



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2010 (No 1)

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

Dated this 18th day of May 2010.

Francis Thomas Wilson
Acting Senior Assistant Commissioner, Law and Practice.

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2010 (No 1)*.

2 Commencement

This Determination commences on 1 July 2010.

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 2009

Substitute

Table A as at 1 July 2010

[2] Table A, industry category **MANUFACTURING (11110 to 25990)**, sub-category **Fruit and vegetables manufacturing (11400)**

Substitute

Fruit and vegetable processing (11400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fruit and vegetable canning plant	20		1 Jan 2001
Fruit juice and fruit juice drink manufacturing assets:			
Evaporators (used in concentrate manufacture)	20	*	1 Jul 2010
Extraction assets:			
Break tanks	20	*	1 Jul 2010
Centrifugal decanters	15	*	1 Jul 2010
Crushing and milling assets (including hammer mills)	15	*	1 Jul 2010
Extractors (including presses and reamers)	20	*	1 Jul 2010
Filters (including membrane, pressure and vacuum filters)	20	*	1 Jul 2010
Finishers	20	*	1 Jul 2010
Fruit sizing assets (including sizing belts/heads and sorting tables)	10	*	1 Jul 2010
Pulp and rind mincers	20	*	1 Jul 2010
Pulper-finishers	15	*	1 Jul 2010
Roller/spreaders	20	*	1 Jul 2010
Tomato choppers	15	*	1 Jul 2010
Washers (including brush washers, flume tanks and pre-clean water hoppers)	15	*	1 Jul 2010
Filling and sealing assets:			
Bottle inverters	20	*	1 Jul 2010
Capping machines	15	*	1 Jul 2010
Cap sorters	10	*	1 Jul 2010
Container dryers (incorporating air knives and blowers)	10	*	1 Jul 2010
Cooling and warming tunnels (including bottle warmers and water spray cooling tunnels)	15	*	1 Jul 2010
Filling machines (including aseptic fillers, bag in box fillers, cup fillers, gable top carton fillers and plastic bottle fillers)	20	*	1 Jul 2010

<i>Fruit and vegetable processing (11400)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Handling assets:			
Bottle rinsing machines	20	*	1 Jul 2010
Bottle unscramblers	15	*	1 Jul 2010
Depalletisers	20	*	1 Jul 2010
Palletisers	20	*	1 Jul 2010
Stretch wrappers (pallet wrappers)	15	*	1 Jul 2010
Inspection assets:			
Checkweighers	10	*	1 Jul 2010
Vacuum seal testers	10	*	1 Jul 2010
Vision inspection assets (including cap inspection/rejection systems and label inspection machines)	6	*	1 Jul 2010
Packing assets:			
Cartoning assets (including carton and case erectors, carton sealers, case packers and overpackers)	15	*	1 Jul 2010
Coding machines (including container coders and outer date coders)	7	*	1 Jul 2010
Hot melt adhesive (spot glue) applicators	10	*	1 Jul 2010
Label applicators	7	*	1 Jul 2010
Labellers	10	*	1 Jul 2010
Multipack machines	10	*	1 Jul 2010
Shrink sleeve applicators	15	*	1 Jul 2010
Shrinkwrappers	15	*	1 Jul 2010
Straw applicators	20	*	1 Jul 2010
Support assets:			
Air compressors and receivers	20	*	1 Jul 2010
Bins, cages and hoppers	20	*	1 Jul 2010
Boilers	20	*	1 Jul 2010
Clean in place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2010
Control system assets (excluding personal computers but including program logic controllers and switchgear)	10	*	1 Jul 2010
Conveyors (including augers, belt conveyors and bucket elevators)	15	*	1 Jul 2010
Fruit concentrate drum tippers	15	*	1 Jul 2010
Laboratory equipment:			
Electronic (including high performance liquid chromatography or HPLC machines, refractometers, spectrometry machines and titrimetric analysers)	7	*	1 Jul 2010
Non-electronic	10	*	1 Jul 2010
Pasteurisation assets:			
Pasteurisers (including heat exchangers)	15	*	1 Jul 2010
Tunnel pasteurisers	10	*	1 Jul 2010
Pipes	25	*	1 Jul 2010
Pumps:			
Cavity pumps	10	*	1 Jul 2010
Others (including centrifugal pumps)	15	*	1 Jul 2010
Refrigeration assets (including compressors, cooling towers, condensers and pumps)	15	*	1 Jul 2010

<i>Fruit and vegetable processing (11400)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Valves	10	*	1 Jul 2010
Water treatment filters:			
Carbon filters	15	*	1 Jul 2010
Membrane filters generally including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters	7	*	1 Jul 2010
UF membrane filters	5	*	1 Jul 2010
Weighbridges	20	*	1 Jul 2010
Tanks:			
Blending and mixing tanks	25	*	1 Jul 2010
Debitting tanks	30	*	1 Jul 2010
Storage tanks:			
Generally	30	*	1 Jul 2010
Jacketed	20	*	1 Jul 2010
Refrigerated	20	*	1 Jul 2010
Waste water storage/treatment tanks	20	*	1 Jul 2010
Jam-making plant	20		1 Jan 2001

[3] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Bakery product manufacturing (11710 to 11740)*

Insert

<i>Bakery product manufacturing (non-factory based) (11740)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Retail bread, biscuit, cake and pastry baking assets:			
Bread slicers	7	*	1 Jan 2002
Bun divider/rounder	8	*	1 Jan 2002
Fixed bowl spiral mixers	7	*	1 Jan 2002
Hydraulic dough divider	7	*	1 Jan 2002
Moulders	8	*	1 Jan 2002
Ovens (convection)	8	*	1 Jan 2002
Ovens (multi-decked, rotating rack or static rack, rotating deck)	10	*	1 Jan 2002
Planetary mixers	7	*	1 Jan 2002
Provers/prover retarders	6	*	1 Jan 2002
Semi-automated baguette, bread and bread roll making assets	12	*	1 Jan 2002
Semi-automated doughnut making assets	8	*	1 Jan 2002

[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Soft drink, cordial and syrup manufacturing (12110)*

After

Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and ultra violet filters)	15	*	1 Jul 2009
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Insert

Fruit juice drink manufacturing assets - see Table A Fruit and vegetable processing (11400)			
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[5] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Primary metal and metal product manufacturing (21100 to 21390)*

Omit

<i>Primary metal and metal product manufacturing (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)			
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

[6] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

After

Bins (including furnace coke, dust disposal bins)	20	*	1 Jul 2009
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Substitute

Conveyor systems (incorporating structures, belts, gearboxes and motors)	15	*	1 Jul 2009
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[7] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

After

Chutes	15	*	1 Jul 2009
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Substitute

Conveyor systems (incorporating structures, belts, gearboxes and motors)	17	*	1 Jul 2009
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[8] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

Before

Coke making assets:			
Coal screening assets:			

Insert

Automated guided vehicles	20	*	1 Jul 2010
Closed circuit television (CCTV) systems	3	*	1 Jul 2010
Coil cars including hydraulic sliding floor plates	13	*	1 Jul 2010
Coil car tracks and rails	7	*	1 Jul 2010
Control systems assets:			
Programmable logic controllers (PLCs) and distributed control systems (DCS)	10	*	1 Jul 2010
Instruments (including temperature probes, control panels, gas analysers, location sensors, carbon monoxide monitors, pressure controls, temperature controls, pyrometers, strip position sensors, gamma ray detectors, hot metal detectors, x-ray gauges, width gauges, thickness gauges)	7	*	1 Jul 2010
Uninterruptible power supplies	5	*	1 Jul 2010
Cranes and gantries	20	*	1 Jul 2010
Electricity distribution, generation or transmission assets:			
Aerials or underground cables	30	*	1 Jul 2010
Electronic protection relays	10	*	1 Jul 2010
High voltage switchgear	25	*	1 Jul 2010
Transformers	20	*	1 Jul 2010
Use any relevant determinations made for Electricity supply (26110 to 26400) for any other electricity distribution, generation or transmission assets			
Gasometers	30	*	1 Jul 2010
Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail transport (47100 to 47200):			
Rolls for mill roll stands (including roughing mill rolls, finishing mill rolls and skin conditioning mill rolls)	2	*	1 Jul 2010

Roller tables (incorporating gearboxes, motors, drives, rolls, table frames, aprons, side guards and foundations)	15	*	1 Jul 2010
Scale or transfer car rail tracks and turntables	20	*	1 Jul 2010
Scale or transfer cars (incorporating cable reel and drive units)	20	*	1 Jul 2010
Ship ore unloaders	20	*	1 Jul 2010
Slag processing assets:			
Crushers	20	*	1 Jul 2010
Granulators	15	*	1 Jul 2010
Slag pots	20	*	1 Jul 2010
Slag pot carriers	10	*	1 Jul 2010
Stacks including flare off stacks (incorporating burners and derricks)	20	*	1 Jul 2010
Stackers, reclaimers, stacker/reclaimers and sequencers	25	*	1 Jul 2010

[9] Table A, Industry category *MANUFACTURING* (11110 to 25990), sub-category *Iron smelting and steel manufacturing* (21100)

After

Water treatment assets:			
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2009

Insert

Pellet making assets:			
Balling assets:			
Balling drums	20	*	1 Jul 2010
Bentonite tanks	20	*	1 Jul 2010
Mixers	20	*	1 Jul 2010
Seed screens	10	*	1 Jul 2010
Cooler assets:			
Cooler fans	10	*	1 Jul 2010
Annular coolers (incorporating pans, pan conveyors and drives)	25	*	1 Jul 2010
Roller screens	10	*	1 Jul 2010
Dewatering assets:		*	1 Jul 2010
Launders	20	*	1 Jul 2010
Pressure filter pumps	5	*	1 Jul 2010
Process water tanks	20	*	1 Jul 2010
Return water pipes	20	*	1 Jul 2010
Slurry feed pipes	10	*	1 Jul 2010
Slurry pumps	10	*	1 Jul 2010
Slurry tanks incorporating agitators	15	*	1 Jul 2010
Sumps	20	*	1 Jul 2010
Thickeners (incorporating tanks, rakes and access platforms)	20	*	1 Jul 2010
Vertical plate pressure filters (incorporating filters, plates, membranes, water sprays, bladders, bomb bay doors)	20	*	1 Jul 2010
Emissions control assets:			
Compressors	20	*	1 Jul 2010
Dust collection system	20	*	1 Jul 2010

Multi-cone	20	*	1 Jul 2010
Scrubbers	20	*	1 Jul 2010
Waste gas collector mains and ducts	20	*	1 Jul 2010
Waste gas extractor fans	20	*	1 Jul 2010
Fluxing tanks	20	*	1 Jul 2010
Grinding mills	15	*	1 Jul 2010
Induration assets:			
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Rotary kilns (incorporating bearings, drive gear and drive system)	30	*	1 Jul 2010
Travelling grates (incorporating motors, gearboxes or drives and rollers)	30	*	1 Jul 2010
Waste heat recovery ducts	15	*	1 Jul 2010
Waste heat recovery fans	10	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (including structures, belts, gearboxes and motors):			
Conveyors to and from balling drums	20	*	1 Jul 2010
Filter cake conveyors	20	*	1 Jul 2010
Finished pellet conveyor	20	*	1 Jul 2010
Flux bins	20	*	1 Jul 2010
Roller feeders	10	*	1 Jul 2010
Table feeders	10	*	1 Jul 2010
Vibrating feeders	10	*	1 Jul 2010
Weigh feeders	10	*	1 Jul 2010
Blast furnace assets:			
Cast house assets:			
Cast house floor iron and slag runner systems, covers, and tilting spouts	5	*	1 Jul 2010
Cast house structure	40	*	1 Jul 2010
Common hydraulic systems	15	*	1 Jul 2010
Manipulators	15	*	1 Jul 2010
Mud guns	15	*	1 Jul 2010
Taphole drills	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
Chimney mains	30	*	1 Jul 2010
Dedusting ducts and mains	15	*	1 Jul 2010
Dust catchers (incorporating supporting structures)	15	*	1 Jul 2010
Excess gas bleeder systems	20	*	1 Jul 2010
Furnace top recovery turbine systems (incorporating hydraulic system, inlet and outlet mains and valves)	20	*	1 Jul 2010
Scrubbers (incorporating support structure and spray systems)	15	*	1 Jul 2010
Uptakes, bleeders and platforms, downcomers, dust dumping, valves and hydraulics	15	*	1 Jul 2010
Waste gas collector mains and ducts	15	*	1 Jul 2010
Furnace proper assets:			
Furnace charging tops (incorporating charging valves and hydraulics)	15	*	1 Jul 2010
Furnace elevator	15	*	1 Jul 2010

Furnace shells (incorporating hearths, refractory linings, staves, probes, profile meters and sondes)	15	*	1 Jul 2010
Furnace support assets (including maintenance platforms and control and switch rooms)	15	*	1 Jul 2010
Furnace support structure (incorporating foundations)	40	*	1 Jul 2010
Hot blast system assets:			
Cold blast mains (incorporating snorts and mixer valves)	15	*	1 Jul 2010
Hot blast mains (incorporating bustle mains, back draught mains and tuyere stock)	15	*	1 Jul 2010
Stoves (incorporating refractory, shell, foundations, fan and valves)	30	*	1 Jul 2010
Stoves mixed gas main systems	15	*	1 Jul 2010
Materials handling assets:			
Furnace charging bins	15	*	1 Jul 2010
Furnace charging conveyor systems (incorporating structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Furnace charging skip hoist	20	*	1 Jul 2010
Furnace charging skip tracks	30	*	1 Jul 2010
Furnace charging skips	15	*	1 Jul 2010
Screens and weighing systems	15	*	1 Jul 2010
Torpedo cars	17	*	1 Jul 2010
Water treatment assets:			
Basins	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Valves and other non-pipe fittings	8	*	1 Jul 2010
Water distribution systems	10	*	1 Jul 2010
Water pumps	10	*	1 Jul 2010
Basic oxygen steelmaking (BOS) and electric arc furnace (EAF) steel making assets:			
BOS vessels (incorporating motors, gearboxes, bull gear, vessel, torsion bar, lube pumps, pulse generators, tacho generators, brakes, limit switches, pressure switches and support structures)	10	*	1 Jul 2010
Desulphurising lances (incorporating masts, winch control boxes, hydraulic cylinders carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Electric arc furnaces (EAFs)	10	*	1 Jul 2010
Electrode control arms	10	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
De-dusting ducts and mains	15	*	1 Jul 2010
Electrostatic precipitators	15	*	1 Jul 2010
Primary and secondary scrubbers (incorporating support structure and spray systems)	20	*	1 Jul 2010
Waste gas radiation cooling systems (incorporating water sprays and ducts)	20	*	1 Jul 2010
Waste gas extractor fans and silencers	20	*	1 Jul 2010
Flux making assets:			

Lime kilns (incorporating rollers, tyres, support structures, drives, motors and gearboxes)	25	*	1 Jul 2010
Kiln contact coolers (including agitator, agitator hydraulic system and rotary valves)	15	*	1 Jul 2010
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Lime kiln discharge conveyors (incorporating structures, belts, pulleys, motors and gearboxes)	15	*	1 Jul 2010
Raw material crushers and ball mills	15	*	1 Jul 2010
Grinders (incorporating motors, drive pulleys and belts, drive shafts, roller crusher units and whizzer separators)	15	*	1 Jul 2010
Heat shielding for vessels incorporating supports	30	*	1 Jul 2010
Hot metal pots	20	*	1 Jul 2010
Lance pumps and motor assemblies	15	*	1 Jul 2010
Liquid oxygen lances (incorporating carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Liquid oxygen supply pipes	10	*	1 Jul 2010
Materials handling assets:			
Air blowers	15	*	1 Jul 2010
Bins	20	*	1 Jul 2010
Bucket elevators	20	*	1 Jul 2010
Conveyor systems (including structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Cyclones	10	*	1 Jul 2010
Hoppers, weigh hoppers, chutes, silos	20	*	1 Jul 2010
Scrap metal buckets, skips and stands	20	*	1 Jul 2010
Screens and weighing systems	15	*	1 Jul 2010
Vibro feeders	15	*	1 Jul 2010
Vibrators	15	*	1 Jul 2010
Weighbridges incorporating load cells	20	*	1 Jul 2010
Pneumatic air tube systems (incorporating blower units)	20	*	1 Jul 2010
Scull breakers	10	*	1 Jul 2010
Secondary treatment assets:			
Composition adjustment stations (including Injection Reheating Up Temperature (IRUT) stations incorporating snorkels, support structures and motors)	20	*	1 Jul 2010
Vacuum degassers (incorporating steam pumps and vacuum pumps)	10	*	1 Jul 2010
Ladle metallurgical furnaces (LMFs)	20	*	1 Jul 2010
Slag rakes	10	*	1 Jul 2010
Steel ladles (incorporating tilting bales, thrusters, cassettes, shells, lids and linings)	20	*	1 Jul 2010
Sub or sampling lances (incorporating motors, drives, gearboxes, limit switches, over speed switches, drums, cables and slow motors)	10	*	1 Jul 2010
Water treatment assets:			
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Launder distribution and collection systems	15	*	1 Jul 2010
Pipes and pipelines:			
Slurry disposal pipelines	15	*	1 Jul 2010
Water pipes	20	*	1 Jul 2010

Valves and other non-pipe fittings	10	*	1 Jul 2010
Pumps including slurry disposal pumps	15	*	1 Jul 2010
Settling ponds	30	*	1 Jul 2010
Tanks:			
Water tanks	25	*	1 Jul 2010
Conditioner, slurry, polymer, liquid flocculants and mixer tanks	20	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Primary metal product casting assets:			
Continuous casting machines (incorporating turrets, tundishes (incorporating lids and cassettes), tundish cars, moulds, dummy bars, segments, oscillators, rolls, water sprays, hydraulics, motors and gearboxes):			
Billet casters	17	*	1 Jul 2010
Combination casters	17	*	1 Jul 2010
Slab casters	17	*	1 Jul 2010
Cooler transfer arms (incorporating motors, gearboxes and drive shafts)	17	*	1 Jul 2010
Crop removal machines	20	*	1 Jul 2010
Cut to length machines and torch cutters	15	*	1 Jul 2010
De-burring machines incorporating fixed drives	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
Dedusting fans (including extraction dusting incorporating gearboxes and drives)	15	*	1 Jul 2010
Dedusting ducts and mains	15	*	1 Jul 2010
Steam exhaust fans	10	*	1 Jul 2010
Hydraulic shears	17	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (including structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Mould powder bins	23	*	1 Jul 2010
Screw feeders	15	*	1 Jul 2010
Scarfing machines (incorporating catenary system of hoses, power supply cables and support structure)	20	*	1 Jul 2010
Slab or billet cooler tanks incorporating grid stands	30	*	1 Jul 2010
Slab or billet marking machines	17	*	1 Jul 2010
Transfer beds	17	*	1 Jul 2010
Up-enders including hydraulics	17	*	1 Jul 2010
Walking beam cooling beds and run out tables	17	*	1 Jul 2010
Water treatment assets:			
Basins and ponds	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Gravel and sand filters	25	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Pipelines:			
Water pipelines	20	*	1 Jul 2010
Valves and other non-pipe fittings	10	*	1 Jul 2010
Pumps:			
Water pumps	10	*	1 Jul 2010
Chemical dosing pumps	5	*	1 Jul 2010

Skimmers and scrapers	15	*	1 Jul 2010
Tanks:			
Sludge, chemical storage and dosing tanks	20	*	1 Jul 2010
Water tanks	25	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Hot strip mill assets:			
Coil and slab weighers	15	*	1 Jul 2010
Coil box and crop shear assets:			
Coil boxes (incorporating side guard drives and transfer mechanism assemblies)	8	*	1 Jul 2010
Coil box shear and scale breakers	17	*	1 Jul 2010
Crop shears (incorporating assemblies and main drive motors)	17	*	1 Jul 2010
Crop shear maintenance jigs and pinch rolls	15	*	1 Jul 2010
Transfer bed oxy cutting stations	15	*	1 Jul 2010
Coil handling assets:			
Cooling tunnel ventilation fans	10	*	1 Jul 2010
Cooling tunnel conveyors	13	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010
De-scaling systems (incorporating scale breaker, nozzles, pipe work, valves and high pressure pump)	10	*	1 Jul 2010
Down coiler assets including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drive)	15	*	1 Jul 2010
Finishing mill assets:			
Finishing mill flumes	20	*	1 Jul 2010
Finishing mills (incorporating mill stands, side guides, strippers, screw downs, drive shafts, pinion boxes, main drive motors, transformers, loopers, grease systems, oil circulation systems, and hydraulic systems)	20	*	1 Jul 2010
Laminar flow cooling system	15	*	1 Jul 2010
Mill roll shop assets:			
Bearing washing machines	10	*	1 Jul 2010
Chuck changers	15	*	1 Jul 2010
Floor plate or checker plate machines	15	*	1 Jul 2010
Roll grinders	15	*	1 Jul 2010
Roll lathes	20	*	1 Jul 2010
Roll racks and sleds	20	*	1 Jul 2010
Reversing roughing mill assets:			
Reversing roughing mills (incorporating mill stands, entry side guards, delivery side guards, main drive motors and hydraulic systems)	20	*	1 Jul 2010
Vertical edgers (incorporating drive motors, gearboxes and edger adjustments)	20	*	1 Jul 2010
Roll changing assets	20	*	1 Jul 2010
Scale scrapers	15	*	1 Jul 2010
Skin pass mill assets:			
Skin pass mills (incorporating mill entry assets, gap control and auxiliary hydraulics, main drive motor, payoff reel, un-coiler mandrel and re-coiler mandrel)	20	*	1 Jul 2010
Tension reels and belt wrappers	15	*	1 Jul 2010
Laser systems mill entry	5	*	1 Jul 2010
Slab tracking systems	5	*	1 Jul 2010

Strapping machines (including radial and circumferential)	13	*	1 Jul 2010
Walking beam furnace assets:			
Air dilution manifolds	20	*	1 Jul 2010
Air ducts	10	*	1 Jul 2010
Coke ovens gas systems	15	*	1 Jul 2010
Cold combustion air systems	20	*	1 Jul 2010
Dilution blowers	10	*	1 Jul 2010
Extractors	10	*	1 Jul 2010
Furnaces (incorporating structure, charging machines with synchronising drive trains, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Nitrogen purge systems	15	*	1 Jul 2010
Tracking lasers (incorporating cables and adapters)	5	*	1 Jul 2010
Plate mill assets:			
Cold leveller (incorporating motor, gearbox spindles, hydraulic traverse cylinders, fill-in table rolls, motor, gearbox, rolls and catenaries)	30	*	1 Jul 2010
De-scaling boxes (incorporating sprays, mechanicals, control valves pipe work after isolation valves, de-scaling box table rolls, tables, chains, covers, side guides and covers)	10	*	1 Jul 2010
Edgers (incorporating motors, hydraulic controls, mechanical controls, anvil (carryover table), hand rails and walkways)	20	*	1 Jul 2010
Furnace entry skids	20	*	1 Jul 2010
Furnaces (incorporating slab pushers, bumpers, pyrometers, off takes from king valve to outlets and all structures and equipment from after entry skids up to and including circular apron skids)	20	*	1 Jul 2010
Hot levellers (incorporating motors, gearboxes, spindles, rolls, leveller AGC capsules, screws, crowning device, de-scaling header and valves)	20	*	1 Jul 2010
Inter-roll stand cooling sprays	15	*	1 Jul 2010
Reversing finishing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Reversing roughing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Rope driven cooling transfer beds	20	*	1 Jul 2010
Shears (including crop, divide, scrap, rotary trim, guillotine and end shears)	20	*	1 Jul 2010
Slab sizing systems (incorporating side guard measuring devices and stands, slab sizing unit supports, cameras and light banks)	5	*	1 Jul 2010
Turnover inspection table (incorporating barriers and hydraulics)	20	*	1 Jul 2010
Walking beam cooling beds incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics.	20	*	1 Jul 2010
Rod, bar, structural and rail mill assets:			
Controlled tempering quenching cars	10	*	1 Jul 2010

Cut to length machines	17	*	1 Jul 2010
De-scaling systems (incorporating scale breaker, nozzles, pipe work, valves and high pressure pumps)	10	*	1 Jul 2010
Finishing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Furnace charging skids	20	*	1 Jul 2010
Intermediate mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Reversing roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Shears incorporating motors and drives	17	*	1 Jul 2010
Stacker/bundlers	12	*	1 Jul 2010
Straighteners	20	*	1 Jul 2010
Walking beam cooling beds	20	*	1 Jul 2010
Walking beam, natural gas furnaces (incorporating structure, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Steel strip metallic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Air knife assemblies	13	*	1 Jul 2010
Crop shears	17	*	1 Jul 2010
Curing ovens	15	*	1 Jul 2010
Horizontal air coolers (incorporating ducting fans and nozzles)	15	*	1 Jul 2010
Horizontal furnaces	20	*	1 Jul 2010
Levellers (incorporating gearboxes and drives)	15	*	1 Jul 2010
Metal coating pots	15	*	1 Jul 2010
Passivators (incorporating tanks and pumps)	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Pot hardware (incorporating zinc roll frames and roll assemblies)	13	*	1 Jul 2010
Pre melt pots	5	*	1 Jul 2010
Quench systems (incorporating rolls, spray bars and tank)	10	*	1 Jul 2010
Re-coilers	15	*	1 Jul 2010
Resin coaters	15	*	1 Jul 2010
Scrapers	13	*	1 Jul 2010
Skin conditioning mills (incorporating entry and exit tension rolls)	20	*	1 Jul 2010
Steering rolls and bridles (incorporating motors, gearboxes and rolls)	15	*	1 Jul 2010
Vertical air coolers (incorporating ducting, fans and motors)	15	*	1 Jul 2010
Vertical preheat furnaces	15	*	1 Jul 2010
Welders	17	*	1 Jul 2010
Steel strip organic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Banders	15	*	1 Jul 2010
Branders	10	*	1 Jul 2010
Chemical rinsing, cleaning and pre-treatment assets	15	*	1 Jul 2010
Cooler and cooling assets	15	*	1 Jul 2010

Curing ovens	15	*	1 Jul 2010
Finishing assets	15	*	1 Jul 2010
Inspection assets	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Primer and main coaters	13	*	1 Jul 2010
Quench systems	10	*	1 Jul 2010
Re-coilers	15	*	1 Jul 2010
Shears	15	*	1 Jul 2010
Stitchers	17	*	1 Jul 2010

[10] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-ferrous metal casting (21410)*

After

X-ray machines	15	*	1 Jan 2004
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Insert

Tinsmiths' plant	20		1 Jan 2001
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[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Non-ferrous metal casting (21410)*

Insert

<i>Fabricated metal product manufacturing (22100 to 22990)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Designs used in connection with stamping decorative steel and iron work	40		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
Nail manufacturing plant	20		1 Jan 2001
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001
Stamping blocks (used for designs of decorative steel and iron work)	20		1 Jan 2001
Tank manufacturing plant	20		1 Jan 2001

[12] Table A, industry category *WHOLESALE TRADE (33110 to 38000)*, after sub-category *Wool wholesaling (33110)*

Omit

<i>Mineral, metal and chemical wholesaling (33210 to 33230)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Petroleum products wholesaling assets:			
Drums	4		1 Jan 2001

Mineral, metal and chemical wholesaling (33210 to 33230)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanks (including crude, intermediate and finished product tanks)	20		1 Jan 2001

Insert

Petroleum product wholesaling (33210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bulk fuel regional depot assets (excluding LPG assets):			
Cathodic protection systems			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Effluent treatment system (incorporating pumps, motors and electronic circuitry)	15	*	1 Jul 2010
Electric pumps	10	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading gantries and racks (incorporating meters and metering systems)	15	*	1 Jul 2010
Petroleum product storage tanks - fibreglass and steel	20	*	1 Jul 2010
Rigid fuel tank truck assets:			
Aluminium tanks or barrels	10	*	1 Jul 2010
Filters	5	*	1 Jul 2010
Metering systems	5	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Pumping systems:			
Guns and nozzles	3	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Hydraulically driven pumps	8	*	1 Jul 2010
Pipes and fittings	10	*	1 Jul 2010
Tailgate loaders	15	*	1 Jul 2010
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meter, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground distribution piping systems (incorporating pipes, fittings and manholes) fibreglass and steel:	20	*	1 Jul 2010
Bulk fuel terminal assets (excluding LPG assets):			
Automatic tank gauges	10	*	1 Jul 2010
Effluent treatment systems (incorporating air pump, pipes, separator and tank)	10	*	1 Jul 2010

Petroleum product wholesaling (33210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator panels, fire retardant lines and foam storage tank)	15	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2010
Marketing pumps	7	*	1 Jul 2010
Meters and metering systems	7	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Product piping (steel)	20	*	1 Jul 2010
Terminal automation equipment	10	*	1 Jul 2010
Vapour recovery units	15	*	1 Jul 2010
LPG depot and terminal assets:			
Automatic tank gauges	10	*	1 Jul 2010
Cathodic protection systems:			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Depot and terminal storage vessels - aboveground and underground	30	*	1 Jul 2010
Electronic scales	10	*	1 Jul 2010
Forklift fuel tanks:			
Galvanised steel or steel tanks coated with zinc rich enamel	15	*	1 Jul 2010
Aluminium tanks	12	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
In-situ permanently installed cylinders	30	*	1 Jul 2010
Leak detection systems	8	*	1 Jul 2010
Leisure market cylinders (4.5 and 9 kgs capacity)	15	*	1 Jul 2010
Loading arms:			
Terminal	10	*	1 Jul 2010
Marine	25	*	1 Jul 2010
LPG fleet refuelling facility:			
Dispenser	10	*	1 Jul 2010
Guns and nozzles	3	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Meters	7	*	1 Jul 2010
Piping	20	*	1 Jul 2010
Pump sets	10	*	1 Jul 2010
Storage tanks	30	*	1 Jul 2010
Valves	10	*	1 Jul 2010
LPG tank truck assets:			
LPG storage tank	20	*	1 Jul 2010
Metering systems	7	*	1 Jul 2010
Pumping systems:			
Pumps	7	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Guns and nozzles	3	*	1 Jul 2010
Pipes and fittings	7	*	1 Jul 2010
Valves	7	*	1 Jul 2010
Product piping systems:			

Petroleum product wholesaling (33210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pipes	20	*	1 Jul 2010
Valves	10	*	1 Jul 2010
Pumps	7	*	1 Jul 2010
Stillages	5	*	1 Jul 2010
Vapour recovery units and vapour compressors	7	*	1 Jul 2010
Weighbridges	25	*	1 Jul 2010

[13] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Fuel retailing (40000)*

Substitute

Fuel retailing (40000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air compressors and air lines	7	*	1 Jul 2010
Automatic tank gauges	10	*	1 Jul 2010
Canopy lighting:			
Liquid emitting diode	10	*	1 Jul 2010
Radiant gas positive	5	*	1 Jul 2010
Convenience store assets:			
Air conditioning systems	7	*	1 Jul 2010
Back-loading refrigerated cabinets (incorporating fans, boosters and compressors)	10	*	1 Jul 2010
CCTV video surveillance systems	4	*	1 Jul 2010
Coffee making machines including espresso and drip filter type machines	5	*	1 Jul 2010
Counters - freestanding	10	*	1 Jul 2010
Display shelving and racking	10	*	1 Jul 2010
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors) excluding doors	7	*	1 Jul 2010
Hot food display assets including bain maries	10	*	1 Jul 2010
Microwave ovens	5	*	1 Jul 2010
Pie warmers and heating units	10	*	1 Jul 2010
Refrigerated cabinets and freezers	10	*	1 Jul 2010
PA systems	12	*	1 Jul 2010
Point of sale assets:		*	1 Jul 2010
Barcode scanners	6	*	1 Jul 2010
Electronic funds transfer point of sale machines (EFTPOS)	6	*	1 Jul 2010
Forecourt controllers	6	*	1 Jul 2010
Safes:			
Cash storage	10	*	1 Jul 2010
Cash vending	7	*	1 Jul 2010
Cigarette safes	7	*	1 Jul 2010
Emergency shut off systems	10	*	1 Jul 2010
Facility signs	7	*	1 Jul 2010
Gasoline and diesoline assets:			

Fuel retailing (40000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Effluent treatment systems (incorporating motors, electronic circuitry, pumps, and separators)	8	*	1 Jul 2010
Leak protection pressure systems	8	*	1 Jul 2010
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	7	*	1 Jul 2010
Pay at pump card reading systems	6	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes):	20	*	1 Jul 2010
Underground fuel storage tanks – steel and fibreglass:	20	*	1 Jul 2010
Hot water systems	10	*	1 Jul 2010
LPG assets:			
LPG pumps	7	*	1 Jul 2010
LPG dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets)	10	*	1 Jul 2010
LPG storage tanks – aboveground and underground	30	*	1 Jul 2010
Underground steel piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010

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

Substitute

Food retailing (41100 to 41290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Butchers' plant	20		1 Jan 2001

[15] Table A, industry category TRANSPORT AND STORAGE (46100 to 53090), after sub-category Road transport (46100 to 53090)

Omit

Rail transport (46100 - 47200)

Substitute

**Rail freight and passenger transport services
(46100 - 47200)**

[16] Table A, industry category *TRANSPORT AND STORAGE (46100 to 53090)*, after sub-category *Road transport (46100 to 46239)*

Insert

Tramway and light rail passenger transport services (46220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Infrastructure assets:			
Communication, computer and passenger support assets:			
Automatic Vehicle Monitoring computer systems	10	*	1 Jul 2010
Automatic Vehicle Monitoring tram borne equipment including transponders	10	*	1 Jul 2010
CCTV systems	4	*	1 Jul 2010
Control systems	10	*	1 Jul 2010
Hand-held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Radio base stations, intercoms	7	*	1 Jul 2010
Electrification assets:			
Lighting	15	*	1 Jul 2010
Overhead distribution lines (incorporating conductors, cross arms, feeders, insulators, inverters, fittings and poles)	30	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Signalling assets (including automatic points)	15	*	1 Jul 2010
Trackwork (incorporating track drainage):			
Ballasted track	25	*	1 Jul 2010
Curved track	20	*	1 Jul 2010
Embedded track	30	*	1 Jul 2010
Points (excluding automatic points) and crossings	20	*	1 Jul 2010
Track within depots	40	*	1 Jul 2010
Track maintenance assets:			
Truck mounted maintenance assets (including points cleaning, sweeping and welding machines)	15	*	1 Jul 2010
Rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010
Pantographs	15	*	1 Jul 2010

[17] Table A, industry category *TRANSPORT AND STORAGE (46100 to 53090)*, sub-category *Rail transport (47100 to 47200)*

After

Turnouts and crossings	20	*	1 Jan 2002
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Insert

Monorail operation assets			
Infrastructure assets:			
Communication, computer and passenger assets:			
CCTV systems	4	*	1 Jul 2010
Control systems including commutators	10	*	1 Jul 2010
Hand held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Phones, radio base stations, intercoms	7	*	1 Jul 2010
Rescue and recovery vehicles	30	*	1 Jul 2010
Electrification assets:			
Collector rails	30	*	1 Jul 2010
Lighting	15	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Standby generators	25	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Uninterruptible power supply systems	5	*	1 Jul 2010
Track and maintenance assets:			
Beams and columns	30	*	1 Jul 2010
Maintenance vehicles	15	*	1 Jul 2010
Track	30	*	1 Jul 2010
Track switches	30	*	1 Jul 2010
Traversers	30	*	1 Jul 2010
Rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010

[18] Table A, industry category *TRANSPORT AND STORAGE (46100 to 53090)*, sub-category *Aiport operations and other air transport support services (52200)*

Omit

<i>Aiport operations and other air transport support services (52200)</i>

Substitute

<i>Airport operations and other air transport support services (52200)</i>

[19] Table A, Industry category *ADMINISTRATIVE and SUPPORT SERVICES (72110 to 73200)*, sub-category *Building cleaning, pest control and other support services (73110 to 73200)*

Omit

<i>Building cleaning, pest control and other support services (73110 to 73200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Arboriculture and gardening services:			
Blowers	3	*	1 Jan 2004
Brushcutters (including whipper snippers)	2	*	1 Jan 2004

<i>Building cleaning, pest control and other support services (73110 to 73200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chainsaws (including pole pruners)	2	*	1 Jan 2004
Elevating work platforms	15	*	1 Jan 2004
Hand tools (including pruner, rake, hedge shears, loppers and tree saws)	3	*	1 Jan 2004
Hedge trimmers	4	*	1 Jan 2004
Lawn edgers (excluding brushcutters)	4	*	1 Jan 2004
Lawn mowers:			
Cylinder	7	*	1 Jan 2004
Push (rotary)	2	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004
Ride-ons	5	*	1 Jan 2004
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
Slashers	4	*	1 Jan 2004
Trailers used to carry tree and grass clippings	5	*	1 Jan 2004
Tree climbing assets:			
Climbing hardware (including carabineers, figure of 8 and lowering pulleys)	1	*	1 Jan 2004
Climbing spurs	10	*	1 Jan 2004
Friction lowering devices	10	*	1 Jan 2004
Harness	3	*	1 Jan 2004
Ropes	1	*	1 Jan 2004
Wood chippers	8	*	1 Jan 2004

Substitute

<i>Building and other industrial cleaning services (73110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Batteries, deep cycle (including those used in ride-on polishers, scrubbers, sweepers and vacuum cleaners)	2	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Other (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Polishing, carpet cleaning and floor stripping assets (including floor polishers, burnishers, rotary scrubbers, encapsulation machines and floor strippers):			
Portable	5	*	1 Jul 2010
Ride-on	5	*	1 Jul 2010
Pressure washers:			
Portable	4	*	1 Jul 2010
Trailer or truck mounted	7	*	1 Jul 2010

Scrubbers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Steam cleaners for sanitising floor and surfaces	5	*	1 Jul 2010
Sweepers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Road sweeper trucks (including sweepers)	10	*#	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable (including upright machines)	5	*	1 Jul 2010
Ride-on or stand on	7	*	1 Jul 2010

<i>Gardening services (73130)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Arboriculture and gardening services:			
Blowers	3	*	1 Jan 2004
Brushcutters (including whipper snippers)	2	*	1 Jan 2004
Chainsaws (including pole pruners)	2	*	1 Jan 2004
Elevating work platforms	15	*	1 Jan 2004
Hand tools (including pruner, rake, hedge shears, loppers and tree saws)	3	*	1 Jan 2004
Hedge trimmers	4	*	1 Jan 2004
Lawn edgers (excluding brushcutters)	4	*	1 Jan 2004
Lawn mowers:			
Cylinder	7	*	1 Jan 2004
Push (rotary)	2	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004
Ride-ons	5	*	1 Jan 2004
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
Slashers	4	*	1 Jan 2004
Trailers used to carry tree and grass clippings	5	*	1 Jan 2004
Tree climbing assets:			
Climbing hardware (including carabineers, figure of 8 and lowering pulleys)	1	*	1 Jan 2004
Climbing spurs	10	*	1 Jan 2004
Friction lowering devices	10	*	1 Jan 2004
Harness	3	*	1 Jan 2004
Ropes	1	*	1 Jan 2004
Wood chippers	8	*	1 Jan 2004

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

Omit the following items

Motor garage equipment:			
Drums	4		1 Jan 2001
Kerbside tanks	10		1 Jan 2001

Self-service pump installations (comprising pump and coin unit)	10		1 Jan 2001
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[21] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Personal and other Services (95110 to 95291)*

Omit the following items

Cleaners plant:			
Electronic floor polishers	10		1 Jan 2001
Dry cleaning plant	10		1 Jan 2001
Hairdressers' plant (including, partitions, cubicles, neon lighting tubes and wash basins)	20		1 Jan 2001
Laundry plant			1 Jan 2001
General plant	10		1 Jan 2001
Washing machines	6 ² / ₃		1 Jan 2001

[22] Table A, industry category *OTHER SERVICES (94110 to 96030)*, after sub-category *Personal and other Services (95110 to 95291)*

Insert

<i>Hairdressing and beauty services (95110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Beauty industry assets:			
Electrical treatment assets:			
Faradic, galvanic, high frequency and multi function units	10	*	1 Jul 2010
Light therapy units (including intense pulse light systems)	10	*	1 Jul 2010
Micro dermabrasion units	5	*	1 Jul 2010
Hydrotherapy assets:			
Spa capsules	10	*	1 Jul 2010
Vichy shower units	10	*	1 Jul 2010
Wet tables	10	*	1 Jul 2010
Massage and treatments beds:			
Dry hydrotherapy (including flotation)	7	*	1 Jul 2010
Electronic	7	*	1 Jul 2010
Non electronic (including folding)	10	*	1 Jul 2010
Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Sterilisation processing assets (including autoclaves and hot towel cabinets)	5	*	1 Jul 2010
Hairdressing industry assets:			
Barber chairs	15	*	1 Jul 2010
Coffee making machines (including espresso and drip filter type)	5	*	1 Jul 2010
Cutting chairs (including styling chairs and cutting stools)	10	*	1 Jul 2010
Cutting and styling workstations, freestanding	10	*	1 Jul 2010
Display shelving, freestanding	10	*	1 Jul 2010

Hairdryers and heat accelerator machines (excluding hand held)	15	*	1 Jul 2010
Reception furniture (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Shampoo units and wash lounges, freestanding	10	*	1 Jul 2010

Laundry and dry cleaning services (95310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Carpet, upholstery and rug cleaning services assets:			
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Carpet cleaning assets, portable (including rotary scrubbers and encapsulation machines)	5	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Other (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable (including upright machines)	5	*	1 Jul 2010
Dry cleaning plant	10		1 Jan 2001
Laundry plant			1 Jan 2001
General plant	10		1 Jan 2001
Washing machines	6 ² / ₃		1 Jan 2001

[23] Heading to Table B

Omit

Table B as at 1 July 2009

Substitute

Table B as at 1 July 2010

[24] Table B, items beginning with B

Omit

Bowser Machines (including self service)	10		1 Jan 2001
Bowser Tanks (underground)	13 ¹ / ₃		1 Jan 2001

[25] Table B, items beginning with C

Omit

Containers (metal, for liquefied petroleum gas)	13 ¹ / ₃		1 Jan 2001
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[26] Table B, items beginning with G

Omit

Gas Cylinders LPG	$13\frac{1}{3}$		1 Jan 2001
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[27] Table B, items beginning with I

Omit

Industrial Sweeper	$6\frac{2}{3}$		1 Jan 2001
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[28] Table B, items beginning with S

Omit

Steam Cleaners	$13\frac{1}{3}$		1 Jan 2001
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