



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2011 (No 1)

I, Lyndall Joy Crompton, Assistant Commissioner, Large Business and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Dated this 6th day of May 2011.

Lyndall Crompton

Lyndall Joy Crompton
Assistant Commissioner, Large Business and International.

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2011 (No 1)*.

2 Commencement

This Determination commences on 1 July 2011.

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 2010

Substitute

Table A as at 1 July 2011

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

Omit

| <i>Sugar and confectionery manufacturing (11810 to 11820)</i> | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Confectioners' machinery | 20 | | 1 Jan 2001 |
| Sugar mills | 13 ¹ / ₃ | | 1 Jan 2001 |

Substitute

| <i>Sugar manufacturing (11810)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Sugar milling assets: | | | |
| Cane delivery assets: | | | |
| Cane bin assets: | | | |
| Rail bins | 20 | * | 1 Jul 2011 |
| Rail bin automatic coupling/de-coupling devices | 12 | * | 1 Jul 2011 |
| Road bins | 12 | * | 1 Jul 2011 |
| Rail assets (excluding cane bin assets) - see Table A Rail transport (47100 to 47200) | | | |
| Receival station assets: | | | |
| Cane levellers | 20 | * | 1 Jul 2011 |
| Cane receival hoppers | 25 | * | 1 Jul 2011 |
| Tipplers | 25 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |
| Cane juice extraction assets: | | | |
| Cane shredding machines (incorporating drives) | 30 | * | 1 Jul 2011 |
| Crushing mills (incorporating drives) | 30 | * | 1 Jul 2011 |
| Rotary juice screens | 15 | * | 1 Jul 2011 |
| Cane juice filtration and clarification assets: | | | |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Flash tanks | 20 | * | 1 Jul 2011 |
| Juice heaters | 20 | * | 1 Jul 2011 |
| Lime and mud storage bins | 25 | * | 1 Jul 2011 |

| Sugar manufacturing (11810) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Lime slakers | 20 | * | 1 Jul 2011 |
| Mud mixers/minglers | 20 | * | 1 Jul 2011 |
| Rotary vacuum mud filters | 20 | * | 1 Jul 2011 |
| Evaporation and crystallisation assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Crystallisers | 20 | * | 1 Jul 2011 |
| Evaporators | 30 | * | 1 Jul 2011 |
| Magma mixers | 20 | * | 1 Jul 2011 |
| Magma/massecuite distributors and receivers | 20 | * | 1 Jul 2011 |
| Massecuite re-heaters | 20 | * | 1 Jul 2011 |
| Seed vessels | 20 | * | 1 Jul 2011 |
| Sugar melters | 20 | * | 1 Jul 2011 |
| Vacuum pans | 30 | * | 1 Jul 2011 |
| Vapour condensers: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Molasses storage assets: | | | |
| Coolers | 15 | * | 1 Jul 2011 |
| Dams (earthworks only) | 40 | * | 1 Jul 2011 |
| Dam bladders and covers | 12 | * | 1 Jul 2011 |
| Tanks | 30 | * | 1 Jul 2011 |
| Power generation assets: | | | |
| Ash filters (including rotary and horizontal belt vacuum filters) | 15 | * | 1 Jul 2011 |
| Bagasse handling assets: | | | |
| Bagacillo collection systems | 15 | * | 1 Jul 2011 |
| Bagasse bins (incorporating stacking and reclaim systems) | 30 | * | 1 Jul 2011 |
| Other power generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Sugar drying and storage assets: | | | |
| Hoppers (weigh and feed) | 25 | * | 1 Jul 2011 |
| Lump breakers | 15 | * | 1 Jul 2011 |
| Rotary sugar dryers | 25 | * | 1 Jul 2011 |
| Sugar storage bins and silos | 30 | * | 1 Jul 2011 |
| Vibratory screens | 15 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air compression assets: | | | |
| Air dryers | 12 | * | 1 Jul 2011 |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors | 12 | * | 1 Jul 2011 |
| Packaged air compression systems | 12 | * | 1 Jul 2011 |
| Blowers and fans | 15 | * | 1 Jul 2011 |
| Control system assets: | | | |
| Control cabinets and switchgear | 10 | * | 1 Jul 2011 |
| Instrumentation | 10 | * | 1 Jul 2011 |
| Programmable logic controllers | 10 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Variable speed drives | 10 | * | 1 Jul 2011 |
| Conveyors (including framework and enclosures) | 20 | * | 1 Jul 2011 |

| Sugar manufacturing (11810) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Conveyor belt weighers | 15 | * | 1 Jul 2011 |
| Dust collectors (including ducting and excluding bagacillo collection systems) | 20 | * | 1 Jul 2011 |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Laboratory assets: | | | |
| Cutter grinders | 15 | * | 1 Jul 2011 |
| Moisture determination ovens | 10 | * | 1 Jul 2011 |
| Polarimeters | 10 | * | 1 Jul 2011 |
| Rotary juice samplers | 15 | * | 1 Jul 2011 |
| Spectrometers | 10 | * | 1 Jul 2011 |
| Wet disintegrators | 15 | * | 1 Jul 2011 |
| Overhead cranes (See Table B – Cranes) | | | |
| Piping and valves: | | | |
| Piping: | | | |
| Mild steel | 15 | * | 1 Jul 2011 |
| Non ferrous | 20 | * | 1 Jul 2011 |
| Stainless steel | 25 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Tanks (excluding molasses storage tanks): | | | |
| Water storage tanks | 25 | * | 1 Jul 2011 |
| Other tanks: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Plastic | 15 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Water treatment and cooling assets: | | | |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Cooling and effluent ponds | 40 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 25 | * | 1 Jul 2011 |
| Packaged | 15 | * | 1 Jul 2011 |
| Ion exchange systems | 15 | * | 1 Jul 2011 |
| Sugar refining assets: | | | |
| Affination assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Magma mixers | 20 | * | 1 Jul 2011 |
| Sugar melters | 20 | * | 1 Jul 2011 |
| Melter liquor screens | 15 | * | 1 Jul 2011 |
| Clarification and de-colourising assets: | | | |
| Carbon regeneration kilns | 15 | * | 1 Jul 2011 |
| Clarifiers | 25 | * | 1 Jul 2011 |
| Deep bed filters | 30 | * | 1 Jul 2011 |
| De-colourising columns: | | | |
| Carbon based | 30 | * | 1 Jul 2011 |
| Resin based | 20 | * | 1 Jul 2011 |
| Evaporation and crystallisation assets: | | | |
| Centrifugals | 25 | * | 1 Jul 2011 |
| Evaporators | 30 | * | 1 Jul 2011 |
| Magma/massecuite distributors and receivers | 20 | * | 1 Jul 2011 |
| Vacuum pans | 30 | * | 1 Jul 2011 |

| Sugar manufacturing (11810) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Vapour condensers: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Packaging assets: | | | |
| Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines) | 15 | * | 1 Jul 2011 |
| Bottling assets: | | | |
| Bottle capping, filling and unscrambling machines | 15 | * | 1 Jul 2011 |
| Syrup and treacle filter presses | 15 | * | 1 Jul 2011 |
| UV disinfectors | 15 | * | 1 Jul 2011 |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2011 |
| Case erecting, packing and closing machines (including casepackers) | 15 | * | 1 Jul 2011 |
| Inspection equipment (including check weighers, metal detectors, counting machines) | 10 | * | 1 Jul 2011 |
| Multihead and singlehead weighers | 15 | * | 1 Jul 2011 |
| Palletisers and de-palletisers | 15 | * | 1 Jul 2011 |
| Product identification labellers including decorating, applicator and coding machines | 10 | * | 1 Jul 2011 |
| Wrapping machines including shrink wrappers, stretch wrappers and strapping machines | 15 | * | 1 Jul 2011 |
| Sugar receipt, drying, screening, and storage assets: | | | |
| Bins, hoppers and silos | 30 | * | 1 Jul 2011 |
| Lump breakers | 15 | * | 1 Jul 2011 |
| Rotary sugar dryers | 25 | * | 1 Jul 2011 |
| Sugar throwers | 15 | * | 1 Jul 2011 |
| Vibratory screens (including graders and scalpers) | 15 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air compression assets: | | | |
| Air dryers | 12 | * | 1 Jul 2011 |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors | 12 | * | 1 Jul 2011 |
| Packaged air compression systems | 12 | * | 1 Jul 2011 |
| Blowers and fans | 15 | * | 1 Jul 2011 |
| Boilers (packaged type only) | 20 | * | 1 Jul 2011 |
| Control system assets: | | | |
| Control cabinets and switchgear | 10 | * | 1 Jul 2011 |
| Instrumentation | 10 | * | 1 Jul 2011 |
| Program logic controllers (PLCs) | 10 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Variable speed drives (VSDs) | 10 | * | 1 Jul 2011 |
| Conveyors (including framework and enclosures): | | | |
| Packaging conveyors | 15 | * | 1 Jul 2011 |
| Other conveyors | 20 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 25 | * | 1 Jul 2011 |

| <i>Sugar manufacturing (11810)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Packaged | 15 | * | 1 Jul 2011 |
| Dust collectors (including ducting) | 20 | * | 1 Jul 2011 |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Pipes and valves: | | | |
| Pipes: | | | |
| Mild steel | 15 | * | 1 Jul 2011 |
| Non ferrous | 20 | * | 1 Jul 2011 |
| Stainless steel | 25 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Refractometers | 10 | * | 1 Jul 2011 |
| Spectrometers | 10 | * | 1 Jul 2011 |
| Tanks: | | | |
| Water storage tanks | 25 | * | 1 Jul 2011 |
| Other tanks: | | | |
| Mild steel | 20 | * | 1 Jul 2011 |
| Plastic | 15 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |

| <i>Confectionery manufacturing (11820)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Confectioners' machinery | 20 | | 1 Jan 2001 |

[3] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18110 to 18130)*

Omit

| <i>Basic chemical and chemical product manufacturing (18110 to 18130)</i> | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Chemical manufacturing plant: | | | |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Organic peroxides explosion (cell block) | 20 | | 1 Jan 2001 |
| Eucalyptus oil plant: | | | |
| Stills (coolers) | 40 | | 1 Jan 2001 |
| Tanks | 40 | | 1 Jan 2001 |
| Fertiliser manufacturing plant | 20 | | 1 Jan 2001 |
| Oxygen manufacturing plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Salt manufacturing and refining plant | 10 | | 1 Jan 2001 |
| Sulphuric acid plant: | | | |
| Acid chambers (irrespective of raw material used) | 20 | | 1 Jan 2001 |
| Plant: | | | |
| Where pyrites used in manufacture of the acid | 10 | | 1 Jan 2001 |
| Where natural sulphur (brimstone) so used | 13 ¹ / ₃ | | 1 Jan 2001 |

Substitute

| Industrial gas manufacturing (18110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Industrial gas - general manufacturing assets: | | | |
| Air and gas cooling and heating assets: | | | |
| Heat exchangers | 15 | * | 1 Jul 2011 |
| Moisture condensers | 20 | * | 1 Jul 2011 |
| Quench drums | 20 | * | 1 Jul 2011 |
| Refrigeration units | 20 | * | 1 Jul 2011 |
| Air and gas purification assets: | | | |
| Adsorption systems | 25 | * | 1 Jul 2011 |
| Gas scrubbers | 20 | * | 1 Jul 2011 |
| Reactors | 25 | * | 1 Jul 2011 |
| Compressors | 25 | * | 1 Jul 2011 |
| Gas buffer and surge tanks | 25 | * | 1 Jul 2011 |
| Silencers/mufflers | 20 | * | 1 Jul 2011 |
| Industrial gas - manufacturing assets for specific gases: | | | |
| Acetylene manufacturing assets (carbide process): | | | |
| Acetylene compressors | 25 | * | 1 Jul 2011 |
| Acetylene generators (incorporating hoppers) | 30 | * | 1 Jul 2011 |
| Acetylene purification assets (including cooling condensers, driers, purifier vessels and scrubbers) | 20 | * | 1 Jul 2011 |
| Calcium hydroxide settling ponds and tanks | 20 | * | 1 Jul 2011 |
| Carbide handling assets (including carry skips, drum conveyor system and drum opening, lifting and tipping apparatus) | 12 | * | 1 Jul 2011 |
| Dust collection systems | 20 | * | 1 Jul 2011 |
| Flashback arrestors | 10 | * | 1 Jul 2011 |
| Argon, nitrogen and oxygen manufacturing assets (cryogenic process): | | | |
| Air filtering units for process air (incorporating housing and filters) | 20 | * | 1 Jul 2011 |
| Cold boxes (incorporating distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Evaporative coolers (nitrogen cooled) and spray coolers | 20 | * | 1 Jul 2011 |
| Nitrogen liquefiers (incorporating, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Turbine expansion engines | 25 | * | 1 Jul 2011 |
| Carbon dioxide (CO ₂) manufacturing assets: | | | |
| Amine based adsorption/desorption systems | 20 | * | 1 Jul 2011 |
| Liquefaction assets (including condensers, condensate receivers and separators) | 25 | * | 1 Jul 2011 |
| Dry ice manufacturing assets: | | | |
| Dry ice cutting machines | 10 | * | 1 Jul 2011 |
| Dry ice packaging systems (incorporating conveyors, shrink tunnels and wrapping and sealing machines) | 10 | * | 1 Jul 2011 |
| Dry ice presses | 20 | * | 1 Jul 2011 |
| Dry ice shipping boxes | 10 | * | 1 Jul 2011 |

| Industrial gas manufacturing (18110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Extraction fans for waste CO ₂ | 10 | * | 1 Jul 2011 |
| Pelletisers | 15 | * | 1 Jul 2011 |
| Helium manufacturing assets: | | | |
| Helium liquefiers (incorporating cryogenic adsorbers, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures) | 30 | * | 1 Jul 2011 |
| Turbine expansion engines | 25 | * | 1 Jul 2011 |
| Hydrogen manufacturing assets: | | | |
| Gasifiers and steam reformer furnaces | 25 | * | 1 Jul 2011 |
| Industrial gas distribution assets: | | | |
| Compressor assets: | | | |
| Air receivers | 20 | * | 1 Jul 2011 |
| Compressors (including those for helium gas, industrial air and medical air) | 15 | * | 1 Jul 2011 |
| Cylinder filling assets: | | | |
| Cylinder filling station assets: | | | |
| High pressure hoses | 10 | * | 1 Jul 2011 |
| Manifolds and piping (incorporating flashback arrestors): | | | |
| Acetylene gas | 10 | * | 1 Jul 2011 |
| Other gases | 20 | * | 1 Jul 2011 |
| Water cooling system for acetylene cylinders (incorporating piping and spray nozzles) | 20 | * | 1 Jul 2011 |
| Cylinder frames (incorporating manifolds and piping) | 15 | * | 1 Jul 2011 |
| Cylinders: | | | |
| Gas cylinders | 30 | * | 1 Jul 2011 |
| Liquid gas cylinders: | | | |
| Flasks | 7 | * | 1 Jul 2011 |
| Other liquid gas cylinders | 15 | * | 1 Jul 2011 |
| Cylinder valves | 10 | * | 1 Jul 2011 |
| Cylinder handling assets: | | | |
| Baskets, crates, and pallets | 12 | * | 1 Jul 2011 |
| Tippers and trolleys | 10 | * | 1 Jul 2011 |
| Cylinder preparation assets: | | | |
| Boilers | 10 | * | 1 Jul 2011 |
| Cylinder brushing machines | 10 | * | 1 Jul 2011 |
| Cylinder drying cabinets (incorporating heaters and fans) | 15 | * | 1 Jul 2011 |
| Cylinder inspection lights | 10 | * | 1 Jul 2011 |
| Cylinder spray booths | 15 | * | 1 Jul 2011 |
| Cylinder stamping machines | 10 | * | 1 Jul 2011 |
| Cylinder testing machines | 10 | * | 1 Jul 2011 |
| Cylinder valving machines (incorporating safety enclosures) | 15 | * | 1 Jul 2011 |
| Tank truck assets: | | | |
| Gas storage tanks | 20 | * | 1 Jul 2011 |
| Hoses | 5 | * | 1 Jul 2011 |
| Metering systems | 7 | * | 1 Jul 2011 |
| Pipes and valves | 10 | * | 1 Jul 2011 |

| Industrial gas manufacturing (18110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pumps | 10 | * | 1 Jul 2011 |
| Tanker filling station assets: | | | |
| Breakaway couplings | 12 | * | 1 Jul 2011 |
| Framework, manifolds and piping | 20 | * | 1 Jul 2011 |
| Tanker filling hoses | 10 | * | 1 Jul 2011 |
| Weighbridges | 20 | * | 1 Jul 2011 |
| Vapourisers | 20 | * | 1 Jul 2011 |
| Support and other assets: | | | |
| Air drying systems for industrial and instrument air | 15 | * | 1 Jul 2011 |
| Control system assets: | | | |
| Control cabinets and panels, programmable logic controllers (PLCs) and variable speed drives (VSDs) | 10 | * | 1 Jul 2011 |
| System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement) | 10 | * | 1 Jul 2011 |
| Cooling towers: | | | |
| Field erected | 20 | * | 1 Jul 2011 |
| Packaged | 15 | * | 1 Jul 2011 |
| Customer installations assets: | | | |
| Adsorption based nitrogen and oxygen generation systems (skid type) assets: | | | |
| Membrane systems | 10 | * | 1 Jul 2011 |
| Pressure swing adsorption (PSA) systems | 12 | * | 1 Jul 2011 |
| Vacuum swing adsorption (VSA) systems | 15 | * | 1 Jul 2011 |
| Blowers and compressors | 15 | * | 1 Jul 2011 |
| Freezers (including batch freezers, freeze tunnels, and tumble freezers) | 15 | * | 1 Jul 2011 |
| Gas supply metering, monitoring and control systems (incorporating meters, telemetry assets, sensors, transmitters and supply switching devices) | 4 | * | 1 Jul 2011 |
| Gas analysis assets: | | | |
| Chromatographs | 15 | * | 1 Jul 2011 |
| Other analysers | 10 | * | 1 Jul 2011 |
| Gas storage assets: | | | |
| Liquid CO ₂ storage assets: | | | |
| Tanks | 30 | * | 1 Jul 2011 |
| Tank refrigeration units | 10 | * | 1 Jul 2011 |
| Vacuum insulated tanks | 30 | * | 1 Jul 2011 |
| Piping assets: | | | |
| Flow meters | 10 | * | 1 Jul 2011 |
| Pipes: | | | |
| Carbon steel | 20 | * | 1 Jul 2011 |
| Stainless steel | 30 | * | 1 Jul 2011 |
| Pipelines | 30 | * | 1 Jul 2011 |
| Valves | 10 | * | 1 Jul 2011 |
| Platform scales | 20 | * | 1 Jul 2011 |
| Pumps: | | | |
| Cryogenic pumps | 15 | * | 1 Jul 2011 |
| Liquid CO ₂ pumps | 15 | * | 1 Jul 2011 |

| Industrial gas manufacturing (18110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Other pumps | 15 | * | 1 Jul 2011 |
| Safety assets: | | | |
| Fire control and alarm assets (see in Table B) | | | |
| Gas leakage monitors: | | | |
| Fixed | 10 | * | 1 Jul 2011 |
| Portable | 4 | * | 1 Jul 2011 |

| Basic chemical and chemical product manufacturing (18120 to 18130) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Chemical manufacturing plant: | | | |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Organic peroxides explosion (cell block) | 20 | | 1 Jan 2001 |
| Eucalyptus oil plant: | | | |
| Stills (coolers) | 40 | | 1 Jan 2001 |
| Tanks | 40 | | 1 Jan 2001 |
| Fertiliser manufacturing plant | 20 | | 1 Jan 2001 |
| Salt manufacturing and refining plant | 10 | | 1 Jan 2001 |
| Sulphuric acid plant: | | | |
| Acid chambers (irrespective of raw material used) | 20 | | 1 Jan 2001 |
| Plant: | | | |
| Where pyrites used in manufacture of the acid | 10 | | 1 Jan 2001 |
| Where natural sulphur (brimstone) so used | 13 ¹ / ₃ | | 1 Jan 2001 |

[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-metallic mineral product manufacturing (20210 to 20900)*

Substitute

| Non-metallic mineral product manufacturing (20210 to 20900) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Monumental masons' plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Slate works plant | 20 | | 1 Jan 2001 |

| Ceramic product manufacturing (20210 to 20290) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Clay brick and paver manufacturing assets: (Determinations for assets used in mining clay are shown under the heading Construction material mining (09110 to 09190)) | | | |
| Box feeders | 20 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Conveyors | 20 | * | 1 Jul 2011 |
| Cutters | 15 | * | 1 Jul 2011 |
| De-hackers (excluding robots) | 20 | * | 1 Jul 2011 |

| | | | |
|---|----|---|------------|
| Dryers | 25 | * | 1 Jul 2011 |
| Extruders | 15 | * | 1 Jul 2011 |
| Kiln/dryer car cable hauler system assets (incorporating cable, gearbox, pulling wheels and motors) | 10 | * | 1 Jul 2011 |
| Kiln/dryer/transfer car track work | 12 | * | 1 Jul 2011 |
| Kiln/dryer cars | 10 | * | 1 Jul 2011 |
| Kilns | 20 | * | 1 Jul 2011 |
| Robots | 10 | * | 1 Jul 2011 |
| Setting assets (excluding robots) | 20 | * | 1 Jul 2011 |
| Transfer cars | 15 | * | 1 Jul 2011 |
| Wrapping and strapping machines | 10 | * | 1 Jul 2011 |
| Pottery plant | 20 | | 1 Jan 2001 |

| Cement manufacturing (20310) | | | |
|--|---------------------|-----------------|--------------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Cooling assets: | | | |
| Air to air coolers | 20 | * | 1 Jul 2011 |
| Evaporation coolers: | | | |
| Cement coolers | 20 | * | 1 Jul 2011 |
| Conditioning towers (incorporating spray systems) | 20 | * | 1 Jul 2011 |
| Grate coolers (incorporating grate conveyor and quenching fans) | 25 | * | 1 Jul 2011 |
| Drying assets: | | | |
| Fluid bed dryers | 20 | * | 1 Jul 2011 |
| Hot gas generators | 15 | * | 1 Jul 2011 |
| Rotary dryers | 20 | * | 1 Jul 2011 |
| Electrical installation assets (including cabling): | | | |
| Power generators | 15 | * | 1 Jul 2011 |
| Switchboards | 20 | * | 1 Jul 2011 |
| Transformers | 20 | * | 1 Jul 2011 |
| Emissions control assets: | | | |
| Dedusting fans | 20 | * | 1 Jul 2011 |
| Particulate filtering assets (excluding filter units incorporated in kiln bypass systems): | | | |
| Bagfilter systems (incorporating housing and filters) | 20 | * | 1 Jul 2011 |
| Electrostatic precipitators | 20 | * | 1 Jul 2011 |
| Stacks (excluding stacks incorporated in kiln bypass systems) | 25 | * | 1 Jul 2011 |
| Milling assets (used for raw material and cement milling including gearbox and drives): | | | |
| Ball mills (including dryer systems and separators/classifiers where incorporated in the mill) | 25 | * | 1 Jul 2011 |
| Hammer mills (including dryer systems and separators/classifiers where incorporated in the mill) | 20 | * | 1 Jul 2011 |
| Roller mills (vertical) (including dryer systems and separators/classifiers where incorporated in the mill) | 25 | * | 1 Jul 2011 |
| Roller presses | 20 | * | 1 Jul 2011 |
| Separators/classifiers (including single and multi cyclones) | 15 | * | 1 Jul 2011 |

| Cement manufacturing (20310) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Preheat and clinker production assets: | | | |
| Cyclone preheaters (incorporating tower structure, lifts, cyclones, precalciners, ducts, inlet chambers and meal pipes) | 20 | * | 1 Jul 2011 |
| Kilns (incorporating kiln shell, inlet chamber, roller stations, thrust unit, kiln hood, burner and drive) | 25 | * | 1 Jul 2011 |
| Kiln bypass systems (incorporating bypass ducts, heat exchangers, spray towers, filter units, ID fans and stacks) | 10 | * | 1 Jul 2011 |
| Kiln guns | 5 | * | 1 Jul 2011 |
| Kiln shell scanners | 10 | * | 1 Jul 2011 |
| Quarrying assets: | | | |
| Construction material mining assets - see Table A Construction material mining (09110 to 09190) | | | |
| Scrapers | 7 | * | 1 Jul 2011 |
| Storage, handling and packing assets: | | | |
| Conveyor systems (mechanical and pneumatic type incorporating structures, moving media, gearboxes, motors, fans, feeders, flowgates, feed valves and weighers): | | | |
| Mechanical: | | | |
| Belt, screw, drag chain, apron/pan conveyors | 15 | * | 1 Jul 2011 |
| Bucket elevators | 20 | * | 1 Jul 2011 |
| Pneumatic: | | | |
| Air lift elevators | 15 | * | 1 Jul 2011 |
| Air slides | 15 | * | 1 Jul 2011 |
| Hoppers, bins and tanks | 20 | * | 1 Jul 2011 |
| Packaging assets: | | | |
| Packing/bagging machines | 15 | * | 1 Jul 2011 |
| Palletisers | 15 | * | 1 Jul 2011 |
| Wrappers | 10 | * | 1 Jul 2011 |
| Pressure vessels (other than air/shock blast units) | 25 | * | 1 Jul 2011 |
| Silos: | | | |
| Concrete, generally | 50 | * | 1 Jan 2004 |
| Concrete (used for gypsum or wetslag, or at port facilities) | 40 | * | 1 Jan 2004 |
| Steel, generally | 30 | * | 1 Jan 2004 |
| Steel (used for gypsum or wet slag, or at port facilities) | 20 | * | 1 Jan 2004 |
| Stockpile assets: | | | |
| Reclaim tunnels | 25 | * | 1 Jul 2011 |
| Reclaimers | 25 | * | 1 Jul 2011 |
| Stackers | 25 | * | 1 Jul 2011 |
| Unloading/loading assets: | | | |
| Bulk loading devices (including loading spouts and telescopic chutes) | 10 | * | 1 Jul 2011 |
| Railcar and truck unloaders (including pump unloading and vacuum pressure unloading systems) | 20 | * | 1 Jul 2011 |
| Ship unloading/loading assets - see Table A Water transport and support services (48100 to 48200) and (52110 to 52190) | | | |
| Weighbridges | 20 | * | 1 Jul 2011 |

| Cement manufacturing (20310) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Support assets: | | | |
| Air compression assets: | | | |
| Packaged air compressors (compressor, drier and receiver in one integrated unit) | 10 | * | 1 Jul 2011 |
| Other air compressor systems | 15 | * | 1 Jul 2011 |
| Air/shock blast units | 8 | * | 1 Jul 2011 |
| Control systems (process and safety control systems incorporating PLCs, cabling, monitors, sensors and switchgear but excluding software) | 10 | * | 1 Jul 2011 |
| Cranes | 20 | * | 1 Jul 2011 |
| Hoists | 20 | * | 1 Jul 2011 |
| ID (induced draught) fans | 15 | * | 1 Jul 2011 |
| Pumps | 15 | * | 1 Jul 2011 |
| Testing equipment: | | | |
| Generally (including spectrometers, gas chromatographs, titrators, calorimeters, laser granulometers, photometers, moisture analysers, drying ovens) | 8 | * | 1 Jul 2011 |
| Raw material analysers | 5 | * | 1 Jul 2011 |
| XRF/XRD analysers | 5 | * | 1 Jul 2011 |

| Plaster product manufacturing (20320) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Plasterboard and cornice manufacturing assets: | | | |
| General: | | | |
| Bins | 20 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Conveyors (including belt conveyors, belt stacker conveyors, bucket elevators and screw conveyors) | 20 | * | 1 Jul 2011 |
| Dust collection assets (including bag dust collectors, blowers, cyclones and fans) | 20 | * | 1 Jul 2011 |
| Dust detectors | 5 | * | 1 Jul 2011 |
| Fans/blowers (excluding blowers used with hot pits) | 20 | * | 1 Jul 2011 |
| Feeders | 15 | * | 1 Jul 2011 |
| Flow meters | 10 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Lump breakers | 20 | * | 1 Jul 2011 |
| Pumps | 10 | * | 1 Jul 2011 |
| Rotary valves | 15 | * | 1 Jul 2011 |
| Silos (steel) | 20 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |
| Plaster milling assets: | | | |
| Bulk bag handling assets | 20 | * | 1 Jul 2011 |
| Calciners | 20 | * | 1 Jul 2011 |
| Grinding/hammer mills | 20 | * | 1 Jul 2011 |
| Heat generators | 15 | * | 1 Jul 2011 |
| Hot pits: | | | |
| Blowers | 12 | * | 1 Jul 2011 |

| Plaster product manufacturing (20320) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Vessels | 20 | * | 1 Jul 2011 |
| Stucco coolers | 20 | * | 1 Jul 2011 |
| Plasterboard/cornice plant assets: | | | |
| Chillers (volumetric air-cooled) | 15 | * | 1 Jul 2011 |
| Dry end handling assets (including bookers, cascades, conveyors and stackers) | 20 | * | 1 Jul 2011 |
| Dryers | 25 | * | 1 Jul 2011 |
| Dunnage assets used to make dunnage | 25 | * | 1 Jul 2011 |
| Forming line assets (including belt conveyors and roller conveyors) | 20 | * | 1 Jul 2011 |
| Forming plates | 10 | * | 1 Jul 2011 |
| Forming station assets (excluding forming plates and pin mixers) | 20 | * | 1 Jul 2011 |
| Hydropulpers | 25 | * | 1 Jul 2011 |
| Knives (used for plasterboard or cornice) | 25 | * | 1 Jul 2011 |
| Paper and tape assets (including creasers, magazines, splicing assets, tape rollers, tension stations and unwinders) | 20 | * | 1 Jul 2011 |
| Pin mixers | 13 | * | 1 Jul 2011 |
| Printers | 5 | * | 1 Jul 2011 |
| Start-up pullers (used for cornice) | 20 | * | 1 Jul 2011 |
| Wet-end-transfer assets (including conveyors, dryer in-feeds, turners) | 20 | * | 1 Jul 2011 |

| Concrete product manufacturing (20340) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Concrete block, brick and paver manufacturing assets: | | | |
| Batching and mixing assets: | | | |
| Bins (excluding concrete bins) | 15 | * | 1 Jul 2011 |
| Colour dosing assets | 12 | * | 1 Jul 2011 |
| Colour tanks (incorporating stirrers) | 15 | * | 1 Jul 2011 |
| Hoppers | 15 | * | 1 Jul 2011 |
| Mixers | 15 | * | 1 Jul 2011 |
| Block/brick/paver making assets: | | | |
| Block/brick/paver making machines | 15 | * | 1 Jul 2011 |
| Moulds | 5 | * | 1 Jul 2011 |
| Splitters | 10 | * | 1 Jul 2011 |
| Curing assets: | | | |
| Boilers (including steam generators) | 20 | * | 1 Jul 2011 |
| Drying chambers | 25 | * | 1 Jul 2011 |
| Elevators/lowerators (including loaders/unloaders) | 15 | * | 1 Jul 2011 |
| Racks (excluding racks fixed to drying chambers) | 5 | * | 1 Jul 2011 |
| Transfer car (incorporating finger cars) track works | 15 | * | 1 Jul 2011 |
| Transfer cars (incorporating finger cars) | 15 | * | 1 Jul 2011 |
| General assets: | | | |
| Control systems | 10 | * | 1 Jul 2011 |

| Concrete product manufacturing (20340) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Conveyors | 15 | * | 1 Jul 2011 |
| Plates | 10 | * | 1 Jul 2011 |
| Palletising and packaging assets: | | | |
| Cubing assets (including cubers, doublers and squeezers) | 15 | * | 1 Jul 2011 |
| Robots | 10 | * | 1 Jul 2011 |
| Wrapping and strapping machines | 10 | * | 1 Jul 2011 |
| Concrete pipe manufacturing plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tile manufacturing plant (cement and concrete): | | | |
| General plant | 10 | | 1 Jan 2001 |
| Pallets (aluminium used in extrusion process) | 5 | | 1 Jan 2001 |

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

After

| | | | |
|--|----|---|------------|
| Walking beam, natural gas furnaces (incorporating structure, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors) | 20 | * | 1 Jul 2010 |
|--|----|---|------------|

Insert

| | | | |
|--|----|---|------------|
| Steel railway track product manufacturing assets: | | | |
| Steel railway clip manufacturing assets: | | | |
| Anti-corrosion dip tanks | 20 | * | 1 Jul 2011 |
| Coil transfer arms incorporating motors, gearboxes and drive shafts | 15 | * | 1 Jul 2011 |
| End spades | 20 | * | 1 Jul 2011 |
| Gas temper furnaces | 20 | * | 1 Jul 2011 |
| Induction heaters | 20 | * | 1 Jul 2011 |
| Noise reduction enclosures | 30 | * | 1 Jul 2011 |
| Presses | 20 | * | 1 Jul 2011 |
| Quench systems incorporating heat exchanger, transfer arms, tanks, pipes and pumps | 20 | * | 1 Jul 2011 |
| Shears | 20 | * | 1 Jul 2011 |
| Tooling | 15 | * | 1 Jul 2011 |
| Transfer systems incorporating flat bed transfer table | 30 | * | 1 Jul 2011 |
| Quality control test rigs | 30 | * | 1 Jul 2011 |
| Materials handling assets: | | | |
| Conveyor systems | 20 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Racks for storage | 20 | * | 1 Jul 2011 |
| Weigh scales | 15 | * | 1 Jul 2011 |
| Water treatment assets: | | | |
| Cooling towers | 20 | * | 1 Jul 2011 |
| Pumps | 10 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |
| Steel railway sleeper manufacturing assets: | | | |
| Crop shear and presses | 20 | * | 1 Jul 2011 |
| Form presses | 20 | * | 1 Jul 2011 |

| | | | |
|---------------|----|---|------------|
| Punch presses | 20 | * | 1 Jul 2011 |
|---------------|----|---|------------|

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

After

| | | | |
|-----------|----|---|------------|
| Stitchers | 17 | * | 1 Jul 2010 |
|-----------|----|---|------------|

Insert

| | | | |
|--|----|---|------------|
| Tin-plating mill assets: | | | |
| Accumulators and loopers | 17 | * | 1 Jul 2011 |
| Acid and alkaline cleaning baths including scrubbing units, rolls and electrical grids | 13 | * | 1 Jul 2011 |
| Batch annealing assets: | | | |
| Annealing furnaces | 6 | * | 1 Jul 2011 |
| Bases | 4 | * | 1 Jul 2011 |
| Convector plates | 4 | * | 1 Jul 2011 |
| Inner covers | 4 | * | 1 Jul 2011 |
| Cold reduction mills | 20 | * | 1 Jul 2011 |
| Continuous annealing furnaces | 15 | * | 1 Jul 2011 |
| Crop shears | 15 | * | 1 Jul 2011 |
| Dryers | 15 | * | 1 Jul 2011 |
| Electro plating baths including scrubbing units, rolls and electrical grids | 13 | * | 1 Jul 2011 |
| Pickling tanks including scrubbing units and rolls and electrical grids | 13 | * | 1 Jul 2011 |
| Preheat furnaces | 20 | * | 1 Jul 2011 |
| Recoilers, bridles and uncoilers | 15 | * | 1 Jul 2011 |
| Rinse tanks | 15 | * | 1 Jul 2011 |
| Side trimmers | 15 | * | 1 Jul 2011 |
| Temper mills | 20 | * | 1 Jul 2011 |
| Tension control system including steering | 10 | * | 1 Jul 2011 |
| Welders | 17 | * | 1 Jul 2011 |

[7] Table A, Industry category *MANUFACTURING* (11110 to 25990), sub-category *Motor vehicle and motor vehicle part manufacturing* (23110 to 23190)

Omit

| <i>Motor vehicle and motor vehicle part manufacturing</i> (23110 to 23190) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| For metal casting assets see determinations for Non-ferrous metal casting (21410) | | | |
| Motor vehicle manufacturing plant: | | | |
| Basic machinery | 10 | | 1 Jan 2001 |
| Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools) | 3 | | 1 Jan 2001 |
| Piston ring manufacturing plant: | | | |
| Engineering works plant | 20 | | 1 Jan 2001 |
| Motors | 20 | | 1 Jan 2001 |
| Overhead gear, equipment, belting, etc | 20 | | 1 Jan 2001 |

| Motor vehicle and motor vehicle part manufacturing (23110 to 23190) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Precision machines | 13 ¹ / ₃ | | 1 Jan 2001 |

Substitute

| Motor vehicle manufacturing (23110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets): | | | |
| Ancillary and support assets: | | | |
| Air compressors | 15 | * | 1 Jul 2011 |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts) - see Table B | | | |
| Brake hose cleaning machines | 10 | * | 1 Jul 2011 |
| Calibration assets | 10 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors but excluding doors) | 10 | * | 1 Jul 2011 |
| Dust and fume extraction assets: | | | |
| Fixed extraction systems (incorporating ducting, extraction arms etc) | 15 | * | 1 Jul 2011 |
| Mobile | 7 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Glycol and water mixing plant assets | 15 | * | 1 Jul 2011 |
| Hose reels | 7 | * | 1 Jul 2011 |
| Power supply assets including generators - use any relevant determinations made for Power supply assets under Table B | | | |
| Racks and shelving | 20 | * | 1 Jul 2011 |
| Stillages, storage bins tote boxes and trolleys | 15 | * | 1 Jul 2011 |
| Storage tanks: | | | |
| Fuel storage tanks | 20 | * | 1 Jul 2011 |
| Gas storage tanks (including argon, CNG and nitrogen gas storage tanks) | 30 | * | 1 Jul 2011 |
| Lubricant storage tanks | 20 | * | 1 Jul 2011 |
| Tooling: | | | |
| Dies (for press brakes) | 12 | * | 1 Jul 2011 |
| Jigs and fixtures | 7 | * | 1 Jul 2011 |
| Moulds (including fibreglass moulds) | 7 | * | 1 Jul 2011 |
| Vehicle platforms and runways (used in wheel alignment etc) | 20 | * | 1 Jul 2011 |
| Ventilation fans | 20 | * | 1 Jul 2011 |
| Waste oil collection and storage assets | 10 | * | 1 Jul 2011 |
| Waste water treatment assets: | | | |
| Meters | 5 | * | 1 Jul 2011 |
| Pipework | 15 | * | 1 Jul 2011 |
| Pumps | 12 | * | 1 Jul 2011 |
| Separators | 15 | * | 1 Jul 2011 |
| Tanks | 30 | * | 1 Jul 2011 |

| Motor vehicle manufacturing (23110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Water demineralising plant assets including containers, pipework, pumps and reverse osmosis assets | 15 | * | 1 Jul 2011 |
| Weighers: | | | |
| Fixed (weighbridges) | 20 | * | 1 Jul 2011 |
| Mobile | 10 | * | 1 Jul 2011 |
| Assembly and body shop assets: | | | |
| Adhesive mixing and dispensing assets | 15 | * | 1 Jul 2011 |
| Alignment, positioning and verification assets: | | | |
| Axle and frame alignment assets (including frame presses) | 15 | * | 1 Jul 2011 |
| Computer and laser based contact and non-contact devices (including 'Faro arms') | 10 | * | 1 Jul 2011 |
| Dumpy levels | 7 | * | 1 Jul 2011 |
| Coupling machines | 15 | * | 1 Jul 2011 |
| Power tool and rivet gun power packs and rigs | 15 | * | 1 Jul 2011 |
| Power tools: | | | |
| Nut runners (including cables and controllers) | 7 | * | 1 Jul 2011 |
| Others (including angle grinders, fastening tools, hand operated saws, rivet guns etc) - see Table B Power tools, hand tools | | | |
| Sawing machines (including aluminium cutting saws, bandsaws and cold saws) | 12 | * | 1 Jul 2011 |
| Welding assets: | | | |
| Automatic stud well bowl feeder units | 10 | * | 1 Jul 2011 |
| Hand held and portable spot welders (including transformers) | 10 | * | 1 Jul 2011 |
| MIG welders | 15 | * | 1 Jul 2011 |
| Stud welding machines | 15 | * | 1 Jul 2011 |
| TIG welders | 15 | * | 1 Jul 2011 |
| Vertical electric welders (pedestal welders) | 15 | * | 1 Jul 2011 |
| Welding reels | 7 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Conveyors: | | | |
| Floor and in-floor conveyors (including belt conveyors, skid conveyors, skillet conveyors, slat conveyors, turntables etc) | 15 | * | 1 Jul 2011 |
| Monorails and overhead conveyors | 20 | * | 1 Jul 2011 |
| Cranes (including gantry cranes, overhead cranes and turnover cranes) | 25 | * | 1 Jul 2011 |
| Elevated work platforms - see Table B | | | |
| Forklift trucks (including pallet jacks, pallet stackers and reach trucks) - see Table B Forklifts | | | |
| Mobile hoists/floor cranes (including engine and radiator hoists) | 15 | * | 1 Jul 2011 |
| Pushers, rollers and tug units | 10 | * | 1 Jul 2011 |
| Vehicle hoists/lifters (including column lifters and post hoists) | 25 | * | 1 Jul 2011 |
| Paint shop assets: | | | |
| Booths and ovens: | | | |
| Generally (including baking/curing ovens, | 20 | * | 1 Jul 2011 |

| Motor vehicle manufacturing (23110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| paint mixing booths/rooms, pre-treatment/sanding booths and wash down booths including cab degreasers) | | | |
| Spray booths and combination spray booth baking ovens | 15 | * | 1 Jul 2011 |
| Dip tank electro coating assets (including alkaline cleaner tanks, electro application tanks, surface conditioner tanks and water rinse tanks) | 15 | * | 1 Jul 2011 |
| Infrared paint dryers | 7 | * | 1 Jul 2011 |
| Paint proportioning assets: | | | |
| Electronic component proportioning systems | 10 | * | 1 Jul 2011 |
| Paint tinting and colour blending machines | 5 | * | 1 Jul 2011 |
| Press shop assets: | | | |
| Bending machines: | | | |
| Chassis rail/frame bending machines | 20 | * | 1 Jul 2011 |
| Folders (including pan brakes) | 20 | * | 1 Jul 2011 |
| Press brakes ('brake presses') | 25 | * | 1 Jul 2011 |
| Tube benders | 12 | * | 1 Jul 2011 |
| Chassis rail drilling/punching machines: | | | |
| Chassis rail processing machines incorporating drilling and profiling | 20 | * | 1 Jul 2011 |
| Punching machines | 20 | * | 1 Jul 2011 |
| CNC milling machines | 10 | * | 1 Jul 2011 |
| CNC routing machines | 10 | * | 1 Jul 2011 |
| Drilling machines (bench drills, pedestal drills and pillar drills) | 12 | * | 1 Jul 2011 |
| Guillotine shears | 20 | * | 1 Jul 2011 |
| Lathes: | | | |
| CNC lathes | 10 | * | 1 Jul 2011 |
| Conventional or non-CNC lathes | 15 | * | 1 Jul 2011 |
| Plasma cutters | 15 | * | 1 Jul 2011 |
| Scribing and number stamping machines (including chassis number scribing/stamping machines and vehicle identification number stamping machines) | 10 | * | 1 Jul 2011 |
| Trim and final shop assets: | | | |
| Air conditioning charging units | 10 | * | 1 Jul 2011 |
| Brake testing units | 20 | * | 1 Jul 2011 |
| Bus and truck wash assets - see Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets | | | |
| Electrical systems testing assets | 15 | * | 1 Jul 2011 |
| Fluid filling assets: | | | |
| Fluid filling machines (including coolant, fuel, lubrication and power steering fluid filling machines) | 10 | * | 1 Jul 2011 |
| Urea dispensing systems incorporating intermediate bulk containers, hose reels, meters and pumps | 10 | * | 1 Jul 2011 |
| Headlight aiming equipment | 10 | * | 1 Jul 2011 |
| Torque testing machines (including chassis dynamometers and engine dynamometers) | 12 | * | 1 Jul 2011 |
| Wheel alignment assets: | | | |

| Motor vehicle manufacturing (23110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Wheel alignment lasers | 4 | * | 1 Jul 2011 |
| Wheel alignment systems incorporating alignment machines housing computer hardware and software, probes and sensors | 15 | * | 1 Jul 2011 |
| Motor vehicle manufacturing plant (not listed elsewhere): | | | |
| Basic machinery | 10 | | 1 Jan 2001 |
| Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools) | 3 | | 1 Jan 2001 |
| Non-ferrous metal casting assets - see Non-ferrous metal casting (21410) | | | |

| Motor vehicle body and trailer manufacturing (23120) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Bus vehicle body assembly assets (on supplied motor and chassis) - see Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets) | | | |
| Truck body manufacturing assets - see Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets) | | | |

| Other motor vehicle parts manufacturing (23190) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Piston ring manufacturing plant: | | | |
| Engineering works plant | 20 | | 1 Jan 2001 |
| Motors | 20 | | 1 Jan 2001 |
| Overhead gear, equipment, belting, etc | 20 | | 1 Jan 2001 |
| Precision machines | 13 ¹ / ₃ | | 1 Jan 2001 |

[8] Table A, Industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES* (26110 to 29220), sub-category *Electricity supply* (26110 to 26400)

After

| | | | |
|---|----|---|------------|
| Hydro-electric: | | | |
| Station and auxiliary electrical systems within the power station | 40 | * | 1 Jan 2002 |

Insert

| | | | |
|--|----|---|------------|
| Solar: | | | |
| Photovoltaic electricity generating system assets (incorporating photovoltaic panels, mounting frames and inverters) | 20 | * | 1 Jul 2011 |

[9] Table A, Industry category *RETAIL TRADE* (39110 to 43209), before sub-category Fuel retailing (40000)

Insert

| <i>Motor vehicle tyre or tube retailing (39220)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Air tools including ratchet guns | 2 | * | 1 Jul 2011 |
| Compressed air assets: | | | |
| Air compressors: | | | |
| Reciprocating | 10 | * | 1 Jul 2011 |
| Rotary screw | 10 | * | 1 Jul 2011 |
| Rotary vane | 10 | * | 1 Jul 2011 |
| Air receivers | 10 | * | 1 Jul 2011 |
| Air driers and dehumidifiers | 10 | * | 1 Jul 2011 |
| Hose reels | 3 | * | 1 Jul 2011 |
| Reticulation lines: | | | |
| Aluminium | 15 | * | 1 Jul 2011 |
| Copper | 20 | * | 1 Jul 2011 |
| Polyethylene | 15 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Floor jacks: | | | |
| Used for car and light truck repairs | 3 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |
| Hand tools | 10 | * | 1 Jul 2011 |
| Stillages | 15 | * | 1 Jul 2011 |
| Storage shelving | 10 | * | 1 Jul 2011 |
| Tyre conveyors: | | | |
| Horizontal | 10 | * | 1 Jul 2011 |
| Vertical | 8 | * | 1 Jul 2011 |
| Tyre fitting machines | 5 | * | 1 Jul 2011 |
| Tyre inflation cages | 10 | * | 1 Jul 2011 |
| Tyre inflators (automatic and manual) | 3 | * | 1 Jul 2011 |
| Tyre spreaders | 8 | * | 1 Jul 2011 |
| Vehicle hoists: | | | |
| Used for car and light truck repairs | 10 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 20 | * | 1 Jul 2011 |
| Wheel alignment machines | 7 | * | 1 Jul 2011 |
| Wheel balancing machines | 5 | * | 1 Jul 2011 |
| Wheel balancing plates, flanges and finger adaptors | 5 | * | 1 Jul 2011 |
| Wheel lifters | 5 | * | 1 Jul 2011 |
| Wheel lifter incorporating tyre spreaders | 8 | * | 1 Jul 2011 |

[10] Table A, Industry category *TRANSPORT AND STORAGE* (46100 to 53090)

Omit

| <i>TRANSPORT AND STORAGE (46100 to 53090)</i> |
|--|
|--|

Insert

TRANSPORT, POSTAL AND WAREHOUSING
(46100 to 53090)

[11] Table A, Industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, after sub-category *Scenic and sightseeing transport (50100 to 50290)*

Insert

| <i>Courier pick-up and delivery services</i> <i>(51020)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Inspection assets: | | | |
| Scales: | | | |
| Bench | 10 | * | 1 Jul 2011 |
| Floor (platform) | 20 | * | 1 Jul 2011 |
| Weight dimension capture system assets (including checkweighers, in motion scales and readers) | 10 | * | 1 Jul 2011 |
| Materials handling equipment: | | | |
| Ball transfer mats and castor decks | 20 | * | 1 Jul 2011 |
| Conveyors (including shoe sorters) | 15 | * | 1 Jul 2011 |
| Forklifts – see Table B | | | |
| Scissor lifts – see Table B | | | |
| Storage racks | 20 | * | 1 Jul 2011 |
| Trolleys, freight barrows, cages and bins | 10 | * | 1 Jul 2011 |
| Pick up and delivery equipment: | | | |
| Barcode label printers | 5 | * | 1 Jul 2011 |
| Portable hand held bar code readers (including point of delivery capture devices and delivery information acquisition devices) | 4 | * | 1 Jul 2011 |

[12] Table A, Industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, after sub-category *Other transport support services n.e.c. (52999)*

Insert

| <i>Other warehousing and storage services</i> <i>(53090)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Warehouse and distribution centre equipment and machines: | | | |
| Automated storage and retrieval machines | 20 | * | 1 Jul 2011 |
| Balers | 15 | * | 1 Jul 2011 |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts): | | | |
| Batteries (detachable for recharging) | 5 | * | 1 Jul 2011 |
| Battery chargers: | | | |
| Forklifts | 11 | * | 1 Jul 2011 |
| Other | 10 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Battery tuggers | 10 | * | 1 Jul 2011 |
| Racking roller beds | 15 | * | 1 Jul 2011 |

| Other warehousing and storage services (53090) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Transfer carts | 10 | * | 1 Jul 2011 |
| Washers | 10 | * | 1 Jul 2011 |
| Carts/buggies | 15 | * | 1 Jul 2011 |
| Conveyors | 15 | * | 1 Jul 2011 |
| Door control and motor drive systems (incorporating chains, controls, motor and sensors), excluding doors: | | | |
| External | 20 | * | 1 Jul 2011 |
| Internal | 10 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Forklift attachments: | | | |
| Cages | 10 | * | 1 Jul 2011 |
| Push pull units | 11 | * | 1 Jul 2011 |
| Inflatable dock bags/seals/shelters | 10 | * | 1 Jul 2011 |
| Pallet assets: | | | |
| Dispensers | 15 | * | 1 Jul 2011 |
| Lift tables | 10 | * | 1 Jul 2011 |
| Racks | 20 | * | 1 Jul 2011 |
| Radio frequency terminal assets: | | | |
| Barcode readers/scanners | 5 | * | 1 Jul 2011 |
| Portable/handheld and vehicle mounted terminal devices | 4 | * | 1 Jul 2011 |
| Roll cages | 10 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Voice picking assets: | | | |
| Battery chargers | 4 | * | 1 Jul 2011 |
| Headsets | 4 | * | 1 Jul 2011 |
| Terminals (on person) | 4 | * | 1 Jul 2011 |
| Waste compactors (used for cardboard and plastic): | | | |
| Electric | 15 | * | 1 Jul 2011 |
| Hydraulic | 20 | * | 1 Jul 2011 |

[13] Table A, Industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS* (54110 to 60200), sub-category *Television broadcasting* (56210 to 56220)

Omit

| | | | |
|---|----|---|------------|
| Routing systems (incorporating control panels, hardware and switchers): | 11 | * | 1 Jul 2005 |
|---|----|---|------------|

Substitute

| | | | |
|--|----|---|------------|
| Routing systems (incorporating control panels, hardware and switchers) | 11 | * | 1 Jul 2005 |
|--|----|---|------------|

[14] Table A, Industry category *FINANCE AND INSURANCE SERVICES* (62100 to 64200)

Omit

FINANCE AND INSURANCE SERVICES
(62100 to 64200)

Substitute

FINANCIAL AND INSURANCE SERVICES
(62100 to 64200)

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

Omit

| Automotive repair and maintenance (94110 to 96030) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Motor garage equipment: | | | |
| Automotive parts cleaner: | | | |
| Pump | 4 | | 1 Jan 2001 |
| Drum | 10 | | 1 Jan 2001 |
| Motor vehicle repairing plant and machinery | 10 | | 1 Jan 2001 |
| Trade utensils (including sales and garage equipment) | 13 ¹ / ₃ | | 1 Jan 2001 |

Substitute

| Automotive repair and maintenance (94110 to 96030) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Automotive and heavy vehicle repair and maintenance assets: | | | |
| Air conditioning assets: | | | |
| Refrigerant leak detectors | 3 | * | 1 Jul 2011 |
| Refrigerant management systems | 5 | * | 1 Jul 2011 |
| Refrigerant recovery machine | 5 | * | 1 Jul 2011 |
| Refrigerant recovery and recycling machines | 5 | * | 1 Jul 2011 |
| Vacuum pumps | 5 | * | 1 Jul 2011 |
| Air tools including ratchet guns | 2 | * | 1 Jul 2011 |
| Automatic transmission flush and fill machines | 5 | * | 1 Jul 2011 |
| Axle and ball joint play testers or shakers | 10 | * | 1 Jul 2011 |
| Battery chargers | 5 | * | 1 Jul 2011 |
| Battery testers | 5 | * | 1 Jul 2011 |
| Brake disc and drum grinding lathes: | | | |
| Fixed | 10 | * | 1 Jul 2011 |
| Portable on-car | 5 | * | 1 Jul 2011 |
| Brake fluid testers | 5 | * | 1 Jul 2011 |
| Brake shoe riveters | 5 | * | 1 Jul 2011 |
| Brake system flushers | 5 | * | 1 Jul 2011 |
| Compressed air assets: | | | |
| Air compressors: | | | |
| Reciprocating | 10 | * | 1 Jul 2011 |
| Rotary screw | 10 | * | 1 Jul 2011 |

| Automotive repair and maintenance (94110 to 96030) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Rotary vane | 10 | * | 1 Jul 2011 |
| Air receivers | 10 | * | 1 Jul 2011 |
| Air driers and dehumidifiers | 10 | * | 1 Jul 2011 |
| Hose reels | 3 | * | 1 Jul 2011 |
| Reticulation lines: | | | |
| Aluminium | 15 | * | 1 Jul 2011 |
| Copper | 20 | * | 1 Jul 2011 |
| Polyethylene | 15 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Continuous diesel engine particulate testers | 5 | * | 1 Jul 2011 |
| Cooling system flushers | 5 | * | 1 Jul 2011 |
| Decelerometer brake testers | 7 | * | 1 Jul 2011 |
| Diagnostic assets: | | | |
| Diagnostic and roller dynamometers, performance and emissions testers | 10 | * | 1 Jul 2011 |
| Engine analysers | 5 | * | 1 Jul 2011 |
| Electrical test benches | 10 | * | 1 Jul 2011 |
| Fuel injection pump test benches | 5 | * | 1 Jul 2011 |
| Oscilloscopes | 10 | * | 1 Jul 2011 |
| Scan tools | 5 | * | 1 Jul 2011 |
| Diesel engine emission testers | 5 | * | 1 Jul 2011 |
| Drill presses | 15 | * | 1 Jul 2011 |
| Drive-on plate brake, steering and suspension testing machines | 10 | * | 1 Jul 2011 |
| Drive-on shock absorber testers | 10 | * | 1 Jul 2011 |
| Dual wheel removers | 8 | * | 1 Jul 2011 |
| Effluent treatment systems incorporating motors, electronic circuitry, pumps, and separators | 8 | * | 1 Jul 2011 |
| Engine cranes | 10 | * | 1 Jul 2011 |
| Exhaust gas analysers for petrol engines: | | | |
| Computer operated | 5 | * | 1 Jul 2011 |
| Stand alone | 10 | * | 1 Jul 2011 |
| Exhaust stands | 11 | * | 1 Jul 2011 |
| Flywheel grinders | 13 | * | 1 Jul 2011 |
| Hand tools | 10 | * | 1 Jul 2011 |
| Headlight testers | 7 | * | 1 Jul 2011 |
| Hydraulic brake hose machines | 5 | * | 1 Jul 2011 |
| Hydraulic presses | 10 | * | 1 Jul 2011 |
| Jacks: | | | |
| Floor jacks: | | | |
| Used for car and light truck repairs | 3 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |
| Transmission jacks: | | | |
| Used for car and light truck repairs | 8 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 5 | * | 1 Jul 2011 |
| Vehicle positioning jacks | 3 | * | 1 Jul 2011 |
| Lathes | 20 | * | 1 Jul 2011 |
| Measuring assets: | | | |
| Micrometers | 10 | * | 1 Jul 2011 |
| Tension wrenches | 5 | * | 1 Jul 2011 |

| Automotive repair and maintenance (94110 to 96030) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Tyre pressure gauges | 5 | * | 1 Jul 2011 |
| Noise level meters | 5 | * | 1 Jul 2011 |
| Oil and grease delivery systems: | | | |
| Bunding: | | | |
| Polyethylene pallets | 5 | * | 1 Jul 2011 |
| Rubber | 3 | * | 1 Jul 2011 |
| Distribution lines: | | | |
| Polyethylene | 5 | * | 1 Jul 2011 |
| Rubber | 3 | * | 1 Jul 2011 |
| Steel | 10 | * | 1 Jul 2011 |
| Guns and pumps | 3 | * | 1 Jul 2011 |
| Reels: | | | |
| Plastic | 3 | * | 1 Jul 2011 |
| Steel | 7 | * | 1 Jul 2011 |
| Tanks (including waste oil tanks) | 20 | * | 1 Jul 2011 |
| Oil filter crushers | 10 | * | 1 Jul 2011 |
| Parts cleaners and washers | 7 | * | 1 Jul 2011 |
| Pipe and tube benders | 10 | * | 1 Jul 2011 |
| Pipe and tube saws and cutters | 10 | * | 1 Jul 2011 |
| Power steering flushing systems | 5 | * | 1 Jul 2011 |
| Pressure washers | 4 | * | 1 Jul 2011 |
| Sand blasters | 7 | * | 1 Jul 2011 |
| Spring compressors | 5 | * | 1 Jul 2011 |
| Stillages | 15 | * | 1 Jul 2011 |
| Storage shelving | 10 | * | 1 Jul 2011 |
| Toolbox roller cabinets | 7 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Truck brake imbalance testers | 5 | * | 1 Jul 2011 |
| Tyre conveyors: | | | |
| Horizontal | 10 | * | 1 Jul 2011 |
| Vertical | 8 | * | 1 Jul 2011 |
| Tyre fitting machines | 5 | * | 1 Jul 2011 |
| Tyre inflation cages | 10 | * | 1 Jul 2011 |
| Tyre inflators (automatic and manual) | 3 | * | 1 Jul 2011 |
| Tyre spreaders | 8 | * | 1 Jul 2011 |
| Vehicle hoists: | | | |
| Used for car and light truck repairs | 10 | * | 1 Jul 2011 |
| Used for heavy vehicle repairs | 20 | * | 1 Jul 2011 |
| Vehicle service and inspection lane assets: | | | |
| Control consoles | 10 | * | 1 Jul 2011 |
| Data collection devices (including bar code readers, mobile recorders and transponders) | 5 | * | 1 Jul 2011 |
| Floor unit assets: | | | |
| Axle and ball joint play testers or shakers | 10 | * | 1 Jul 2011 |
| Roller brake testers | 10 | * | 1 Jul 2011 |
| Shock absorber testers | 10 | * | 1 Jul 2011 |
| Side slip testers | 10 | * | 1 Jul 2011 |
| Speedometer tester | 10 | * | 1 Jul 2011 |
| Suspension play detectors | 10 | * | 1 Jul 2011 |
| Vehicle special tools | 5 | * | 1 Jul 2011 |

| Automotive repair and maintenance (94110 to 96030) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Waste oil evacuators | 5 | * | 1 Jul 2011 |
| Welders: | | | |
| Electric | 10 | * | 1 Jul 2011 |
| Oxy-acetylene | 10 | * | 1 Jul 2011 |
| Wheel alignment machines | 7 | * | 1 Jul 2011 |
| Wheel balancing machines | 5 | * | 1 Jul 2011 |
| Wheel balancing plates, flanges and finger adaptors | 5 | * | 1 Jul 2011 |
| Wheel lifters | 5 | * | 1 Jul 2011 |
| Wheel lifter incorporating tyre spreaders | 8 | * | 1 Jul 2011 |
| Work platform ladders | 10 | * | 1 Jul 2011 |

[16] Table A, Industry category *OTHER SERVICES* (94110 to 96030), sub-category *Laundry and dry cleaning services* (95310)

Omit

| | | | |
|--------------------|-----------------|--|------------|
| Dry cleaning plant | 10 | | 1 Jan 2001 |
| Laundry plant: | | | 1 Jan 2001 |
| General | 10 | | 1 Jan 2001 |
| Washing machines | 6 $\frac{2}{3}$ | | 1 Jan 2001 |

Substitute

| Laundry and dry cleaning services (95310) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Dry cleaning and laundry assets: | | | |
| Dry cleaning machines | 12 | * | 1 Jul 2011 |
| Washers: | | | |
| Continuous batch washer systems (including washers, moisture extraction units and dryers) | 17 | * | 1 Jul 2011 |
| Extractors, standalone | 12 | * | 1 Jul 2011 |
| Drying assets: | | | |
| Tumble dryers, standalone | 12 | * | 1 Jul 2011 |
| Tunnel dryers and garment finishers (including steam cabinets) | 15 | * | 1 Jul 2011 |
| Finishing assets: | | | |
| Flatwork processing assets (including automatic pickers, feeders, folders and stackers) | 13 | * | 1 Jul 2011 |
| Garment finishers (including collar and cuff presses, form finishers, pant toppers and puff irons) | 10 | * | 1 Jul 2011 |
| Presses (including flat, utility and scissor legger presses): | | | |
| Air operated, semi automatic | 15 | * | 1 Jul 2011 |
| Manual | 20 | * | 1 Jul 2011 |
| Roller ironers | 17 | * | 1 Jul 2011 |
| Support assets: | | | |
| Air vacuum units, standalone | 10 | * | 1 Jul 2011 |
| Control systems | 10 | * | 1 Jul 2011 |
| Heat seal machines for labelling laundry items | 10 | * | 1 Jul 2011 |

| Laundry and dry cleaning services (95310) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Hot water systems | 12 | * | 1 Jul 2011 |
| Ironing and spotting boards and tables: | | | |
| Vacuum operated | 10 | * | 1 Jul 2011 |
| Non vacuum operated | 15 | * | 1 Jul 2011 |
| Laundry handling assets: | | | |
| Conveyors and garment sorting and storage systems | 15 | * | 1 Jul 2011 |
| Hoppers | 20 | * | 1 Jul 2011 |
| Monorail and bag loading systems | 20 | * | 1 Jul 2011 |
| Tipplers | 10 | * | 1 Jul 2011 |
| Pipes | 20 | * | 1 Jul 2011 |
| Soap dispenser machines | 20 | * | 1 Jul 2011 |
| Trolleys and bins | | | |
| Generally | 10 | * | 1 Jul 2011 |
| Stainless steel | 15 | * | 1 Jul 2011 |
| Waste water treatment and recycling system assets: | | | |
| Filters (including carbon and sand) | 10 | * | 1 Jul 2011 |
| Lint shakers (including circular vibratory screens) | 20 | * | 1 Jul 2011 |
| Ozone generators and ultra violet sterilisers | 7 | * | 1 Jul 2011 |
| Pumps | 5 | * | 1 Jul 2011 |
| Tanks | 20 | * | 1 Jul 2011 |

[17] Heading to Table B

Omit

Table B as at 1 July 2010

Substitute

Table B as at 1 July 2011

[18] Table B, items beginning with C

Omit

| | | | |
|----------------|----|--|------------|
| Air and oxygen | 20 | | 1 Jan 2001 |
|----------------|----|--|------------|

[19] Table B, items beginning with R

Omit

| | | | |
|-------|----|--|------------|
| Racks | 10 | | 1 Jan 2001 |
|-------|----|--|------------|

[20] Table B, items beginning with S

Insert

| | | | |
|---|----|---|------------|
| Solar photovoltaic electricity generation system assets | 20 | * | 1 Jul 2011 |
|---|----|---|------------|

[21] Table B, items beginning with W

Omit

| | | | |
|------------------|----|--|------------|
| Washing machines | 6½ | | 1 Jan 2001 |
|------------------|----|--|------------|

Insert

| | | | |
|--|----|---|------------|
| Warehouse and distribution centre equipment and machines: | | | |
| Automated storage and retrieval machines | 20 | * | 1 Jul 2011 |
| Balers | 15 | * | 1 Jul 2011 |
| Battery assets for warehouse vehicles (including pallet trucks and forklifts): | | | |
| Batteries (detachable for recharging) | 5 | * | 1 Jul 2011 |
| Battery chargers: | | | |
| Forklifts | 11 | * | 1 Jul 2011 |
| Other | 10 | * | 1 Jul 2011 |
| Handling assets: | | | |
| Battery tuggers | 10 | * | 1 Jul 2011 |
| Racking roller beds | 15 | * | 1 Jul 2011 |
| Transfer carts | 10 | * | 1 Jul 2011 |
| Washers | 10 | * | 1 Jul 2011 |
| Carts/buggies | 15 | * | 1 Jul 2011 |
| Conveyors | 15 | * | 1 Jul 2011 |
| Door control and motor drive systems (incorporating chains, controls, motor and sensors), excluding doors: | | | |
| External | 20 | * | 1 Jul 2011 |
| Internal | 10 | * | 1 Jul 2011 |
| Floor sweepers/scrubbers | 10 | * | 1 Jul 2011 |
| Forklift attachments: | | | |
| Cages | 10 | * | 1 Jul 2011 |
| Push pull units | 11 | * | 1 Jul 2011 |
| Inflatable dock bags/seals/shelters | 10 | * | 1 Jul 2011 |
| Pallet assets: | | | |
| Dispensers | 15 | * | 1 Jul 2011 |
| Lift tables | 10 | * | 1 Jul 2011 |
| Racks | 20 | * | 1 Jul 2011 |
| Radio frequency terminal assets: | | | |
| Barcode readers/scanners | 5 | * | 1 Jul 2011 |
| Portable/handheld and vehicle mounted terminal devices | 4 | * | 1 Jul 2011 |
| Roll cages | 10 | * | 1 Jul 2011 |
| Trolleys | 10 | * | 1 Jul 2011 |
| Voice picking assets: | | | |
| Battery chargers | 4 | * | 1 Jul 2011 |
| Headsets | 4 | * | 1 Jul 2011 |
| Terminals (on person) | 4 | * | 1 Jul 2011 |
| Waste compactors (used for cardboard and plastic): | | | |
| Electric | 15 | * | 1 Jul 2011 |
| Hydraulic | 20 | * | 1 Jul 2011 |