



Legislative Instrument

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

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 8th 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
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[3] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Hydroponics (01220)*

Omit

<i>Hydroponics (01220)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

<i>Vegetable growing (under cover) (01220)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Vegetable growing and cane growing (01230 and 01510)

Substitute

Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)
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[5] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Printing (16110)

Omit

Exposure lights	5	*	1 Jul 2005
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Substitute

Exposure lights	5	*	1 Jul 2006
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[6] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Pharmaceutical and medicinal product manufacturing (18410)

Omit

Pharmaceutical and medicinal product manufacturing (18410)

Substitute

Human pharmaceutical and medicinal product manufacturing (18410)

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

After

Weighing scales	10	*	1 Jan 2004
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Insert

Scientific medical and pharmaceutical research assets – see Table A Scientific research services (69100)			
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[8] Table A, industry category MANUFACTURING (11100 to 25990), sub-category Polymer product and rubber product manufacturing (19110 to 19200)

Omit

Polymer product and rubber product manufacturing (19110 to 19200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Clothes peg manufacturing plant (plastic)	13 ¹ / ₃		1 Jan 2001
Gelatine and glue manufacturing plant	13 ¹ / ₃		1 Jan 2001

Polymer product and rubber product manufacturing (19110 to 19200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Plastic industry:			
Blow moulders	13 ¹ / ₃		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 ¹ / ₃		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 ¹ / ₃		1 Jan 2001

Substitute

Polymer film and sheet packaging material manufacturing (19110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Polymer film and sheet packaging material manufacturing (19110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Polymer product and rubber product manufacturing (19120 to 19200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Clothes peg manufacturing plant (plastic)	13 ¹ / ₃		1 Jan 2001
Gelatine and glue manufacturing plant	13 ¹ / ₃		1 Jan 2001
Polymer (plastic) product manufacturing assets (not elsewhere listed):			
Blow moulders	13 ¹ / ₃		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 ¹ / ₃		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 ¹ / ₃		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
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Insert

Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014
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[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			
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Substitute

Cranes (gantry and overhead)	25	*	1 Jul 2014
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[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			
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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

<i>Ready-mixed concrete manufacturing (20330)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Ready-mixed concrete manufacturing (20330)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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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
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[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)*

Omit

Emissions control assets:		*	1 Jul 2009
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Substitute

Emissions control assets:			
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[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

<i>Steel coil roll forming, slitting, blanking and sheet metal forming (22210 to 22990)</i>
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Substitute

<i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i>

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

Omit

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

Substitute

<i>Railway rolling stock manufacturing and repair services (23930)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

**Railway rolling stock manufacturing and repair services
(23930)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Railway rolling stock manufacturing and repair services (23930)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Other transport equipment manufacturing n.e.c. (23990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Waste disposal services (29110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Garbage compactor trucks (including the compactor)	10	*#	1 Jan 2005

Substitute

Solid waste collection services (29110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Garbage compactor trucks (including the compactor)	10	*#	1 Jan 2005

Waste remediation and materials recovery services (29220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Waste remediation and materials recovery services (29220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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	$6\frac{2}{3}$		1 Jan 2001
Static	$13\frac{1}{3}$		1 Jan 2001

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

Insert

Other heavy and civil engineering construction n.e.c. (31099)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Commission-based wholesaling (38000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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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
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Insert

Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014
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[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.			
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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
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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
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Insert

Payphones (public telephones)	10		1 Jan 2001
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[26] Table A, industry category INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200), sub-category Motion picture and sound recording activities (55110 to 55140)

Omit

Motion picture and sound recording activities (55110 to 55140)

Substitute

**Motion picture and video activities
(55110 to 55140)**

[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
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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
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[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			
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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

Scientific research services (69100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Scientific research services (69100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Personal and other services (95110 to 95291)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Funeral, crematorium and cemetery services (95200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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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
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[35] Table B, items beginning with B

Omit

Boiler pumps	5	*	1 Jul 2005
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[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 ¹ / ₃		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 ² / ₃		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 ¹ / ₃		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
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[38] Table B, items beginning with E*Omit*

Engines	20		1 Jan 2001
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[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
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[41] Table B, items beginning with G

Omit

Garbage Bins	6 ² / ₃		1 Jan 2001
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[42] Table B, items beginning with H

Omit

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

Hand tools (manually operated)	10	*	1 Jul 2014
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[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 ¹ / ₃		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 ¹ / ₃		1 Jan 2001
Lawn Mower:			
Motor	6 ² / ₃		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
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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
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[47] Table B, items beginning with O*Before*

Office Machines and Equipment:			
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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*

N

[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 ² / ₃		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 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
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 ² / ₃		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 ¹):			
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 ² / ₃		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

¹ 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 ¹ / ₃		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 ² / ₃		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 ¹ / ₃		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 ¹ / ₃		1 Jan 2001
Spa (fibreglass)	20		1 Jan 2001
Spectrometer (computerised x-ray system for mineral analysis)	10		1 Jan 2001
Spray Booth	6 ² / ₃		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 ¹ / ₃		1 Jan 2001
Tarpaulins (canvas or plastic)	6 ² / ₃		1 Jan 2001
Telephone Installations:			
Answering machines	6 ² / ₃		1 Jan 2001
Car phone	6 ² / ₃		1 Jan 2001
Cellular mobile	6 ² / ₃		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 ² / ₃		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
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[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