



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2013 (No 1)

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

Dated this 22nd day of May 2013.

George Holton

George Robert Holton
Assistant Commissioner, Large Business and International.

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2013 (No 1)*.

2 Commencement

This Determination commences on 1 July 2013.

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 2012

Substitute

Table A as at 1 July 2013

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

Omit

Tractors	12	*	1 Jul 2007
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Substitute

Tractors	12	*#	1 Jul 2007
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[3] Table A, Industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

Omit

Curing barns (tobacco, timber, peanut, corn or grain)	13 ¹ / ₃		1 Jan 2001
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[4] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Beef cattle feedlot (01430)**

Omit

Beef cattle feedlot (01430)			
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Substitute

Beef cattle feedlots (01430)			
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[5] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Nursery and floriculture production (01110 to 01150)**

Omit

Tree spades	15	*	1 Jul 2006
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Substitute

Tree spades	15	*#	1 Jul 2006
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[6] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Nursery and floriculture production (01110 to 01150)*

Omit

Turf harvesters (including pedestrian and tractor mounted harvesters)	10	*	1 Jul 2006
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Substitute

Turf harvesters (including pedestrian and tractor mounted harvesters)	10	*#	1 Jul 2006
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[7] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Vegetable and cane growing (01230 and 01510)*

Omit

Harvesters (including cane, carrot, onion, potato and tomato)	10	*	1 Jul 2007
Harvesting aids (incorporating trailer and conveyor belts)	15	*	1 Jul 2007
Onion lifters	10	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Windrowers (including potato diggers, onion and potato windrowers)	10	*	1 Jul 2007

Substitute

Harvesters (including cane, carrot, onion, potato and tomato)	10	*#	1 Jul 2007
Harvesting aids (incorporating trailer and conveyor belts)	15	*	1 Jul 2007
Onion lifters	10	*#	1 Jul 2007
Trailers	15	*	1 Jul 2007
Windrowers (including potato diggers, onion and potato windrowers)	10	*#	1 Jul 2007

[8] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Fruit growing (01310 to 01360 and 01390)*

Omit

Mechanical pruning assets (including cutter bars and cane strippers, excluding vine leaf removers)	10	*	1 Jul 2008
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Substitute

Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers)	10	*	1 Jul 2008
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[9] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Coffee, olive and tree nut growing (01370, 01390 and 01590)*

Omit

Coffee	10	*	1 Jul 2007
Olive	10	*	1 Jul 2007
Nuts:			
Generally	10	*	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*	1 Jul 2007
Sweepers	12	*	1 Jul 2007
Tree shakers	10	*	1 Jul 2007

Substitute

Coffee	10	*#	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakers	10	*#	1 Jul 2007

[10] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Poultry farming for breeding, eggs and meat (01710 to 01720)*

Omit

Egg grading and packing assets:		*	1 Jan 2007
Egg grader and packing systems (including box erectors, box sealers, candling machines; conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders, egg oilers, egg tray stackers, egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers)	10	*	1 Jan 2007

Substitute

Egg grading and packing assets:			
Egg grader and packing systems (including box erectors, box sealers, candling machines; conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders, egg oilers, egg tray stackers, egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers)	10	*	1 Jan 2007

[11] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Pig farming (01920)*

Omit

Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters, and doors)	20	*	1 Jul 2008
Curtains:			
Sidewalls	10	*	1 Jul 2008
Floors (suspended type):			

Concrete	10	*	1 Jul 2008
Plastic	10	*	1 Jul 2008
Steel	5	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units)	10	*	1 Jul 2008
Effluent separators/Effluent fan extractors	10	*	1 Jul 2008
Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads)	10	*	1 Jul 2008
Fans:			
Exhaust (tunnel, minivent)	10	*	1 Jul 2008
Stirrer	10	*	1 Jul 2008

Substitute

Animal housing assets:			
Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters and doors)	20	*	1 Jul 2008
Curtains - sidewalls	10	*	1 Jul 2008
Floors (suspended type):			
Concrete	10	*	1 Jul 2008
Plastic	10	*	1 Jul 2008
Steel	5	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units)	10	*	1 Jul 2008
Effluent separators/effluent fan extractors	10	*	1 Jul 2008
Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads)	10	*	1 Jul 2008
Fans:			
Exhaust (tunnel, minivent)	10	*	1 Jul 2008
Stirrer	10	*	1 Jul 2008

[12] Table A, industry category MINING (06000 to 10900)

Omit

Pumps:		*	1 Jul 2003
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Substitute

Pumps:			
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[13] Table A, industry category MINING (06000 to 10900)

Omit

Grizzly bars and scalpers;	25	*	1 Jul 2003
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Substitute

Grizzly bars and scalpers	25	*	1 Jul 2003
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[14] Table A, industry category *MINING (06000 to 10900)*

Omit

Port assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190)		*	1 Jul 2002
Railway infrastructure assets and rolling-stock – see Table A Rail transport (47100)		*	1 Jan 2002

Substitute

Port assets – see Table A Water transport and support services (48100 to 48200) and (52110 to 52190)			
Railway infrastructure assets and rolling-stock – see Table A Rail freight and passenger transport services (47100 to 47200)			

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

Omit

Electricity generation assets – see Table A Electricity supply (26110 to 26400)		*	1 Jul 2002
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Substitute

Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
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[16] Table A, industry category *MINING (06000 to 10900)*, sub-category *Oil and gas extraction (07000)*

Omit

Electricity generation assets – see Table A Electricity supply (36100)		*	1 Jul 2002
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Substitute

Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
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[17] Table A, industry category *MINING (06000 to 10900)*, sub-category *Oil and gas extraction (07000)*

Omit

Port Assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190)		*	1 Jul 2002
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Substitute

Port assets – see Table A Water transport and support services (48100 to 48200) and (52110 to 52190)			
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[18] Table A, industry category *MINING (06000 to 10900)*, sub-category *Construction material mining (09110 to 09190)*

Omit

Heavy mobile quarry assets not specifically listed – see Table A Mining (06000 to 10900)		*	1 Jul 2003
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Substitute

Heavy mobile quarry assets not specifically listed – see Table A Mining (06000 to 10900)			
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[19] Table A, industry category *MINING (06000 to 10900)*, sub-category *Mineral exploration services (10122)*

Omit

Portable ground geophysical assets (including electromagnetics, ground magnetics ground penetrating radars and radiometrics)	5	*	1 Jan 2007
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Substitute

Portable ground geophysical assets (including electromagnetics, ground magnetics, ground penetrating radars and radiometrics)	5	*	1 Jan 2007
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[20] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat and meat product manufacturing (11110 to 11130)*

Omit

<i>Meat and meat product manufacturing (11110 to 11130)</i>
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Substitute

<i>Meat processing (11110)</i>

[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat and meat product manufacturing (11110 to 11130)*

Omit

Bacon manufacture:			
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	33 ¹ / ₃		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Curing plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	13 ¹ / ₃		1 Jan 2001
Factory building (40 percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick, stone or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001

Butchers' plant	20		1 Jan 2001
Meat works plant:			
Building (66 2/3 per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery):			
Brick, stone and concrete structures	100		1 Jan 2001
Wooden structures	20		1 Jan 2001
Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors)	20		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001
Poultry processing plant:			
Conveyor systems and troughing	20		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001

Substitute

Boning room assets:			
Boneless meat packing stations	20	*	1 Jul 2013
Boning and slicing stations	20	*	1 Jul 2013
Boning hoists	5	*	1 Jul 2013
Chine bone removal machines	10	*	1 Jul 2013
De-sinewed mince meat machines	10	*	1 Jul 2013
Dicing and mincing machines	10	*	1 Jul 2013
Dump and product bins	15	*	1 Jul 2013
Frenching machines	8	*	1 Jul 2013
Knuckle and aitch bone pullers	5	*	1 Jul 2013
Loin/saddle deboning machines	10	*	1 Jul 2013
Overhead in-feed carcass conveyors (incorporating housings, handles, chains and motors)	20	*	1 Jul 2013
Pneumatic knives (including meat trimmers/round knives and de-fatting knives)	2	*	1 Jul 2013
Pork brine and marinade mixers	10	*	1 Jul 2013
Pork de-rinders	10	*	1 Jul 2013
Pork marinade injectors	10	*	1 Jul 2013
Rise and fall platforms	15	*	1 Jul 2013
Sausage filling machines	10	*	1 Jul 2013
Saws:			
Band saws	10	*	1 Jul 2013
Bone saws	5	*	1 Jul 2013
Breaking saws:			
Circular electric	3	*	1 Jul 2013
Circular hydraulic	2	*	1 Jul 2013
Reciprocating electric	5	*	1 Jul 2013
Reciprocating pneumatic	3	*	1 Jul 2013
Skinning or denuding machines	10	*	1 Jul 2013
Transfer belt and screw conveyors (incorporating belt, drive motors and supporting structure)	10	*	1 Jul 2013
Weight graders	5	*	1 Jul 2013
X-ray and chemical lean analysis machines	10	*	1 Jul 2013
Cold storage assets:			
Air curtains	5	*	1 Jul 2013

Ammonia condensers	10	*	1 Jul 2013
Blast freezer tunnels	20	*	1 Jul 2013
Blast freezers	20	*	1 Jul 2013
Carbon dioxide snow making machines	10	*	1 Jul 2013
Carton conveyors (incorporating belt, drive motors and supporting structure)	10	*	1 Jul 2013
Chiller tunnels	20	*	1 Jul 2013
Chillers (incorporating pneumatic gates)	15	*	1 Jul 2013
De-humidifiers:			
Desiccant	10	*	1 Jul 2013
Refrigerant	15	*	1 Jul 2013
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	5	*	1 Jul 2013
Evaporators	15	*	1 Jul 2013
Freezers	20	*	1 Jul 2013
Load out bays (incorporating air tight truck pads and hydraulic platforms)	15	*	1 Jul 2013
Overhead carcass conveyors (incorporating housings, handles, chains and motors)	20	*	1 Jul 2013
Plate freezers	20	*	1 Jul 2013
Pressure vessels	20	*	1 Jul 2013
Refrigeration compressors	15	*	1 Jul 2013
Storage racking and stillages	10	*	1 Jul 2013
Transfer roller conveyors	10	*	1 Jul 2013
Livestock handling assets:			
Cattle soaker pens	15	*	1 Jul 2013
Cattle wash/soaker control systems	10	*	1 Jul 2013
Cattle washes	15	*	1 Jul 2013
Cattle yards (incorporating concrete base and galvanised steel posts and rails)	20	*	1 Jul 2013
Feed auger systems	10	*	1 Jul 2013
Hydraulic forcing pen gates	10	*	1 Jul 2013
Lead-up races	20	*	1 Jul 2013
Loading ramps stationary and height adjustable (hydraulic, pneumatic and electronic)	15	*	1 Jul 2013
Pig lairages (incorporating concrete slab floor and concrete panel walls or concrete floor and galvanised steel posts and rails)	20	*	1 Jul 2013
Sheep lairages (incorporating galvanised web mesh base and galvanised steel posts and rails)	10	*	1 Jul 2013
Water troughs	12	*	1 Jul 2013
Packaging assets:			
Automatic carton erecting and lidding machines	10	*	1 Jul 2013
Bagging machines	5	*	1 Jul 2013
Bar code label printers	3	*	1 Jul 2013
Bar code readers	4	*	1 Jul 2013
Carton weigh label stations	7	*	1 Jul 2013
Flow wrappers	10	*	1 Jul 2013
Labelling machines	5	*	1 Jul 2013
Meat compactors	10	*	1 Jul 2013
Metal detectors	10	*	1 Jul 2013
Netting machines	5	*	1 Jul 2013
Palletisers and de-palletisers	10	*	1 Jul 2013
Shrink wrappers	10	*	1 Jul 2013
Strapping machines	5	*	1 Jul 2013

Transfer belt conveyors (incorporating belt, drive motors and supporting structure)	10	*	1 Jul 2013
Vacuum packaging systems (incorporating vacuum pumps and booster pumps):			
Rotary systems	12	*	1 Jul 2013
Tunnel systems	12	*	1 Jul 2013
Weighing scales	4	*	1 Jul 2013

[22] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat and meat product manufacturing (11110 to 11130)*

After

Waste heat evaporator	15	*	1 Jan 2001
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Insert

Slaughter floor assets:			
Beef hide pullers (fixed and traversing)	15	*	1 Jul 2013
Bung ring expanders:			
Pneumatic	3	*	1 Jul 2013
Manual hand held	5	*	1 Jul 2013
Cattle restrainers incorporating centre track belly conveyors	12	*	1 Jul 2013
Carcass cleaning systems:			
Cutting line sanitising systems (incorporating vacuum pumps and collection tanks)	8	*	1 Jul 2013
Decontamination chambers	20	*	1 Jul 2013
Dehorers	5	*	1 Jul 2013
Electrical immobilisers	12	*	1 Jul 2013
Electrical stimulators	12	*	1 Jul 2013
Evisceration tables incorporating organ pans	15	*	1 Jul 2013
Head cutters and droppers:			
Automatic	10	*	1 Jul 2013
Hand held hydraulic	5	*	1 Jul 2013
Hock cutters	5	*	1 Jul 2013
Knife blade sharpening machines	5	*	1 Jul 2013
Knocking boxes incorporating head restrainers	12	*	1 Jul 2013
Landing tables and bleed slat conveyors	15	*	1 Jul 2013
NLIS readers:			
Hand held wands	2	*	1 Jul 2013
Fixed gate readers	10	*	1 Jul 2013
Swinging gate readers	5	*	1 Jul 2013
Offal processing assets:			
Chilled water systems	10	*	1 Jul 2013
Fat vacuum transfer systems	10	*	1 Jul 2013
Head splitters	7	*	1 Jul 2013
Intestine processing machines	10	*	1 Jul 2013
Jaw breakers	5	*	1 Jul 2013
Offal bins	15	*	1 Jul 2013
Offal chutes	15	*	1 Jul 2013
Offal cutting tables	15	*	1 Jul 2013
Offal packing stations	15	*	1 Jul 2013
Offal transfer conveyors (incorporating belts, drives, motors and supporting structure)	10	*	1 Jul 2013
Offal tumblers	10	*	1 Jul 2013

Offal washers	10	*	1 Jul 2013
Tongue cleaners	10	*	1 Jul 2013
Tripe cookers/centrifuges	10	*	1 Jul 2013
Overhead bleed, dressing and trim conveyors (incorporating housings, handles, chains and motors) including elevators and lowerators	20	*	1 Jul 2013
Pneumatic knives:			
De-hiding knives	2	*	1 Jul 2013
Meat trimmers/round knives and de-fatting knives	2	*	1 Jul 2013
Preparation and trimming stations	15	*	1 Jul 2013
Rise and fall platforms	15	*	1 Jul 2013
Saws:			
Brisket saws	5	*	1 Jul 2013
Splitting saws	5	*	1 Jul 2013
Scribing saws	3	*	1 Jul 2013
Sheep brisket scissors	5	*	1 Jul 2013
Sheep restrainers incorporating belts, pulleys, drives and motors	10	*	1 Jul 2013
Sheep skin pullers	10	*	1 Jul 2013
Specialised pork slaughter floor assets:			
Carbon dioxide stunning chambers incorporating carousels	10	*	1 Jul 2013
Carcass grading probes	4	*	1 Jul 2013
De-hairing machines	10	*	1 Jul 2013
Gambrel tables	15	*	1 Jul 2013
Polishers	10	*	1 Jul 2013
Scalding tanks	15	*	1 Jul 2013
Singers	10	*	1 Jul 2013
Spinal cord removal systems (incorporating hand pieces, vacuum pumps and tanks)	8	*	1 Jul 2013
Stunners:			
Electric stunners	5	*	1 Jul 2013
Manual bolt stunners with cartridges	5	*	1 Jul 2013
Pneumatic bolt stunners	7	*	1 Jul 2013
Waste belt conveyors (incorporating drives, motors and supporting structure)	10	*	1 Jul 2013
Waste screw conveyors (incorporating drives, motors and supporting structure)	10	*	1 Jul 2013
Support assets:			
Air and spring balancers and counter weights	5	*	1 Jul 2013
Compressed air assets:			
Air compressors	10	*	1 Jul 2013
Air dryers	10	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Control systems	10	*	1 Jul 2013
Control systems assets:			
Flow meters	10	*	1 Jul 2013
Instruments and sensors	10	*	1 Jul 2013
Turbidity meters	7	*	1 Jul 2013
Variable speed drives	10	*	1 Jul 2013
Fire protection systems	15	*	1 Jul 2013
Hand air driers	3	*	1 Jul 2013
Hand wash basins	15	*	1 Jul 2013
Hide preparation assets:			

Bale presses	10	*	1 Jul 2013
Sheep skin and hide mixers, salt tumblers and agitators	6	*	1 Jul 2013
Hydraulic power packs	10	*	1 Jul 2013
Laboratory assets	10	*	1 Jul 2013
Sterilisers	15	*	1 Jul 2013
Truck and livestock crate washes	20	*	1 Jul 2013
Waste water assets:			
Aerators and agitators	10	*	1 Jul 2013
Aerobic ponds	30	*	1 Jul 2013
Anaerobic ponds	30	*	1 Jul 2013
Belt filter presses	15	*	1 Jul 2013
Chlorine dosing systems	10	*	1 Jul 2013
Dissolved air flotation systems	15	*	1 Jul 2013
Effluent distribution pipes	15	*	1 Jul 2013
Effluent drum filters	10	*	1 Jul 2013
Effluent irrigators (including centre pivot, lateral and travelling gun)	10	*	1 Jul 2013
Effluent pumps	7	*	1 Jul 2013
Effluent screens	10	*	1 Jul 2013
Effluent storage tanks	15	*	1 Jul 2013
Methane gas cogeneration assets - see Table A Electricity supply (26110 to 26400) and Gas supply (27100)			
Pond covers	10	*	1 Jul 2013
Pond liners	10	*	1 Jul 2013
Sequential batch reactors	10	*	1 Jul 2013
Settling ponds	30	*	1 Jul 2013
Solids dewatering presses	10	*	1 Jul 2013
Water assets:			
Boilers	20	*	1 Jul 2013
Bore pumps	7	*	1 Jul 2013
Bores	30	*	1 Jul 2013
Chlorine dosing systems	10	*	1 Jul 2013
Clarifiers	20	*	1 Jul 2013
High stage pump sets	7	*	1 Jul 2013
Hot water systems	10	*	1 Jul 2013
Heat exchangers	10	*	1 Jul 2013
Raw water filters	15	*	1 Jul 2013
Raw water in-feed pump sets	10	*	1 Jul 2013
Reverse osmosis systems incorporating pumps, pipe work, membranes and controls	10	*	1 Jul 2013
Water distribution pipes	20	*	1 Jul 2013
Water softeners	10	*	1 Jul 2013
Water storage tanks	20	*	1 Jul 2013
Water tank liners	15	*	1 Jul 2013

[23] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Meat and meat product manufacturing (11110 to 11130)*

Insert

Poultry processing (11120)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Conveyor systems and troughing	20		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001

Cured meat and smallgoods manufacturing (11130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bacon manufacture:			
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	33 ¹ / ₃		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Curing plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	13 ¹ / ₃		1 Jan 2001
Factory building (40 per cent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick, stone or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001

[24] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

Buildings			
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Substitute

Buildings:			
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[25] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

Churns (includes continuous buttermaker, butter reworker and ice cream freezer)	15	*	1 Jan 2001
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Substitute

Churns (includes continuous buttermakers, butter reworkers and ice cream freezers)	15	*	1 Jan 2001
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[26] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Oil and fat manufacturing (11500)*

Omit

Preparatory and extraction assets			
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Substitute

Preparatory and extraction assets:			
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[27] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Oil and fat manufacturing (11500)*

Omit

Olive oil processing assets	15		1 Jul 2008
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Substitute

Olive oil processing assets	15	*	1 Jul 2008
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[28] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Grain mill product manufacturing (11610)*

Omit

Steeping vessels:		*	1 Jul 2008
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Substitute

Steeping vessels:			
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[29] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Cereal and pasta product manufacturing (11620)*

Omit

Scales (electronic and load cells)	10	*	1 Jul 2008
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Substitute

Scales (electronic scales and load cells)	10	*	1 Jul 2008
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[30] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Cereal and pasta product manufacturing (11620)*

Omit

Used for flour (semolina)	25	*	1 Jul 2008
Steel	30	*	1 Jul 2008

Substitute

Steel	30	*	1 Jul 2008
Used for flour (semolina)	25	*	1 Jul 2008

[31] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Sugar manufacturing (11810)*

Omit

Rail assets (excluding cane bin assets) - see Table A Rail transport (47100 to 47200)			
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Substitute

Rail assets (excluding cane bin assets) - see			
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Table A Rail freight and passenger transport services (47100 to 47200)			
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[32] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Prepared animal and bird feed manufacturing (11920)*

Omit

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 system (including tallow)	15	*	1 Jul 2012
Meters (including counterflow meters)	10	*	1 Jul 2012
Post pellet addition system (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
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

Insert

Pet food manufacturing assets:			
Dry process assets:			
Batching systems	15	*	1 Jul 2013
Blowing systems	15	*	1 Jul 2013
Coating assets (including oil, tumble and vacuum coaters)	10	*	1 Jul 2013
Coolers (including counterflow, horizontal and vertical)	15	*	1 Jul 2013
Cooling systems (including fans and cyclones)	10	*	1 Jul 2013
Dehumidifying systems (including silo munters)	10	*	1 Jul 2013
Dosing systems (including liquid)	10	*	1 Jul 2013
Dryers	15	*	1 Jul 2013
Extruders	15	*	1 Jul 2013
Hammer mills	15	*	1 Jul 2013
Hoppers (including batch and surge)	15	*	1 Jul 2013
Mixers (including batch and paddle)	15	*	1 Jul 2013
Ovens (including horizontal, tunnel and vertical)	15	*	1 Jul 2013
Pre-conditioners	10	*	1 Jul 2013
Packaging assets:			
Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines)	10	*	1 Jul 2013
Can and tray labelling assets	10	*	1 Jul 2013
Case erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2013
Inspection equipment (including checkweighers, metal detectors, counting machines etc)	10	*	1 Jul 2013
Multihead and singlehead weighers	10	*	1 Jul 2013
Palletisers and depalletisers	15	*	1 Jul 2013
Robotic lid, tray and sealing assets	10	*	1 Jul 2013
Robotic pick and place assets	10	*	1 Jul 2013
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2013
Raw material receiving, storage and handling assets:			
Chutes	15	*	1 Jul 2013
Conveyors (including belt, chain, drag, screw and walking beam conveyors)	15	*	1 Jul 2013
Elevators and distributors (including bucket and transfer elevators)	15	*	1 Jul 2013
Hoppers (including batch and weigh hoppers)	15	*	1 Jul 2013
Receival assets	15	*	1 Jul 2013
Screw and weigh belt feeders	10	*	1 Jul 2013

Silos	20	*	1 Jul 2013
Storage bins	20	*	1 Jul 2013
Tanks (including holding, liquid storage and water)	20	*	1 Jul 2013
Support assets:			
Access platforms	20	*	1 Jul 2013
Air compressors and receivers	10	*	1 Jul 2013
Bins (including tippers and raw material bins)	15	*	1 Jul 2013
Boilers	20	*	1 Jul 2013
Cleaning systems (including vacuum)	15	*	1 Jul 2013
Contra shears and drum filters	10	*	1 Jul 2013
Control systems	10	*	1 Jul 2013
Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks)	15	*	1 Jul 2013
Effluent pumps	10	*	1 Jul 2013
Effluent screens and filters	10	*	1 Jul 2013
Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters)	15	*	1 Jul 2013
Fire prevention systems (incorporating fire protection system and water tanks)	20	*	1 Jul 2013
Laboratory and analysing assets (including probes and samplers)	10	*	1 Jul 2013
Pumps (including liquid feed)	10	*	1 Jul 2013
Racking	20	*	1 Jul 2013
Safety systems	20	*	1 Jul 2013
Waste water ponds	25	*	1 Jul 2013
Waste water treatment assets	20	*	1 Jul 2013
Weighing assets (including weigh cells, heads and hoppers)	10	*	1 Jul 2013
Wet process assets:			
Air purification and recycling systems	10	*	1 Jul 2013
Basket tippers	10	*	1 Jul 2013
Blending, dicing and mincing assets	10	*	1 Jul 2013
Blowers	15	*	1 Jul 2013
Canning and tray assets including closers and fillers	10	*	1 Jul 2013
Chillers	15	*	1 Jul 2013
Cooling towers	15	*	1 Jul 2013
Cool rooms	15	*	1 Jul 2013
Cutting assets (including knife and blade assemblies)	10	*	1 Jul 2013
Dewatering assets	10	*	1 Jul 2013
Drying assets	15	*	1 Jul 2013
Extruders	15	*	1 Jul 2013
Freezers	15	*	1 Jul 2013
Frozen block warmers	10	*	1 Jul 2013
Gravy make-up stations	15	*	1 Jul 2013
Grinders	10	*	1 Jul 2013
Hoppers (including batch and surge)	15	*	1 Jul 2013
Mix slides and chutes	15	*	1 Jul 2013
Mixers (including batch and paddle)	15	*	1 Jul 2013
Pallet lifters and hoists	10	*	1 Jul 2013
Refrigeration compressors	15	*	1 Jul 2013
Retort cooking vessels	15	*	1 Jul 2013

Retort trays	15	*	1 Jul 2013
Seal thickness testing assets	10	*	1 Jul 2013
Slicing and shredding assets	10	*	1 Jul 2013
Stacking assets	15	*	1 Jul 2013
Prepared animal and bird feed manufacturing assets generally:			
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
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

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

After

Fruit juice drink manufacturing assets – see Table A Fruit and vegetable processing (11400)			
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Insert

Ice-making machinery:			
Condensers	13 ¹ / ₃		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	13 ¹ / ₃		1 Jan 2001
Ice moulds	5		1 Jan 2001

[34] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beer manufacturing (except non-alcoholic beer) (12120)*

After

Internal washer and filler machines	20	*	1 Jul 2008
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Insert

Kegs (stainless steel)	15	*	1 Jul 2013
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[35] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Plywood and veneer manufacturing (14930)*

Omit

Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment)			
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Substitute

Log yard assets (see Table A Log sawmilling and timber dressing (14110 to 14130), saw milling equipment)			
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[36] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Reconstituted wood product manufacturing (14940)*

Omit

Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment)			
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Substitute

Log yard assets (see Table A Log sawmilling and timber dressing (14110 to 14130), saw milling equipment)			
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[37] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pulp, paper and converted paper product manufacturing (15100 to 15290)*

Omit

<i>Pulp, paper and converted paper product manufacturing (15100 to 15290)</i>
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Substitute

<i>Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)</i>

[38] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pulp, paper and converted paper product manufacturing (15100 to 15290)*

Omit

Power plant assets (including switchgear, transformers, and turbo generators) – see Table A Electricity supply (26110 to 26400)		*	1 Jan 2002
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Substitute

Power plant assets (including switchgear, transformers and turbo generators) – see Table A Electricity supply (26110 to 26400)			
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[39] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pulp, paper and converted paper product manufacturing (15100 to 15290)*

Omit

Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders)	15	*	1 Jan 2002
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[40] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Paper stationery manufacturing (15230)*

Insert

<i>Sanitary paper product manufacturing (15240)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hygienic paper product manufacturing assets:			
Fluff preparation assets (including hammer mills, cutting machines, fluff forming drums, compacting rollers and carding machines)	13	*	1 Jul 2013
Generally (including machines for manufacturing disposable nappies, sanitary napkins, sanitary liners and tampons)	13	*	1 Jul 2013
Finishing and converted paper product manufacturing assets:			

Sanitary paper product manufacturing (15240)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Generally (including machines for manufacturing disposable facial and toilet tissues, paper tablecloths, paper table napkins, interleaved and rolled paper towels)	15	*	1 Jul 2013
Rolled paper core manufacturing assets (including feeder racks, glue applicators and cutting carriages)	10	*	1 Jul 2013
Packaging assets:			
Cartoning assets (including bundlers, carton and case erectors, packing and closing machines)	10	*	1 Jul 2013
Coding and labelling machines	10	*	1 Jul 2013
Robots (including automatic guided vehicles (AGVs) and pick and place packaging machines)	10	*	1 Jul 2013
Stackers and baggers	10	*	1 Jul 2013
Wrapping machines (including shrink and stretch wrappers)	10	*	1 Jul 2013
Support assets:			
Air compressors and air dryers	15	*	1 Jul 2013
Control system and monitoring assets (including programmable logic controllers, variable speed drives, instruments and sensors)	10	*	1 Jul 2013
Dust control assets (including ductwork, dust collectors, scrubbers and fans)	15	*	1 Jul 2013
Laboratory assets (including quality control and material testing assets)	10	*	1 Jul 2013
Material handling assets (including conveyors, elevators, hoists, feeders and hoppers)	15	*	1 Jul 2013
Metal detectors	10	*	1 Jul 2013
Storage assets (including bins and trolleys)	10	*	1 Jul 2013

[41] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*

Omit

Die cutters, flexo/folder/gluers (see Pulp, paper and converted paper product manufacturing (15100 to 15290), Box and carton making converting assets)			
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Substitute

Die cutters, flexo/folder/gluers (see Table A Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290), box and carton making assets)			
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[42] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Newspaper printing or publishing (16110)*

Omit

Newspaper wrapping machines - see Table A, Other store base retailing (42100 to 42799))			
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Substitute

Newspaper wrapping machines - see Table A Other store-based retailing (42110 to 42799)			
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[43] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Industrial gas manufacturing (18110)*

After

Flashback arrestors	10	*	1 Jul 2011
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Insert

Ammonia manufacturing assets - see Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
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[44] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*

Before

Chemical manufacturing plant (not listed elsewhere):			
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Insert

Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression	30	*	1 Jul 2013

systems			
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems - marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
De-aerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene	12	*	1 Jul 2013
Other	20	*	1 Jul 2013
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets - see Table B			
Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets - see Table A			
Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets - see Table B			
Fire control and alarm assets			

Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013
Water storage tanks:			
Polyethylene	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets - see above in Ammonia manufacturing assets - Distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			

Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets - see above in Ammonia manufacturing assets - Support assets			

[45] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)*

Omit

Fertiliser manufacturing plant	20		1 Jan 2001
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Substitute

Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical	20		1 Jan 2001
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and chemical product manufacturing (18120, 18130 and 18310))			
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[46] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other basic chemical product manufacturing (18910 to 18990)*

Omit

Explosive manufacturing and chemical plant	13 ¹ / ₃		1 Jan 2001
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Substitute

Explosive manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	13 ¹ / ₃		1 Jan 2001
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[47] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Polymer product and rubber product manufacturing (19110 to 19200)*

Omit

Ink factory plant	20		1 Jan 2001
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[48] Table A, Industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Polymer product and rubber product manufacturing (19110 to 19200)*

Insert

<i>Paint and coatings manufacturing (19160)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ink factory plant	20		1 Jan 2001
Paint and coatings manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Bead mills	20	*	1 Jul 2013
Bulk storage tanks	25	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Disperser and mixer motors	15	*	1 Jul 2013
Dispersers	20	*	1 Jul 2013
Dust collectors and fume extracting assets (including bag dust collectors, blowers, cyclones and fans)	20	*	1 Jul 2013
Filling and packing assets:			
Conveyors	15	*	1 Jul 2013
Denesters	10	*	1 Jul 2013
Filling machines	15	*	1 Jul 2013
Filtration assets	15	*	1 Jul 2013
Labellers (including laser coders and label applicators)	7	*	1 Jul 2013
Printers	7	*	1 Jul 2013
Robotic palletisers	10	*	1 Jul 2013
Wrappers	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013

Paint and coatings manufacturing (19160)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hoists	10	*	1 Jul 2013
Mixers	20	*	1 Jul 2013
Piping assets:			
Manifolds	20	*	1 Jul 2013
Meters	10	*	1 Jul 2013
Piping	25	*	1 Jul 2013
Pumps	10	*	1 Jul 2013
Racking:			
External	15	*	1 Jul 2013
Internal	20	*	1 Jul 2013
Scales	10	*	1 Jul 2013
Testing assets:			
Air conditioning assets (including room units and split systems)	8	*	1 Jul 2013
Gloss meters	10	*	1 Jul 2013
Ovens	15	*	1 Jul 2013
Spectrometers	10	*	1 Jul 2013
Viscometers	10	*	1 Jul 2013
Spray booths	15	*	1 Jul 2013
Vacuum lifters	10	*	1 Jul 2013

[49] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Ceramic product manufacturing (20210 to 20290)*

After

Pottery plant	20		1 Jan 2001
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Insert

Rapid fire shuttle kilns (used in the manufacture of ceramic tiles)	13 ¹ / ₃		1 Jan 2001
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[50] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Concrete product manufacturing (20340)*

Omit

Concrete pipe manufacturing plant	13 ¹ / ₃		1 Jan 2001
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[51] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Concrete product manufacturing (20340)*

After

Storage tanks (including silica thickener vessels)	25	*	1 Jul 2012
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Insert

Prefabricated concrete product manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Automated panel manufacturing assets:			
Automated trowel machines (incorporating crane and trowel)	15	*	1 Jul 2013

Concrete distribution stations:			
Distributors	10	*	1 Jul 2013
Flying buckets	10	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Curing chambers	25	*	1 Jul 2013
Laser beam alignment systems	10	*	1 Jul 2013
Pallet cleaning machines	15	*	1 Jul 2013
Pallet receivable stands (excluding pallet vibrating stands)	20	*	1 Jul 2013
Pallet transport systems:			
Pallet drive mechanisms (incorporating drive units, motors, sensors and wheels)	10	*	1 Jul 2013
Track work	20	*	1 Jul 2013
Transversals (including continuous transfer wagons)	10	*	1 Jul 2013
Pallet vibrating stands	10	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Rack feeders	15	*	1 Jul 2013
Shutter cleaning machines	15	*	1 Jul 2013
Shutter transporting assets (including automated roller conveyors)	15	*	1 Jul 2013
Shutters	8	*	1 Jul 2013
Turning machines (including flippers and tilting assets)	20	*	1 Jul 2013
Buckets (including kibbles, skips and tippers)	6	*	1 Jul 2013
Casting tables	10	*	1 Jul 2013
Concrete manufacturing assets:			
Bins (excluding concrete bins)	15	*	1 Jul 2013
Conveyors	20	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Mixers	15	*	1 Jul 2013
Concrete testers	10	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013
Lifting gear (including chains, lugs and swivels)	7	*	1 Jul 2013
Moulds	10	*	1 Jul 2013
Pipe manufacturing assets:			
Cage machines	20	*	1 Jul 2013
Load testers	25	*	1 Jul 2013
Moulds	7	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Pipe making machines	20	*	1 Jul 2013
Prestressing assets	10	*	1 Jul 2013
Shutter saws	7	*	1 Jul 2013
Steel cutters and benders	7	*	1 Jul 2013
Trowel machines	4	*	1 Jul 2013
Work tables	10	*	1 Jul 2013

[52] 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 freight and passenger transport services (47100 to 47200)			
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[53] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

Omit

Dewatering assets:		*	1 Jul 2010
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Substitute

Dewatering assets:			
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[54] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

Omit

Walking beam cooling beds incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics.	20	*	1 Jul 2010
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Substitute

Walking beam cooling beds incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics	20	*	1 Jul 2010
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[55] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-ferrous metal casting (21410)*

After

Cooling assets (including tables, conveyors, towers)	15	*	1 Jan 2004
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Insert

Deodorising machines/fume extraction systems	15	*	1 Jul 2013
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[56] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-ferrous metal casting (21410)*

After

Quenching tanks	20	*	1 Jan 2004
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Insert

Impregnation machines	10	*	1 Jul 2013
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[57] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-ferrous metal casting (21410)*

After

Gas generators for sand curing	15	*	1 Jan 2004
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Insert

Sand core dies	7	*	1 Jul 2013
Sand core making machines	15	*	1 Jul 2013

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

Omit

Designs used in connection with stamping decorative steel and iron work	40		1 Jan 2001
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Substitute

Galvanising plant	10		1 Jan 2001
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[59] Table A, Industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)*

Omit

Stamping blocks (used for designs of decorative steel and iron work)	20		1 Jan 2001
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[60] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)*

Omit

Bus and truck wash assets - see Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets			
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Substitute

Bus and truck wash assets - see Table A Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets			
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[61] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)*

Omit

Non-ferrous metal casting assets - see Non-ferrous metal casting (21410)			
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Substitute

Non-ferrous metal casting assets - see Table A Non-ferrous metal casting (21410)			
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[62] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle body and trailer manufacturing (23120)*

Omit

Bus vehicle body assembly assets (on supplied motor and chassis) - see Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including			
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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)			

Substitute

Bus vehicle body assembly assets (on supplied motor and chassis) - see Table A 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 Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets)			

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

Omit

Metal stamping and blanking assets - see Motor vehicle manufacturing (23110), Metal stamping and blanking assets			
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Substitute

Metal stamping and blanking assets - see Table A Motor vehicle manufacturing (23110), metal stamping and blanking assets			
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[64] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*

Omit

Gas turbine generators	30		
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Substitute

Gas turbine generators	30	*	1 Jan 2002
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[65] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Sewerage and drainage services (28120)*

Omit

Methane gas and cogeneration assets (see Electricity supply, 26100 and Gas supply, 27100)			
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Substitute

Methane gas and cogeneration assets - see Table A Electricity supply (26110 to 26400) and Gas supply (27000)			
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[66] Table A, Industry category ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220), sub-category Waste disposal services (29110)

Omit

Garbage compactor trucks (including the compactor)	10	*	1 Jan 2005
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Substitute

Garbage compactor trucks (including the compactor)	10	*#	1 Jan 2005
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[67] Table A, Industry category CONSTRUCTION (30110 to 32990)

Omit

Jack hammers:			1 Jul 2008
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Substitute

Jack hammers:			
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[68] Table A, Industry category CONSTRUCTION (30110 to 32990)

Omit

Traffic management assets (use the relevant lives given under Rental and hiring services (66110 to 66310), whether or not the assets are in fact hired or leased)			
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Substitute

Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), whether or not the assets are in fact hired or leased)			
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[69] Table A, industry category WHOLESALE TRADE (33110 to 38000), sub-category Petroleum product wholesaling (33210)

Omit

Cathodic protection systems			
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Substitute

Cathodic protection systems:			
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[70] Table A, industry category RETAIL TRADE (39110 to 43209), sub-category Fuel retailing (40000)

Omit

Point of sale assets:		*	1 Jul 2010
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Substitute

Point of sale assets:			
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[71] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Fuel retailing (40000)*

Omit

Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes):	20	*	1 Jul 2010
Underground fuel storage tanks – steel and fibreglass:	20	*	1 Jul 2010

Substitute

Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010
Underground fuel storage tanks – steel and fibreglass	20	*	1 Jul 2010

[72] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Other store-based retailing (42100 to 42799)*

Omit

<i>Other store-based retailing (42100 to 42799)</i>

Substitute

<i>Other store-based retailing (42110 to 42799)</i>

[73] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Rail freight and passenger transport services (46100 - 47200)*

Omit

<i>Rail freight and passenger transport services (46100 - 47200)</i>
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Substitute

<i>Rail freight and passenger transport services (47100 to 47200)</i>

[74] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Rail freight and passenger transport services (46100 - 47200)*

Omit

Monorail operation assets			
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Substitute

Monorail operation assets:			
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[75] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Rail freight and passenger transport services (46100 - 47200)*

Omit

Passenger:		*	
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Substitute

Passenger:			
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[76] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Water transport and support services (48100 to 48200) and (52110 to 52190)*

Omit

<i>Water transport and support services (48100 to 48200) and (52110 to 52190)</i>			
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Substitute

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))			
<i>Water transport and support services (48100 to 48200) and (52110 to 52190)</i>			

[77] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Water transport and support services (48100 to 48200) and (52110 to 52190)*

Omit

Support assets (acquired separately from the vessel)			
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Substitute

Support assets (acquired separately from the vessel):			
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[78] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Water transport and support services (48100 to 48200) and (52110 to 52190)*

Omit

Electricity supply assets – see Table A electricity supply (26100 to 26400)		*	1 Jul 2002
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Substitute

Electricity supply assets – see Table A Electricity supply (26110 to 26400)			
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[79] Table A, Industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Water transport and support services (48100 to 48200) and (52110 to 52190)*

Omit

Dry docks	40	*	1 Jul 2002
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Substitute

Dry docks (including floating dry docks)	40	*	1 Jul 2013
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[80] Table A, Industry category *TRANSPORT, POSTAL AND WAREHOUSING* (46100 to 53090), sub-category *Scenic and sightseeing transport* (50100 to 50290)

Before

Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
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Insert

Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013

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

Insert

<i>Internet publishing and broadcasting</i> (57000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Internet only audio broadcasting assets - use any relevant determination in Table A Radio broadcasting (56100)			

[82] Table A, Industry category *RENTAL, HIRING AND REAL ESTATE SERVICES* (66110 to 67200), sub-category *Rental and hiring services (except real estate)* (66110 to 67200)

Omit

Concreting Assets:			
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Insert

Concreting assets:			
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[83] Table A, Industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Rental and hiring services (except real estate) (66110 to 67200)*

After

Static signage (including safety cones, barricades, warning signs and bollards)	3	*	1 Jan 2006
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Insert

Video recorder or equipment hiring	6 ² / ₃		1 Jan 2001
Video tapes and games hiring	½	*	1 Jan 2001

[84] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Rental and hiring services (except real estate) (66110 to 67200)*

Omit

Note where the terms ‘freestanding’ and ‘fixed’ are used in entries for this industry category, they have the following meaning. **Freestanding** – items designed to be portable or movable. Any attachment to the premises is only for the item’s temporary stability. **Fixed** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

[85] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)*

Omit

<i>Residential property operators (67110)</i>
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Substitute

Note: Where the terms ‘freestanding’ and ‘fixed’ are used in entries for residential property operators, they have the following meaning. Freestanding – items designed to be portable or movable. Any attachment to the premises is only for the item’s temporary stability. Fixed – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability
<i>Residential property operators (67110)</i>

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

Insert

<i>Professional photographic services (69910)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Photographers’ plant:			
Cameras:			
Generally (including lenses, electronic flash units, enlargers etc)	10		1 Jan 2001

Professional photographic services (69910)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Used for street photography	4		1 Jan 2001
Dark rooms (demountable – not integral part of building)	20		1 Jan 2001

[87] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, sub-category *Optometry and optical dispensing (85320)*

Omit

Optical dispensing assets – see Photographic, optical and ophthalmic equipment manufacturing (24110)			
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Substitute

Optical dispensing assets – see Table A Photographic, optical and ophthalmic equipment manufacturing (24110)			
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[88] Table A, Industry category *ARTS AND RECREATION SERVICES (89100 to 92099)*, sub-category *Sport and recreation services (91121 to 91390)*

After

Bowling balls	5		1 Jan 2001
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Insert

Carpets	4		1 Jan 2001
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[89] Table A, Industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Personal and services (95110 to 95291)*

Omit

Photographers' plant:			
Automatic film processing machine	6 ² / ₃		1 Jan 2001
Cameras:			
Used for street photography	4		1 Jan 2001
Other (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001
Dark rooms (demountable – not integral part of building)	20		1 Jan 2001
Photo engraving plant:			
Automatic (dark room) cameras	10		1 Jan 2001
Power operated proofing presses	13 ¹ / ₃		1 Jan 2001
General plant	20		1 Jan 2001
Powderless etching machines	10		1 Jan 2001
Photo lab (one – hour service)	10		1 Jan 2001
Video recorder or equipment hiring	6 ² / ₃		1 Jan 2001
Video tapes and games hiring	½	*	1 Jan 2001

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

Omit

Trolleys and bins			
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Substitute

Trolleys and bins:			
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[91] Table A, Industry category *OTHER SERVICES (94110 to 96030)*, after sub-category *Laundry and dry cleaning services (95310)*

Insert

<i>Photographic film processing (95320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Mini lab	10		1 Jan 2001
Photo engraving plant:			
Automatic (dark room) cameras	10		1 Jan 2001
General plant	20		1 Jan 2001
Powderless etching machines	10		1 Jan 2001
Power operated proofing presses	13 ¹ / ₃		1 Jan 2001
Photo lab (one-hour service)	10		1 Jan 2001

[92] Heading to Table B

Omit

Table B as at 1 July 2012

Substitute

Table B as at 1 July 2013

[93] Table B, items beginning with A

Omit

Advertising Samples and Designs (for decorative steel and iron work)	40		1 Jan 2001
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[94] Table B, items beginning with A

Omit

Aeroplane:			
General use	20	*	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*	1 Jul 2002
Gliders/sailplanes	10		1 Jan 2001
Helicopter:			
General use	20	*	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	*	1 Jul 2002

Hot air balloons:			
Envelope and cane basket	3		1 Jan 2001
Associated equipment (inflator fan, burner unit, fuel cylinders)	10		1 Jan 2001

Substitute

Aeroplanes:			
General use	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*#	1 Jul 2002
Helicopters:			
General use	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*#	1 Jul 2002
Airless sprayers (used in painting, epoxy and polyurethane coating, priming etc):			
Electrically and petrol-driven units	7	*	1 Jul 2013
Pneumatically-driven units	15	*	1 Jul 2013

[95] Table B, items beginning with A

Omit

Art Works	100		1 Jan 2001
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Substitute

Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers)	100	*	1 Jul 2013
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[96] Table B, items beginning with B

Omit

Battery Chargers	20		1 Jan 2001
Batteries (Storage)	13 ¹ / ₃		1 Jan 2001
Bending machines (bar, angle and rod)	10	*	1 Jul 2008
Bicycles	10		1 Jan 2001
Binoculars	10		1 Jan 2001
Block and brick elevators, portable	10	*	1 Jul 2008
Boilers	20	*	1 Jul 2005
Boiler pumps	5	*	1 Jul 2005
Boom Gates	10		1 Jan 2001
Boring Drill (rotary mole, underground)	3 ¹ / ₃		1 Jan 2001
Boring Plant	10		1 Jan 2001
Bottle Washing Machine	10		1 Jan 2001

Substitute

Bending machines (bar, angle and rod)	10	*	1 Jul 2008
Block and brick elevators, portable	10	*	1 Jul 2008

Boilers	20	*	1 Jul 2005
Boiler pumps	5	*	1 Jul 2005
Boom gates:			
Electromechanically operated boom gates	7	*	1 Jul 2013
Hydraulically operated boom gates	10	*	1 Jul 2013

[97] Table B, items beginning with B

Omit

Bulk Liquid Bags	3		1 Jan 2001
Bundy Machines	13 ¹ / ₃		1 Jan 2001

[98] Table B, items beginning with C

Omit

Cables and Wires			
Overhead:			
Bare	50		1 Jan 2001
Insulated	20		1 Jan 2001
Underground	50		1 Jan 2001
Cameras:			
Generally (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001
Used for street photography	4		1 Jan 2001

[99] Table B, items beginning with C

Omit

Carpets:			
In commercial office buildings	8	*	1 Jul 2005
In ten-pin bowling centres	4		1 Jan 2001
Casks:			
Stainless steel	10		1 Jan 2001
Other	13 ¹ / ₃		1 Jan 2001

Substitute

Carpets used in commercial office buildings	8	*	1 Jul 2005
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[100] Table B, items beginning with C

Omit

Crates	4		1 Jan 2001
Curing Barns (galvanised steel and marine ply)	13 ¹ / ₃		1 Jan 2001

[101] Table B, items beginning with D

Omit

Delivery tube system (air pressure)	10		1 Jan 2001
Docks (floating)	20		1 Jan 2001

[102] Table B, items beginning with E*After*

Scissor	10	*	1 Jan 2006
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Insert

Employee time and attendance recorders (including Bundy clocks, time clocks etc):			
Computerised time and attendance recorders (including fingerprint and face recognition systems and swipe card digital time clock systems)	10	*	1 Jul 2013
Standalone electronic time and attendance recorders (card based etc)	10	*	1 Jul 2013

[103] Table B, items beginning with F*Omit*

Floor Coverings (linoleum and vinyl)	10		1 Jan 2001
Fogging Machines (insecticide)	8		1 Jan 2001
Forklifts	11	*	1 Jul 2002

Substitute

Floor coverings - linoleum and vinyl (removable without damage)	10	*	1 Jul 2013
Fogging machines (insecticide), including cold foggers and thermal foggers:			
Portable	6	*	1 Jul 2013
Vehicle mounted	10	*	1 Jul 2013
Forklifts	11	*	1 Jul 2002
Forklift battery chargers	11	*	1 Jul 2013

[104] Table B, items beginning with G*Omit*

Galvanising Plant	10		1 Jan 2002
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[105] Table B, items beginning with G*Omit*

Grinding Machine (surface)	10		1 Jan 2001
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[106] Table B, items beginning with H*Omit*

Hand Dryers (electrically operated)	10		1 Jan 2001
Heating Units (electronic)	10		1 Jan 2001

Substitute

Hand dryers (electrical)	10	*	1 Jul 2013
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[107] Table B, items beginning with I

Omit

Ice-making Machinery:			
Condensers	13 ¹ / ₃		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	13 ¹ / ₃		1 Jan 2001
Ice moulds	5		1 Jan 2001
Incinerettes (gas or electrically fired)	20		1 Jan 2001
Industrial Trailers (relocatable)	10		1 Jan 2001
Intercom System (pipe-in music system)	8 ¹ / ₃		1 Jan 2001

Substitute

Industrial trailers (relocatable)	10		1 Jan 2001
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[108] Table B, items beginning with J

Omit

Jetties (boat shed)	40		1 Jan 2001
Judges' Robes:			
Court dress for ceremonial occasions	5		1 Jan 2001
Other robes	13 ¹ / ₃		1 Jan 2001

Substitute

Judges' robes:			
Ceremonial robes	15	*	1 Jul 2013
Working robes	10	*	1 Jul 2013

[109] Table B, items beginning with K

Omit

K			
Kilns:			
Brick	20		1 Jan 2001
Charcoal burning	20		1 Jan 2001
Rapid fire shuttle type (used in the manufacture of ceramic tiles)	13 ¹ / ₃		1 Jan 2001

[110] Table B, items beginning with L

Omit

Laser Typesetting	5		1 Jan 2001
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[111] Table B, items beginning with L

Omit

Lens (optical)	10		1 Jan 2001
Letter Boxes (aluminium, nylon, brass)	40		1 Jan 2001

[112] Table B, items beginning with M

Omit

Mini Lab	10		1 Jan 2001
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[113] Table B, items beginning with M

Omit

Mini Spot Console	10		1 Jan 2001
Modular Switching System	10		1 Jan 2001
Motor Graders	10	*	1 Jul 2002
Motor vehicles, etc:			
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*	1 Jan 2005
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*	1 Jan 2005
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*	1 Jan 2005
Motor cycles and scooters	6 ² / ₃		1 Jan 2001
Trailers having a gross vehicle mass greater than 4.5 tonnes	15	*	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less	10		1 Jan 2005
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining)	15	*	1 Jan 2005
For Garbage compactor trucks see Table A, Personal and Other Services (95110 to 97000), Waste disposal services (96340)			

Substitute

Modular switching system	10		1 Jan 2001
Motor graders	10	*	1 Jul 2002
Motor vehicles, etc:			
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*#	1 Jan 2005
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001
Garbage compactor trucks - see Table A Waste disposal services (29110)			
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005

Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*#	1 Jan 2005
Motor cycles and scooters	6 ² / ₃		1 Jan 2001
Trailers having a gross vehicle mass greater than 4.5 tonnes	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less	10		1 Jan 2005
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15	*#	1 Jan 2005

[114] Table B, items beginning with O

Omit

Calculators	10		1 Jan 2001
Dictaphones	10		1 Jan 2001

[115] Table B, items beginning with O

Omit

Letter Inserter (automatic)	10		1 Jan 2001
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Substitute

Letter folding and inserting machines (including envelope inserters and letter inserters - desktop/low volume units)	5	*	1 Jul 2013
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[116] Table B, items beginning with P

Omit

Packaging machines			
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Substitute

Packaging machines:			
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[117] Table B, items beginning with P

Omit

Painting equipment (airless spray)	10		1 Jan 2001
Paint-tinting and Colour Blending Machines	5		1 Jan 2001
Pallets	5		1 Jan 2001
Parachute	3		1 Jan 2001
Partitions (demountable)	20	*	1 Jul 2005
Pentex Total Station	5		1 Jan 2001
Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	13 ¹ / ₃		1 Jan 2001
Point of sale assets:			
Cash registers, standalone type	10	*	1 Jul 2005

Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10		1 Jul 2005
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Substitute

Paint-tinting and colour blending machines	5		1 Jan 2001
Partitions (demountable)	20	*	1 Jul 2005
Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	13 ¹ / ₃		1 Jan 2001
Pneumatic air tube systems	10	*	1 Jul 2013
Point of sale assets:			
Cash registers, standalone type	10	*	1 Jul 2005
Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10	*	1 Jul 2005

[118] Table B, items beginning with P

Omit

Uninterruptible power supply (UPS) system:			
Line interactive types	5	*	1 Jul 2005
On line double conversion types	10	*	1 Jul 2005
Generators, portable (incorporating attached engine management and generator monitoring instruments)			

Substitute

Uninterruptible power supply (UPS) systems:			
Generally	15	*	1 Jul 2013
Line interactive types as used in commercial office buildings	5	*	1 Jul 2013
On line double conversion types as used in commercial office buildings	10	*	1 Jul 2013
Generators, portable (incorporating attached engine management and generator monitoring instruments):			

[119] Table B, items beginning with P

After

Petrol	5	*	1 Jul 2008
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Insert

Storage batteries	15	*	1 Jul 2013
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[120] Table B, items beginning with R

Omit

Generally	10		1 Jan 2001
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[121] Table B, items beginning with S

Omit

Sound Processing System (electronic digital)	6 ² / ₃		1 Jan 2001
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[122] Table B, items beginning with S*Omit*

Stuffed Crocodiles	20		1 Jan 2001
Suitcase	10		1 Jan 2001

Substitute

Suitcases	10	*	1 Jul 2013
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[123] Table B, items beginning with T*Omit*

Tape Recorders	10		1 Jan 2001
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[124] Table B, items beginning with T*Omit*

Ticket Issuing Machines (public transport)	13 ¹ / ₃		1 Jan 2001
Tools (loose)	5		1 Jan 2001
Tractors	12	*	1 Jul 2007
Transport Cases (steel)	10		1 Jan 2001

Substitute

Tools (loose)	5		1 Jan 2001
Total stations (used in mapping and surveying etc)	5	*	1 Jul 2013
Tractors	12	*	1 Jul 2007

[125] Table B, items beginning with V*Omit*

Ventilation fans (excluding ducting, piping and vents)	20		1 Jan 2005
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Substitute

Ventilation fans (excluding ducting, piping and vents)	20	*	1 Jan 2005
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[126] Table B, items beginning with W*Omit*

Wheelbarrows	10		1 Jan 2001
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