



## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2014 (No 1)

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I, Michael Gabriel Tenace, Acting Assistant Commissioner, Public Groups and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Dated this 8<sup>th</sup> day of May 2014.

*Michael Tenace*

Michael Gabriel Tenace  
Acting Assistant Commissioner, Public Groups and International.

### **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2014 (No 1)*.

### **2 Commencement**

This Determination commences on 1 July 2014.

### **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 2013**

*Substitute*

**Table A as at 1 July 2014**

## [2]      Table A, industry category **AGRICULTURE (01110 to 01990)**

*Omit*

|                               |    |  |            |
|-------------------------------|----|--|------------|
| Cotton sheds (humidification) | 20 |  | 1 Jan 2001 |
|-------------------------------|----|--|------------|

## [3]      Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Hydroponics (01220)**

*Omit*

| <b>Hydroponics (01220)</b>   |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Hanging gutters  | 10                  | *               | 1 Jul 2007                 |
| Troughs  | 10                  | *               | 1 Jul 2007                 |
| Hydroponics growers may use the effective life for relevant assets shown in Nursery and Floriculture Production (01110 to 01150) |                     |                 |                            |

*Substitute*

| <b>Vegetable growing (under cover) (01220)</b>  |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Hydroponic growing assets (including cut flower growing):   |                     |                 |                            |
| Hanging gutters   | 10                  | *               | 1 Jul 2007                 |
| Troughs   | 10                  | *               | 1 Jul 2007                 |
| Hydroponics growers may also use the effective life for relevant assets shown in Nursery and Floriculture Production (01110 to 01150) |                     |                 |                            |

## [4]      Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Vegetable growing and cane growing (01230 and 01510)**

*Omit*

|  |
|--|
| <b><i>Vegetable growing and cane growing<br/>(01230 and 01510)</i></b> |
|--|

*Substitute*

|   |
|---|
| <b><i>Vegetable growing (outdoors) and sugar cane growing<br/>(01230 and 01510)</i></b> |
|---|

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

*Omit*

|                 |   |   |            |
|-----------------|---|---|------------|
| Exposure lights | 5 | * | 1 Jul 2005 |
|-----------------|---|---|------------|

*Substitute*

|                 |   |   |            |
|-----------------|---|---|------------|
| Exposure lights | 5 | * | 1 Jul 2006 |
|-----------------|---|---|------------|

**[6] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pharmaceutical and medicinal product manufacturing (18410)***

*Omit*

|  |
|--|
| <b><i>Pharmaceutical and medicinal product manufacturing<br/>(18410)</i></b> |
|--|

*Substitute*

|  |
|--|
| <b><i>Human pharmaceutical and medicinal product manufacturing<br/>(18410)</i></b> |
|--|

**[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pharmaceutical and medicinal product manufacturing (18410)***

*After*

|                 |    |   |            |
|-----------------|----|---|------------|
| Weighing scales | 10 | * | 1 Jan 2004 |
|-----------------|----|---|------------|

*Insert*

|   |  |  |  |
|---|--|--|--|
| Scientific medical and pharmaceutical research assets<br>– see Table A Scientific research services (69100) |  |  |  |
|---|--|--|--|

**[8] Table A, industry category *MANUFACTURING (11100 to 25990)*, sub-category *Polymer product and rubber product manufacturing (19110 to 19200)***

*Omit*

| <b><i>Polymer product and rubber product manufacturing<br/>(19110 to 19200)</i></b> |                                |                 |                            |
|---|--------------------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Clothes peg manufacturing plant (plastic)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Gelatine and glue manufacturing plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

| <b><i>Polymer product and rubber product manufacturing<br/>(19110 to 19200)</i></b>            |                                |                 |                            |
|--|--------------------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Plastic industry:  |                                |                 |                            |
| Blow moulders  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Dies   | 4                              |                 | 1 Jan 2001                 |
| General plant  | 20                             |                 | 1 Jan 2001                 |
| Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Moulds:  |                                |                 |                            |
| Glass blowing  | 2                              |                 | 1 Jan 2001                 |
| High usage   | 5                              |                 | 1 Jan 2001                 |
| Low usage  | 10                             |                 | 1 Jan 2001                 |
| Once only  | 1                              |                 | 1 Jan 2001                 |
| Rubber manufacturers' plant:   |                                |                 |                            |
| Moulds   | 5                              |                 | 1 Jan 2001                 |
| Process plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

### *Substitute*

| <b><i>Polymer film and sheet packaging material manufacturing<br/>(19110)</i></b>   |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Extrusion assets:   |                     |                 |                            |
| Extruder dies   | 15                  | *               | 1 Jul 2014                 |
| Extruders and co-extruders (incorporating barrels, screws, towers and treatment units, but excluding dies)  | 20                  | *               | 1 Jul 2014                 |
| Heat exchangers   | 15                  | *               | 1 Jul 2014                 |
| Laminating machines   | 20                  | *               | 1 Jul 2014                 |
| Packaging assets:   |                     |                 |                            |
| Labelling machines  | 7                   | *               | 1 Jul 2014                 |
| Palletisers   | 12                  | *               | 1 Jul 2014                 |
| Wrapping machines (including shrink and stretch wrappers)   | 10                  | *               | 1 Jul 2014                 |
| Pouch and bag making machines   | 10                  | *               | 1 Jul 2014                 |
| Printing assets – see Table A Printing (16110), commercial printing assets  |                     |                 |                            |
| Racking machines  | 25                  | *               | 1 Jul 2014                 |
| Recycling machines  | 10                  | *               | 1 Jul 2014                 |
| Resin preparation assets (including hoppers mixers/blenders and weigh batchers)   | 15                  | *               | 1 Jul 2014                 |
| Slitting machines and perforation units   | 15                  | *               | 1 Jul 2014                 |
| Support assets:   |                     |                 |                            |
| Air compressors and receivers   | 15                  | *               | 1 Jul 2014                 |
| Boilers   | 20                  | *               | 1 Jul 2014                 |
| Control system assets (including control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)) | 10                  | *               | 1 Jul 2014                 |

| <b>Polymer film and sheet packaging material manufacturing<br/>(19110)</b>      |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Jib cranes  | 15                  | *               | 1 Jul 2014                 |
| Laboratory assets:  |                     |                 |                            |
| Generally   | 15                  | *               | 1 Jul 2014                 |
| Laboratory analysers  | 10                  | *               | 1 Jul 2014                 |
| Silos   | 25                  | *               | 1 Jul 2014                 |
| Vacuum transfer system assets (incorporating blowers, ductwork, fans and pumps) | 10                  | *               | 1 Jul 2014                 |

| <b>Polymer product and rubber product manufacturing<br/>(19120 to 19200)</b>                   |                                |                 |                            |
|--|--------------------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Clothes peg manufacturing plant (plastic)  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Gelatine and glue manufacturing plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Polymer (plastic) product manufacturing assets (not elsewhere listed):                         |                                |                 |                            |
| Blow moulders  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Dies   | 4                              |                 | 1 Jan 2001                 |
| General plant  | 20                             |                 | 1 Jan 2001                 |
| Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Moulds:  |                                |                 |                            |
| Glass blowing  | 2                              |                 | 1 Jan 2001                 |
| High usage   | 5                              |                 | 1 Jan 2001                 |
| Low usage  | 10                             |                 | 1 Jan 2001                 |
| Once only  | 1                              |                 | 1 Jan 2001                 |
| Rubber manufacturers' plant:   |                                |                 |                            |
| Moulds   | 5                              |                 | 1 Jan 2001                 |
| Process plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

**[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Paint and coatings manufacturing (19160)***

*After*

|        |    |   |            |
|--------|----|---|------------|
| Mixers | 20 | * | 1 Jul 2013 |
|--------|----|---|------------|

*Insert*

|   |   |   |            |
|---|---|---|------------|
| Paint tinting and colour blending machines (manual and automatic) | 7 | * | 1 Jul 2014 |
|---|---|---|------------|

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

*Omit*

|  |  |  |  |
|--|--|--|--|
| Overhead cranes and gantries - see Table B |  |  |  |
|--|--|--|--|

*Substitute*

|                              |    |   |            |
|------------------------------|----|---|------------|
| Cranes (gantry and overhead) | 25 | * | 1 Jul 2014 |
|------------------------------|----|---|------------|

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

*Omit*

|  |  |  |  |
|--|--|--|--|
| Support assets (including air compressors and boilers) - see Table B |  |  |  |
|--|--|--|--|

*Substitute*

|                 |    |   |            |
|-----------------|----|---|------------|
| Support assets: |    |   |            |
| Air compressors | 20 | * | 1 Jul 2014 |
| Boilers         | 20 | * | 1 Jul 2014 |

**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Plaster product manufacturing (20320)***

*Insert*

| <b><i>Ready-mixed concrete manufacturing (20330)</i></b>  |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Air compressors   | 10                  | *               | 1 Jul 2014                 |
| Air dryers  | 10                  | *               | 1 Jul 2014                 |
| Bins (including weigh bins, but excluding concrete bins)  | 15                  | *               | 1 Jul 2014                 |
| CCTV systems  | 5                   | *               | 1 Jul 2014                 |
| Cement tankers (incorporating tank and trailer) - see Table B, Motor vehicles, trailers having a gross vehicle mass greater than 4.5 tonnes |                     |                 |                            |
| Chillers  | 15                  | *               | 1 Jul 2014                 |
| Control systems   | 10                  | *               | 1 Jul 2014                 |
| Conveyors   | 20                  | *               | 1 Jul 2014                 |
| Dust extraction systems   | 15                  | *               | 1 Jul 2014                 |
| Fuel storage assets:  |                     |                 |                            |
| Card reading systems  | 6                   | *               | 1 Jul 2014                 |
| Dispensers (incorporating electronic circuitry, hoses, LCD displays, meters and nozzles)  | 10                  | *               | 1 Jul 2014                 |
| Pumps   | 10                  | *               | 1 Jul 2014                 |
| Tanks   | 25                  | *               | 1 Jul 2014                 |
| Hoppers (including weigh hoppers)   | 15                  | *               | 1 Jul 2014                 |
| Mixers used in wet ready-mixed plants   | 15                  | *               | 1 Jul 2014                 |
| Mobile concrete batching plants (incorporating bins, conveyors, tanks, hoppers and trailers, but excluding demountable plant)               | 10                  | *               | 1 Jul 2014                 |
| Silos   | 30                  | *               | 1 Jul 2014                 |
| Slump stands  | 10                  | *               | 1 Jul 2014                 |
| Testing assets:   |                     |                 |                            |
| Concrete testers  | 10                  | *               | 1 Jul 2014                 |
| Ovens   | 8                   | *               | 1 Jul 2014                 |
| Truck transit mixers:   |                     |                 |                            |
| Mixers (incorporating barrel, chutes, frame and   | 5                   | *               | 1 Jul 2014                 |

| <b>Ready-mixed concrete manufacturing<br/>(20330)</b>   |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| hydraulic pumps)  |                     |                 |                            |
| Trucks - see Table B Motor vehicles   |                     |                 |                            |
| Volumetric concrete batching trucks:  |                     |                 |                            |
| Trucks - see Table B Motor vehicles   |                     |                 |                            |
| Volumetric concrete batching units (incorporating bins, hoppers, mixing augurs and water tanks) | 10                  | *               | 1 Jul 2014                 |
| Waste water treatment assets:   |                     |                 |                            |
| Catchment and settlement ponds  | 20                  | *               | 1 Jul 2014                 |
| Concrete slurry pumps   | 3                   | *               | 1 Jul 2014                 |
| Polyethylene water tanks  | 8                   | *               | 1 Jul 2014                 |
| Water pumps   | 5                   | *               | 1 Jul 2014                 |

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

*Omit*

|  |    |   |            |
|--|----|---|------------|
| Electric and steam pumps, tar tanks, strainers, salt water coolers (including supporting structures and distribution pipes to cooler off takes including valves) | 35 | * | 1 Jul 2009 |
|--|----|---|------------|

*Substitute*

|  |    |   |            |
|--|----|---|------------|
| Electric and steam pumps, tar tanks, strainers, salt water coolers (including supporting structures and distribution pipes to cooler off takes including valves) | 40 | * | 1 Jul 2009 |
|--|----|---|------------|

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

*Omit*

|                           |  |   |            |
|---------------------------|--|---|------------|
| Emissions control assets: |  | * | 1 Jul 2009 |
|---------------------------|--|---|------------|

*Substitute*

|                           |  |  |  |
|---------------------------|--|--|--|
| Emissions control assets: |  |  |  |
|---------------------------|--|--|--|

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

*Omit*

|  |
|--|
| <b><i>Steel coil roll forming, slitting, blanking and sheet metal forming<br/>(22210 to 22990)</i></b> |
|--|

*Substitute*

|   |
|---|
| <b><i>Steel coil roll forming, slitting and blanking and sheet metal forming<br/>(22210 to 22990)</i></b> |
|---|

**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other transport equipment manufacturing (23910 to 23990)***

*Omit*

| <b><i>Other transport equipment manufacturing<br/>(23910 to 23990)</i></b> |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Motor cycle building plant   | 10                  |                 | 1 Jan 2001                 |

*Substitute*

| <b><i>Railway rolling stock manufacturing and repair services<br/>(23930)</i></b>             |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Assembly assets:  |                     |                 |                            |
| Access and assembly platforms   | 15                  | *               | 1 Jul 2014                 |
| Alignment assets (including gearbox alignment assets)   | 10                  | *               | 1 Jul 2014                 |
| Bearing puller assets   | 10                  | *               | 1 Jul 2014                 |
| Blast chamber assets (incorporating shot recovery systems)                                    | 10                  | *               | 1 Jul 2014                 |
| Cutting assets (including plate profilers, profile cutters and saws)                          | 10                  | *               | 1 Jul 2014                 |
| De-coiling assets   | 15                  | *               | 1 Jul 2014                 |
| Drilling assets (including radial drills)   | 10                  | *               | 1 Jul 2014                 |
| Foam filling station assets   | 10                  | *               | 1 Jul 2014                 |
| Furnaces and ovens (including ladles and stress relief ovens)                                 | 20                  | *               | 1 Jul 2014                 |
| Jigs (including rollover jigs and lifting jigs)   | 15                  | *               | 1 Jul 2014                 |
| Lathes (including above floor and under floor wheel lathes)                                   | 20                  | *               | 1 Jul 2014                 |
| Milling machines (including gantry)   | 20                  | *               | 1 Jul 2014                 |
| Pipe and tube bending assets  | 10                  | *               | 1 Jul 2014                 |
| Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)         | 20                  | *               | 1 Jul 2014                 |
| Riveting assets   | 5                   | *               | 1 Jul 2014                 |
| Specialised hydraulic tool assets   | 10                  | *               | 1 Jul 2014                 |
| Stretch formers   | 10                  | *               | 1 Jul 2014                 |
| Sweeping assets   | 10                  | *               | 1 Jul 2014                 |
| Turning assets  | 10                  | *               | 1 Jul 2014                 |
| Wash bay assets   | 10                  | *               | 1 Jul 2014                 |
| Welding assets (including robot welders and spot welding towers)                              | 10                  | *               | 1 Jul 2014                 |
| Wire cutting and stripping assets   | 10                  | *               | 1 Jul 2014                 |
| Handling assets:  |                     |                 |                            |
| Cranes (including overhead gantry cranes)   | 25                  | *               | 1 Jul 2014                 |
| Lifting assets generally (including hydraulic double lift jacks, locomotive jacks and stands) | 20                  | *               | 1 Jul 2014                 |
| Pallet lifters  | 10                  | *               | 1 Jul 2014                 |
| Scissor lifts   | 10                  | *               | 1 Jul 2014                 |
| Maintenance and refurbishment assets:   |                     |                 |                            |
| Boring assets   | 10                  | *               | 1 Jul 2014                 |
| Cutting assets (including guillotines, plasma cutters and profilers)                          | 15                  | *               | 1 Jul 2014                 |

| <b><i>Railway rolling stock manufacturing and repair services<br/>(23930)</i></b>  |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Detecting assets (including flaw detectors)  | 10                  | *               | 1 Jul 2014                 |
| Drilling assets (including radial drills)  | 10                  | *               | 1 Jul 2014                 |
| Grinding and milling assets  | 20                  | *               | 1 Jul 2014                 |
| Hydraulic drop and work tables   | 10                  | *               | 1 Jul 2014                 |
| Lathes (including above floor and under floor wheel lathes)  | 20                  | *               | 1 Jul 2014                 |
| Paint spraying booths (incorporating baking ovens, extractor fans and gas heaters)   | 15                  | *               | 1 Jul 2014                 |
| Portable presses (including hydraulic power presses)   | 10                  | *               | 1 Jul 2014                 |
| Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)                                      | 20                  | *               | 1 Jul 2014                 |
| Tanks (including washing and water tanks)  | 20                  | *               | 1 Jul 2014                 |
| Vacuum assets  | 10                  | *               | 1 Jul 2014                 |
| Washing assets (including bearing and bogie washers)   | 10                  | *               | 1 Jul 2014                 |
| Welding assets (including robot welders and spot welding towers)   | 10                  | *               | 1 Jul 2014                 |
| Wheel condition monitoring systems   | 7                   | *               | 1 Jul 2014                 |
| Support assets:  |                     |                 |                            |
| Cleaning assets (including high pressure cleaners)   | 5                   | *               | 1 Jul 2014                 |
| Compressed air system assets (including compressors, dryers and filters and receivers)                                     | 10                  | *               | 1 Jul 2014                 |
| Computer measuring and monitoring assets (including load and pressure indicators)  | 7                   | *               | 1 Jul 2014                 |
| Control system assets (including supervisory control and data acquisition (SCADA) systems and vehicle preparation systems) | 10                  | *               | 1 Jul 2014                 |
| Cooling towers   | 15                  | *               | 1 Jul 2014                 |
| Dust and fume extraction system assets   | 15                  | *               | 1 Jul 2014                 |
| Electricity supply assets – see Table A Electricity supply (26100 to 26400)  |                     |                 |                            |
| Fastening and riveting assets  | 5                   | *               | 1 Jul 2014                 |
| Fire prevention systems (incorporating fire protection systems and water tanks)  | 15                  | *               | 1 Jul 2014                 |
| Induction heaters  | 10                  | *               | 1 Jul 2014                 |
| Portable train weighing assets   | 10                  | *               | 1 Jul 2014                 |
| Pumps (including hydraulic pumps)  | 10                  | *               | 1 Jul 2014                 |
| Racking and storage assets   | 20                  | *               | 1 Jul 2014                 |
| Rail vehicle moving and placing assets (including crabs, shunting locomotives and trackmobiles)                            | 10                  | *               | 1 Jul 2014                 |
| Railway tracks –see Table A Rail freight and passenger transport services (47100 to 47200)                                 |                     |                 |                            |
| Refrigerant recovery assets  | 10                  | *               | 1 Jul 2014                 |
| Traversers and turntables  | 20                  | *               | 1 Jul 2014                 |
| Vehicle progression systems assets (including rabbits)   | 10                  | *               | 1 Jul 2014                 |
| Waste water and effluent treatment assets  | 10                  | *               | 1 Jul 2014                 |
| Weighing assets for carriages and locomotives  | 20                  | *               | 1 Jul 2014                 |
| Testing assets:  |                     |                 |                            |
| Bogie, brake and spring testing assets   | 10                  | *               | 1 Jul 2014                 |
| Cab test benches and CRC cable testing assets  | 5                   | *               | 1 Jul 2014                 |
| Earth testing assets   | 10                  | *               | 1 Jul 2014                 |

| <b><i>Railway rolling stock manufacturing and repair services<br/>(23930)</i></b>      |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Electrical testing assets (including multimeters)                                      | 10                  | *               | 1 Jul 2014                 |
| Post production testing assets (excluding weighing assets – see in Support assets):    |                     |                 |                            |
| Water test facility assets (incorporating control systems, gantries, pipes, pumps etc) | 10                  | *               | 1 Jul 2014                 |
| Other post production testing assets   | 5                   | *               | 1 Jul 2014                 |
| Test sheds for testing locomotives and other rolling stock                             | 30                  | *               | 1 Jul 2014                 |

| <b><i>Other transport equipment manufacturing n.e.c.<br/>(23990)</i></b> |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Motor cycle building plant   | 10                  |                 | 1 Jan 2001                 |

**[17] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Waste disposal services (29110)***

*Omit*

| <b><i>Waste disposal services<br/>(29110)</i></b>  |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>                                       | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Garbage compactor trucks (including the compactor) | 10                  | *#              | 1 Jan 2005                 |

*Substitute*

| <b><i>Solid waste collection services<br/>(29110)</i></b> |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Garbage compactor trucks (including the compactor)        | 10                  | *#              | 1 Jan 2005                 |

| <b><i>Waste remediation and materials recovery services<br/>(29220)</i></b> |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Materials recovery facility (MRF) assets:                                   |                     |                 |                            |
| Air compressors and receivers   | 7                   | *               | 1 Jul 2014                 |
| Balers  | 7                   | *               | 1 Jul 2014                 |
| Ballistic separators  | 10                  | *               | 1 Jul 2014                 |
| Bins:   |                     |                 |                            |
| Bins generally (including metal bins)                                       | 7                   | *               | 1 Jul 2014                 |
| Compactor bins  | 6                   | *               | 1 Jul 2014                 |
| Mobile bins (including rubbish bins)  | 5                   | *               | 1 Jul 2014                 |
| Bunkers   | 10                  | *               | 1 Jul 2014                 |
| CCTV and security systems   | 4                   | *               | 1 Jul 2014                 |
| Chippers and shredders  | 7                   | *               | 1 Jul 2014                 |
| Control systems   | 10                  | *               | 1 Jul 2014                 |

| <b>Waste remediation and materials recovery services<br/>(29220)</b>  |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Conveyors and conveyor systems:   |                     |                 |                            |
| Bounce conveyors and feeders  | 10                  | *               | 1 Jul 2014                 |
| Conveyors generally (incorporating belt, drive, motors and supporting structure) including walking floor conveyors                  | 9                   | *               | 1 Jul 2014                 |
| Hand sort conveyors   | 10                  | *               | 1 Jul 2014                 |
| Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors) | 10                  | *               | 1 Jul 2014                 |
| Ducted air transfer system assets   | 10                  | *               | 1 Jul 2014                 |
| Dust collectors   | 12                  | *               | 1 Jul 2014                 |
| Eddy current separators   | 7                   | *               | 1 Jul 2014                 |
| Excavators and front end loaders  | 5                   | *               | 1 Jul 2014                 |
| Fans  | 10                  | *               | 1 Jul 2014                 |
| Feed hoppers (incorporating steel drag chain, conveyor belt, metering feed roller, motor and gearbox)                               | 5                   | *               | 1 Jul 2014                 |
| Ferrous and magnetic separators   | 10                  | *               | 1 Jul 2014                 |
| Food separation and screening assets  | 10                  | *               | 1 Jul 2014                 |
| Forklifts   | 5                   | *               | 1 Jul 2014                 |
| Glass breakers and crushers   | 6                   | *               | 1 Jul 2014                 |
| Hoppers   | 7                   | *               | 1 Jul 2014                 |
| Leachate pumps and filters  | 10                  | *               | 1 Jul 2014                 |
| Lifting assets (including pallet jacks)   | 10                  | *               | 1 Jul 2014                 |
| Optical sorters   | 5                   | *               | 1 Jul 2014                 |
| Screen separators   | 10                  | *               | 1 Jul 2014                 |
| Sweepers and scrubbers  | 10                  | *               | 1 Jul 2014                 |
| Trommels (incorporating wheels, motors and gearboxes):  |                     |                 |                            |
| Fixed   | 7                   | *               | 1 Jul 2014                 |
| Portable  | 7                   | *               | 1 Jul 2014                 |
| Vacuum extraction and cleaning assets   | 10                  | *               | 1 Jul 2014                 |
| Vibrating screen separators   | 10                  | *               | 1 Jul 2014                 |
| Waste compactors  | 9                   | *               | 1 Jul 2014                 |
| Weighbridges  | 15                  | *               | 1 Jul 2014                 |

**[18] Table A, industry category CONSTRUCTION (30110 to 32990)**

*Omit*

|                          |                                |  |            |
|--------------------------|--------------------------------|--|------------|
| Batching plant:          |                                |  |            |
| Portable and demountable | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Static                   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |

**[19] Table A, after industry category CONSTRUCTION (30110 to 32990)**

*Insert*

| <b>Other heavy and civil engineering construction n.e.c.<br/>(31099)</b>        |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Automatic welding machines (used at sea in construction of submarine pipelines) | 10                  |                 | 1 Jan 2001                 |

**[20] Table A, industry category WHOLESALE TRADE (33110 to 38000)  
after sub-category Petroleum product wholesaling (33210)**

*Insert*

| <b>Commission-based wholesaling<br/>(38000)</b> |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>                                    | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Sale yards (used by stock and station agents)   | 30                  | *               | 1 Jul 2014                 |

**[21] Table A, industry category RETAIL TRADE (39110 to 43209)**

*After*

|  |    |   |            |
|--|----|---|------------|
| Overhead track scales (including meat rail scales) | 10 | * | 1 Jul 2005 |
|--|----|---|------------|

*Insert*

|   |    |   |            |
|---|----|---|------------|
| Refrigeration assets:   |    |   |            |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2014 |
| Ice making machines   | 8  | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms   | 40 | * | 1 Jul 2014 |

**[22] Table A, industry category RETAIL TRADE (39110 to 43209), sub-category Other store-based retailing (42110 to 42799)**

*After*

|                             |    |  |            |
|-----------------------------|----|--|------------|
| Newspaper wrapping machines | 10 |  | 1 Jan 2001 |
|-----------------------------|----|--|------------|

*Insert*

|   |   |   |            |
|---|---|---|------------|
| Paint tinting and colour blending machines (manual and automatic) | 7 | * | 1 Jul 2014 |
|---|---|---|------------|

**[23] Table A, industry category ACCOMMODATION AND FOOD SERVICES (44000 to 45302), sub-category Accommodation (44000)**

*Omit*

|   |  |  |  |
|---|--|--|--|
| Accommodation providers using assets not listed here may rely on determinations shown for Residential Property Operators (67110). |  |  |  |
| Accommodation providers who operate a pub, tavern,  |  |  |  |

|  |  |  |  |
|--|--|--|--|
| bar, café, restaurant or club within their premises should use the effective life determinations shown for Cafes restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302) for assets used in that business. |  |  |  |
|--|--|--|--|

*Substitute*

|   |  |  |  |
|---|--|--|--|
| Accommodation providers using assets not listed here may rely on determinations shown for Residential property operators (67110)  |  |  |  |
| Accommodation providers who operate a pub, tavern, bar, cafe, restaurant or club within their premises should use the effective life determinations shown for cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302) for assets used in that business |  |  |  |

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

*After*

|                       |   |   |            |
|-----------------------|---|---|------------|
| Poker/gaming machines | 7 | * | 1 Jul 2009 |
|-----------------------|---|---|------------|

*Insert*

|   |    |   |            |
|---|----|---|------------|
| Refrigeration assets:   |    |   |            |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2014 |
| Ice making machines   | 8  | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms   | 40 | * | 1 Jul 2014 |

**[25] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Telecommunication services (58010 to 58090)***

*After*

|                                  |    |   |            |
|----------------------------------|----|---|------------|
| Mobile switching centre hardware | 10 | * | 1 Jul 2002 |
|----------------------------------|----|---|------------|

*Insert*

|                               |    |  |            |
|-------------------------------|----|--|------------|
| Payphones (public telephones) | 10 |  | 1 Jan 2001 |
|-------------------------------|----|--|------------|

**[26] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Motion picture and sound recording activities (55110 to 55140)***

*Omit*

|  |
|--|
| <b><i>Motion picture and sound recording activities (55110 to 55140)</i></b> |
|--|

*Substitute*

|   |  |  |  |
|---|--|--|--|
| <b>Motion picture and video activities<br/>(55110 to 55140)</b> |  |  |  |
|---|--|--|--|

**[27] 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*

|                  |   |   |            |
|------------------|---|---|------------|
| Washing machines | 6 | * | 1 Jan 2006 |
|------------------|---|---|------------|

*Insert*

|  |    |   |            |
|--|----|---|------------|
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites) | 10 | * | 1 Jul 2014 |
|--|----|---|------------|

**[28] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Non-residential property operators (67120)***

*Omit*

|   |  |  |  |
|---|--|--|--|
| Refer to assets shown in Table B that are used in commercial office buildings |  |  |  |
|---|--|--|--|

*Substitute*

|   |    |   |            |
|---|----|---|------------|
| Commercial office building assets:  |    |   |            |
| Boilers   | 20 | * | 1 Jul 2005 |
| Boiler pumps  | 5  | * | 1 Jul 2005 |
| Carpets   | 8  | * | 1 Jul 2005 |
| Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors) | 15 | * | 1 Jul 2005 |
| Hot water installations (excluding commercial boilers and piping)   | 15 | * | 1 Jul 2005 |
| Power supply assets:  |    |   |            |
| Emergency or standby:   |    |   |            |
| Generator assets:   |    |   |            |
| Acoustic hoods and canopies   | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments)  | 25 | * | 1 Jul 2005 |
| Power management units  | 15 | * | 1 Jul 2005 |
| Lighting control systems (microprocessor based)   | 5  | * | 1 Jul 2014 |
| Uninterruptible power supply (UPS) systems:   |    |   |            |
| Line interactive types  | 5  | * | 1 Jul 2013 |
| On line double conversion types   | 10 | * | 1 Jul 2013 |
| Window blinds   | 20 | * | 1 Jul 2005 |

**[29] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, before sub-category *Surveying and mapping services (69220)***

*Insert*

| <b>Scientific research services<br/>(69100)</b>                  |                     |                 |                            |
|--|---------------------|-----------------|----------------------------|
| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Scientific medical and pharmaceutical research assets:           |                     |                 |                            |
| Autoclaves:  |                     |                 |                            |
| Bench top autoclaves   | 5                   | *               | 1 Jul 2014                 |
| Others   | 10                  | *               | 1 Jul 2014                 |
| Automated cell counters  | 5                   | *               | 1 Jul 2014                 |
| Automated colony pickers   | 5                   | *               | 1 Jul 2014                 |
| Balances   | 10                  | *               | 1 Jul 2014                 |
| Biological safety cabinets                                       | 10                  | *               | 1 Jul 2014                 |
| Cell harvesters  | 10                  | *               | 1 Jul 2014                 |
| Centrifuges:   |                     |                 |                            |
| Bench top centrifuges  | 5                   | *               | 1 Jul 2014                 |
| Others   | 10                  | *               | 1 Jul 2014                 |
| Computed tomography (CT) scanners                                | 10                  | *               | 1 Jul 2014                 |
| Digital cameras  | 3                   | *               | 1 Jul 2014                 |
| DNA sequencers   | 5                   | *               | 1 Jul 2014                 |
| Electrophoresis systems (incorporating power supplies and tanks) | 7                   | *               | 1 Jul 2014                 |
| Electroporators  | 8                   | *               | 1 Jul 2014                 |
| Fermenters   | 10                  | *               | 1 Jul 2014                 |
| Flow cytometers  | 8                   | *               | 1 Jul 2014                 |
| Freeze dryers  | 10                  | *               | 1 Jul 2014                 |
| Freezers   | 10                  | *               | 1 Jul 2014                 |
| Gel documentation systems  | 5                   | *               | 1 Jul 2014                 |
| Glassware washers  | 8                   | *               | 1 Jul 2014                 |
| Heating blocks   | 10                  | *               | 1 Jul 2014                 |
| Homogenisers   | 7                   | *               | 1 Jul 2014                 |
| Incubators   | 6                   | *               | 1 Jul 2014                 |
| Liquid chromatography systems                                    | 5                   | *               | 1 Jul 2014                 |
| Liquid nitrogen assets (including dewars and tanks)              | 10                  | *               | 1 Jul 2014                 |
| Microscopes  | 10                  | *               | 1 Jul 2014                 |
| Microtomes   | 10                  | *               | 1 Jul 2014                 |
| Mixers   | 7                   | *               | 1 Jul 2014                 |
| Nano spectrophotometers  | 8                   | *               | 1 Jul 2014                 |
| Ovens  | 6                   | *               | 1 Jul 2014                 |
| Peristaltic pumps  | 7                   | *               | 1 Jul 2014                 |
| PH meters  | 7                   | *               | 1 Jul 2014                 |
| Plate readers  | 5                   | *               | 1 Jul 2014                 |
| Polymerase chain reaction (PCR) thermal cyclers                  | 8                   | *               | 1 Jul 2014                 |
| Real-time PCR detection machines                                 | 5                   | *               | 1 Jul 2014                 |

| <b>Scientific research services<br/>(69100)</b>   |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Refrigerators   | 8                   | *               | 1 Jul 2014                 |
| Robotic systems (including robotic liquid handling systems and robotic sampler systems) | 5                   | *               | 1 Jul 2014                 |
| Shakers   | 7                   | *               | 1 Jul 2014                 |
| Sonicators (including water bath sonicators and sonicators with probes)                 | 7                   | *               | 1 Jul 2014                 |
| Spectrophotometers (excluding nano spectrophotometers)                                  | 10                  | *               | 1 Jul 2014                 |
| Surface plasmon resonance (SPR) machines  | 5                   | *               | 1 Jul 2014                 |
| Vacuum concentrators  | 7                   | *               | 1 Jul 2014                 |
| Water baths (including refrigerated and shaking water baths)                            | 7                   | *               | 1 Jul 2014                 |
| Water purification systems  | 8                   | *               | 1 Jul 2014                 |

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

*Omit*

| <b>Personal and other services<br/>(95110 to 95291)</b> |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Funeral directors' plant                                | 20                  |                 | 1 Jan 2001                 |

**[31] Table A, industry category *OTHER SERVICES (94110 to 96030)*, after sub-category *Hairdressing and beauty services (95110)***

*Insert*

| <b>Funeral, crematorium and cemetery services<br/>(95200)</b> |                     |                 |                            |
|---|---------------------|-----------------|----------------------------|
| <b>ASSET</b>  | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
| Funeral directors' plant                                      | 20                  |                 | 1 Jan 2001                 |

**[32] Heading to Table B**

*Omit*

**Table B as at 1 July 2013**

*Substitute*

**Table B as at 1 July 2014**

**[33] Table B, items beginning with A**

*Omit*

|                             |   |   |            |
|-----------------------------|---|---|------------|
| Air compressors:            |   |   |            |
| Compressors – reciprocating | 7 | * | 1 Jul 2008 |

|                            |    |   |            |
|----------------------------|----|---|------------|
| Compressors – rotary screw | 10 | * | 1 Jul 2008 |
|----------------------------|----|---|------------|

### *Substitute*

|  |    |   |            |
|--|----|---|------------|
| Air compression assets:  |    |   |            |
| Air compression assets generally (including air compressors, air dryers and air receivers) | 20 | * | 1 Jul 2014 |
| Air compressors (portable):  |    |   |            |
| Compressors – reciprocating  | 7  | * | 1 Jul 2014 |
| Compressors – rotary screw   | 10 | * | 1 Jul 2014 |

### **[34] Table B, items beginning with A**

#### *Omit*

|  |    |  |            |
|--|----|--|------------|
| Amenities provided for employees (sanitary ware, etc., forming part of toilet accommodation or washing facilities) | 20 |  | 1 Jan 2001 |
|--|----|--|------------|

### **[35] Table B, items beginning with B**

#### *Omit*

|              |   |   |            |
|--------------|---|---|------------|
| Boiler pumps | 5 | * | 1 Jul 2005 |
|--------------|---|---|------------|

### **[36] Table B, items beginning with C**

#### *Omit*

|  |                                |   |            |
|--|--------------------------------|---|------------|
| Carpets used in commercial office buildings  | 8                              | * | 1 Jul 2005 |
| Chimney Stacks and Flues (concrete stacks in heavy industry qualifying as 'plant')     | 50                             |   | 1 Jan 2001 |
| Compaction:  |                                |   |            |
| Compactors – flat plate  | 8                              | * | 1 Jul 2008 |
| Compactors – vertical rammer   | 6                              | * | 1 Jul 2008 |
| Compressors  |                                |   |            |
| Ammonia:   |                                |   |            |
| Horizontal   | 20                             |   | 1 Jan 2001 |
| Vertical   | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Computers:   |                                |   |            |
| Generally  | 4                              | * | 1 Jan 2001 |
| Free access floors in computer rooms   | 50                             |   | 1 Jan 2001 |
| Laptops  | 3                              | * | 1 Jan 2001 |
| Concrete Transit Mixers (mixing bowl, separate motor and drive mechanism)              | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Concreting assets:   |                                |   |            |
| Brick and paving saws  | 5                              | * | 1 Jul 2008 |
| Concrete demolition saws   | 3                              | * | 1 Jul 2008 |
| Concrete kibble buckets  | 15                             | * | 1 Jul 2008 |
| Concrete mixers  | 4                              | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5                              | * | 1 Jul 2008 |
| Concrete trowels:  |                                |   |            |
| Walk behind  | 5                              | * | 1 Jul 2008 |

|                              |                                |   |            |
|------------------------------|--------------------------------|---|------------|
| Ride on                      | 7                              | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5                              | * | 1 Jul 2008 |
| Concrete vibrators:          |                                |   |            |
| Brushcutter style            | 5                              | * | 1 Jul 2008 |
| Drive units                  | 6                              | * | 1 Jul 2008 |
| Flexible shaft pumps         | 6                              | * | 1 Jul 2008 |
| Vibrating shafts             | 3                              | * | 1 Jul 2008 |
| Concrete wheeled saws        | 6                              | * | 1 Jul 2008 |
| Cranes:                      |                                |   |            |
| Electrical or otherwise      | 20                             |   | 1 Jan 2001 |
| Gantries                     | 33 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |

### *Substitute*

|  |    |   |            |
|--|----|---|------------|
| Compaction:  |    |   |            |
| Compactors – flat plate  | 8  | * | 1 Jul 2008 |
| Compactors – vertical rammer   | 6  | * | 1 Jul 2008 |
| Computers:   |    |   |            |
| Generally  | 4  | * | 1 Jan 2001 |
| Laptops  | 3  | * | 1 Jan 2001 |
| Raised access floors in computer data rooms and server rooms                           | 40 | * | 1 Jul 2014 |
| Concrete truck mixers (incorporating barrel, chutes, frame and hydraulic pumps)        | 5  | * | 1 Jul 2014 |
| Concreting assets:   |    |   |            |
| Brick and paving saws  | 5  | * | 1 Jul 2008 |
| Concrete demolition saws   | 3  | * | 1 Jul 2008 |
| Concrete kibble buckets  | 15 | * | 1 Jul 2008 |
| Concrete mixers  | 4  | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5  | * | 1 Jul 2008 |
| Concrete trowels:  |    |   |            |
| Walk behind  | 5  | * | 1 Jul 2008 |
| Ride on  | 7  | * | 1 Jul 2008 |
| Concrete vibrating screeders   | 5  | * | 1 Jul 2008 |
| Concrete vibrators:  |    |   |            |
| Brushcutter style  | 5  | * | 1 Jul 2008 |
| Drive units  | 6  | * | 1 Jul 2008 |
| Flexible shaft pumps   | 6  | * | 1 Jul 2008 |
| Vibrating shafts   | 3  | * | 1 Jul 2008 |
| Concrete wheeled saws  | 6  | * | 1 Jul 2008 |
| Cranes (gantry and overhead)   | 25 | * | 1 Jul 2014 |

### **[37] Table B, items beginning with E**

#### *Omit*

|                                       |    |  |            |
|---------------------------------------|----|--|------------|
| Engineering Works Machinery Installed | 20 |  | 1 Jan 2001 |
|---------------------------------------|----|--|------------|

**[38] Table B, items beginning with E***Omit*

|         |    |  |            |
|---------|----|--|------------|
| Engines | 20 |  | 1 Jan 2001 |
|---------|----|--|------------|

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

|  |    |  |            |
|--|----|--|------------|
| Electric   | 20 |  | 1 Jan 2001 |
| Wire mesh (demountable used for partitioning purposes) | 20 |  | 1 Jan 2001 |

*Substitute*

|  |    |   |            |
|--|----|---|------------|
| Portable electric fences   | 20 | * | 1 Jul 2014 |
| Wire mesh (demountable used for partitioning purposes, including portable electric fences) | 20 | * | 1 Jul 2014 |

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

|  |    |   |            |
|--|----|---|------------|
| Foundation of plant and machinery which forms an integral part of the plant and machinery        | 50 |   | 1 Jan 2001 |
| Furniture, freestanding:   |    |   |            |
| Bookcases:   |    |   |            |
| Timber   | 15 | * | 1 Jul 2005 |
| Metal  | 20 | * | 1 Jul 2005 |
| Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type): |    |   |            |
| Timber/laminated   | 15 | * | 1 Jul 2005 |
| Metal  | 20 | * | 1 Jul 2005 |
| Chairs   | 10 | * | 1 Jul 2005 |
| Desks  | 20 | * | 1 Jul 2005 |
| Mobile storage units (compactus type)  | 25 | * | 1 Jul 2005 |
| Reception (including lobby chairs, desks, lounges, sofas and tables)                             | 10 | * | 1 Jul 2005 |
| Screens  | 20 | * | 1 Jul 2005 |
| Tables:  |    |   |            |
| Boardroom  | 20 | * | 1 Jul 2005 |
| General  | 10 | * | 1 Jul 2005 |
| Workstations (including desks and partitions)  | 20 | * | 1 Jul 2005 |

*Substitute*

|   |    |   |            |
|---|----|---|------------|
| Foundations for plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself) | 40 | * | 1 Jul 2014 |
|---|----|---|------------|

**[41] Table B, items beginning with G**

*Omit*

|              |                               |  |            |
|--------------|-------------------------------|--|------------|
| Garbage Bins | 6 <sup>2</sup> / <sub>3</sub> |  | 1 Jan 2001 |
|--------------|-------------------------------|--|------------|

**[42] Table B, items beginning with H**

*Omit*

|   |    |   |            |
|---|----|---|------------|
| Hot water installations for commercial office buildings (excluding commercial boilers and piping) | 15 | * | 1 Jul 2005 |
|---|----|---|------------|

*Substitute*

|                                |    |   |            |
|--------------------------------|----|---|------------|
| Hand tools (manually operated) | 10 | * | 1 Jul 2014 |
|--------------------------------|----|---|------------|

**[43] Table B, items beginning with I**

*Omit*

| I                                 |              |          |                     |
|-----------------------------------|--------------|----------|---------------------|
| ASSET                             | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Industrial trailers (relocatable) | 10           |          | 1 Jan 2001          |

**[44] Table B, items beginning with L**

*Omit*

|   |                                |   |            |
|---|--------------------------------|---|------------|
| Laboratory Equipment  | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Ladders (including stepladders, work platforms extension ladders, trestles and planks): |                                |   |            |
| Aluminium   | 4                              | * | 1 Jan 2006 |
| Fibreglass  | 4                              | * | 1 Jan 2006 |
| Laser Beam Construction Tools   | 10                             |   | 1 Jan 2001 |
| Laser Cutting Machine:  |                                |   |            |
| Workhandler   | 10                             |   | 1 Jan 2001 |
| Industrial laser  | 5                              |   | 1 Jan 2001 |
| CNC control   | 5                              |   | 1 Jan 2001 |
| Water chiller   | 5                              |   | 1 Jan 2001 |
| Lathes:   |                                |   |            |
| Computer controlled   | 10                             |   | 1 Jan 2001 |
| Engineering works (machinery installed)   | 20                             |   | 1 Jan 2001 |
| Wood working plant  | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Lawn Mower:   |                                |   |            |
| Motor   | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Self propelled  | 5                              |   | 1 Jan 2001 |
| Levels:   |                                |   |            |
| Dumpy   | 7                              | * | 1 Jul 2008 |
| Laser beam  | 10                             | * | 1 Jul 2008 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)            | 5                              | * | 1 Jul 2008 |
| Library (professional)  | 10                             |   | 1 Jan 2001 |

|   |    |   |            |
|---|----|---|------------|
| Lifts (elevated work platforms):  |    |   |            |
| Boom (including knuckle and telescopic)   | 15 | * | 1 Jan 2006 |
| Personal  | 10 | * | 1 Jan 2006 |
| Scissor   | 10 | * | 1 Jan 2006 |
| Lifts (including dumbwaiters, hydraulic lifts and traction lifts)                                 | 30 | * | 1 Jan 2003 |
| Lighting Control System (microprocessor based)  | 5  |   | 1 Jan 2001 |
| Lighting Plant (electric)   | 20 |   | 1 Jan 2001 |
| Lighting System (fluorescent)   | 20 |   | 1 Jan 2001 |
| Lightning arresters   | 50 |   | 1 Jan 2001 |
| Livestock (working beasts, beasts of burden in business other than Primary Production and Camels) | 10 |   | 1 Jan 2001 |

### *Substitute*

|  |    |   |            |
|--|----|---|------------|
| Laboratory assets used in quality control, sample checking etc:  |    |   |            |
| Automated and electronically based laboratory assets (including analysers, refractometers, spectrometry machines etc)              | 7  | * | 1 Jul 2014 |
| Other laboratory assets (including autoclaves, centrifuges, microscopes, ovens etc)  | 10 | * | 1 Jul 2014 |
| Ladders (including stepladders, work platforms extension ladders, trestles and planks):  |    |   |            |
| Aluminium  | 4  | * | 1 Jan 2006 |
| Fibreglass   | 4  | * | 1 Jan 2006 |
| Laser cutting machines   | 10 | * | 1 Jul 2014 |
| Levels:  |    |   |            |
| Dumpy  | 7  | * | 1 Jul 2008 |
| Laser beam   | 10 | * | 1 Jul 2008 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)   | 5  | * | 1 Jul 2008 |
| Libraries (professional)   | 10 | * | 1 Jul 2014 |
| Lifts (elevated work platforms):   |    |   |            |
| Boom (including knuckle and telescopic)  | 15 | * | 1 Jan 2006 |
| Personal   | 10 | * | 1 Jan 2006 |
| Scissor  | 10 | * | 1 Jan 2006 |
| Lifts (including dumbwaiters, hydraulic lifts and traction lifts)  | 30 | * | 1 Jan 2003 |
| Lighting control systems (microprocessor based)  | 5  | * | 1 Jul 2014 |
| Livestock being working beasts and beasts of burden (including camels and horses) used in a business other than primary production | 15 | * | 1 Jul 2014 |

### **[45] Table B, items beginning with M**

#### *Before*

|  |   |   |            |
|--|---|---|------------|
| Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg) | 5 | * | 1 Jul 2005 |
|--|---|---|------------|

*Insert*

|  |    |   |            |
|--|----|---|------------|
| Machine tools (grinding machines, lathes, milling machines etc): |    |   |            |
| CNC and NC based machines  | 10 | * | 1 Jul 2014 |
| Conventional or manual machines                                  | 20 | * | 1 Jul 2014 |

**[46] Table B, items beginning with M***Omit*

|                          |    |  |            |
|--------------------------|----|--|------------|
| Modular switching system | 10 |  | 1 Jan 2001 |
|--------------------------|----|--|------------|

**[47] Table B, items beginning with O***Before*

|                                |  |  |  |
|--------------------------------|--|--|--|
| Office Machines and Equipment: |  |  |  |
|--------------------------------|--|--|--|

*Insert*

|  |    |   |            |
|--|----|---|------------|
| Office furniture, freestanding:  |    |   |            |
| Bookcases:   |    |   |            |
| Timber   | 15 | * | 1 Jul 2005 |
| Metal  | 20 | * | 1 Jul 2005 |
| Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type): |    |   |            |
| Timber/laminated   | 15 | * | 1 Jul 2005 |
| Metal  | 20 | * | 1 Jul 2005 |
| Chairs   | 10 | * | 1 Jul 2005 |
| Desks  | 20 | * | 1 Jul 2005 |
| Mobile storage units (compactus type)  | 25 | * | 1 Jul 2005 |
| Reception assets (including lobby chairs, desks, lounges, sofas and tables)                      | 10 | * | 1 Jul 2005 |
| Screens  | 20 | * | 1 Jul 2005 |
| Tables:  |    |   |            |
| Boardroom  | 20 | * | 1 Jul 2005 |
| General  | 10 | * | 1 Jul 2005 |
| Workstations (including desks and partitions)  | 20 | * | 1 Jul 2005 |

**[48] Table B, items beginning with N***Omit*

|          |
|----------|
| <b>N</b> |
|----------|

**[49] Table B, items beginning with O***Omit*

|                        |                               |   |            |
|------------------------|-------------------------------|---|------------|
| Shredders              | 15                            | * | 1 Jul 2005 |
| Trolleys               | 15                            | * | 1 Jul 2005 |
| Whiteboards            | 10                            | * | 1 Jul 2005 |
| Ovens:                 |                               |   |            |
| Microwave              | 6 <sup>2</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Oxygen Acetylene Plant | 20                            |   | 1 Jan 2001 |

*Substitute*

|                               |    |   |            |
|-------------------------------|----|---|------------|
| Projectors (including lenses) | 5  | * | 1 Jul 2014 |
| Shredders                     | 15 | * | 1 Jul 2005 |
| Trolleys                      | 15 | * | 1 Jul 2005 |
| Whiteboards                   | 10 | * | 1 Jul 2005 |

**[50] Table B, items beginning with P**

*Omit*

|   |                                |   |            |
|---|--------------------------------|---|------------|
| 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 <sup>1</sup> / <sub>3</sub> |   | 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 |
| Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals) | 6                              | * | 1 Jul 2005 |
| Weighing machines and scales (including weigh labelling machines)   | 10                             | * | 1 Jul 2005 |
| Poles:  |                                |   |            |
| Steel (set in concrete)   | 40                             |   | 1 Jan 2001 |
| Wooden:   |                                |   |            |
| Set in concrete   | 20                             |   | 1 Jan 2001 |
| Not set in concrete   | 10                             |   | 1 Jan 2001 |
| Portable Toilet   | 10                             |   | 1 Jan 2001 |
| Powder Coating Machine  | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Power supply assets:  |                                |   |            |
| Emergency or standby:   |                                |   |            |
| Generator assets:   |                                |   |            |
| Acoustic hoods and canopies   | 20                             | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments)  | 25                             | * | 1 Jul 2005 |
| Power management units  | 15                             | * | 1 Jul 2005 |
| 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):   |                                |   |            |

|  |    |   |            |
|--|----|---|------------|
| Diesel   | 10 | * | 1 Jul 2008 |
| Petrol   | 5  | * | 1 Jul 2008 |
| Storage batteries  | 15 | * | 1 Jul 2013 |
| Power tools:   |    |   |            |
| Chain saws   | 3  | * | 1 Jul 2008 |
| Hand tools:  |    |   |            |
| Air  | 5  | * | 1 Jul 2008 |
| Battery  | 3  | * | 1 Jul 2008 |
| Electric   | 5  | * | 1 Jul 2008 |
| Jack hammers:  |    |   |            |
| Air  | 7  | * | 1 Jul 2008 |
| Electric   | 3  | * | 1 Jul 2008 |
| Nail guns - air  | 3  | * | 1 Jul 2008 |
| Power Transformers   | 45 | * | 1 Jan 2002 |
| Projectors   | 10 |   | 1 Jan 2001 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) | 12 | * | 1 Jul 2005 |
| Pumps  | 20 |   | 1 Jan 2001 |

### *Substitute*

|   |    |   |            |
|---|----|---|------------|
| Partitions (demountable)  | 20 | * | 1 Jul 2005 |
| Platform scales   | 15 | * | 1 Jul 2014 |
| Plumbing fixtures and fittings (including wall and floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income | 20 |   | 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 |
| Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals)                             | 6  | * | 1 Jul 2005 |
| Weighing machines and scales (including weigh labelling machines)   | 10 | * | 1 Jul 2005 |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)  | 15 | * | 1 Jul 2014 |
| Powder coating machines and systems (automatic and manual)  | 10 | * | 1 Jul 2014 |
| Power supply assets:  |    |   |            |
| Emergency or standby:   |    |   |            |
| Generator assets:   |    |   |            |
| Acoustic hoods and canopies   | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments)  | 25 | * | 1 Jul 2005 |
| Power management units  | 15 | * | 1 Jul 2005 |

|   |     |   |            |
|---|-----|---|------------|
| Uninterruptible power supply (UPS) systems  | 15  | * | 1 Jul 2013 |
| Generators, portable (incorporating attached engine management and generator monitoring instruments):   |     |   |            |
| Diesel  | 10  | * | 1 Jul 2008 |
| Petrol  | 5   | * | 1 Jul 2008 |
| Private electricity line assets (where used for a specified purpose <sup>1</sup> ):   |     |   |            |
| Distribution lines:   |     |   |            |
| Combination of overhead and underground   | 47½ | * | 1 Jul 2014 |
| Overhead (incorporating poles - concrete, wood, steel or stobie - and electrical equipment the responsibility of the private landholder such as conductors; cross arms etc) | 45  | * | 1 Jul 2014 |
| Underground (incorporating cables, fittings and ground pad mounted transformers)  | 50  | * | 1 Jul 2014 |
| Service cables, overhead  | 40  | * | 1 Jul 2014 |
| Service cables, underground   | 50  | * | 1 Jul 2014 |
| Storage batteries   | 15  | * | 1 Jul 2013 |
| Power tools:  |     |   |            |
| Chain saws  | 3   | * | 1 Jul 2008 |
| Hand tools:   |     |   |            |
| Air   | 5   | * | 1 Jul 2008 |
| Battery   | 3   | * | 1 Jul 2008 |
| Electric  | 5   | * | 1 Jul 2008 |
| Jack hammers:   |     |   |            |
| Air   | 7   | * | 1 Jul 2008 |
| Electric  | 3   | * | 1 Jul 2008 |
| Nail guns - air   | 3   | * | 1 Jul 2008 |
| Power transformers  | 45  | * | 1 Jan 2002 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones)  | 12  | * | 1 Jul 2005 |

## [51] Table B, items beginning with R

### *Omit*

|   |                               |   |            |
|---|-------------------------------|---|------------|
| Radio Sets:   |                               |   |            |
| Two-way radios and transceivers   | 6 <sup>2</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Refrigeration assets:   |                               |   |            |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10                            | * | 1 Jul 2005 |
| Ice making machines   | 8                             | * | 1 Jul 2005 |
| Insulation panels used in cool or freezer rooms   | 40                            | * | 1 Jul 2005 |
| Regeneration (acid) Unit  | 10                            |   | 1 Jan 2001 |
| Robots (industrial)   | 10                            |   | 1 Jan 2001 |

<sup>1</sup> A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely)

### *Substitute*

|   |    |   |            |
|---|----|---|------------|
| Refrigeration assets:                           |    |   |            |
| Compressors, condensers, evaporators etc        | 15 | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2014 |
| Robots (industrial)                             | 10 | * | 1 Jul 2014 |

## **[52] Table B, items beginning with S**

### *Omit*

|   |                                |   |            |
|---|--------------------------------|---|------------|
| Saddlery and Harness  | 10                             |   | 1 Jan 2001 |
| Sale Yards (stock and station agents)                         | 20                             |   | 1 Jan 2001 |
| Sand/Coating System   | 10                             |   | 1 Jan 2001 |
| Sauna and Spa (prefabricated type)                            | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Saws, bench and mitre, portable                               | 7                              | * | 1 Jul 2008 |
| Scaffolding:  |                                |   |            |
| Aluminium   | 5                              | * | 1 Jan 2006 |
| Fibreglass  | 5                              | * | 1 Jan 2006 |
| Steel   | 15                             | * | 1 Jan 2006 |
| Scales (platform)   | 20                             |   | 1 Jan 2001 |
| Security and monitoring assets:                               |                                |   |            |
| Access control systems:                                       |                                |   |            |
| Code pads   | 5                              | * | 1 Jul 2004 |
| Door controllers  | 5                              | * | 1 Jul 2004 |
| Readers:  |                                |   |            |
| Proximity   | 7                              | * | 1 Jul 2004 |
| Swipe card  | 3                              | * | 1 Jul 2004 |
| Bullet resistant screens (not forming part of the building)   | 20                             |   | 1 Jan 2001 |
| Camera scanning (of type used in large retail establishments) | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Closed circuit television systems:                            |                                |   |            |
| Cameras   | 4                              | * | 1 Jul 2004 |
| Monitors  | 4                              | * | 1 Jul 2004 |
| Recorders:  |                                |   |            |
| Digital   | 4                              | * | 1 Jul 2004 |
| Time lapse  | 2                              | * | 1 Jul 2004 |
| Switching units (including multiplexers)                      | 5                              | * | 1 Jul 2004 |
| Security systems:   |                                |   |            |
| Code pads   | 5                              | * | 1 Jul 2004 |
| Control panels  | 5                              | * | 1 Jul 2004 |
| Detectors (including glass, passive infra-red and vibration)  | 5                              | * | 1 Jul 2004 |
| Global system for mobiles (GSM) unit                          | 5                              | * | 1 Jul 2004 |
| Noise maker (including alarms and bells)                      | 5                              | * | 1 Jul 2004 |
| Sewing Machines   | 10                             |   | 1 Jan 2001 |
| Sheds:  |                                |   |            |
| Portable (nomadic type industry)                              | 10                             |   | 1 Jan 2001 |
| Humidification  | 20                             |   | 1 Jan 2001 |

|  |                                |   |            |
|--|--------------------------------|---|------------|
| Signage for business identification (including lighting for signs) | 10                             | * | 1 Jul 2005 |
| Silos:   |                                |   |            |
| Bulk handling:   |                                |   |            |
| Ancillary mechanical equipment                                     | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Concrete construction  | 50                             | * | 1 Jan 2004 |
| Galvanised construction  | 30                             | * | 1 Jan 2004 |
| Steel construction   | 40                             | * | 1 Jan 2004 |
| Solar photovoltaic electricity generation system assets            | 20                             | * | 1 Jul 2011 |
| Sonar Supersonic Equipment (similar to seismic equipment)          | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Spa (fibreglass)   | 20                             |   | 1 Jan 2001 |
| Spectrometer (computerised x-ray system for mineral analysis)      | 10                             |   | 1 Jan 2001 |
| Spray Booth  | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Standards:   |                                |   |            |
| Iron or steel (including brackets, crossarms, etc)                 | 40                             |   | 1 Jan 2001 |
| Concrete, brick or stone   | 100                            |   | 1 Jan 2001 |
| Strongrooms (demountable) and strongroom doors                     | 100                            |   | 1 Jan 2001 |
| Suitcases  | 10                             | * | 1 Jul 2013 |
| Swimming pool assets:  |                                |   |            |
| Chlorinators   | 12                             | * | 1 Jul 2004 |
| Cleaning assets  | 7                              | * | 1 Jul 2004 |
| Filtration assets (including pumps)                                | 12                             | * | 1 Jul 2004 |
| Heaters:   |                                |   |            |
| Electric   | 15                             | * | 1 Jul 2004 |
| Gas  | 15                             | * | 1 Jul 2004 |
| Solar  | 20                             | * | 1 Jul 2004 |
| Swimming pools (used as plant in a business):                      |                                |   |            |
| Above-ground   | 10                             | * | 1 Jul 2005 |
| Concrete   | 50                             | * | 1 Jul 2005 |
| Fibreglass   | 20                             | * | 1 Jul 2005 |
| Switchboards   | 20                             |   | 1 Jan 2001 |
| Synthetic Lawn Surface   | 10                             |   | 1 Jan 2001 |

### *Substitute*

|                                 |    |   |            |
|---------------------------------|----|---|------------|
| Saws, bench and mitre, portable | 7  | * | 1 Jul 2008 |
| Scaffolding:                    |    |   |            |
| Aluminium                       | 5  | * | 1 Jan 2006 |
| Fibreglass                      | 5  | * | 1 Jan 2006 |
| Steel                           | 15 | * | 1 Jan 2006 |
| Security and monitoring assets: |    |   |            |
| Access control systems:         |    |   |            |
| Code pads                       | 5  | * | 1 Jul 2004 |
| Door controllers                | 5  | * | 1 Jul 2004 |
| Readers:                        |    |   |            |
| Proximity                       | 7  | * | 1 Jul 2004 |

|  |    |   |            |
|--|----|---|------------|
| Swipe card   | 3  | * | 1 Jul 2004 |
| Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building | 20 | * | 1 Jul 2014 |
| Closed circuit television systems:   |    |   |            |
| Cameras  | 4  | * | 1 Jul 2004 |
| Monitors   | 4  | * | 1 Jul 2004 |
| Recorders:   |    |   |            |
| Digital  | 4  | * | 1 Jul 2004 |
| Time lapse   | 2  | * | 1 Jul 2004 |
| Switching units (including multiplexers)   | 5  | * | 1 Jul 2004 |
| Security systems:  |    |   |            |
| Code pads  | 5  | * | 1 Jul 2004 |
| Control panels   | 5  | * | 1 Jul 2004 |
| Detectors (including glass, passive infra-red and vibration)   | 5  | * | 1 Jul 2004 |
| Global system for mobiles (GSM) unit   | 5  | * | 1 Jul 2004 |
| Noise maker (including alarms and bells)   | 5  | * | 1 Jul 2004 |
| Sewing machines  | 10 | * | 1 Jan 2014 |
| Signage for business identification (including lighting for signs)   | 10 | * | 1 Jul 2005 |
| Silos:   |    |   |            |
| Bulk handling:   |    |   |            |
| Ancillary mechanical assets (including augers, bucket elevators, conveyors etc)  | 15 | * | 1 Jul 2014 |
| Concrete construction  | 50 | * | 1 Jan 2004 |
| Galvanised construction  | 30 | * | 1 Jan 2004 |
| Steel construction   | 40 | * | 1 Jan 2004 |
| Solar photovoltaic electricity generation system assets  | 20 | * | 1 Jul 2011 |
| Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)                         | 17 | * | 1 Jul 2014 |
| Spray booths   | 15 | * | 1 Jul 2014 |
| Stacks (chimney stacks, exhaust stacks, flues etc):  |    |   |            |
| Concrete stacks (including concrete reinforced stacks)   | 30 | * | 1 Jul 2014 |
| Flare stacks   | 25 | * | 1 Jul 2014 |
| Reinforced plastic stacks  | 25 | * | 1 Jul 2014 |
| Steel stacks (steel flues)   | 20 | * | 1 Jul 2014 |
| Suitcases  | 10 | * | 1 Jul 2013 |
| Swimming pool assets:  |    |   |            |
| Chlorinators   | 12 | * | 1 Jul 2004 |
| Cleaning assets  | 7  | * | 1 Jul 2004 |
| Filtration assets (including pumps)  | 12 | * | 1 Jul 2004 |
| Heaters:   |    |   |            |
| Electric   | 15 | * | 1 Jul 2004 |
| Gas  | 15 | * | 1 Jul 2004 |
| Solar  | 20 | * | 1 Jul 2004 |
| Swimming pools (used as plant in a business):  |    |   |            |
| Above-ground   | 10 | * | 1 Jul 2005 |

|                        |    |   |            |
|------------------------|----|---|------------|
| Concrete               | 50 | * | 1 Jul 2005 |
| Fibreglass             | 20 | * | 1 Jul 2005 |
| Switchboards           | 20 | * | 1 Jul 2014 |
| Synthetic lawn surface | 5  | * | 1 Jul 2014 |

### [53] Table B, items beginning with T

#### *Omit*

|  |                                |   |            |
|--|--------------------------------|---|------------|
| Tank Stands:   |                                |   |            |
| Brick, stone or concrete   | 50                             |   | 1 Jan 2001 |
| Wood and/or iron   | 33 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Tarpaulins (canvas or plastic)   | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Telephone Installations:   |                                |   |            |
| Answering machines   | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Car phone  | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Cellular mobile  | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Complete telephone system (comprising switchboards, instruments, cables etc) | 20                             |   | 1 Jan 2001 |
| PABX computerised assets   | 10                             | * | 1 Jan 2005 |
| Public telephones  | 10                             |   | 1 Jan 2001 |
| Reservation system (data print)  | 20                             |   | 1 Jan 2001 |
| Telephone hand sets  | 10                             | * | 1 Jul 2005 |
| Television Receivers:  |                                |   |            |
| Generally  | 10                             |   | 1 Jan 2001 |
| Used for hire  | 6 <sup>2</sup> / <sub>3</sub>  |   | 1 Jan 2001 |
| Tools (loose)  | 5                              |   | 1 Jan 2001 |
| Total stations (used in mapping and surveying etc)                           | 5                              | * | 1 Jul 2013 |
| Tractors   | 12                             | * | 1 Jul 2007 |
| Turnstiles   | 20                             |   | 1 Jan 2001 |

#### *Substitute*

|  |    |   |            |
|--|----|---|------------|
| Tarpaulins   | 5  | * | 1 Jul 2014 |
| Telephone Installations:   |    |   |            |
| Complete telephone system (comprising switchboards, instruments, cables etc) | 20 |   | 1 Jan 2001 |
| Mobile phones  | 3  | * | 1 Jul 2014 |
| PABX computerised assets   | 10 | * | 1 Jan 2005 |
| Telephone hand sets  | 10 | * | 1 Jul 2005 |
| Television sets  | 10 | * | 1 Jul 2014 |
| Total stations (used in mapping and surveying etc)                           | 5  | * | 1 Jul 2013 |
| Tractors   | 12 | * | 1 Jul 2007 |
| Two-way radios:  |    |   |            |
| Base stations  | 6  | * | 1 Jul 2014 |
| Mobile units   | 6  | * | 1 Jul 2014 |
| Portable units   | 3  | * | 1 Jul 2014 |
| Repeaters  | 7  | * | 1 Jul 2014 |

**[54] Table B, items beginning with V**

*Omit*

|                            |    |  |            |
|----------------------------|----|--|------------|
| Vacuum Cleaners (electric) | 10 |  | 1 Jan 2001 |
|----------------------------|----|--|------------|

**[55] Table B, items beginning with W**

*Omit*

|  |    |   |            |
|--|----|---|------------|
| Water assets:  |    |   |            |
| Bores  | 30 | * | 1 Jul 2008 |
| Dams (including earth or rock fill and turkey nests)             | 40 | * | 1 Jul 2008 |
| Dam liners and covers  | 20 | * | 1 Jul 2008 |
| Effluent channels  | 40 | * | 1 Jul 2008 |
| Effluent recycle tanks   | 12 | * | 1 Jul 2008 |
| Effluent sedimentation ponds                                     | 40 | * | 1 Jul 2008 |
| Irrigation assets:   |    |   |            |
| Drip, micro spray or mini sprinkler systems:                     |    |   |            |
| Above ground polyethylene pipes                                  | 10 | * | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers                       | 5  | * | 1 Jul 2008 |
| Control systems  | 10 | * | 1 Jul 2008 |
| Filtration systems   | 15 | * | 1 Jul 2008 |
| Pumps  | 12 | * | 1 Jul 2008 |
| Variable speed drives  | 15 | * | 1 Jul 2008 |
| Irrigation earth channels  | 40 | * | 1 Jul 2008 |
| Irrigators (including centre pivot, lateral and travelling gun): |    |   |            |
| Fresh water  | 20 | * | 1 Jul 2008 |
| Effluent   | 10 | * | 1 Jul 2008 |
| Pumps:   |    |   |            |
| Bore pumps, effluent and manure pumps                            | 7  | * | 1 Jul 2008 |
| Other  | 12 | * | 1 Jul 2008 |
| Water mains:   |    |   |            |
| Aluminium  | 20 | * | 1 Jul 2008 |
| Galvanised steel   | 25 | * | 1 Jul 2008 |
| Polyethylene   | 15 | * | 1 Jul 2008 |
| PVC  | 30 | * | 1 Jul 2008 |
| Water tanks:   |    |   |            |
| Concrete   | 30 | * | 1 Jul 2008 |
| Galvanised steel   | 25 | * | 1 Jul 2008 |
| Polyethylene   | 15 | * | 1 Jul 2008 |
| Water troughs:   |    |   |            |
| Concrete   | 25 | * | 1 Jul 2008 |
| Galvanised steel   | 15 | * | 1 Jul 2008 |
| Polyethylene   | 10 | * | 1 Jul 2008 |
| Windmills  | 30 | * | 1 Jul 2008 |
| Weighbridges   | 25 |   | 1 Jan 2001 |
| Weighing Machines  | 10 |   | 1 Jan 2001 |

|   |    |   |            |
|---|----|---|------------|
| Welders:  |    |   |            |
| Diesel  | 10 | * | 1 Jul 2008 |
| Electric  | 5  | * | 1 Jul 2008 |
| Welding Plant:  |    |   |            |
| Automatic (used at sea on construction of a submarine pipeline) | 10 |   | 1 Jan 2001 |
| Wells   | 40 |   | 1 Jan 2001 |
| Window blinds used in commercial buildings                      | 20 | * | 1 Jul 2005 |

### *Substitute*

|                            |    |   |            |
|----------------------------|----|---|------------|
| Weighbridges               | 20 | * | 1 Jul 2014 |
| Welders:                   |    |   |            |
| Diesel                     | 10 | * | 1 Jul 2008 |
| Electric                   | 5  | * | 1 Jul 2008 |
| Oxygen welders and cutters | 10 | * | 1 Jul 2014 |