systems (incorporating feeders and feeder chains)	10	*	1 Jan 2007
Stackers	15	*	1 Jan 2007
Trimmers (including rotary and scissor action trimmers)	15	*	1 Jan 2007

[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing support services (16120)*, entry relating to Pre-press trade services assets

After

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

Insert

Plate punch benders:			
Automatic (optical)	5	*	1 Jan 2007
Manual	10	*	1 Jan 2007

[13] Table A, industry category *RETAIL TRADE (39110 to 43209)*, after sub-category *Food retailing (41100 to 41290)*

Insert

Other store-based retailing (42100 to 42799)			
Newspaper wrapping machines	10		1 Jan 2001