

***Effective Life 2018/1 -***



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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)

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

Sharon Murray  
Assistant Commissioner, Public Groups and International

Dated: 1 June 2018

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### 1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)*.

### 2. Commencement

This instrument commences on 1 July 2018.

### 3. Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015*

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

### 4. Definitions – meaning of symbols used in Tables A and B

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner's effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the *Income Tax Assessment Act 1997*.

A plus (+) in the third column of Table A indicates a deduction over three years is available to primary producers for the depreciating assets under Subdivision 40-F of the *Income Tax Assessment Act 1997* subject to satisfaction of the required conditions.

# Schedule 1 Amendments

(section 3)

## [1] Heading to Table A

*Omit*

**Table A as at 1 July 2017**

*Substitute*

**Table A as at 1 July 2018**

## [2] Table A, industry category *MINING (06000 to 10900)*, sub-category *Other mining support services (10900)*

*Omit*

<b><i>Other mining support services (10900)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Blasting assets:			
Augers	10	*	1 Jul 2017
Blast hole pumps	7	*	1 Jul 2017
Explosive boxes	5	*	1 Jul 2017
Magazines	10	*	1 Jul 2017
Mobile processing units (MPU)			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPU	9	*	1 Jul 2017
Underground MPU (incorporating motor vehicle and MPU)	6	*	1 Jul 2017
Remote control blasting units	5	*	1 Jul 2017
Stemming buckets	7	*	1 Jul 2017
Dewatering pumps	12	*	1 Jul 2017
Surface drill rigs (production)	10	*	1 Jul 2017

*Substitute*

<b><i>Other mining support services (10900)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Gas and oil mining support services (excluding offshore services):			
Cementing assets:			
Batch mixing assets:			
Batch mixing units (excluding batch mixing units incorporated with trailers)	8	*	1 Jul 2018
Trailers (incorporating batch mixing unit and trailer)	10	*	1 Jul 2018
Cement silos:			
Fixed steel	30	*	1 Jul 2018
Mobile	10	*	1 Jul 2018

<b>Other mining support services (10900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes			
Pumping units	10	*	1 Jul 2018
Drilling assets:			
Bottom hole assemblies (including logging while drilling tools, measuring while drilling tools, motors and stabilisers)	5	*	1 Jul 2018
Coil tubing assets:			
Pumping units	7	*	1 Jul 2018
Reel and power units	10	*	1 Jul 2018
Downhole fishing and remedial tools (including casing swages, junk magnets and milling tools)	5	*	1 Jul 2018
Drill rigs	10	*	1 Jul 2018
Drill strings	5	*	1 Jul 2018
Fluid assets (including centrifuges, pumps and shear units)	10	*	1 Jul 2018
Mobile fluid tanks	10	*	1 Jul 2018
Well control equipment (including blow out preventers and choke manifolds)	5	*	1 Jul 2018
Hydraulic fracturing assets:			
Blenders	8	*	1 Jul 2018
Frac tanks	10	*	1 Jul 2018
Pumps	8	*	1 Jul 2018
Mineral mining support services:			
Blasting assets:			
Augers	10	*	1 Jul 2017
Blast hole pumps	7	*	1 Jul 2017
Explosive boxes	5	*	1 Jul 2017
Magazines	10	*	1 Jul 2017
Mobile processing units (MPUs):			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPUs	9	*	1 Jul 2017
Underground MPUs (incorporating motor vehicle and MPU)	6	*	1 Jul 2017
Remote control blasting units	5	*	1 Jul 2017
Stemming buckets	7	*	1 Jul 2017
Dewatering pumps	12	*	1 Jul 2017
Surface drill rigs (production)	10	*	1 Jul 2017

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

*Aftert*

Air compression assets – see Table B Air compression assets			
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*Insert*

Ammonia gas detectors	12	*	1 Jul 2018
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**[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Automated guided vehicles	12	*	1 Jul 2017
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*Substitute*

Automated guided vehicles (AGVs)	12	*	1 Jul 2017
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**[5] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Bin tippers	15	*	1 Jul 2017
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*Substitute*

Bin and drum tippers	15	*	1 Jul 2018
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**[6] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc			
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*Substitute*

Laboratory equipment:			
Generally (excluding penetrometers) – see Table B Laboratory assets used in quality control, sample checking etc			
Penetrometers	13	*	1 Jul 2018

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

*Omit*

Assets used in common for product manufacturing and processing:			
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*Substitute*

Assets commonly used for product manufacturing and processing:			
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**[8] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Assets for butter and ice cream manufacturing:			
Churns (includes continuous buttermakers, butter reworkers and ice cream freezers)	15	*	1 Jan 2001

*Substitute*

Assets for butter manufacturing:			
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Butter churns (including continuous buttermakers and butter reworkers)	20	*	1 Jul 2018
Butter melters	25	*	1 Jul 2018
Crystallisers	20	*	1 Jul 2018
In-line titrators	10	*	1 Jul 2018
Salt crushers	20	*	1 Jul 2018

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

*After*

Sifters	15	*	1 Jul 2017
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*Insert*

Assets for ice cream manufacturing:			
Blenders and mixers:			
Bench mounted planetary mixers	15	*	1 Jul 2018
Hand-held stick blenders	5	*	1 Jul 2018
Enrobers (including dippers)	15	*	1 Jul 2018
Extruders and extrusion line stick inserters	15	*	1 Jul 2018
Freezing assets:			
Blast freezers and freezer tunnels/hardening tunnels (excluding cabinet style self-contained blast freezers)	15	*	1 Jul 2018
Cabinet style self-contained blast freezers	10	*	1 Jul 2018
Ice cream churners/freezers	15	*	1 Jul 2018
Moulding machines, moulds and moulding line stick inserters	15	*	1 Jul 2018
Ovens	15	*	1 Jul 2018
Portable batch pasteurisers	12	*	1 Jul 2018
Slush machines	10	*	1 Jul 2018

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

*Omit*

Bottle unscramblers	15	*	1 Jul 2016
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*Substitute*

Bottle and lid unscramblers	15	*	1 Jul 2018
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**[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*After*

Bottle unscramblers	15	*	1 Jul 2016
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*Insert*

Butter patting machines	20	*	1 Jul 2018
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**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers)	15	*	1 Jul 2016
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*Substitute*

Cartoning assets (including carton and case erecting, packing and closing machines, and carton and box sealers/tapers)	15	*	1 Jul 2018
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**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Filling and sealing/capping machines	15	*	1 Jul 2017
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*Substitute*

Filling and sealing/capping machines (including various types used in the industry such as bag, bin, bottle, bulk, can, carton, pouch and tub filling and sealing/capping machines; form fill and seal machines; preformed cup filling and sealing machines; seamers and clinchers)	15	*	1 Jul 2018
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**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Dairy product manufacturing (11310 to 11330)***

*Before*

Inkjet and laser label printers	7	*	1 Jul 2016
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*Insert*

Flow wrappers (including continuous heat seal wrappers)	15	*	1 Jul 2018
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**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Fruit and vegetable processing (11400)***

*Omit*

Fruit and vegetable canning plant	20		1 Jan 2001
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*Substitute*

Dried fruit (other than sun-dried) manufacturing assets:			
Packaging assets:			
Box sealers (including taping machines)	10	*	1 Jul 2018
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Form fill and seal machines – see Table B Packaging machines			
Labellers – see Table B Packaging machines			
Multihead weighers – see Table B Packaging machines			
Palletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			

Aspirators	20	*	1 Jul 2018
Cappers and destemmers	15	*	1 Jul 2018
Cookers	15	*	1 Jul 2018
Cooling tunnels	15	*	1 Jul 2018
Drying assets (including dehydrators and dryers)	20	*	1 Jul 2018
Mixers	15	*	1 Jul 2018
Pitters	15	*	1 Jul 2018
Riddles (including pre-riddles and rotary sieves)	15	*	1 Jul 2018
Shaker tables	15	*	1 Jul 2018
Sulphur tanks	15	*	1 Jul 2018
Washing assets (including barrel washers, brush washers and ripple washers)	15	*	1 Jul 2018
Product and raw material handling assets:			
Bins	10	*	1 Jul 2018
Bin tipplers	15	*	1 Jul 2018
Conveyors and elevators	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters and laser scanners	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Testing equipment	15	*	1 Jul 2018
Support assets:			
Coolrooms – see Table B Refrigeration assets			
Weighers	20	*	1 Jul 2018

**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fruit and vegetable processing (11400)***

*Omit*

Jam-making plant	20		1 Jan 2001
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*Substitute*

Jam, pickles and sauces manufacturing assets:			
Filling and sealing assets:			
Bottle rinsing machines	10	*	1 Jul 2018
Capping machines	15	*	1 Jul 2018
Denesters	10	*	1 Jul 2018
Filling machines (including aseptic, bucket and portion control)	15	*	1 Jul 2018
Jar de-palletisers	15	*	1 Jul 2018
Lid descramblers, cap sorters and hoppers	15	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	12	*	1 Jul 2018
Labellers – see Table B Packaging machines			
Palletisers	10	*	1 Jul 2018
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Brush finishers and pulper finishers	15	*	1 Jul 2018
Cookers	10	*	1 Jul 2018
Cooling tunnels (including water cooling tunnels)	15	*	1 Jul 2018
Micro filters	20	*	1 Jul 2018
Pasteurisers	15	*	1 Jul 2018



Pectin mixers	10	*	1 Jul 2018
Pipes and pipelines (including pigging)	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Metal detectors and camera vision scanners	10	*	1 Jul 2018
Support assets:			
Accumulation tables and turntables	15	*	1 Jul 2018
Air compression assets (including air compressors, air dryers and air receivers)	10	*	1 Jul 2018
Boilers – see Table B Boilers			
Conveyors	15	*	1 Jul 2018
Exhaust systems	10	*	1 Jul 2018
Heat exchangers	10	*	1 Jul 2018
Pumps (including cavity, diaphragm and lobe)	15	*	1 Jul 2018
Preserved fruit and vegetable manufacturing assets:			
Filling and sealing assets:			
Canning assets (including can loaders, closers and seamers)	10	*	1 Jul 2018
Capping machines:			
Cappers	10	*	1 Jul 2018
Induction sealers	5	*	1 Jul 2018
Filling machines (including aseptic, bag in box, cup, direct and piston)	10	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Palletisers and depalletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Blanchers and paste finishers (including bean and spaghetti)	12	*	1 Jul 2018
Concentrates and syrup assets (including centrifuges, decanters and syrupers)	15	*	1 Jul 2018
Cookers:			
Rotary atmospheric sterilisers	20	*	1 Jul 2018
Rotary pressure sterilisers	10	*	1 Jul 2018
Static retorts	15	*	1 Jul 2018
Crushing mills	30	*	1 Jul 2018
Graders	15	*	1 Jul 2018
Peelers:			
Chemical (including caustic)	10	*	1 Jul 2018
Mechanical (including ginacas and magnesium scrubbers)	5	*	1 Jul 2018
Pitters and repitters	20	*	1 Jul 2018
Slicers and resizers	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Support assets:			

Bin tippers	20	*	1 Jul 2018
Control systems – see Table B Control systems and control system assets			
Conveyors and elevators	15	*	1 Jul 2018
Filtration systems	15	*	1 Jul 2018
Pasteurisers (including heat exchangers)	10	*	1 Jul 2018
Pumps	10	*	1 Jul 2018

**[17] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Spirit manufacturing (12130)***

*Omit*

Distillery pant (brandy etc)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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*Substitute*

Barrels, tanks and tuns:			
Barrels or casks (wooden):			
Capacity greater than 150 litres	10	*	1 Jul 2018
Capacity of 150 litres or less	4	*	1 Jul 2018
Fermenters, washbacks, vats and holding tanks	25	*	1 Jul 2018
Intermediate bulk containers (IBC)	8	*	1 Jul 2018
Mash tuns and lauter tuns	20	*	1 Jul 2018
Bottling assets:			
Bottle fillers:			
Automated (including bottle rinsers/washers, cappers, capsule applicators and foilers)	15	*	1 Jul 2018
Manual	7	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Printers and ink coders	8	*	1 Jul 2018
Distillation assets			
Laboratory and testing assets (including alcoholmeters, alcolyzers, density meters, gas chromatographs, Graham condensers, homogenisers, hydrometers, Inland Revenue condensers and sugar testers)	7	*	1 Jul 2018
Stainless steel stills (continuous/vacuum stills, marc stills producing grape spirit, neutral spirit or potable ethanol [incorporating analyser/stripping columns, purifier columns, rectifying columns, condensers and dephlegmators/reflux condensers and methanol/fusel oil isolators])	25	*	1 Jul 2018
Stills generally (copper stills, pot stills, spirit stills and wash stills [incorporating botanical baskets, condensers, head tubes/necks, rectifiers, rectifying columns and still columns])	15	*	1 Jul 2018
Support assets:			
Barrel racks:			
Steel	20	*	1 Jul 2018
Wooden	15	*	1 Jul 2018
CCTV, security and monitoring systems assets – see Table B Security and monitoring assets			
Chillers	15	*	1 Jul 2018
Floor scales (platform scales)	10	*	1 Jul 2018

Flow meters	10	*	1 Jul 2018
Furnaces, barley smokers, crispers and malt kilns	15	*	1 Jul 2018
Gristmills	15	*	1 Jul 2018
Heat exchangers (plate or tube)	15	*	1 Jul 2018
Programmable logic control (PLC) system assets – see Table B Control systems and control system assets			
Pumps (including macerating pumps)	7	*	1 Jul 2018
Water filters, reverse osmosis (RO) filters and water softeners	10	*	1 Jul 2018
Water heating assets:			
Boilers – see Table B Boilers			
Water heaters (including small steam boilers [up to 500KW])	10	*	1 Jul 2018

**[18] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)***

*Omit*

Sewing machines	10		1 Jan 2001
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*Substitute*

Sewing machines	10	*	1 Jul 2014
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**[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)***

*Omit*

Automated guided vehicles (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007
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*Substitute*

Automated guided vehicles (AGVs) (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007
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**[20] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Automated guided vehicles	20	*	1 Jul 2010
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*Substitute*

Automated guided vehicles (AGVs)	20	*	1 Jul 2010
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**[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)***

*Omit*

Tank manufacturing plant	20		1 Jan 2001
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**[22] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Automated guided vehicles (AGVs used in blank/stamped parts handling)	10	*	1 Jul 2012
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*Substitute*

Automated guided vehicles (AGVs) (used in blank/stamped parts handling)	10	*	1 Jul 2012
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**[23] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Irrigation water providers (28110)***

*Omit*

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

**[24] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Water supply (28110)***

Omit

<b>Water supply (28110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005
Service connections:			
Water meters	20	*	1 Jan 2005
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Water mains: Being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Water supply control systems assets:			
Air scour flow meters, level sensors, transmitters and meters	10	*	1 Jan 2005
Chlorine analysers, mini labs, pH meters, turbidity analysers and meters	7	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Pressure sensors, transmitters and meters	10	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Sludge thickeners	50	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical dosing systems	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005
Clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005

<b>Water supply (28110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Dissolved air flotation systems	25	*	1 Jan 2005
Filtration tanks (incorporating scrapers)	80	*	1 Jan 2005
Flocculation tanks (incorporating scrapers)	80	*	1 Jan 2005
Inline mixers	15	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Raw water inlet screening systems	25	*	1 Jan 2005
Sludge treatment lagoons	50	*	1 Jan 2005
Wash water holding tanks	80	*	1 Jan 2005

*Substitute*

<b>Water supply (28110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Assets used by irrigation water providers:			
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)	100	*	1 Jan 2005
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Offtakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005
Assets used in water supply:			
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Raw water storage and supply assets:			

<b>Water supply (28110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005
Service connections:			
Water meters	20	*	1 Jan 2005
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Water mains: being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Water supply control systems assets:			
Air scour flow meters, level sensors, transmitters and meters	10	*	1 Jan 2005
Chlorine analysers, mini labs, pH meters, turbidity analysers and meters	7	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Pressure sensors, transmitters and meters	10	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Sludge thickeners	50	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical dosing systems	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005
Clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Dissolved air flotation systems	25	*	1 Jan 2005
Filtration tanks (incorporating scrapers)	80	*	1 Jan 2005
Flocculation tanks (incorporating scrapers)	80	*	1 Jan 2005
Inline mixers	15	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Raw water inlet screening systems	25	*	1 Jan 2005

<b>Water supply (28110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Sludge treatment lagoons	50	*	1 Jan 2005
Wash water holding tanks	80	*	1 Jan 2005

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

*Omit*

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:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	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 shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Concreting plant:			
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Mobile concrete pumping units	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Buggies or dumpers (motorised)	5		1 Jan 2001
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:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	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 shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Hoppers, skips and hoist buckets	10		1 Jan 2001
Mobile concrete pumping units	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

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



*Omit*

<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
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
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displays, mannequins and seasonal decorations)	7	*	1 Jul 2005

*Substitute*

<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Loading bay assets – see Table B Loading bay assets			
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Generators (incorporating attached engine management and generator monitoring instrument)	25	*	1 Jul 2005
Power management unit	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive type	5	*	1 Jul 2013
On line double conversion type	10	*	1 Jul 2013
Public address and paging system assets (including amplifiers, audio speakers and microphones) – see Table B Public address and paging system assets			
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
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Signage used for business identification (including lighting for signs) – see Table B Advertising signs			
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displays, mannequins and seasonal decorations)	7	*	1 Jul 2005

**[27] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Road transport (46100 to 46239)***

*Omit*

<b><i>Road transport (46100 to 46239)</i></b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Taxis	4	*	1 Jul 2015

*Substitute*

<b><i>Road transport (46100 to 46239)</i></b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Motor vehicles and trailers:			

<b>Road transport (46100 to 46239)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*#	1 Jan 2005
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*#	1 Jan 2005
Trailers having a gross vehicle mass greater than 4.5 tonnes	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15	*#	1 Jan 2005

**[28] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, after sub-category *Water transport and support services (48100 to 48200 and 52110 to 52190)***

*Insert*

<b>Other air and space transport (49009)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Aircraft:			
Aeroplanes:			
General use	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*#	1 Jul 2002
Helicopters:			
General use	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	*#	1 Jul 2002

**[29] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, sub-category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

<b><i>Scenic and sightseeing transport (50100 to 50290)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins (including carriers)	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009
Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking system, drive system, gear boxes, motors, variable speed drives and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			

<b>Scenic and sightseeing transport (50100 to 50290)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

*Substitute*

<b>Scenic and sightseeing transport (50100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins (including carriers)	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009

<b>Pipeline transport (50210)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps:			
Generally	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003

<b>Other transport n.e.c. (50290)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

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

*Insert*

<b>Scientific testing and analysis services (69250)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Coal laboratory assets:			
Sample preparation assets:			
Drop shatters	20	*	1 Jul 2018
Drum tumblers	15	*	1 Jul 2018
Drying ovens:			
Benchtop	7	*	1 Jul 2018
Others (including floor size with trolleys)	15	*	1 Jul 2018
Dust extraction systems	15	*	1 Jul 2018
Float-sink buckets	8	*	1 Jul 2018
Float-sink testing units (incorporating ventilation ducting, fans, density separation apparatus etc, but excluding float-sink buckets)	15	*	1 Jul 2018
Flotation machines (including froth rotation machines)	20	*	1 Jul 2018
Jaw crushers	10	*	1 Jul 2018
Pulverisers	10	*	1 Jul 2018
Riffle splitters	10	*	1 Jul 2018
Rotary Sample Dividers (RSDs)	15	*	1 Jul 2018
Sample storage assets:			
Cool room assets – see Table B Refrigeration assets			
Portable refrigerators/freezers	10	*	1 Jul 2018
Sample trays	5	*	1 Jul 2018
Sample trolleys	10	*	1 Jul 2018
Sieve shakers (excluding sieves)	10	*	1 Jul 2018
Sieves (including various meshes and sizes)	7	*	1 Jul 2018
Weighing scales	10	*	1 Jul 2018
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2018
Calorimeters	10	*	1 Jul 2018
Carbon and sulphur analysers	7	*	1 Jul 2018
CHN analysers (including carbon, hydrogen and nitrogen)	7	*	1 Jul 2018
Coal ash fusibility furnaces	10	*	1 Jul 2018
Crucible Swell Number (CSN) burners	10	*	1 Jul 2018
Dilatometers	9	*	1 Jul 2018
Fume cabinets	15	*	1 Jul 2018
Moisture testing ovens (including nitrogen setup apparatus)	10	*	1 Jul 2018
Muffle furnaces	15	*	1 Jul 2018
Particle size analysers	10	*	1 Jul 2018
Petrographic microscopes	10	*	1 Jul 2018
Plastometers	9	*	1 Jul 2018
Water baths (including ultrasonic water baths)	7	*	1 Jul 2018
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018

**[31] Heading to Table B**

*Omit*

**Table B as at 1 July 2017**

*Substitute*

**Table B as at 1 July 2018**

**[32] Table B, items beginning with C**

*Omit*

Raised access floors in computer data rooms and server rooms	40	*	1 Jul 2014
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*Substitute*

Raised floors	25	*	1 Jul 2017
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**[33] Table B, items beginning with G**

*Omit*

Generators (see Table B Power supply assets)			
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*Substitute*

Generators – see Table B Power supply assets			
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**[34] Table B, items beginning with P**

*Omit*

Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
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*Substitute*

Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
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**[35] Table B, items beginning with S**

*Omit*

Signage for business identification (including lighting for signs)	10	*	1 Jul 2005
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*Substitute*

Signage for business identification (including lighting for signs) – see Table B Advertising signs			
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