



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2009 (No 1)

I, Deborah Hastings, Senior Assistant Commissioner, Law and Practice, make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Dated this 27th day of May 2009.

Deborah Hastings
Senior Assistant Commissioner, Law and Practice.

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2009 (No 1)*.

2 Commencement

This Determination commences on 1 July 2009.

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] Heading to Table A

Omit

Table A as at 1 July 2001

Substitute

Table A as at 1 July 2009

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

Omit

Peanut blanching plant:			
Air piping	20		1 Jan 2001
Blanchers	10		1 Jan 2001
Colour sorters (electronic)	10		1 Jan 2001
Control panel	20		1 Jan 2001
Cooling equipment (including control panel)	13 ¹ / ₃		1 Jan 2001
Elevators	10		1 Jan 2001
Exhaust fans	20		1 Jan 2001
Fumigation equipment	10		1 Jan 2001
Pal boxes	3		1 Jan 2001
Plant water services	50		1 Jan 2001
Roasters and dryers	10		1 Jan 2001
Scales	20		1 Jan 2001
Storage surge bins	20		1 Jan 2001
Tipping units	20		1 Jan 2001
Transformers	40		1 Jan 2001
Vibrating conveyors	10		1 Jan 2001

[3] Table A, industry category **AGRICULTURE, FORESTRY and FISHING** (01110 to 05290), sub-category **Aquaculture (02011 to 02039)**

After

Bins and crates	5	*	1 Jul 2007
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Insert

Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200) and (52110 to 52190)			
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Omit

Pearling and oyster fishing plant:			
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Luggers (oyster fishing)	13 ¹ / ₃		1 Jan 2001
Pearling boats	20		1 Jan 2001

Omit

Water transport and ancillary assets:			
Boats, aluminium	15	*	1 Jul 2007
Lifting assets	10	*	1 Jul 2007
Outboard motors	5	*	1 Jul 2007
Trailers	8	*	1 Jul 2007

[4] Table A, industry category AGRICULTURE, FORESTRY and FISHING (01110 to 05290), sub-category Fishing (04111 to 04199)

Omit

Boats	13 ¹ / ₃		1 Jan 2001
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Insert

Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200) and (52110 to 52190)			
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[5] Table A, industry category MINING (06000 to 10900), sub-category Mineral sand mining (08050)

Omit

Dredges	20	*	1 Jan 2003
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Substitute

Dredges	20	*	1 Jul 2009
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[6] Table A, industry category MINING (06000 to 10900), sub-category Construction material mining (09110 to 09190)

Omit

Dredges	20	*	1 Jul 2003
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Substitute

Dredges	20	*	1 Jul 2009
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[7] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Fruit and vegetables manufacturing (11400)

Insert

Oil and fat manufacturing (11500)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Olive oil processing assets	15	*	1 Jul 2008

[8] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Sugar and confectionery manufacturing (11810 to 11820)

Omit

Beverage manufacturing (12110 to 12140)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aerated water plant	13 ¹ / ₃		1 Jan 2001
Distillery plant (brandy etc)	13 ¹ / ₃		1 Jan 2001

Insert

Other food product manufacturing n.e.c. (11990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Peanut processing assets:			
Aeration units	15	*	1 Jul 2009
Aspirators	10	*	1 Jul 2009
Bins and hoppers (including gravity bins, holding bins, shell bins, surge bins etc)	15	*	1 Jul 2009
Blanchers	10	*	1 Jul 2009
Cleaning assets:			
De-stoners and gravity separators	20	*	1 Jul 2009
Pre-cleaners (intake cleaners)	15	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors but excluding doors)	10	*	1 Jul 2009
Dust collection assets (including ductwork, dust collectors, extraction fans etc)	20	*	1 Jul 2009
Fryers	10	*	1 Jul 2009
Granulators	12	*	1 Jul 2009
Laboratory assets:			
Generally	10	*	1 Jul 2009
Laboratory analysers	5	*	1 Jul 2009
Materials handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors)	15	*	1 Jul 2009
Ovens (including roasters and dryers)	10	*	1 Jul 2009
Packaging assets (including packers, palletisers, shrink wrappers and strapping machines)	10	*	1 Jul 2009
Peanut oil crushing assets:			
Cookers	15	*	1 Jul 2009
Screw presses/expeller presses	13	*	1 Jul 2009
Quality control assets:			
Magnets and magnetic separators	7	*	1 Jul 2009
Metal detectors	10	*	1 Jul 2009

X-ray units	5	*	1 Jul 2009
Refrigeration units	20	*	1 Jul 2009
Sampling assets:			
Sample grinders and shellers	10	*	1 Jul 2009
Sieve tables and picking belt decks	20	*	1 Jul 2009
Moisture meters	5	*	1 Jul 2009
Scales	5	*	1 Jul 2009
Shellers	20	*	1 Jul 2009
Silos (metal)	30	*	1 Jul 2009
Sorting and sizing assets:			
Electronic/laser sorters (including colour sorters)	10	*	1 Jul 2009
Generally (including vibrating sieves, shaker decks and sizing shakers)	20	*	1 Jul 2009
Tipping units	20	*	1 Jul 2009
Transformers	40	*	1 Jul 2009

<i>Soft drink, cordial and syrup manufacturing (12110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
De-aerated water system assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and ultra violet filters)	15	*	1 Jul 2009
Packaging assets:			
Filling and sealing assets:			
Capping machines	15	*	1 Jul 2009
Container dryers (incorporating air knives and blowers)	10	*	1 Jul 2009
Cooling and warming tunnels	10	*	1 Jul 2009
Filling machines (including bag in box fillers, cup fillers and aseptic fillers)	20	*	1 Jul 2009
Induction sealers	10	*	1 Jul 2009
Inspection machines	10	*	1 Jul 2009
Handling assets:			
Bottle and can rinsing machines	20	*	1 Jul 2009
Depalletisers	20	*	1 Jul 2009
Pallet binders	10	*	1 Jul 2009
Palletisers	20	*	1 Jul 2009
Strap cutting machines	10	*	1 Jul 2009
Stretch wrappers	15	*	1 Jul 2009
Packing assets:			
Carton packers	15	*	1 Jul 2009
Coding machines (including container coders and outer date coders)	7	*	1 Jul 2009
Label applicators	7	*	1 Jul 2009
Labellers	15	*	1 Jul 2009
Multipack machines	10	*	1 Jul 2009
Shrink wrappers	15	*	1 Jul 2009
Tunnel pasteurisers	10	*	1 Jul 2009
Support assets:			

Additive dosing systems assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Air compressors and receivers	20	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Carbonators (including controls, pumps and valves)	20	*	1 Jul 2009
Centrifuges	15	*	1 Jul 2009
Clean in place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2009
Control system assets (excluding personal computers but including program logic controllers and switchgear)	10	*	1 Jul 2009
Conveyers	15	*	1 Jul 2009
Heat exchangers	15	*	1 Jul 2009
Laboratory equipment	10	*	1 Jul 2009
Refrigeration assets (including compressors, cooling towers, condensers, evaporators and pumps)	15	*	1 Jul 2009
Pipes	25	*	1 Jul 2009
Pumps	15	*	1 Jul 2009
Syrup preparation assets (including tanks)	15	*	1 Jul 2009
Valves	10	*	1 Jul 2009
Waste water treatment assets:			
Aerators	20	*	1 Jul 2009
Anaerobic bio gas system assets	25	*	1 Jul 2009
Blowers	20	*	1 Jul 2009
Clarifiers	20	*	1 Jul 2009
Digester/aeration tanks	25	*	1 Jul 2009
Reverse osmosis system assets	20	*	1 Jul 2009
Weighers	20	*	1 Jul 2009
Tanks:			
Hot water	25	*	1 Jul 2009
Liquid CO2 storage	20	*	1 Jul 2009
Storage:			
Chemical storage	20	*	1 Jul 2009
Generally	30	*	1 Jul 2009

[9] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Beer manufacturing (except non-alcoholic beer) (12120)

Insert

Spirit manufacturing (12130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Distillery plant (brandy etc)	13 ¹ / ₃		1 Jan 2001

[10] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Glass and glass product manufacturing (20100)

After

Moulds	2	*	1 Jul 2008
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Insert

Glass product manufacturing assets:			
Automotive glass product manufacturing assets:			
CNC controlled edgers and grinders	15	*	1 Jul 2009
CNC controlled scorers and cutters	15	*	1 Jul 2009
Inspection assets:			
Automotive laminated glass product inspection assets (including automated distortion checking assets and conveyors)	15	*	1 Jul 2009
Automotive toughened glass product inspection assets (including thermal imaging testing assets)	10	*	1 Jul 2009
Post-processing assets used in automotive laminated glass production and toughened glass production processes:			
Automated back window soldering units	10	*	1 Jul 2009
Others including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling	15	*	1 Jul 2009
CNC machines	7	*	1 Jul 2009
Control systems (excluding personal computers)	10	*	1 Jul 2009
Cutting tables:			
Automated cutting and break-out tables	10	*	1 Jul 2009
Laminated glass cutting tables	10	*	1 Jul 2009
Manual cutting tables (including air float tables)	15	*	1 Jul 2009
Digital printing assets:			
Digital printers	5	*	1 Jul 2009
Dryers	12 ¹ / ₂	*	1 Jul 2009
Double glazing assets (including butyl coating machines, conveyors, presses, sealing machines and spacer robots)	15	*	1 Jul 2009
Drilling and/or milling machines (including horizontal and vertical drilling machines)	10	*	1 Jul 2009
Edgers:			
Arrissing machines	8	*	1 Jul 2009
Horizontal double edgers	10	*	1 Jul 2009
Straight line edgers and bevellers	7	*	1 Jul 2009
Glass handling and storage assets:			
Automated loaders and unloaders (used with automated cutting tables, laminating lines, toughening lines etc)	10	*	1 Jul 2009
Bulk glass handling assets:			
Straddle carriers	10	*	1 Jul 2009
Vertical glass handlers (sideloaders, tuning forks)	17	*	1 Jul 2009
Overhead cranes and gantries - see Table B			
Racks (including A-frame racks, hydraulic concertina racks and freefall racks)	20	*	1 Jul 2009
Steel grabs	12	*	1 Jul 2009
Trolleys	7	*	1 Jul 2009

Vacuum lifters and scissor grabs	8	*	1 Jul 2009
Vertical masts and other elevated work platforms - see Table B			
Glass laminating assets (including assembly clean room assets, autoclaves, heaters, laminating lehr furnaces, ovens, pre-presses, presses and vacuum bag furnaces)	15	*	1 Jul 2009
Glass toughening ('tempering') assets:			
Furnaces and quenches used in toughening, bending/toughening and bending/slumping	20	*	1 Jul 2009
Heat soaking ovens	20	*	1 Jul 2009
Glass washing machines	10	*	1 Jul 2009
Plastic film applicators ('spotstick machines')	8	*	1 Jul 2009
Screen printing assets - see Table A Printing (16110)			
Support assets (including air compressors and boilers) - see Table B			
Waterjet cutting machines	10	*	1 Jul 2009

[11] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Metal product manufacturing (21100 to 21390)

Omit

Metal product manufacturing (21100 to 21390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 ¹ / ₃		1 Jan 2001
Rolling mill engines	13 ¹ / ₃		1 Jan 2001
Iron and steel industry:			
Granulators	13 ¹ / ₃		1 Jan 2001
Slag pots	3		1 Jan 2001
Metal crushing plant (core fragmentised)	13 ¹ / ₃		1 Jan 2001
Metal forming plant:			
Dies and tooling	4 ¹ / ₂		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

<i>Metal product manufacturing</i> <i>(21100 to 21390)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pyrometallurgy process assets. Use any relevant determinations in Mining (06000 to 10900)			1 Jul 2003
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
Tinsmiths' plant	20		1 Jan 2001

Substitute

<i>Primary metal and metal product manufacturing</i> <i>(21100 to 21390)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 ¹ / ₃		1 Jan 2001
Rolling mill engines	13 ¹ / ₃		1 Jan 2001
Iron and steel industry:			
Granulators	13 ¹ / ₃		1 Jan 2001
Slag pots	3		1 Jan 2001
Metal crushing plant (core fragmentised)	13 ¹ / ₃		1 Jan 2001
Metal forming plant:			
Dies and tooling	4 ¹ / ₂		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
Pyrometallurgy process assets. Use any relevant determinations in Mining (06000 to 10900)			1 Jul 2003
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

Primary metal and metal product manufacturing (21100 to 21390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tinsmiths' plant	20		1 Jan 2001

Iron smelting and steel manufacturing (21100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coke making assets:			
Coal screening assets:			
Crushers	20	*	1 Jul 2009
Hammer mills	15	*	1 Jul 2009
Hydrowashers	20	*	1 Jul 2009
Primary, secondary and tertiary screens and chutes	10	*	1 Jul 2009
Coke ovens batteries assets:			
Breeze basins	30	*	1 Jul 2009
Charging car rails	20	*	1 Jul 2009
Charging cars	20	*	1 Jul 2009
Coke ovens batteries (including ovens, doors, individual oven gas off takes from supply and extraction mains)	30	*	1 Jul 2009
Coke ploughs	15	*	1 Jul 2009
Coke transfer cars	25	*	1 Jul 2009
Coke wharves (including concrete end barriers and skids)	30	*	1 Jul 2009
Hot cars incorporating locomotive, wagon, tray and bogies	15	*	1 Jul 2009
Hot car spur lines	30	*	1 Jul 2009
Quenchers (incorporating stack structures, water tanks, pipes, pumps, sprays, pneumatic system and water pump pit)	15	*	1 Jul 2009
Ram tracks and live rails	30	*	1 Jul 2009
Rams	30	*	1 Jul 2009
Coke ovens gas by-products assets:			
Acid compound assets:			
Acid compound structures, pumps, overflow and storage tanks	15	*	1 Jul 2009
Ammonia absorbers including pumps, ammonia storage tanks, and distribution pipes (including valves)	15	*	1 Jul 2009
Ammonia plant assets:			
Ammonia incinerators, ammonia stills, tanks, decanters, pumps, condensers (including support structures, stacks)	15	*	1 Jul 2009
Benzene, toluene and xylene plant assets:			
Distillation columns, dephlegorators, pumps, tanks, coolers, condensers and pre heaters	30	*	1 Jul 2009
Benzol scrubbers (including pumps and distribution pipe work including valves)	35	*	1 Jul 2009
Exhausters (including support structures and hydraulic systems)	5	*	1 Jul 2009
Final coolers	35	*	1 Jul 2009

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Napthalene plant assets:			
Sludge tanks, pre heaters, distillation columns,tanks, decanters, condensers, and pumps	35	*	1 Jul 2009
Primary cooler assets:			
Electric and steam pumps, tar tanks, strainers, salt water coolers (including supporting structures and distribution pipes to cooler off takes including valves)	35	*	1 Jul 2009
Sulphate plant assets:			
Feed tanks, evaporators, centrifuge units, conveyors including belts, structures, drives and chutes, jet condensers, hot water tanks, driers (including chutes, drives, and support structures, pumps, vibrating screens, cyclones, and scraper conveyors)	10	*	1 Jul 2009
Tar plant assets:			
Decanters, make tanks (incorporating scrapers and drives, storage tanks, steam and electric pumps, liquor tank and strainers)	15	*	1 Jul 2009
Tar precipitators	20	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Baghouses	20	*	1 Jul 2009
Dedusting fans (including extraction dusting incorporating gearboxes and drives)	20	*	1 Jul 2009
Dust collection systems, dust drop out boxes and dust disposal rotary valves (incorporating motors and gearboxes)	20	*	1 Jul 2009
Fume extraction hoods	20	*	1 Jul 2009
Waste gas collector mains and ducts	25	*	1 Jul 2009
Materials handling assets:			
Bins (including furnace coke, dust disposal bins)	20	*	1 Jul 2009
Conveyor systems (including structures, belts, gearboxes and motors)	15	*	1 Jul 2009
Conveyor systems transfer houses	15	*	1 Jul 2009
Feed bunkers	15	*	1 Jul 2009
Motorised feeders	15	*	1 Jul 2009
Water treatment assets:			
Cooling towers incorporating fans, motors, access platforms and stairs	25	*	1 Jul 2009
Sinter making assets:			
Cooler assets:			
Cooler fans	10	*	1 Jul 2009
Coolers (incorporating pan conveyors and drives)	25	*	1 Jul 2009
Emissions control assets:		*	1 Jul 2009
Waste gas cleaning and dedusting assets:			
Activated carbon packed bed filters	15	*	1 Jul 2009
Dedusting fans	10	*	1 Jul 2009
Electrostatic precipitators and scraper chains	20	*	1 Jul 2009
Waste gas collector mains and ducts	20	*	1 Jul 2009

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Feed sequence assets:			
Feed rolls	7	*	1 Jul 2009
Mixing and rolling drums	30	*	1 Jul 2009
Materials handling assets:			
Belt weighers	5	*	1 Jul 2009
Bins:			
Coke bins	15	*	1 Jul 2009
Ore bins	23	*	1 Jul 2009
Sinter bins	17	*	1 Jul 2009
Chutes	15	*	1 Jul 2009
Conveyor systems (including structures, belts, gearboxes and motors)	17	*	1 Jul 2009
Feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Sinter	17	*	1 Jul 2009
Weigh feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Strand assets:			
Ignition furnaces (incorporating associated air and gas mains)	15	*	1 Jul 2009
Preheat hoods (incorporating waste heat recovery fans and mains)	7	*	1 Jul 2009
Spike roll crushers (incorporating bogey flex, electric motors, primary gearboxes, fluid couplings, grillage bars and crash decks)	10	*	1 Jul 2009
Strand structures and drives (including conveyors, wind legs and dust troughs)	20	*	1 Jul 2009
Water treatment assets:			
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2009

[12] Table A, industry category RETAIL TRADE (39110 to 43209) sub-category Fuel retailing (4000)

Substitute

<i>Fuel retailing (40000)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
See Automotive repair and maintenance (94110 to 94199)			

[13] Table A, industry category ACCOMMODATION AND FOOD SERVICES (44000 to 45302), sub-category Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality)(45110 to 45302)

After

Menu boards	5	*	1 Jul 2005
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Insert

Poker/gaming machines	7	*	1 Jul 2009
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[14] Table A, industry category TRANSPORT AND STORAGE (46100 to 53090) sub-category Water transport and support services (48100 to 48200) and (52110 to 52190)

Omit

Boats, ships, lighters, etc:			
Boats (motor, rowing and sailing)	13⅓		1 Jan 2001
Bulk carriers	16		1 Jan 2001
Container ships	16		1 Jan 2001
Ferry steamers	20		1 Jan 2001
Flexible barges (collapsible bag type)	6 ⅔		1 Jan 2001
Hovercraft	5		1 Jan 2001
Launches	20		1 Jan 2001
Lighters	20		1 Jan 2001
Lighters (coal - wooden, iron or steel)	16⅔		1 Jan 2001
Mini-submarine	13⅓		1 Jan 2001
Offshore supply vessels	13⅓		1 Jan 2001
Punts and rafts	20		1 Jan 2001
Roll-on/roll-off ships	16		1 Jan 2001
Ships and steamers	20		1 Jan 2001
Surf boats, salvage	16⅔		1 Jan 2001
Tankers (engaged primarily and principally in the tanker trade)	16		1 Jan 2001
Trawler	13⅓		1 Jan 2001
Tugs	20		1 Jan 2001

Insert

Commercial vessels:			
Canoes	10	*	1 Jul 2009
Dinghies and punts (not longer than 6 metres)	12	*	1 Jul 2009
Fishing vessels (including trawlers, long liners, seiners, fin fish boats, pearling boats, lobster boats, aquaculture and other fishing boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Houseboats	20	*	1 Jul 2009
Inflatable boats (excluding rigid hull inflatable boats)	7	*	1 Jul 2009
Jet skis	4	*	1 Jul 2009
Kayaks	5	*	1 Jul 2009
Offshore supply and support vessels	20	*	1 Jul 2009
Passenger vessels (including cruise vessels, skippered charter vessels, vehicle and passenger ferries, semi submersible vessels and water taxis):			

Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Pedal boats	10	*	1 Jul 2009
Pontoon boats (excluding pontoons or floating jetties used for storage or walkway only)	15	*	1 Jul 2009
Sail boats (not longer than 6 metres and including 'off the beach' boats)	10	*	1 Jul 2009
Ski boats	10	*	1 Jul 2009
Thrill boats (including jet boats)	10	*	1 Jul 2009
Trading ships:			
Bulk carriers	20	*	1 Jul 2009
Cargo ships	20	*	1 Jul 2009
Container ships	20	*	1 Jul 2009
Roll on/roll off ships	20	*	1 Jul 2009
Tankers:			
Oil and chemical	20	*	1 Jul 2009
LNG and LPG	30	*	1 Jul 2009
Work vessels (including barges, coastal supply boats, dredges, general work boats, landing craft, launches, lighters, line boats, pilot boats, runabouts and tug boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Yachts and motor cruisers - bare boat charter (including monohulls, catamarans and trimarans)	15	*	1 Jul 2009
Support assets (acquired separately from the vessel)			
Desalinators	10	*	1 Jul 2009
Hot water units:			
Domestic	5	*	1 Jul 2009
Marine	10	*	1 Jul 2009
Lifting assets:			
Hoists and winches:			
Electric	5	*	1 Jul 2009
Hydraulic and mechanical	10	*	1 Jul 2009
Navigational and communication assets (including autopilots, chart plotters, depth sounders, global positioning systems [GPS], radar systems and marine radios)	5	*	1 Jul 2009
Outboard motors	5	*	1 Jul 2009
Power supply assets:			
Batteries (deep cycle)	3	*	1 Jul 2009
Generators (stand alone)	10	*	1 Jul 2009
Inverters	6	*	1 Jul 2009
Safety assets:			
Emergency signalling assets (including EPIRBS)	5	*	1 Jul 2009
Life rafts	10	*	1 Jul 2009
Trailers	8	*	1 Jul 2009

[15] Table A, industry category TRANSPORT AND STORAGE (46100 to 53090) after sub-category Water transport and support services (48100 to 48200) to (52110 to 52190)

Insert

Scenic and sightseeing transport (50100 to 50290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins including carriers	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems incorporating drives and belts	3	*	1 Jul 2009
Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking system, drive system, gear boxes, motors, variable speed drives and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes :			
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including :			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009

Scenic and sightseeing transport (50100 to 50290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

[16] Table A, industry category ADMINISTRATION AND SUPPORT SERVICES (72110 to 73200), sub-category Packaging services (73200)

Omit

Olive oil processing assets	15	*	1 Jul 2008
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[17] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Sport, gambling and recreation services (91110 to 92099)

Omit

Poker machines	5		1 Jan 2001
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Substitute

Poker/gaming machines	7	*	1 Jul 2009
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[18] Table A, industry category OTHER SERVICES (94110 to 96030 sub-category Automotive repair and maintenance (94110 to 94199))

Substitute

Automotive repair and maintenance (94110 to 94199)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Motor garage equipment:			
Automotive parts cleaner:			
Pump	4		1 Jan 2001
Drum	10		1 Jan 2001
Drums	4		1 Jan 2001
Kerbside tanks	10		1 Jan 2001
Motor vehicle repairing plant and machinery	10		1 Jan 2001
Self-service pump installations (comprising pump and coin unit)	10		1 Jan 2001

Automotive repair and maintenance (94110 to 94199)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Trade utensils (including sales and garage equipment)	13 ¹ / ₃		1 Jan 2001

[19] Table A, industry category OTHER SERVICES (94110 to 96030), after sub-category Automotive repair and maintenance (94110 to 94199)

Insert

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Car wash and detailing assets:			
Activation and entry station assets (including bay controllers, pay station assets and bank note change machines)	10	*	1 Jul 2009
Automatic car wash assets including rollover and tunnel washes:			
Friction washer system assets (including gantry, rails and arches and driers)	10	*	1 Jul 2009
Touch free pressure washer system assets (including gantry, rails and arches and driers)	10	*	1 Jul 2009
Car conveyor system assets (incorporating correlators, sensors, tracks and rails)	15	*	1 Jul 2009
Detailing assets:			
Steam cleaners	10	*	1 Jul 2009
Vacuum cleaners	10	*	1 Jul 2009
Hand and self serve car wash assets:			
Ceiling and wall booms	10	*	1 Jul 2009
Large vehicle wash assets:			
Hoists	20	*	1 Jul 2009
Side brush cleaning system assets	10	*	1 Jul 2009
Support assets:			
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors but excluding doors)	10	*	1 Jul 2009
Plant room assets:			
Air compressors			
Compressors - reciprocating	7	*	1 Jul 2009
Compressors - screw	10	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Pumps	8	*	1 Jul 2009
Water treatment assets:			

Filter system assets (including reverse osmosis)	10	*	1 Jul 2009
Tanks	20	*	1 Jul 2009
Vending machines	5	*	1 Jul 2009
Smash repair assets:			
Air compressors	10	*	1 Jul 2009
Dust extraction systems:			
Metal arms	15	*	1 Jul 2009
Stationary vacuum dust collection units	5	*	1 Jul 2009
Frame straightening assets:			
Aligning benches	15	*	1 Jul 2009
Chassis measuring assets:			
Computerised	10	*	1 Jul 2009
Manual	10	*	1 Jul 2009
Hoists	20	*	1 Jul 2009
Painting assets:			
Buffing machines	3	*	1 Jul 2009
Infrared paint dryers:			
Heating arches	20	*	1 Jul 2009
Mobile	7	*	1 Jul 2009
Sanders	3	*	1 Jul 2009
Spectrophotometers	4	*	1 Jul 2009
Spray bake ovens	12	*	1 Jul 2009
Spray guns	3	*	1 Jul 2009
Spray gun washing machines	5	*	1 Jul 2009
Vacuum dust collection mobile units	3	*	1 Jul 2009
Waste water filtering system assets:			
Oil and water separators	15	*	1 Jul 2009
Pumps	5	*	1 Jul 2009
Tanks	15	*	1 Jul 2009
Water pressure cleaners	3	*	1 Jul 2009
Welders	5	*	1 Jul 2009

[20] Heading to Table B

Omit

Table B as at 1 July 2001

Substitute

Table B as at 1 July 2009

[21] Table B, items beginning with D

Omit

Dredges	20	*	1 Jul 2003
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[22] Table B, items beginning with J

Omit

Jet Ski	4		1 Jan 2001
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[23] Table B, items beginning with M

Omit

Motor vehicles, etc:			
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*	1 Jan 2005
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:			
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*	1 Jan 2005
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

[24] Table B, items beginning with P

Omit

Packing Machines	10		1 Jan 2001
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Substitute

Packaging machines			
Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	10	*	1 Jul 2009
Carton erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2009
Case erecting, packing and closing machines (including casepackers)	10	*	1 Jul 2009
Inspection equipment including checkweighers, metal detectors, counting machines etc	10	*	1 Jul 2009
Multihead and singlehead weighers	10	*	1 Jul 2009

Palletisers and depalletisers	12	*	1 Jul 2009
Product identification labellers including decorating, applicators and coding machines	8	*	1 Jul 2009
Robotic pick and place packaging machines	10	*	1 Jul 2009
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10	*	1 Jul 2009

Omit

Paging and Public Address Systems	10		1 Jan 2001
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Omit

Punts	20		1 Jan 2001
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[25] Table B, items beginning with S

Omit

Strapping Machines	10		1 Jan 2001
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[26] Table B, items beginning with W

Omit

Wrapping Machines	10		1 Jan 2001
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