



## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2012 (No 1)

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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 3rd day of May 2012.

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 2012 (No 1)*.

### **2 Commencement**

This Determination commences on 1 July 2012.

### **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 2011**

*Substitute*

**Table A as at 1 July 2012**

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

*Omit*

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bee farming plant:			
Beehives	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Processing plant	20		1 Jan 2001
Beef cattle assets:			
Cattle handling assets:			
Calf cradles	10	*	1 Jan 2007
Cattle crushes (hydraulic and manual)	10	*	1 Jan 2007
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	1 Jan 2007
Cattle yards including races and coolers (steel and timber):			
Permanent type	30	*	1 Jan 2007
Portable type	20	*	1 Jan 2007
Feed bins including hay racks	15	*	1 Jan 2007
Feed handling assets:			
Bale feeders	10	*	1 Jan 2007
Feed mixers	10	*	1 Jan 2007
Silage and feedout wagons	10	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007
Manure and fertilizer spreaders	10	*	1 Jan 2007
Saddlery and harness	10	*	1 Jan 2007
Beef cattle feedlot assets:			
Cattle handling assets:			
Cattle crushes (hydraulic and manual)	6	*	1 Jan 2007
Cattle induction and transfer yards (steel and timber)	20	*	1 Jan 2007
Cattle treatment yards (steel and timber)	20	*	1 Jan 2007
Cattle wash yards (steel and timber)	20	*	1 Jan 2007
Cattle pen assets:			
Bunk sweepers	8	*	1 Jan 2007
Cattle pen infrastructure assets:			

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Feed bunks or troughs and aprons	20	*	1 Jan 2007
Feed roads	20	*	1 Jan 2007
Pen earthworks	20	*	1 Jan 2007
Pen fences and gates (steel and timber)	20	*	1 Jan 2007
Shade structures	20	*	1 Jan 2007
Pen scrapers	10	*	1 Jan 2007
Feed milling and handling assets:			
Ancillary grain handling equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jan 2007
Feed mixers	7	*	1 Jan 2007
Feed mixer trucks	7	*	1 Jan 2007
Grain cleaners	10	*	1 Jan 2007
Grain processing assets:			
Roller mills	15	*	1 Jan 2007
Steam flaking chests	15	*	1 Jan 2007
Steam flaking surge bins	15	*	1 Jan 2007
Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007
Receival pits and hoppers	25	*	1 Jan 2007
Roughage processing assets (including tub grinders)	7	*	1 Jan 2007
Sampling and testing assets	5	*	1 Jan 2007
Silos and bins used for storing dry grain:			
Concrete	50	*	1 Jan 2007
Steel	20	*	1 Jan 2007
Tank storages for liquid feed supplements	15	*	1 Jan 2007
Manure composting and screening machines	15	*	1 Jan 2007
Bridges (wooden)	20		1 Jan 2001
Cotton sheds (humidification)	20		1 Jan 2001
Curing barns (tobacco, timber, peanut, corn or grain)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dairy cattle farming assets:			
Automatic calf feeders	10	*	1 Jul 2007
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007
All terrain vehicles(ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cattle crushes	10	*	1 Jul 2007
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007
Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2007
Milk line washing systems:			
Automatic	10	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Feed milling and handling assets:			
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007
Silage wagons	10	*	1 Jul 2007
Silos (steel)	20	*	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2007
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2007
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007
Grain, cotton, peanut and rice assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jan 2007

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Self-propelled	8	*	1 Jan 2007
General assets:			
Aeration assets:			
Controllers	10	*	1 Jan 2007
Kits	15	*	1 Jan 2007
Augers (including conveyors)	15	*	1 Jan 2007
Dryers	20	*	1 Jan 2007
Moisture meters	5	*	1 Jan 2007
Mulchers	10	*	1 Jan 2007
Peanut pre-cleaners	10	*	1 Jan 2007
Slashers	7	*	1 Jan 2007
Harvesting assets:			
Boll buggies	15	*	1 Jan 2007
Chaser bins	15	*	1 Jan 2007
Combine harvesters	12	*#	1 Jul 2007
Cotton picker/strippers	10	*#	1 Jul 2007
Field bins	20	*	1 Jan 2007
Fuel trailers	15	*	1 Jan 2007
Module builders	15	*	1 Jan 2007
Module tarpaulins	5	*	1 Jan 2007
Peanut diggers (including peanut pullers)	10	*#	1 Jan 2007
Peanut threshers	12	*#	1 Jul 2007
Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering)	5	*	1 Jan 2007
Seeding and fertilizing assets:			
Fertilizer spreaders (including linkage and trailed)	10	*	1 Jan 2007
Planters (including bar, box, combined seeders, precision planters and row crop planters)	15	*	1 Jan 2007
Seed and fertilizer bins	15	*	1 Jan 2007
Tillage assets:			
Generally	15	*	1 Jan 2007
Harrows	5	*	1 Jan 2007
Laser controlled scraping assets:			
Transmitters	7	*	1 Jan 2007
Buckets	10	*	1 Jan 2007
Rippers	10	*	1 Jan 2007
Harvester/Sweeper	6 <sup>2</sup> / <sub>3</sub>	#	1 Jan 2001
Hay and foraging assets:			
Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs)	12	*	1 Jan 2007
Balers	10	*	1 Jan 2007
Bale wrappers	10	*	1 Jan 2007
Baler and wrappers	10	*	1 Jan 2007
Forage harvesters	10	*#	1 Jul 2007
Hay rakes (including finger wheel, rotary and parallel)	10	*	1 Jan 2007
Moisture probes	5	*	1 Jan 2007
Mower conditioners:			

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	8	*	1 Jan 2007
Super conditioners (hay re-conditioners)	8	*	1 Jan 2007
Tedders	10	*	1 Jan 2007
Trailed bale handling assets:			
Big square bale stackers	10	*	1 Jan 2007
Generally (including accumulators and bale carriers)	15	*	1 Jan 2007
Windrowers:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	12	*	1 Jan 2007
Hop growers' plant:			
Hop picking machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Kilns	20		1 Jan 2001
Horse stalls (Breeze way Shed Row)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruit	30	*	1 Jan 2001
Lemon	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarin	25	*	1 Jan 2001
Orange	30	*	1 Jan 2001
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almond	25	*	1 Jul 2001
Cashew	25	*	1 Jul 2001
Chestnut	25	*	1 Jul 2001
Hazelnut	25	*	1 Jul 2001
Jjoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecan	25	*	1 Jul 2001
Pistachio	25	*	1 Jul 2001
Walnut	25	*	1 Jul 2001
Pome:			
Apple	20	*	1 Jan 2001
Pear	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarine	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peach	10	*	1 Jan 2001
Plum	15	*	1 Jan 2001
Prune	20	*	1 Jan 2001

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Tropical:			
Avocado	20	*	1 Jan 2001
Mango	30	*	1 Jan 2001
Levee banks and revetments	40		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
Sheep farming assets:			
Crutching machines, portable type	10	*	1 Jan 2007
Dipping and spraying assets for parasite control:			
Jet spray system assets (including the race or handler dedicated to the jet spray system)	10	*	1 Jan 2007
Mobile plunge dips	5	*	1 Jan 2007
Feeders (including grain feeders, oat feeders, hay feeders)	15	*	1 Jan 2007
Footbaths	10	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007
Sheep handling assets (including autodrafter, conveyor, cradle, crate, crutching trailer, elevator, ewe lifter, handler, hydraulic lift, rollover unit, shearing table, weigh crate, winch used to lift sheep)	15	*	1 Jan 2007
Weigh bars, weigh indicators and weigh platforms	10	*	1 Jan 2007
Yards, races, leadup systems and loading ramps:			
Permanent type	40	*	1 Jan 2007
Portable type	25	*	1 Jan 2007
Woolshed assets:			
Grinding machine for sharpening cutters	30	*	1 Jan 2007
Shearing machines	30	*	1 Jan 2007
Shearing or crutching handpieces	10	*	1 Jan 2007
Wool bale movers	10	*	1 Jan 2007
Woolpresses	20	*	1 Jan 2007
Woolsheds and shearing sheds	50	*	1 Jan 2007
Wool tables, steel type	20	*	1 Jan 2007
Silos:			
Ancillary equipment	20		1 Jan 2001
Grain (metal)	30	*	1 Jul 2001
Stud stock and thoroughbred horses	10		1 Jan 2001
Trellis	20		1 Jan 2001

### *Substitute*

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bee farming plant:			
Beehives	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Processing plant	20		1 Jan 2001
Bridges (wooden)	20		1 Jan 2001

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cotton sheds (humidification)	20		1 Jan 2001
Curing barns (tobacco, timber, peanut, corn or grain)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Grain, cotton, peanut and rice assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jan 2007
Self-propelled	8	*	1 Jan 2007
General assets:			
Aeration assets:			
Controllers	10	*	1 Jan 2007
Kits	15	*	1 Jan 2007
Augers (including conveyors)	15	*	1 Jan 2007
Dryers	20	*	1 Jan 2007
Moisture meters	5	*	1 Jan 2007
Mulchers	10	*	1 Jan 2007
Peanut pre-cleaners	10	*	1 Jan 2007
Slashers	7	*	1 Jan 2007
Harvesting assets:			
Boll buggies	15	*	1 Jan 2007
Chaser bins	15	*	1 Jan 2007
Combine harvesters	12	*#	1 Jul 2007
Cotton picker/strippers	10	*#	1 Jul 2007
Field bins	20	*	1 Jan 2007
Fuel trailers	15	*	1 Jan 2007
Module builders	15	*	1 Jan 2007
Module tarpaulins	5	*	1 Jan 2007
Peanut diggers (including peanut pullers)	10	*#	1 Jan 2007
Peanut threshers	12	*#	1 Jul 2007
Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering)	5	*	1 Jan 2007
Seeding and fertilizing assets:			
Fertilizer spreaders (including linkage and trailed)	10	*	1 Jan 2007
Planters (including bar, box, combined seeders, precision planters and row crop planters)	15	*	1 Jan 2007
Seed and fertilizer bins	15	*	1 Jan 2007
Tillage assets:			
Generally	15	*	1 Jan 2007
Harrows	5	*	1 Jan 2007
Laser controlled scraping assets:			
Transmitters	7	*	1 Jan 2007
Buckets	10	*	1 Jan 2007
Rippers	10	*	1 Jan 2007
Harvester/sweeper	6 <sup>2</sup> / <sub>3</sub>	#	1 Jan 2001
Hay and foraging assets:			
Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs)	12	*	1 Jan 2007
Balers	10	*	1 Jan 2007
Bale wrappers	10	*	1 Jan 2007



<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Baler and wrappers	10	*	1 Jan 2007
Forage harvesters	10	*#	1 Jul 2007
Hay rakes (including finger wheel, rotary and parallel)	10	*	1 Jan 2007
Moisture probes	5	*	1 Jan 2007
Mower conditioners:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	8	*	1 Jan 2007
Super conditioners (hay re-conditioners)	8	*	1 Jan 2007
Tedders	10	*	1 Jan 2007
Trailed bale handling assets:			
Big square bale stackers	10	*	1 Jan 2007
Generally (including accumulators and bale carriers)	15	*	1 Jan 2007
Windrowers:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	8	*	1 Jan 2007
Hop growers' plant:			
Hop picking machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Kilns	20		1 Jan 2001
Horse stalls (Breeze way, Shed row)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruit	30	*	1 Jan 2001
Lemon	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarin	25	*	1 Jan 2001
Orange	30	*	1 Jan 2001
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almond	25	*	1 Jul 2001
Cashew	25	*	1 Jul 2001
Chestnut	25	*	1 Jul 2001
Hazelnut	25	*	1 Jul 2001
Joboba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecan	25	*	1 Jul 2001
Pistachio	25	*	1 Jul 2001
Walnut	25	*	1 Jul 2001
Pome:			
Apple	20	*	1 Jan 2001
Pear	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001

<b>Agriculture (01110 to 01990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cherries	18	*	1 Jan 2001
Nectarine	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peach	10	*	1 Jan 2001
Plum	15	*	1 Jan 2001
Prune	20	*	1 Jan 2001
Tropical:			
Avocado	20	*	1 Jan 2001
Mango	30	*	1 Jan 2001
Levee banks and revetments	40		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
Silos:			
Ancillary equipment	20		1 Jan 2001
Grain (metal)	30	*	1 Jul 2001
Stud stock and thoroughbred horses	10		1 Jan 2001
Trellis	20		1 Jan 2001

<b>Sheep farming (01410)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Crutching machines, portable type	10	*	1 Jan 2007
Dipping and spraying assets for parasite control:			
Jet spray system assets (including the race or handler dedicated to the jet spray system)	10	*	1 Jan 2007
Mobile plunge dips	5	*	1 Jan 2007
Feeders (including grain feeders, oat feeders, hay feeders)	15	*	1 Jan 2007
Footbaths	10	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007
Sheep handling assets (including autodrafter, conveyor, cradle, crate, crutching trailer, elevator, ewe lifter, handler, hydraulic lift, rollover unit, shearing table, weigh crate, winch used to lift sheep)	15	*	1 Jan 2007
Weigh bars, weigh indicators and weigh platforms	10	*	1 Jan 2007
Yards, races, leadup systems and loading ramps:			
Permanent type	40	*	1 Jan 2007
Portable type	25	*	1 Jan 2007
Woolshed assets:			
Grinding machine for sharpening cutters	30	*	1 Jan 2007
Shearing machines	30	*	1 Jan 2007
Shearing or crutching handpieces	10	*	1 Jan 2007
Wool bale movers	10	*	1 Jan 2007
Wool presses	20	*	1 Jan 2007
Woolsheds and shearing sheds	50	*	1 Jan 2007
Wool tables, steel type	20	*	1 Jan 2007

<b>Beef cattle farming (01420)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cattle handling assets:			
Calf cradles	10	*	1 Jan 2007
Cattle crushes (hydraulic and manual)	10	*	1 Jan 2007
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	1 Jan 2007
Cattle yards including races and coolers (steel and timber):			
Permanent type	30	*	1 Jan 2007
Portable type	20	*	1 Jan 2007
Feed bins including hay racks	15	*	1 Jan 2007
Feed handling assets:			
Bale feeders	10	*	1 Jan 2007
Feed mixers	10	*	1 Jan 2007
Silage and feedout wagons	10	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007
Manure and fertilizer spreaders	10	*	1 Jan 2007
Saddlery and harness	10	*	1 Jan 2007

<b>Beef cattle feedlots (01430)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cattle handling assets:			
Cattle crushes (hydraulic and manual)	6	*	1 Jan 2007
Cattle induction and transfer yards (steel and timber)	20	*	1 Jan 2007
Cattle treatment yards (steel and timber)	20	*	1 Jan 2007
Cattle wash yards (steel and timber)	20	*	1 Jan 2007
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	1 Jan 2007
Cattle pen assets:			
Bunk sweepers	8	*	1 Jan 2007
Cattle pen infrastructure assets:			
Feed bunks or troughs and aprons	20	*	1 Jan 2007
Feed roads	20	*	1 Jan 2007
Pen earthworks	20	*	1 Jan 2007
Pen fences and gates (steel and timber)	20	*	1 Jan 2007
Shade structures	20	*	1 Jan 2007
Pen scrapers	10	*	1 Jan 2007
Feed milling and handling assets:			
Ancillary grain handling equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jan 2007
Feed mixers	7	*	1 Jan 2007
Feed mixer trucks	7	*	1 Jan 2007
Grain cleaners	10	*	1 Jan 2007
Grain processing assets:			
Roller mills	15	*	1 Jan 2007

<b>Beef cattle feedlots (01430)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Steam flaking chests	15	*	1 Jan 2007
Steam flaking surge bins	15	*	1 Jan 2007
Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007
Receival pits and hoppers	25	*	1 Jan 2007
Roughage processing assets (including tub rinders)	7	*	1 Jan 2007
Sampling and testing assets	5	*	1 Jan 2007
Silos and bins used for storing dry grain:			
Concrete	50	*	1 Jan 2007
Steel	20	*	1 Jan 2007
Tank storages for liquid feed supplements	15	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007
Manure composting and screening machines	15	*	1 Jan 2007

<b>Dairy cattle farming (01600)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Automatic calf feeders	10	*	1 Jul 2007
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007
All terrain vehicles (ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007
Cattle crushes	10	*	1 Jul 2007
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007
Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2007
Milk line washing systems:			
Automatic	10	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Feed milling and handling assets:			

<b>Dairy cattle farming (01600)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007
Silage wagons	10	*	1 Jul 2007
Silos (steel)	20	*	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2007
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2007
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007

**[3] Table A, industry category *MANUFACTURING* (11110 to 25990), sub-category *Oil and fat manufacturing* (11500)**

*Before*

Olive oil processing assets	15	*	1 Jul 2008
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*Insert*

Edible oil or fat, blended, manufacturing assets:			
Preparatory and extraction assets:			
Preparatory and mechanical extraction assets:			
Breaking assets (including dehullers and crackers)	20	*	1 Jul 2012
Cookers (including conditioners and preheaters)	25	*	1 Jul 2012
Extruders (including screw presses)	20	*	1 Jul 2012
Milling and grinding assets (including flakers, hammer mills and roller mills)	20	*	1 Jul 2012

Pumps	8	*	1 Jul 2012
Vibratory screens	15	*	1 Jul 2012
Solvent extraction system assets:			
Distillation system assets (incorporating distillation columns, steam economisers, condensers, evaporators and oil strippers)	30	*	1 Jul 2012
Meal and cake processing assets (incorporating desolventisers, toasters, drying and cooling assets)	30	*	1 Jul 2012
Mineral oil recovery system assets (incorporating heat exchangers, mineral oil scrubbers and oil strippers)	30	*	1 Jul 2012
Solvent extractors (including hoppers and conveyors)	30	*	1 Jul 2012
Solvent water separation system assets (incorporating condensers, solvent water separators, steam ejectors and solvent receivers)	30	*	1 Jul 2012
Margarine and shortening processing assets:			
Pasteurisers	15	*	1 Jul 2012
Pin rotor machines (including plasticators and compactors)	25	*	1 Jul 2012
Refrigeration assets (including compressors, condensers, evaporators and pumps)	15	*	1 Jul 2012
Scraped surface heat exchangers (including perfectors and crystallisers)	25	*	1 Jul 2012
Measuring, monitoring and quality control assets:			
Belt weighers	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Flow meters	10	*	1 Jul 2012
Laboratory assets:			
Colorimeters	10	*	1 Jul 2012
Furnace ovens	15	*	1 Jul 2012
Gas chromatograph analysers	10	*	1 Jul 2012
Moisture and protein analysers, electronic (including near infra red analysers)	10	*	1 Jul 2012
Spectrophotometers	15	*	1 Jul 2012
Vacuum separators	10	*	1 Jul 2012
Quality control assets (including metal detectors and magnets)	10	*	1 Jul 2012
Seed samplers, hydraulic driven	10	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
Packaging assets:			
Capping machines	15	*	1 Jul 2012
Cartoning assets (including carton and case erecting, packing and closing machines)	15	*	1 Jul 2012
Coding machines	10	*	1 Jul 2012
Filling machines	20	*	1 Jul 2012
Labellers	10	*	1 Jul 2012
Palletisers and depalletisers	20	*	1 Jul 2012
Robots (pick and place packaging machines)	10	*	1 Jul 2012
Wrapping machines (including shrink and stretch wrappers)	15	*	1 Jul 2012
Receiving and storage assets:			
Bins and containers	20	*	1 Jul 2012
Silos:			

Meal	20	*	1 Jul 2012
Seed	30	*	1 Jul 2012
Underground seed storage assets (including concrete dump pits)	40	*	1 Jul 2012
Seed and product handling assets:			
Augers, conveyors, elevators and hoppers	15	*	1 Jul 2012
Support assets:			
Centrifuges, decanters and separators	20	*	1 Jul 2012
Cooling towers (including packaged type)	20	*	1 Jul 2012
Deodorisers	30	*	1 Jul 2012
Drying assets (including vacuum dryers)	20	*	1 Jul 2012
Emission control assets:			
Dust collection assets (including ductwork, dust collectors, scrubbers and fans)	20	*	1 Jul 2012
Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers)	20	*	1 Jul 2012
Filtration assets:			
Plate and frame presses and polished filters	30	*	1 Jul 2012
Pressure leaf filters	20	*	1 Jul 2012
Heat exchangers	15	*	1 Jul 2012
Pipes and pipelines	25	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Stacks (steel flues)	20	*	1 Jul 2012
Tanks and vessels:			
Bulk oil storage tanks	30	*	1 Jul 2012
Other:			
Steel	20	*	1 Jul 2012
Stainless steel	30	*	1 Jul 2012

**[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Grain mill product manufacturing (11610)***

*Omit*

CO <sup>2</sup> extraction units	15	*	1 Jul 2008
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*Substitute*

CO <sub>2</sub> extraction units	15	*	1 Jul 2008
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**[5] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Confectionery manufacturing (11820)***

*Insert*

<b><i>Prepared animal and bird feed manufacturing (11920)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Batching, grinding and mixing assets:			
Bins (including mash, outloading, surge, supply and raw material bins)	30	*	1 Jul 2012
Control systems (including batching systems)	10	*	1 Jul 2012
Dressers	10	*	1 Jul 2012
Drum magnets	10	*	1 Jul 2012
Evaporative coolers	10	*	1 Jul 2012
Grinders	10	*	1 Jul 2012
Hammer and roller mills	15	*	1 Jul 2012
Heating chambers (including coils and heat exchangers)	12	*	1 Jul 2012
Hoppers (including expansion, grinder, weigh and surge hoppers)	25	*	1 Jul 2012
Liquid tanks (including molasses and tallow )	20	*	1 Jul 2012
Load cells	10	*	1 Jul 2012
Mixers (including paddle, premix and ribbon screw)	20	*	1 Jul 2012
Pumps (including heat, molasses and water pumps)	7	*	1 Jul 2012
Rotary valves	15	*	1 Jul 2012
Shears	15	*	1 Jul 2012
Turn heads	20	*	1 Jul 2012
Drying, coating, cooling and addition assets:			
Coating assets (including oil, tumble and vacuum coaters)	12	*	1 Jul 2012
Coolers (including counterflow, horizontal and vertical)	15	*	1 Jul 2012
Cooling fans and cyclones	10	*	1 Jul 2012
Dryers	15	*	1 Jul 2012
Injection systems (including tallow)	15	*	1 Jul 2012
Meters (including counterflow meters)	10	*	1 Jul 2012
Post pellet addition systems (incorporating mixers)	10	*	1 Jul 2012
Screening and sieving assets	10	*	1 Jul 2012
Vacuum pump and piping	15	*	1 Jul 2012
Liquid feed assets:			
Augers, conveyors and elevators	7		1 Jul 2012
Bladders for molasses ponds	10	*	1 Jul 2012
Bulk bag hangers	10	*	1 Jul 2012
Covers for molasses ponds	10	*	1 Jul 2012
Hoppers	10	*	1 Jul 2012
Liners for tanks	5	*	1 Jul 2012
Micro scales	7	*	1 Jul 2012
Mixers	10	*	1 Jul 2012
Mixing tanks for clay and other products	15	*	1 Jul 2012
Pumps:			
Acid and urea pumps	3	*	1 Jul 2012
Heat, molasses and water pumps	10	*	1 Jul 2012
Silos (including PVC and steel construction)	15	*	1 Jul 2012
Storage tanks (including PVC and steel construction)	15	*	1 Jul 2012
Packaging assets:			
Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines)	10	*	1 Jul 2012



<b>Prepared animal and bird feed manufacturing (11920)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Case erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2012
Inspection equipment (including checkweighers, metal detectors, counting machines)	10	*	1 Jul 2012
Multihead and singlehead weighers	10	*	1 Jul 2012
Palletisers and depalletisers	15	*	1 Jul 2012
Robotic pick and place, lid, tray and sealing assets	10	*	1 Jul 2012
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2012
Pre-conditioning and extrusion assets:			
Boilers	20	*	1 Jul 2012
Conditioners	10	*	1 Jul 2012
Crumble rollers	20	*	1 Jul 2012
Extruders	15	*	1 Jul 2012
Pellet presses (including air flow and die feeder presses)	15	*	1 Jul 2012
Pellet testers	10	*	1 Jul 2012
Raw material receiving, storage and handling assets:			
Augers	10	*	1 Jul 2012
Bulkheads	20	*	1 Jul 2012
Chutes, deadboxes and diverters	10	*	1 Jul 2012
Conveyors (including belt, drag, grain and screw conveyors)	15	*	1 Jul 2012
Elevators and distributors (including bucket and transfer elevators)	15	*	1 Jul 2012
Grain cleaning and shifting assets (including grain blowers and grain shifters)	15	*	1 Jul 2012
Grain transfer drag chains	15	*	1 Jul 2012
Portable conveying assets (including augers and belt conveyors)	5	*	1 Jul 2012
Receival pits	30	*	1 Jul 2012
Rotary and slide gates	10	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Storage bins	20	*	1 Jul 2012
Support assets:			
Air compressors	10	*	1 Jul 2012
Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks)	15	*	1 Jul 2012
Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters)	15	*	1 Jul 2012
Feed delivery bins	15	*	1 Jul 2012
Fire prevention systems (incorporating fire protection system and water tanks)	20	*	1 Jul 2012
Grain vacuum and silo sampling probes	5	*	1 Jul 2012
Laboratory assets (including grain testing assets)	10	*	1 Jul 2012
Near infrared transmission systems and analysers	7	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Waste water treatment assets	20	*	1 Jul 2012
Weighbridges	25	*	1 Jul 2012

**[6] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other food product manufacturing n.e.c. (11990)***

*Before*

Peanut processing assets:			
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*Insert*

Coffee processing assets:			
Bins and hoppers (including gravity bins and holding bins)	20	*	1 Jul 2012
De-stoners, gravity separators and magnetic separators	20	*	1 Jul 2012
Extraction and evaporation assets (including decanters, evaporators/finishers, flash vessels/stripping columns, pressure vessels/cells, separators/clarifiers, spray driers, strainers and wet scrubbers)	20	*	1 Jul 2012
Grinders	20	*	1 Jul 2012
Material handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors)	15	*	1 Jul 2012
Packaging assets:			
Form fill and seal packaging machines (including flat bottom, flat top and bottom, pillow shape, stand up and vacuum brick pack packaging machines)	12	*	1 Jul 2012
Inspection equipment including checkweighers, metal detectors, counting machines etc	12	*	1 Jul 2012
Multihead weighers	12	*	1 Jul 2012
Process control valves	10	*	1 Jul 2012
Roasters (including cooling trays)	20	*	1 Jul 2012
Sample roasters	15	*	1 Jul 2012
Silos	25	*	1 Jul 2012
Smoke/odour elimination systems (incorporating afterburners, housing and piping)	15	*	1 Jul 2012
Support assets:			
Air compressors	12	*	1 Jul 2012
Boiler house assets	20	*	1 Jul 2012
Clean-in-place (CIP) systems	15	*	1 Jul 2012
Control system assets (including programmable logic controllers and variable speed drives)	10	*	1 Jul 2012
Laboratory assets:			
Electronic (including analysers and spectrometers)	7	*	1 Jul 2012
Generally	10	*	1 Jul 2012
Pipes	20	*	1 Jul 2012
Pumps	20	*	1 Jul 2012
Racks	20	*	1 Jul 2012
Scales	10	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Waste water treatment assets	20	*	1 Jul 2012
Weighbridges	25	*	1 Jul 2012
Frozen pre-prepared food manufacturing assets (including frozen appetisers and finger foods such as dim sims and spring rolls, frozen french fries/potato chips, frozen pizzas and frozen pre-prepared meals):			

Ancillary and support assets:			
Air compression assets:			
Air dryers	10	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Compressors and packaged air compression systems	15	*	1 Jul 2012
Blowers and fans	15	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Clean in place (CIP) assets	10	*	1 Jul 2012
Control systems generally	10	*	1 Jul 2012
Conveyors (including auger conveyors, belt conveyors, bucket elevators, flume conveyors roller conveyors, web conveyors etc)	15	*	1 Jul 2012
Dust collection systems	20	*	1 Jul 2012
Fire control assets - use any relevant determination in Table B			
Frying oil reclaiming and cleansing systems incorporating filtration equipment, storage tanks and ventilation hoods	20	*	1 Jul 2012
Heat exchangers	15	*	1 Jul 2012
Holding and storage tanks generally (including water storage tanks)	20	*	1 Jul 2012
Piping and reticulation lines (excluding fire water pipes)	25	*	1 Jul 2012
Pumps (including cavity pumps, centrifugal pumps, lobe pumps etc)	10	*	1 Jul 2012
Refrigeration and freezing assets:			
Chilled water systems generally (including chillers, condensers and cooling towers)	15	*	1 Jul 2012
Cooling tunnels	20	*	1 Jul 2012
Freezers:			
Generally (including blast freezers and plate freezers)	15	*	1 Jul 2012
Spiral freezers	10	*	1 Jul 2012
Insulation panels used in cold stores, cool rooms, freezer rooms etc - see Table B			
Uninterruptible power supply (UPS) assets - see Table B, Power supply assets			
Valves	10	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding lagoon and pond covers)	25	*	1 Jul 2012
Blowers	20	*	1 Jul 2012
Clarifiers (including dissolved air floatation equipment and screens)	20	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Lagoons and ponds	40	*	1 Jul 2012
Lagoon and pond covers	12	*	1 Jul 2012
Lagoon and pond liners	20	*	1 Jul 2012
Reverse osmosis system assets	20	*	1 Jul 2012
Sludge dewatering assets (including filters, separators etc)	15	*	1 Jul 2012
Water treatment filters (including carbon filters and membrane filters)	10	*	1 Jul 2012
Frozen appetiser and finger food manufacturing assets:			
Appetiser forming machines	15	*	1 Jul 2012
Cookers	12	*	1 Jul 2012

Fryers	12	*	1 Jul 2012
Mixing assets (including meat mincers, meat mincer/blenders, mixer/grinding machines and mixers generally)	15	*	1 Jul 2012
Frozen lasagne manufacturing assets generally (including cookers, cutters, depositors, extruders, lasagne making machines, mixers and sheeters)	15	*	1 Jul 2012
Frozen pasta product manufacturing assets generally - use any relevant determination made for pasta manufacturing assets in Table A Cereal and pasta product manufacturing (11620)			
Frozen pizza manufacturing assets:			
Pizza base making assets:			
Dough mixers	15	*	1 Jul 2012
Ovens	20	*	1 Jul 2012
Pizza base forming and sheeting assets (including chunking units, cutters, extruders, laminators, spiker rollers etc)	15	*	1 Jul 2012
Proofers	15	*	1 Jul 2012
Pizza sauce and topping application assets (including can opening machines, cheese shredding assets, depositors, enrobers, topping applicators and water coating sprayers)	15	*	1 Jul 2012
Pocket pizza making machines	15	*	1 Jul 2012
Frozen potato product manufacturing assets (including french fries/potato chips, potato flake, potato shred and shred product manufacturing assets):			
Pre-processing assets:			
Deskinners and peelers:			
Abrasive/brush peelers	12	*	1 Jul 2012
Steam peelers	10	*	1 Jul 2012
Destoners	20	*	1 Jul 2012
Sizing and sorting assets:			
Electronic sorters	10	*	1 Jul 2012
Mechanical sizers (including roller sizers and screen shaker sizers)	15	*	1 Jul 2012
Trim tables (roller inspection tables)	20	*	1 Jul 2012
Washers and brushers (including barrel washers, flat bed brushers, polishers and pre-cleaner wet hopper washers)	12	*	1 Jul 2012
Processing assets generally:			
Batter enrobers	10	*	1 Jul 2012
Blanchers	15	*	1 Jul 2012
Cookers	12	*	1 Jul 2012
Cutters:			
Mechanical cutters	10	*	1 Jul 2012
Water based (hydro) cutters	15	*	1 Jul 2012
Dicers	10	*	1 Jul 2012
Dosing systems for dextrose and SAPP application etc	15	*	1 Jul 2012
Dryers:			
Flake drum dryers	20	*	1 Jul 2012
Generally (including dewatering dryers)	15	*	1 Jul 2012
Flake breakers	10	*	1 Jul 2012
Forming drums/machines	10	*	1 Jul 2012
Fryers	12	*	1 Jul 2012

Mixers	15	*	1 Jul 2012
Pre-heaters	15	*	1 Jul 2012
Shredders	10	*	1 Jul 2012
Trimming and grading assets (including shaker screen tables used in grading finished products and nubbin removal, sliver removers etc)	10	*	1 Jul 2012
Frozen pre-prepared meal manufacturing assets (including cookers and kettles, depositors, fillers, meat injectors and tenderisers, mixers, multihead weighers, ovens, particle and sauce applicators and rice/pasta cookers)	15	*	1 Jul 2012
Ingredient receiving and handling assets:			
Bins and hoppers (including holding bins, intermediate bulk containers, tote bins etc):			
Mild and stainless steel	15	*	1 Jul 2012
Others (including plastic and fibreglass)	8	*	1 Jul 2012
Potato storage assets:			
Air handling system assets used in potato storage structures:			
Aeration pipes	25	*	1 Jul 2012
Control systems	15	*	1 Jul 2012
Fans	15	*	1 Jul 2012
Humidification assets (humidifiers etc)	10	*	1 Jul 2012
Refrigeration assets (refrigeration units etc)	12	*	1 Jul 2012
Potato pilers (bin pilers)	20	*	1 Jul 2012
Silos (flour)	25	*	1 Jul 2012
Tippers and unloaders (including bin tippers and unloaders, bulker bag unloaders and tote tippers and unloaders)	12	*	1 Jul 2012
Trolleys (for cooked rice etc)	5	*	1 Jul 2012
Packaging and quality control assets:			
Accumulators	12	*	1 Jul 2012
Adhesive applicators	7	*	1 Jul 2012
Cartoners (including inner and outer cartoning machines)	15	*	1 Jul 2012
Case erecting, packing and closing machines (including casepackers)	15	*	1 Jul 2012
Case sealing machines	10	*	1 Jul 2012
Checkweighers	10	*	1 Jul 2012
Coding machines (including laser coding machines)	8	*	1 Jul 2012
Flow wrappers	10	*	1 Jul 2012
Form fill and seal assets (including bagging units and multihead weighers)	15	*	1 Jul 2012
Heat shrink tunnels	10	*	1 Jul 2012
Metal detectors	10	*	1 Jul 2012
Palletisers	12	*	1 Jul 2012
Palletising robots	10	*	1 Jul 2012
Pallet wrappers	12	*	1 Jul 2012
Product loaders and stackers	15	*	1 Jul 2012
Tray denesters	15	*	1 Jul 2012
Tray sealers	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
X-ray detectors	10	*	1 Jul 2012

**[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other food product manufacturing n.e.c. (11990)***

*After*

Transformers	40	*	1 Jul 2009
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*Insert*

Tea processing assets:			
Bins (including receiving and refrigerated)	15	*	1 Jul 2012
Bin tipplers	20	*	1 Jul 2012
Classifiers and shredders	20	*	1 Jul 2012
Dryers (including primary, secondary and final)	20	*	1 Jul 2012
Fermenters (oxidizers)	20	*	1 Jul 2012
Fibre extractors	20	*	1 Jul 2012
Laboratory assets:			
Generally	15	*	1 Jul 2012
Laboratory analysers	10	*	1 Jul 2012
Materials handling assets (including augers, belt conveyors, bucket elevators, vibratory conveyors, structures, gearboxes and motors)	15	*	1 Jul 2012
Packaging assets:			
Bagging machines (including flow wrappers and roll wrapping machines)	15	*	1 Jul 2012
Packaging machines:			
Form fill and seal packaging machines	15	*	1 Jul 2012
Generally (including flat bottom, flat top and bottom, pillow shape and stand up packaging machines)	15	*	1 Jul 2012
Vacuum brick pack packaging machines	15	*	1 Jul 2012
Tea packaging assets generally (including cartoners, casepackers, case palletisers, checkweighers, fillers, label applicators, shrink wrappers and stretch wrappers etc)	15	*	1 Jul 2012
Pre dryers	20	*	1 Jul 2012
Rollers (including crush tear and curl (CTC), electrostatic, secondary and final)	20	*	1 Jul 2012
Rotovanes	20	*	1 Jul 2012
Support assets:			
Air compression assets (including air dryers, air receivers and compressors)	12	*	1 Jul 2012
Blowers and fans	15	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Bulka bags	5	*	1 Jul 2012
Control system assets (including control cabinets and switchgear, instrumentation, programmable logic controllers (PLCs) and variable speed drives (VSDs))	10	*	1 Jul 2012
Switchboards	20	*	1 Jul 2012
Vibratory screens	20	*	1 Jul 2012
Withering troughs (incorporating controls and sensors)	25	*	1 Jul 2012

**[8] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beer manufacturing (12120)***

*Omit*

Liquid CO <sub>2</sub> storage	20	*	1 Jul 2008
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*Substitute*

Liquid CO <sub>2</sub> storage	20	*	1 Jul 2008
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**[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Wine and other alcoholic beverage manufacturing (12140)***

*Omit*

Diatomaceous earth filter units (including earth make-up system)	10	*	1 Jul 2008
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*Substitute*

Diatomaceous earth filter units (including earth make-up system)	10	*	1 Jul 2008
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**[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Industrial gas manufacturing (18110)***

*Omit*

Amine based adsorption/desorption systems	20	*	1 Jul 2011
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*Substitute*

Amine based absorption/desorption systems	20	*	1 Jul 2011
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**[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120 to 18130)***

*Omit*

<b><i>Basic chemical and chemical product manufacturing (18120 to 18130)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Chemical manufacturing plant:			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Eucalyptus oil plant:			
Still (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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

<b>Basic chemical and chemical product manufacturing (18120, 18130 and 18310)</b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012



<b>Basic chemical and chemical product manufacturing (18120, 18130 and 18310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012
Dam covers	12	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012

<b>Basic chemical and chemical product manufacturing (18120, 18130 and 18310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets - see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012
Meters and metering systems	7	*	1 Jul 2012
Overfill protection systems	10	*	1 Jul 2012
Tanks:			
Chemical tanks (including clean in place tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[12] Table A, industry category *MANUFACTURING* (11110 to 25990), sub-category *Other basic chemical product manufacturing* (18910 to 18990)**

*Before*

Explosive manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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*Insert*

Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001

**[13] Table A, industry category *MANUFACTURING* (11110 to 25990), sub-category *Concrete product manufacturing* (20340)**

*After*

Concrete pipe manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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*Insert*

Concrete roof tile manufacturing assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Applicator batching assets (including hoppers, mixers and tanks) (excluding batching assets for anti-scuff hot glue/max applicators and oil applicators)	15	*	1 Jul 2012
Applicators:			
Anti-scuff hot glue/wax	10	*	1 Jul 2012
General (including colour, sealer and sheen)	20	*	1 Jul 2012
Oil (excluding oil tanks)	10	*	1 Jul 2012
Bins	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Curing assets:			
Boilers	20	*	1 Jul 2012
Curing bays:			
Concrete	25	*	1 Jul 2012
Foam sandwich (incorporating insulated panel walls, roof and doors)	10	*	1 Jul 2012
Rackers/derackers (including loaders/unloaders)	20	*	1 Jul 2012
Racks (used in curing bays)	10	*	1 Jul 2012
Depalleters	20	*	1 Jul 2012
Extruders	15	*	1 Jul 2012
Hoppers	15	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Packaging assets:			
General (including collectors, compilers and cranes)	20	*	1 Jul 2012
Robots	10	*	1 Jul 2012
Shrink wrappers	10	*	1 Jul 2012
Strapping assets	10	*	1 Jul 2012
Wrapping assets	10	*	1 Jul 2012
Plates:			

General	7	*	1 Jul 2012
Trim (including plates used for barge and ridge tiles)	5	*	1 Jul 2012
Fibre cement building boards manufacturing assets:			
Curing assets:			
Autoclaves (incorporating rails)	30	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Chargers (including traversers)	15	*	1 Jul 2012
Trackwork	20	*	1 Jul 2012
Trolley chain hauling systems (incorporating chains, gearboxes, motors and tappets)	15	*	1 Jul 2012
Trolley transfer platforms (including transversals)	20	*	1 Jul 2012
Trolleys (including trucks) used inside and outside autoclaves	10	*	1 Jul 2012
Trolleys (including trucks) used only outside autoclaves	20	*	1 Jul 2012
Tunnels (including steamers)	25	*	1 Jul 2012
Finishing line and packaging assets:			
Applicators (including coating and sealing applicators)	7	*	1 Jul 2012
Drying tunnels (including heating ovens)	10	*	1 Jul 2012
Machining assets (including sanding and trimming assets)	15	*	1 Jul 2012
Printers	5	*	1 Jul 2012
Robots	10	*	1 Jul 2012
General assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Dust collection assets	20	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Stackers/unstackers (including pilers/unpilers)	15	*	1 Jul 2012
Steel templates	7	*	1 Jul 2012
Manufacturing, trimming and pressing assets:			
Cranes (used to load boards into presses and unload boards from presses)	15	*	1 Jul 2012
Guillotines	20	*	1 Jul 2012
Hatschek machines (including tub machines)	25	*	1 Jul 2012
Presses	20	*	1 Jul 2012
Scrap return assets (including pulpers and shredders)	15	*	1 Jul 2012
Trimmers	20	*	1 Jul 2012
Storage, preparation and mixing assets:			
Ball mills	25	*	1 Jul 2012
Batching vessels (including feeding vessels) (excluding silica thickener vessels)	20	*	1 Jul 2012
Classifiers (including cyclones)	15	*	1 Jul 2012
Hoppers	20	*	1 Jul 2012
Hydropulpers	20	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Refiners	20	*	1 Jul 2012
Storage tanks (including silica thickener vessels)	25	*	1 Jul 2012
Silos	30	*	1 Jul 2012

**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Concrete product manufacturing (20340)***

*Omit*

Tile manufacturing plant (cement and concrete):			
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*Substitute*

Tile manufacturing plant (cement and concrete, but excluding concrete roof tiles):			
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**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail transport (47100 to 47200):			
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*Substitute*

Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail transport (47100 to 47200)			
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**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)***

*Omit*

Metal forming plant:			
Dies and tooling	4½		1 Jan 2001
Roll forming dies	10		1 Jan 2001

**[17] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Fabricated metal product manufacturing (22100 to 22990)***

*Insert*

<b><i>Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Steel coil blanking or shear line assets:			
Coil cars (including stationary coil cars)	15	*	1 Jul 2012
Cut to length shears and guillotines	15	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
Grip feeders	10	*	1 Jul 2012
Levellers	15	*	1 Jul 2012
Meter wheels	7	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012

<b>Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Run out tables	15	*	1 Jul 2012
Scissor lifts	15	*	1 Jul 2012
Stackers	15	*	1 Jul 2012
Steel coil roll forming assets:			
Auto banders	10	*	1 Jul 2012
Closed section induction welders	15	*	1 Jul 2012
Closed section laser welders	10	*	1 Jul 2012
CNC laser cutting units	10	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil joining welding units	15	*	1 Jul 2012
Coil levellers and straighteners	15	*	1 Jul 2012
Coil magazines	15	*	1 Jul 2012
Coil tilters	15	*	1 Jul 2012
Coil tilting coil cars	15	*	1 Jul 2012
Control systems assets:			
Motion controllers	10	*	1 Jul 2012
PLCs	10	*	1 Jul 2012
Potentiometers	5	*	1 Jul 2012
Variable speed drives	10	*	1 Jul 2012
Control systems including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Embossing units	5	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
In-line presses and punches	15	*	1 Jul 2012
In-line printers and labellers	7	*	1 Jul 2012
Metal saws:			
Band saws	10	*	1 Jul 2012
Rotary cut off saws	10	*	1 Jul 2012
Roll former tooling	8	*	1 Jul 2012
Roll formers (incorporating entry guides, fixed and height adjustable pinch rollers, drive motor and gearboxes, base and power supply unit):			
Fixed	15	*	1 Jul 2012
Mobile	10	*	1 Jul 2012
Run out tables	15	*	1 Jul 2012
Shears and guillotines	15	*	1 Jul 2012
Snubbers (incorporating drives, motors and gearboxes)	15	*	1 Jul 2012
Strip lubricators	10	*	1 Jul 2012
Support assets:			
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Engineering workshop assets:			
CNC and NC lathes	10	*	1 Jul 2012

<b>Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Drilling machines	10	*	1 Jul 2012
Keyway broaching presses	15	*	1 Jul 2012
Guard lights (incorporating red eye guard lights and stands)	7	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Spreader bars	10	*	1 Jul 2012
Manual strapping machines	7	*	1 Jul 2012
Measuring assets (including micrometers, protractors, tapes, and vernier callipers)	7	*	1 Jul 2012
Perimeter fencing	15	*	1 Jul 2012
Pneumatic systems assets:			
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Stackers (drop and suction)	15	*	1 Jul 2012
Stretch wrappers	10	*	1 Jul 2012
Tunnel guarding (including safety cages)	15	*	1 Jul 2012
Steel coil slitting assets:			
Anti-flutter rolls	10	*	1 Jul 2012
Auto banders (incorporating conveyors, strapping heads, coil lift systems, strapping dispensers, accumulators and controls)	10	*	1 Jul 2012
Carryover tables	15	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil stacking systems	20	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
De-coiler/un-coiler edge guides	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Downenders (incorporating conveyors, hydraulics and controls)	20	*	1 Jul 2012
Entry and exit coil carousels/capstans	20	*	1 Jul 2012
Entry shears	15	*	1 Jul 2012
Exit edge guides	10	*	1 Jul 2012
Exit feed up units (incorporating deflector and lift rolls, shears, separators, tables and traverse drives)	20	*	1 Jul 2012
Exit turnstile/coil stackers	20	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Magnet cranes	20	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012

<b>Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Main hydraulic power pack (incorporating interconnecting pipe work to valve stands)	15	*	1 Jul 2012
Pallet conveyor monorails	10	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012
Perimeter guarding	15	*	1 Jul 2012
Pinch rollers/breakers	20	*	1 Jul 2012
Pneumatic systems assets:			
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Re-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers, and brakes)	15	*	1 Jul 2012
Scrap baller	15	*	1 Jul 2012
Scrap chopper bins and carriages	20	*	1 Jul 2012
Scrap chopper conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Scrap choppers	20	*	1 Jul 2012
Separator blades	10	*	1 Jul 2012
Slitter tooling (incorporating blades, rubbers and spacers)	5	*	1 Jul 2012
Slitting head building stations (incorporating rotating rig)	20	*	1 Jul 2012
Slitting head entry side guides	10	*	1 Jul 2012
Slitting heads (incorporating electric motors, gearboxes and drive shafts)	15	*	1 Jul 2012
Tension units (incorporating entry and exit quadrants, rolls, separators, drag pads, motors, gearboxes and drives)	15	*	1 Jul 2012
Weighing scales (incorporating load cells and controls)	20	*	1 Jul 2012
Steel sheet metal forming assets:			
Blankers	15	*	1 Jul 2012
Brake presses	20	*	1 Jul 2012
CNC multi head combined slitter/blankers	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Folders	10	*	1 Jul 2012
Guillotines	15	*	1 Jul 2012
Mini slitters	15	*	1 Jul 2012

**[18] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)**

*Insert*

<b>Boiler, tank and other heavy gauge metal container manufacturing (22310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Sheet metal tanks manufacturing assets:			
Band saws	5	*	1 Jul 2012



<b>Boiler, tank and other heavy gauge metal container manufacturing (22310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Coil holders	10	*	1 Jul 2012
Curving rollers	10	*	1 Jul 2012
Drilling machines (including bench and radial drills)	5	*	1 Jul 2012
Gang and turret punching machines	15	*	1 Jul 2012
Hand tools	5	*	1 Jul 2012
Hoists:			
Electric	5	*	1 Jul 2012
Hydraulic	15	*	1 Jul 2012
Hooks (including c-hooks and slinger hooks)	5	*	1 Jul 2012
Jib cranes	15	*	1 Jul 2012
Laser cutters	7	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Pallet jacks	10	*	1 Jul 2012
Plate grabs	5	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Riveting machines	15	*	1 Jul 2012
Shears:			
Hand-held type	3	*	1 Jul 2012
Guillotine type	15	*	1 Jul 2012
Spreader bars	15	*	1 Jul 2012
Trolleys	5	*	1 Jul 2012
Welders	5	*	1 Jul 2012

**[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)***

*After*

Wheel alignment systems incorporating alignment machines housing computer hardware and software, probes and sensors	15	*	1 Jul 2011
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*Insert*

Metal stamping and blanking assets:			
Ancillary assets (including building and services assets):			
Air compressors	15	*	1 Jul 2012
Air dryers	10	*	1 Jul 2012
Generally (including air conditioning assets, air cooling assets, fencing (removable), fire control and alarm assets, power supply assets) - use any applicable determination in Table B			
Steelwork structures (including access and storage platforms, bollards, ladders etc)	15	*	1 Jul 2012
Blanking and stamping press assets:			
Presses (including production presses and production supporting presses such as die spotting presses, tryout presses etc)	15	*	1 Jul 2012
Support assets (including decoilers, loaders, unloaders, pallet transfer, sheet feeders, crane savers etc)	15	*	1 Jul 2012

Die change over assets (die trailers, die trucks, die trolleys etc)	15	*	1 Jul 2012
Die racks	15	*	1 Jul 2012
Dies (stamping dies)	7	*	1 Jul 2012
Inspection and measuring assets (including accelerometers, accuracy measurement tools, desktop friction and wear testers, dualscopes and measuring and evaluation machines generally)	10	*	1 Jul 2012
Maintenance workshop and tool room assets:			
Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Cutting machines (including gas cutters and plasma cutting machines)	10	*	1 Jul 2012
Exhaust fans	10	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Hand tools (including portable power tools, sealer guns and spray guns)	3	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks etc)	15	*	1 Jul 2012
Lifting equipment (including vertical elevators and hoists)	15	*	1 Jul 2012
Maintenance machines and tool room assets generally (including boring machines, folding machines, grinding machines, guillotines, hydraulic benders and presses, lapping machines, lathes, milling machines, NC machines and pipe threaders)	15	*	1 Jul 2012
Measuring assets (including height gauges, micrometers, surface measuring machines and vernier calipers)	10	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (including ARC welders, MIG welders and TIG welders)	10	*	1 Jul 2012
Pallets	10	*	1 Jul 2012
Production control systems	10	*	1 Jul 2012
Robots (including press tending robots, press transfer robots and pressed parts rack loading robots)	10	*	1 Jul 2012
Scrap metal baling assets (including balers and conveying systems)	15	*	1 Jul 2012
Steel coil and steel sheet handling assets:			
Automated guided vehicles (AGVs used in blank/stamped parts handling)	10	*	1 Jul 2012
Coil loaders including hydraulic carts, lift tables and platforms	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Forklifts - see Table B			
Overhead cranes and hoists	20	*	1 Jul 2012
Steel coil and steel sheet processing assets:			
Blank/sheet turnover machines	15	*	1 Jul 2012
Destacking/stacking machines	10	*	1 Jul 2012
Washing machines	10	*	1 Jul 2012
Motor car engine assembly and manufacturing assets:			
Ancillary and support assets:			
Air compressors	15	*	1 Jul 2012
Air curtains	10	*	1 Jul 2012
Control systems (including mimic panels)	10	*	1 Jul 2012

Cooling water supply assets (including cooling towers, storage tanks and water conditioning/dosing assets)	15	*	1 Jul 2012
Dust and fume extraction assets (including ducting, extraction fans, hoppers etc)	15	*	1 Jul 2012
Engine lubrication storage, filtration and feed plant assets	15	*	1 Jul 2012
Engine pallets	10	*	1 Jul 2012
Lighting (production)	15	*	1 Jul 2012
Racks, shelving, stands and tables generally	15	*	1 Jul 2012
Robots generally (including assembly robots, gantry robots and pick and place robots etc)	10	*	1 Jul 2012
Safety assets generally (including guarding, matting, railing etc, where separately identifiable and not incorporated into an existing asset)	10	*	1 Jul 2012
Stillages, storage bins, tote boxes and trolleys	10	*	1 Jul 2012
Swarf and machining line coolant separation and refrigeration systems (incorporating coolant circulation pumps and tanks, outfeed extractors, refrigeration chiller packs, separators and swarf tote excavators)	15	*	1 Jul 2012
Tooling assets:			
Electronic and laser tool pre-setting and setting machines (including coordinate measurement machines)	10	*	1 Jul 2012
Tooling (for drills, lathes, mills etc)	3	*	1 Jul 2012
Engine assembly and engine component sub-assembly assets:			
Adhesive application assets used in form-in-place gasket systems etc (including adhesive unloading equipment and robots)	10	*	1 Jul 2012
Assembly and sub-assembly assets generally (including assembly machines, balancing machines, bearing shell detection assets, crank and piston spin test machines, oil filling machines etc)	10	*	1 Jul 2012
Coding assets (including automated ink or spray jet coders and automated pin coding stamping machines)	10	*	1 Jul 2012
Nut runner assets:			
Automated nut runner and fastening systems incorporating cables and controllers, and including bolt torquing robots	10	*	1 Jul 2012
Manually operated nut runners (pre-torque applications etc)	5	*	1 Jul 2012
Power tools generally	3	*	1 Jul 2012
Engine component machining line assets (including broaching machines, deburring machines, gauging machines, honing machines, leak testing machines, machining centres, pallet loading systems, surface grinding machines, transfer machines, washing machines etc)	15	*	1 Jul 2012
Engine function testing assets (including cold test machines, engine dynamometers, engine ignition testing machines and hot test machines)	10	*	1 Jul 2012
Handling assets:			
Conveyors:			
Elevating conveyors (including engine block elevating conveying assets etc)	15	*	1 Jul 2012

Floor and in-floor standalone conveyors (including belt conveyors, infeed and outfeed conveyors)	15	*	1 Jul 2012
Monorails and overhead conveyors	15	*	1 Jul 2012
Cranes and hoists (including bridge cranes, gantry cranes, overhead cranes and turnover cranes)	20	*	1 Jul 2012
Lifting fixtures, magnets, slings etc	10	*	1 Jul 2012
Quality control assets generally (including cylinder head thickness testers, digital torque wrenches, gauges, inspection equipment generally, measuring equipment generally, microscopes, scales, scanners, testing equipment generally, thermometers, vibration meters etc)	10	*	1 Jul 2012
Toolroom assets:			
Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Degreasing plant systems (incorporating float valves, hoists, monorails, pumps etc)	15	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks)	15	*	1 Jul 2012
Tool grinding and maintenance machines (including boring machines, broach sharpening machines, grinding machines, guillotines, lapping machines, milling machines, toolroom lathes etc)	15	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (ARC welders, MIG welders etc)	10	*	1 Jul 2012
Waste treatment assets:			
Laboratory equipment (including balancers, chart recorders, dryers, pH sampling devices, rotameters and simulators etc)	10	*	1 Jul 2012
Meters and sensors (including chart recorders, dosing meters, level meters, level sensors and pH method meters and sensors etc)	10	*	1 Jul 2012
Pumps (including dosing pumps, recirculation pumps etc)	10	*	1 Jul 2012
Tanks and pools (including recycling tanks, sludge tanks and pools, storage tanks etc)	20	*	1 Jul 2012
Waste treatment assets generally (including dosing systems, flotation waste treatment systems, heaters, oil removing systems, skimmers and sludge presses etc)	15	*	1 Jul 2012

**[20] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Other motor vehicle parts manufacturing (23190)**

*Before*

Piston ring manufacturing plant:			
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*Insert*

Metal stamping and blanking assets - see Motor vehicle manufacturing (23110), Metal stamping and blanking assets			
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**[21] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Irrigation water providers (28110)***

*Omit*

<b><i>Irrigation water providers (28110)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)	100	*	1 Jan 2005
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Offtakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005

*Substitute*

<b><i>Irrigation water providers (28110)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators)	100	*	1 Jan 2005

<b><i>Irrigation water providers (28110)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)			
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Offtakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005

**[22] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Courier pick-up and delivery (51020)***

*Omit*

Portable hand held bar code readers (including point of delivery capture devices and delivery information acquisition devices)	4	*	1 Jul 2011
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*Substitute*

Portable hand held barcode readers (including point of delivery capture devices and delivery information acquisition devices)	4	*	1 Jul 2011
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**[23] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Radio broadcasting (56100)***

*Omit*

<b>Radio broadcasting (56100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Radio broadcasting equipment:			
Computer automated	10		1 Jan 2001
General plant	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Steel masts	40		1 Jan 2001

*Substitute*

<b>Radio broadcasting (56100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Amplifiers and pre-amplifiers	10	*	1 Jul 2012
Audio monitors	10	*	1 Jul 2012
Audio processing assets including rack mounted effects units etc	10	*	1 Jul 2012
Audio routers	10	*	1 Jul 2012
Automation systems (including broadcast playout automation systems, content creation systems, music scheduling systems and traffic and billing automation systems)	6	*	1 Jul 2012
Consoles:			
Broadcast consoles (incorporating audio logging and routing, intercommunication etc)	7	*	1 Jul 2012
Production consoles	10	*	1 Jul 2012
Control room assets generally:			
Electronically based assets (including audio processors, audio switchers, aural studio to transmitter linkage assets, distribution amplifiers, monitor receivers etc)	10	*	1 Jul 2012
PC based assets (including, delay units, logging units, program fail detectors, RDS generators etc)	6	*	1 Jul 2012
Digital audio players and recorders (including CD, DVD, mini disc, hard disc and solid state players and recorders)	5	*	1 Jul 2012
Headphones and headsets	2	*	1 Jul 2012
Intercommunication systems (standalone)	10	*	1 Jul 2012
Microphones:			
Field and portable microphones	5	*	1 Jul 2012
Studio based microphones (including recording microphones)	10	*	1 Jul 2012
Microwave and satellite telecommunications assets - see Table A Telecommunications services (58010 to 58090)			
Mobile production vehicles (excluding the assets contained within) - see Table B Motor Vehicles			
On air lights	15	*	1 Jul 2012
Racks	20	*	1 Jul 2012
Servers, domain controllers, switches, transcoders etc	6	*	1 Jul 2012
Studio based digital audio broadcasting infrastructure (encoding assets etc)	10	*	1 Jul 2012
Telephone systems:			
Telephone interface assets generally (used for sending and receiving audio to and from connected telephone lines)	10	*	1 Jul 2012

<b>Radio broadcasting (56100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Telephone screening systems and other PC based telephone systems (excluding software)	6	*	1 Jul 2012
Voice over internet protocol (VoIP) based systems	7	*	1 Jul 2012
Time code generators	10	*	1 Jul 2012
Transmission assets:			
Antennas	20	*	1 Jul 2012
Codecs	10	*	1 Jul 2012
Fibre optic terminal equipment generally	10	*	1 Jul 2012
Generators (backup)	15	*	1 Jul 2012
Obstruction lighting	15	*	1 Jul 2012
Power conditioners	15	*	1 Jul 2012
RF switching units	15	*	1 Jul 2012
Signal receiving and monitoring assets (including audio processors, decoders, modulation monitors, spectrum analysers etc)	10	*	1 Jul 2012
Silence detection and switching units	10	*	1 Jul 2012
Surge arresters	10	*	1 Jul 2012
Translators	15	*	1 Jul 2012
Transmission towers	40	*	1 Jul 2012
Transmitters	15	*	1 Jul 2012
Uninterruptible power supply (UPS) assets - see Table B, Power supply assets			

**[24] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Veterinary services (69700)***

*Omit*

Animal patient monitoring assets (including blood pressure monitors, CO <sub>2</sub> end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004
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*Substitute*

Animal patient monitoring assets (including blood pressure monitors, CO <sub>2</sub> end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004
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**[25] Table A, industry category *ADMINISTRATIVE AND SUPPORT SERVICES (72110 to 73200)*, sub-category *Packaging services (73200)***

*Omit*

Fruit and vegetables pack houses assets used off farm			
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*Substitute*

Fruit and vegetables pack houses assets used off farm:			
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**[26] Table A, industry category *ARTS AND RECREATION SERVICES* (89100 to 92099), sub-category *Sport, gambling and recreation services* (91110 to 92099)**

*Omit*

<b><i>Sport, gambling and recreation services</i> (91110 to 92099)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video game/simulator (cabinet)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Dedicated video game/simulator	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Interchangeable video game kit	1	*	1 Jul 2001
Juke box (compact disc)	10	*	1 Jul 2001
Photo-image machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pinball machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pool/Billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Table games (including air hockey, soccer, etc.)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides 'gravity powered'	20	*	1 Jan 2002

<b>Sport, gambling and recreation services (91110 to 92099)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bowling balls	5		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Golf courses (miniature):			
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Carpets on stairways	3		1 Jan 2001
Gymnasium equipment	10		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Poker/gaming machines	7	*	1 Jul 2009
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machine	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Space theatre dome	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Tennis court surface:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Totalisator:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Trampolines	10		1 Jan 2001

*Substitute*

<b>Health and fitness centres and gymnasias operations (91110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Health and fitness centre operation assets:			
Cardiovascular training machines:			
Cross trainers, steppers and treadmills	4	*	1 Jul 2012
Exercise bicycles (including spin bicycles, upright and recumbent bicycles)	4	*	1 Jul 2012
Rowing machines	5	*	1 Jul 2012
Free weight training assets:			
Barbells, dumbbells, kettle bells, weight plates and storage racks	6	*	1 Jul 2012
Benches (including abdominal crunch, adjustable, declined, inclined and flat benches)	8	*	1 Jul 2012
Resistance training machines (including abdomen, arm, back, chest, hip, leg, shoulder and multiple training machines)	8	*	1 Jul 2012
Support Assets:			
Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and televisions)	4	*	1 Jul 2012
Fans (including wall mounted)	5	*	1 Jul 2012
Lockers	8	*	1 Jul 2012
Platform scales	5	*	1 Jul 2012

<b>Sport and recreation services (91121 to 91390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video game/simulator (cabinet)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Dedicated video game/simulator	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Interchangeable video game kit	1	*	1 Jul 2001
Juke box (compact disc)	10	*	1 Jul 2001
Photo-image machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pinball machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pool/billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Table games (including air hockey, soccer etc)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop,	25	*	1 Jan 2002

<b>Sport and recreation services (91121 to 91390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
looping coasters and mini roller coasters – wild cat, madmouse)			
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides 'gravity powered'	20	*	1 Jan 2002
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bowling balls	5		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Golf courses (miniature):			
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Carpets on stairways	3		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machine	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Space theatre dome	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Sport and recreation services (91121 to 91390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Tennis court surface:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Trampolines	10		1 Jan 2001

<b>Gambling activities (92010 to 92099)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Poker/gaming machines	7	*	1 Jul 2009
Totalisator:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[27] Table A, industry category *OTHER SERVICES* (94110 to 96030), sub-category *Automotive repair and maintenance* (91110 to 96030)**

*Omit*

<b><i>Automotive repair and maintenance (91110 to 96030)</i></b>
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*Substitute*

<b><i>Automotive repair and maintenance (94110 to 94199)</i></b>
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**[28] Table A, industry category *OTHER SERVICES* (94110 to 96030), sub-category *Automotive repair and maintenance* (94110 to 94199)**

*Omit*

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
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,	10	*	1 Jul 2011

performance and emissions testers			
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

### *Substitute*

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
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
Standalone	10	*	1 Jul 2011
Exhaust stands	11	*	1 Jul 2011
Flywheel grinders	13	*	1 Jul 2011
Hand tools	10	*	1 Jul 2011

**[29] Heading to Table B**

*Omit*

**Table B as at 1 July 2011**

*Substitute*

**Table B as at 1 July 2012**