



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2019 (No 1)

I, Simon Timothy Staples, Assistant Commissioner, Public Groups, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Simon Timothy Staples
Assistant Commissioner, Public Groups
Dated: 29 May 2019

1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2019 (No 1)*.

2. Commencement

This instrument commences on 1 July 2019.

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 an immediate deduction 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 2018

Substitute

Table A as at 1 July 2019

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

Omit whenever occur

Floating production storage and offloading (FPSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002

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

After

Offshore bulk loading transfer systems	10	*	1 Jul 2002
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Insert

Self-propelled floating production storage and offloading (FPSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002
Self-propelled floating storage and offloading (FSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002

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

After

Offshore bulk loading transfer systems	10	*	1 Jul 2002
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Insert

Self-propelled floating production storage and offloading (FPSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002
Self-propelled floating storage and offloading (FSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002

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

Omit

De-humidifiers:			
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Substitute

Dehumidifiers:			
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[6] Table A, industry category *WHOLESALE TRADE (33110 TO 38000)*

After

WHOLESALE TRADE (33110 to 38000)			
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Insert

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Barcode readers/scanners – see Table B Warehouse and distribution centre equipment and machines			
Benches	15	*	1 Jul 2019
Dimensioning machines	15	*	1 Jul 2019
Ice making machines	8	*	1 Jul 2019
Intermediate bulk containers:			
Mild and stainless steel	15	*	1 Jul 2019
Others	8	*	1 Jul 2019
Lifting and handling assets:			
Elevating work platforms	10	*	1 Jul 2019
Forklifts – see Table B Warehouse and distribution centre equipment and machines			
Pallet conveyers see Table B Warehouse and distribution centres			
Pallet jacks – see Table B Loading bay assets			
Picking and collating machines – see Table B Warehouse and distribution centre equipment and machines			
Ladders	4	*	1 Jul 2019
Livestock scales, weigh indicators and loading bars	5	*	1 Jul 2019
Racks – see Table B Warehouse and distribution centre equipment and machines			
Packaging assets:			
Carton sealers and box taping machines	12	*	1 Jul 2019
Pallet wrappers – see Table B Packaging machines			
Pumps:			
Chemical pumps	10	*	1 Jul 2019
Product pumps	12	*	1 Jul 2019
Vacuum pumps	12	*	1 Jul 2019
Water pumps	15	*	1 Jul 2019
Refrigeration assets – see Table B Refrigeration assets			
Scales (excluding livestock scales)	10	*	1 Jul 2019

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Signs – see Table B Advertising signs			
Tanks:			
Chemical storage tanks	15		1 Jul 2019
Water storage tanks	20		1 Jul 2019
Trailers – see Table B Motor vehicles and trailers			
Trolleys – see Table B Warehouse and distribution centre equipment and machines			
Unmanned aerial vehicles (drones/remotely piloted aircraft) – see Table B Unmanned aerial vehicles			

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

Omit

Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2005

Substitute

Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television sets, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2005

[8] 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)

Omit

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment)	5	*	1 Jul 2005
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Substitute

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, television sets, turntables and video projection equipment)	5	*	1 Jul 2005
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[9] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Other warehousing and storage services (53090)*

Omit

Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
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Substitute

Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
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[10] Table A, industry category *FINANCIAL AND INSURANCE SERVICES (62100 TO 64200)*

Omit

Banks:			
Demountable strongrooms	100		1 Jan 2001
Portable safes	40		1 Jan 2001
Strongroom doors	100		1 Jan 2001

Substitute

<i>Banking, building society and credit union operations (62210 to 62230)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Automatic teller machines (ATMs) – see Table B Automatic teller machines (ATMs)			
Cheque processing machines (including proof machines, endorsers, MICR encoders, printers, readers, sorters and scanners)	5	*	1 Jul 2019
Cash handling assets:			
Coin cabinets, secure coin storage units and coin trolleys	15	*	1 Jul 2019
Coin counters and sorters, and coin deposit machines (CDMs)	10	*	1 Jul 2019
Note counters and sorters	8	*	1 Jul 2019
Teller cash recyclers (TCRs), teller cash dispensers (TCDs), teller assist units (TAUs) and automated teller safes (ATSS)	7	*	1 Jul 2019
Weighing machines (such as coin scales, digital weighing machines, and note scales)	7	*	1 Jul 2019
EFTPOS machines and EFTPOS terminals (such as PIN pads) – see Table B Point of sale assets			
Safes:			
Safes (portable)	40	*	1 Jul 2019
Strongroom door and frame	100		1 Jan 2001
Teller safes, counter safes and teller time-delay safes	25	*	1 Jul 2019
Vaults (demountable or portable) and demountable strongrooms	100	*	1 Jul 2019
Security assets:			

Banking, building society and credit union operations (62210 to 62230)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Anti-jump barriers (cables or partitions)	15	*	1 Jul 2019
Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building – see Table B Security and monitoring assets			
Variable message signs, such as electronic FX boards and digital LED screens – see Table B Advertising signs			

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

Omit

<i>Rental and hiring services (except real estate) (66110 to 67200)</i>
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Substitute

<i>Rental and hiring services (except real estate) (66110 to 66400)</i>
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[12] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Rental and hiring services (except real estate) (66110 to 67200)*

Omit

Rental cars	6	*	1 Jul 2016
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Substitute

Rental cars	5	*	1 Jul 2016
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[13] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)*

Omit

DVD players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Evaporative coolers:			
Fixed (excluding ducting and vents)	20	*	1 Jul 2005
Portable	10	*	1 Jul 2005

Floor coverings (removable without damage):			
Carpet	10		1 Jan 2001
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	13 ¹ / ₃		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	6 ² / ₃		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			
Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Solar power generating system assets	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	10	*	1 Jul 2004
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	10	*	1 Jul 2004
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004

Video cassette recorder systems (VCRs)	5	*	1 Jul 2004
Water pumps	20		1 Jan 2001
Window blinds, internal	10	*	1 Jul 2004
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	5	*	1 Jul 2004
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004
Spa bath pumps	20	*	1 Jul 2004
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones (WIPs)	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	10	*	1 Jul 2004
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	10	*	1 Jul 2004
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	10	*	1 Jul 2004
Ironing boards, freestanding	7	*	1 Jul 2004
Irons	5	*	1 Jul 2004
Washing machines	10	*	1 Jul 2004
Outdoor assets:			
Automatic garage doors:			

Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	8	*	1 Jul 2004
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	12	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004

Substitute

Digital peep holes	10	*	1 Jul 2019
DVD players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Evaporative coolers:			
Fixed (excluding ducting and vents)	15	*	1 Jul 2019
Portable	10	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2019
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	13 ¹ / ₃		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	6 ² / ₃		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			

Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Home automation control assets	10	*	1 Jul 2019
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Hydronic assets:			
Controls	10	*	1 Jul 2019
Water heaters	15	*	1 Jul 2019
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Skylights:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Solar power generating system (incorporating batteries, inverters, solar panels, regulators)	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	6	*	1 Jul 2019
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	8	*	1 Jul 2019
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004
Video cassette recorder systems (VCRs)	5	*	1 Jul 2004
Water pumps:			

Multi-storey	20	*	1 Jul 2019
Rainwater tanks	5	*	1 Jul 2019
Single residence pressure pumps	8	*	1 Jul 2019
Window blinds, internal	10	*	1 Jul 2004
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	3	*	1 Jul 2019
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004
Spa bath pumps	10	*	1 Jul 2019
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones (WIPs)	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	8	*	1 Jul 2019
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	8	*	1 Jul 2019
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	7	*	1 Jul 2019
Ironing boards, freestanding	5	*	1 Jul 2019
Irons	5	*	1 Jul 2004
Washing machines	8	*	1 Jul 2019
Outdoor assets:			

Automatic garage doors:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Folding arm awnings:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	5	*	1 Jul 2019
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Roller blinds			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	10	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	10	*	1 Jul 2019
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019

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

Omit

Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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Substitute

Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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[15] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Scientific testing and analysis services (69250)*

After

X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018
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Insert

Mineral processing and metallurgical laboratory assets:			
Sample preparation assets:			
Benchtop (including work benches and tables)	10	*	1 Jul 2019
Centrifugal concentrators	15	*	1 Jul 2019
Cone crushers	20	*	1 Jul 2019
Drying ovens:			
Benchtop	7	*	1 Jul 2019
Others (including floor size with trolleys)	10	*	1 Jul 2019
Dust cabinet (including extracted workstations)	20	*	1 Jul 2019
Dust extraction systems	15	*	1 Jul 2019
Flotation machines (including froth rotation machines)	20	*	1 Jul 2019
Gravity separation assets (including centrifuges and cyclones)	10	*	1 Jul 2019
Grinding mills	12	*	1 Jul 2019
Jaw crushers	10	*	1 Jul 2019
Laboratory tumblers (including cyanide leach test tumblers)	10	*	1 Jul 2019
Micro dosing peristaltic pumps	7	*	1 Jul 2019
Overhead tank mixers	5	*	1 Jul 2019
pH control systems	15	*	1 Jul 2019
Pressure filters	8	*	1 Jul 2019
Pulverisers	10	*	1 Jul 2019
Riffle splitters	10	*	1 Jul 2019
Rotary Sample Dividers (RSDs)	10	*	1 Jul 2019
Sample storage assets:			
Cool room assets – See Table B under 'Refrigeration'			
Portable refrigerators/freezers	8	*	1 Jul 2019

Sample trays	3	*	1 Jul 2019
Sample trolleys	7	*	1 Jul 2019
Scrubbers	15	*	1 Jul 2019
Shaking tables (including wet tables)	20	*	1 Jul 2019
Sieve shakers (excluding sieves)	10	*	1 Jul 2019
Sieves (including various meshes and sizes)	3	*	1 Jul 2019
Solvent extraction & electro winning equipment	15	*	1 Jul 2019
Vacuum filters	7	*	1 Jul 2019
Water purification systems	15	*	1 Jul 2019
Weighing scales	7	*	1 Jul 2019
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2019
Atomic Absorption Spectroscopy (AAS) instruments	10	*	1 Jul 2019
Auto dilutors	7	*	1 Jul 2019
Auto titration instruments	7	*	1 Jul 2019
Carbon and Sulphur analysers	7	*	1 Jul 2019
Cupellation furnaces	10	*	1 Jul 2019
Fume cabinets	15	*	1 Jul 2019
Fusion furnaces	10	*	1 Jul 2019
Fourier Transform Infrared (FTIR) spectroscopy	7	*	1 Jul 2019
Hot blocks	7	*	1 Jul 2019
Hotplate magnetic stirrers	10	*	1 Jul 2019
Incubators	7	*	1 Jul 2019
Inductively coupled plasma mass spectrometry (ICP-MS), and Inductively coupled plasmas optical emission spectroscopy (ICP-OES)	10	*	1 Jul 2019
Ion Chromatography (IC) equipment	15	*	1 Jul 2019
Muffle furnaces	12	*	1 Jul 2019
Overhead stirrers	8	*	1 Jul 2019
Particle size analysers	10	*	1 Jul 2019
Petrographic microscopes	10	*	1 Jul 2019
Robotic cells (including robotic fusion cells, robotic preparations cells)	10	*	1 Jul 2019
Robotic TGA cells	7	*	1 Jul 2019
Thermogravimetric Analysers (TGAs)	7	*	1 Jul 2019
Water baths	5	*	1 Jul 2019
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2019

[16] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, sub-category *Nursing home operation (86011)*

Omit

<i>Nursing home operation (86011)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Beds:			
Electronic	7	*	1 Jul 2004
Mechanical	10	*	1 Jul 2004
Bedside cabinets/lockers, carts and poles and overbed tables	10	*	1 Jul 2004

<i>Nursing home operation (86011)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Commodes	10	*	1 Jul 2004
Nurse call systems	7	*	1 Jul 2004
Pan flushers	10	*	1 Jul 2004
Patient hoists and lifters	10	*	1 Jul 2004
Patient monitoring assets	7	*	1 Jul 2004
Patient scales	10	*	1 Jul 2004
Shower chairs	7	*	1 Jul 2004
Trolleys	10	*	1 Jul 2004
Wheelchairs	10	*	1 Jul 2004

Substitute

<i>Retirement village and accommodation for the aged operation (86011 to 86012)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assistance and medical assets:			
Beds:			
Electronic (including hi-lo and lo-lo beds)	7	*	1 Jul 2019
Mechanical	10	*	1 Jul 2004
Bedside cabinets, lockers and overbed tables	10	*	1 Jul 2019
Blood pressure machines	3	*	1 Jul 2019
Call systems	7	*	1 Jul 2019
Chairs			
Commode	7	*	1 Jul 2019
Electronic recliner (including electric lift)	10	*	1 Jul 2019
Fallout/floating/princess	7	*	1 Jul 2019
Shower	5	*	1 Jul 2019
Wheelchair – electric, manual, tilt in space	5	*	1 Jul 2019
Defibrillators	8	*	1 Jul 2019
Drug safes	15	*	1 Jul 2019
Electronic arms for toilets	10	*	1 Jul 2019
Hoists			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses			
Air	3	*	1 Jul 2019
Foam	7	*	1 Jul 2019
Medication trolleys	10	*	1 Jul 2019
Mobile suction machines	3	*	1 Jul 2019
Pan flushers/pan sanitisers	10	*	1 Jul 2019
Sensor beams and sensor mats	3	*	1 Jul 2019
Shower trolleys/mobile baths	8	*	1 Jul 2019
Syringe driven infusion pumps	5	*	1 Jul 2019
Treatment trolleys	15	*	1 Jul 2019
Walking belts	3	*	1 Jul 2019
Walking frames (including forearm walkers)	12	*	1 Jul 2019

<i>Retirement village and accommodation for the aged operation (86011 to 86012)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Weighing machines and scales (including chair scales and wheelchair scales)	10	*	1 Jul 2019
Common area assets:			
Artificial grass/synthetic lawn (removable without damage)	15	*	1 Jul 2019
Audio visual assets	8	*	1 Jul 2019
Carpets - see Table B Floor coverings (removable without damage)			
Curtains and drapes – see Table B Curtains and drapes			
Furniture:			
General/indoor	10	*	1 Jul 2019
Outdoor	7	*	1 Jul 2019
Hair salon assets (including chairs and dryers)	15	*	1 Jul 2019
Hot water dispensers	8	*	1 Jul 2019
Television sets	5	*	1 Jul 2019
Window blinds – see Table B Window blinds			
Fitness and recreation assets:			
Billiard/pool tables	20	*	1 Jul 2019
Bowling greens – artificial grass or carpet (removable without damage)	15	*	1 Jul 2019
Gymnasium and exercise equipment	10	*	1 Jul 2019
Support assets:			
Annunciator panels	15	*	1 Jul 2019
Boilers – see Table B Boilers			
Buggies to transport people	8	*	1 Jul 2019
Cleaning carts and trolleys – see Table B Cleaning carts and trolleys			
Cool rooms – see Table B Refrigeration assets			
Electronic mops and floor scrubbers	5	*	1 Jul 2019
Hot water systems (excluding commercial boilers and piping)	10	*	1 Jul 2019
Kitchen assets:			
Blast chillers	8	*	1 Jul 2019
Bowl mixers	10	*	1 Jul 2019
Dishwashers	8	*	1 Jul 2019
Food preparation assets – large commercial type (including cooktops, fryers, multi-function centres, self-cooking centres, single tray meal service, soup kettles, stoves)	10	*	1 Jul 2019
Hot food display and warming assets (including bain marie, banquet units, buffet units, hot boxes, plate warmers)	10	*	1 Jul 2019
Ice making machines	10	*	1 Jul 2019
Kitchen trolleys	5	*	1 Jul 2019
Small appliances (including food processors, blenders, stick mixers)	4	*	1 Jul 2019

Retirement village and accommodation for the aged operation (86011 to 86012)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Toasters	6	*	1 Jul 2019
Laundry assets:			
Dryers	12	*	1 Jul 2019
Spring loaded trolleys	10	*	1 Jul 2019
Washing machines	12	*	1 Jul 2019
Lockers, freestanding – see Table B Lockers, freestanding			
Master antenna television (MATV) assets – see Table A Residential property operators (67110)			
Refrigerators (including controlled temperature medication refrigerators)	10	*	1 Jul 2019
Swimming pool assets:			
Dehumidifiers	15	*	1 Jul 2019
Filtration equipment (including chlorinators and pumps) - see Table B Swimming pool assets			
Pool covers (including blankets) - see Table B Swimming pool assets			
Vacuum cleaners, ride on	7	*	1 Jul 2019

[17] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099)*, sub-category *Creative and performing arts activities (90010 to 90030)*

After

Accessories (theatrical – wigs, costumes etc)	5		1 Jan 2001
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Insert

Performing dogs – see Table B Working dogs			
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[18] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099)*, sub-category *Health and fitness centres and gymnasium operation (91110)*

Omit

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and televisions)	4	*	1 Jul 2012
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Substitute

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and television sets)	4	*	1 Jul 2012
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[19] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Hairdressing and beauty services (95110)*

Omit

Light therapy units (including intense pulse light systems)	10	*	1 Jul 2010
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Substitute

Light therapy units (including intense pulse light (IPL) systems)	10	*	1 Jul 2010
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[20] Heading to Table B

Omit

Table B as at 1 July 2018

Substitute

Table B as at 1 July 2019

[21] Table B, items beginning with A

Omit

Automatic teller machines	8	*	1 Jul 2001
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Substitute

Automatic teller machines (ATMs)	7	*	1 Jul 2019
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[22] Table B, items beginning with C

After

Ceiling fans	10	*	1 Jul 2016
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Insert

Cleaning carts and trolleys	5	*	1 Jul 2019
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[23] Table B, items beginning with D*Omit*

Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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Substitute

Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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[24] Table B, items beginning with L*Omit*

Livestock, being working beasts and beasts of burden (including camels and horses) used in a business other than primary production	15	*	1 Jul 2014
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[25] Table B, items beginning with L*After*

Scissor lifts	15	*	1 Jul 2005
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Insert

Lockers, freestanding	20	*	1 Jul 2019
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[26] Table B, items beginning with R*Before*

Refrigeration assets:			
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Insert

Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019

[27] Table B, items beginning with S*After*

Cleaning assets	7	*	1 Jul 2004
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Insert

Covers (including blankets)	8	*	1 Jul 2019
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[28] Table B, items beginning with W*Omit*

Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
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Substitute

Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
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[29] Table B, items beginning with W*After*

Window blinds	15	*	1 Jul 2016
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Insert

Working beasts and beasts of burden (including camels and horses but excluding working dogs) used in a business other than primary production	15	*	1 Jul 2014
Working dogs (including certified therapy dogs used by qualified therapists, detection dogs, guard dogs, performing dogs, police dogs and security dogs; but excluding assistance dogs (such as guide dogs, hearing dogs and service dogs), pet dogs, racing dogs, support dogs, and working dogs used in primary production)	8	*	1 Jul 2019