

***Effective Life 2021/1 -***



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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2021

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I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

**Louise Clarke**

Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice  
Dated: 17 June 2021

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**1. Name of instrument**

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2021*.

**2. Commencement**

This instrument commences on 1 July 2021.

**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**

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 ITAA 1997.

# Schedule 1 Amendments

(section 3)

## [1] Heading to Table A

*Omit*

**Table A as at 1 July 2020**

*Substitute*

**Table A as at 1 July 2021**

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

*Omit*

Coffee assets:			
Dryers	15	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Washers/separators	10	*	1 Jul 2008

*Substitute*

Coffee assets:			
Dryers	15	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Washers/separators	10	*	1 Jul 2008

## [3] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

*Omit*

Bee farming assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016

Horse stalls (Breeze way, Shed row)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruits	30	*	1 Jan 2001
Lemons	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarins	25	*	1 Jan 2001
Oranges	30	*	1 Jan 2001

Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almonds	25	*	1 Jul 2001
Cashews	25	*	1 Jul 2001
Chestnuts	25	*	1 Jul 2001
Hazelnuts	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecans	25	*	1 Jul 2001
Pistachios	25	*	1 Jul 2001
Walnuts	25	*	1 Jul 2001
Pome:			
Apples	20	*	1 Jan 2001
Pears	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarines	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peaches	10	*	1 Jan 2001
Plums	15	*	1 Jan 2001
Prunes	20	*	1 Jan 2001
Tropical:			
Avocados	20	*	1 Jan 2001
Mangoes	30	*	1 Jan 2001

Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
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Stud stock and thoroughbred horses	10		1 Jan 2001
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**[4] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)**

*Omit*

Fertilizer spreaders:			
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*Substitute*

Fertiliser spreaders:			
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**[5] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)**

*After*

Windrowers (including potato diggers, onion and potato windrowers)	10	*#	1 Jul 2007
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*Insert*

Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
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**[6] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)*, sub-category *Fruit growing (01310 to 01360 and 01390)* and sub-category *Coffee, olive and tree nut growing (01310 to 01390 and 01590)***

*Omit*

<b>Fruit growing (01310 to 01360 and 01390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008
Vine covers	3	*	1 Jul 2008
Dried fruit assets:			
Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines)	15	*	1 Jul 2008
Drying sheets (including ground sheets)	10	*	1 Jul 2008
Trays	10	*	1 Jul 2008
Fertilising assets:			
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Spreaders:			
Generally	10	*	1 Jul 2008
Spinners	5	*	1 Jul 2008
General assets:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevating work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			
Grape harvesters	10	**	1 Jul 2008

<b>Fruit growing (01310 to 01360 and 01390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
<b>Planting assets:</b>			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008
Weed matting	5	*	1 Jul 2008
<b>Pruning assets:</b>			
Chain saws	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers)	10	*	1 Jul 2008
<b>Pneumatic pruners:</b>			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
<b>Tillage assets:</b>			
Generally	15	*	1 Jul 2008
Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2008

<b>Coffee, olive and tree nut growing (01370, 01390 and 01590)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Chemical spraying assets (including air blast sprayers and linkage sprayers)	10	*	1 Jul 2007
<b>Cleaning and mulching assets:</b>			
Blowers	10	*	1 Jul 2007
Mowers (including zero turn and ride on)	8	*	1 Jul 2007
Mulchers	8	*	1 Jul 2007
Slashers	10	*	1 Jul 2007
Sweeper attachments	10	*	1 Jul 2007
Fertilizer spreaders	10	*	1 Jul 2007
<b>General assets:</b>			
<b>Bins:</b>			
Plastic	10	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Stakes (including trellising)	3	*	1 Jul 2007
<b>Harvesting assets:</b>			
Bankouts (almonds)	15	*	1 Jul 2007
Catcher nets	10	*	1 Jul 2007
Elevators (almonds)	12	*	1 Jul 2007
<b>Harvesters:</b>			
Coffee	10	*#	1 Jul 2007

<b>Coffee, olive and tree nut growing (01370, 01390 and 01590)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakers	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Pruning assets:			
Chain saws	5	*	1 Jul 2007
Electric hand pruners	3	*	1 Jul 2007
Manual hand pruners	2	*	1 Jul 2007
Pneumatic pruners:			
Compressor	10	*	1 Jul 2007
Hand tools	5	*	1 Jul 2007

*Substitute*

<b>Fruit and tree nut growing (01310 to 01370, 01390 and 01590)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Coffee, olive and tree nut growing assets:			
Chemical spraying assets (including air blast sprayers and linkage sprayers)	10	*	1 Jul 2007
Cleaning and mulching assets:			
Blowers	10	*	1 Jul 2007
Mowers (including zero turn and ride on)	8	*	1 Jul 2007
Mulchers	8	*	1 Jul 2007
Slashers	10	*	1 Jul 2007
Sweeper attachments	10	*	1 Jul 2007
Fertiliser spreaders	10	*	1 Jul 2007
General assets:			
Bins:			
Plastic	10	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Stakes (including trellising)	3	*	1 Jul 2007
Harvesting assets:			
Bankouts (almonds)	15	*	1 Jul 2007
Catcher nets	10	*	1 Jul 2007
Elevators (almonds)	12	*	1 Jul 2007
Harvesters:			
Coffee	10	*#	1 Jul 2007
Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007

**Fruit and tree nut growing**  
(01310 to 01370, 01390 and 01590)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tree shakers	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Pruning assets:			
Chainsaws (Chain saws)	5	*	1 Jul 2007
Electric hand pruners	3	*	1 Jul 2007
Manual hand pruners	2	*	1 Jul 2007
Pneumatic pruners:			
Compressor	10	*	1 Jul 2007
Hand tools	5	*	1 Jul 2007
Fruit growing assets:			
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008
Vine covers	3	*	1 Jul 2008
Dried fruit assets:			
Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines)	15	*	1 Jul 2008
Drying sheets (including ground sheets)	10	*	1 Jul 2008
Trays	10	*	1 Jul 2008
Fertilising assets:			
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Spreaders:			
Generally	10	*	1 Jul 2008
Spinners	5	*	1 Jul 2008
General assets:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevating work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			



**Fruit and tree nut growing  
(01310 to 01370, 01390 and 01590)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Grape harvesters	10	*#	1 Jul 2008
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
Planting assets:			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008
Weed matting	5	*	1 Jul 2008
Pruning assets:			
Chainsaws (Chain saws)	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers)	10	*	1 Jul 2008
Pneumatic pruners:			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
Tillage assets:			
Generally	15	*	1 Jul 2008
Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2008
Horticultural plants:			
Citrus:			
Grapefruits	30	*	1 Jan 2001
Lemons	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarins	25	*	1 Jan 2001
Oranges	30	*	1 Jan 2001
Grape:			
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almonds	25	*	1 Jul 2001
Cashews	25	*	1 Jul 2001
Chestnuts	25	*	1 Jul 2001
Hazelnuts	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecans	25	*	1 Jul 2001
Pistachios	25	*	1 Jul 2001
Walnuts	25	*	1 Jul 2001
Pome:			
Apples	20	*	1 Jan 2001
Pears	25	*	1 Jan 2001

<b>Fruit and tree nut growing (01310 to 01370, 01390 and 01590)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Stone fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarines	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peaches	10	*	1 Jan 2001
Plums	15	*	1 Jan 2001
Prunes	20	*	1 Jan 2001
Tropical:			
Avocados	20	*	1 Jan 2001
Mangoes	30	*	1 Jan 2001

**[7] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Sheep farming (01410)**

*Omit*

Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007

*Substitute*

Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007

**[8] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle farming (01420)**

*Omit*

Feed bins (including hay racks)	15	*+	1 Jan 2007
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*Substitute*

Feed bins (including hay racks)	15	*	1 Jan 2007
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**[9] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle farming (01420)**

*Omit*

Manure and fertilizer spreaders	10	*	1 Jan 2007
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*Substitute*

Manure and fertiliser spreaders	10	*	1 Jan 2007
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**[10] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle feedlots (01430)**

*Omit*

Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007

*Substitute*

Tempering silos:			
Galvanised steel	12	*	1 Jan 2007
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007

**[11] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Beef cattle feedlots (01430)**

*Insert*

<b>Grain-sheep or grain-beef cattle farming (01450)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Cereal grain growing assets – see Table A Agriculture (01110 to 01990)			

**[12] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Poultry hatcheries (01710 to 01720)**

*Omit*

Control systems (excluding personal computers)	10	*	1 Jan 2007
Condensers/heat exchangers	10	*	1 Jan 2007

*Substitute*

Condensers/heat exchangers	10	*	1 Jan 2007
Control systems (excluding personal computers)	10	*	1 Jan 2007

**[13] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Poultry hatcheries (01710 to 01720)**

*Insert*

<b>Horse farming (01910)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Horse stalls (Breeze way, Shed row)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Stud stock and thoroughbred horses	10		1 Jan 2001

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

*Insert*

<b>Beekeeping (01930)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bee farming assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016

**[15] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Fishing (04111 to 04199)**

*Insert*

<b>Forestry support services (05100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Forestry support services assets - see Table A Nursery and floriculture production (01110 to 01150)			

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

*Omit*

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

*Substitute*

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

**[17] Table A, industry category MINING (06000 to 10900), after sub-category Construction material mining (09110 to 09190)**

*Insert*

<b>Other non-metallic mineral mining and quarrying n.e.c. (09909)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Salt harvesting assets:			
Culverts for conveying seawater/brine/bitterns	50	*	1 Jul 2021
Dollies	10	*	1 Jul 2021
Dozers	8	*	1 Jul 2021
Excavators	10	*	1 Jul 2021
Front end loaders	8	*	1 Jul 2021

**Other non-metallic mineral mining and quarrying n.e.c.  
(09909)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Graders	8	*	1 Jul 2021
Harvesters	7	*	1 Jul 2021
Levees	40	*	1 Jul 2021
Mobile pump stations	5	*	1 Jul 2021
Port assets:			
Mooring buoys	25	*	1 Jul 2021
Other port assets (including dolphins, ship loaders and stackers) - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Pumps:			
Bore pumps	10	*	1 Jul 2021
Channel feed pumps and concentrator pond pumps	10	*	1 Jul 2021
Primary intake pumps	15	*	1 Jul 2021
Tractors	10	*	1 Jul 2021
Trailers	10	*	1 Jul 2021
Trucks	12	*	1 Jul 2021
Tugboats - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			

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

*Omit*

Capping machines	15	*	1 Jul 2010
Cap sorters	10	*	1 Jul 2010

*Substitute*

Cap sorters	10	*	1 Jul 2010
Capping machines	15	*	1 Jul 2010

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

*Omit*

Peelers:		*	
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*Substitute*

Peelers:			
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**[20] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Bakery product manufacturing (11710 to 11740)**

*Omit*

Storage, feeding and ingredient handling assets:			
Flour silos	25	*	1 Jan 2002

Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Weighers	10	*	1 Jan 2002

*Substitute*

Storage, feeding and ingredient handling assets:			
Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Flour silos	25	*	1 Jan 2002
Weighers	10	*	1 Jan 2002

**[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Prepared animal and bird feed manufacturing (11920)***

*Omit*

Cooling towers	15	*	1 Jul 2013
Cool rooms	15	*	1 Jul 2013

*Substitute*

Cool rooms	15	*	1 Jul 2013
Cooling towers	15	*	1 Jul 2013

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

*Omit*

<b><i>Textile, leather, clothing and footwear manufacturing (13110 to 13520)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Boot and shoe-making machinery:			
Machinery and general plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001
Carpet manufacturing assets:			
Accumulators	20	*	1 Jul 2017
Beamers (including warpers)	15	*	1 Jul 2017
Creels	20	*	1 Jul 2017
Cutting tables	15	*	1 Jul 2017
J Bins	20	*	1 Jul 2017
Lapping and mending frames	15	*	1 Jul 2017
Lapping trolleys	15	*	1 Jul 2017
Latex application assets	17	*	1 Jul 2017
Offline mending tables	15	*	1 Jul 2017
Ovens	20	*	1 Jul 2017
Pre-coat assets (including direct coat applicators and steamers)	15	*	1 Jul 2017
Re-wind machines	13	*	1 Jul 2017
Roll-up machines	15	*	1 Jul 2017
Sample binding assets (including binders and sewing machines)	15	*	1 Jul 2017
Sample cutting assets (including stamping presses)	15	*	1 Jul 2017
Shearers	20	*	1 Jul 2017
Stretchers (including pre-tenters)	15	*	1 Jul 2017

**Textile, leather, clothing and footwear manufacturing  
(13110 to 13520)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tufters	15	*	1 Jul 2017
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sewing machines	10	*	1 Jul 2014
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Gins	10		1 Jan 2001
Flock manufacturing plant:			
Carding machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	20		1 Jan 2001
Knitting machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Rope and twine manufacturers' plant	20		1 Jan 2001
Tanners' plant:			
General plant	20		1 Jan 2001
Modern plant used in 'wet' process	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Weaving machinery (silk and cotton)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wool dumping machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wool and fleece scouring and carbonising assets:			
Baker	16	*	1 Jul 2017
Bale breaker (including wool feeder and wool opener)	15	*	1 Jul 2017
Crusher (including duster)	13	*	1 Jul 2017
Dryers:			
Used in carbonising	13	*	1 Jul 2017
Used in scouring	18	*	1 Jul 2017
Dust extraction plant	15	*	1 Jul 2017
Grease separators	15	*	1 Jul 2017
High density press	15	*	1 Jul 2017
Scour machine	15	*	1 Jul 2017
Waste treatment system	10	*	1 Jul 2017
Woolen manufacturers' machinery	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

**Wool scouring  
(13110)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wool dumping machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wool and fleece scouring and carbonising assets:			
Baker	16	*	1 Jul 2017
Bale breaker (including wool feeder and wool opener)	15	*	1 Jul 2017
Crusher (including duster)	13	*	1 Jul 2017
Dryers:			
Used in carbonising	13	*	1 Jul 2017
Used in scouring	18	*	1 Jul 2017
Dust extraction plant	15	*	1 Jul 2017
Grease separators	15	*	1 Jul 2017
High density press	15	*	1 Jul 2017

**Wool scouring  
(13110)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Scour machine	15	*	1 Jul 2017
Waste treatment system	10	*	1 Jul 2017

**Natural textile manufacturing  
(13120)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Gins	10		1 Jan 2001
Weaving machinery (silk and cotton)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**Leather tanning, fur dressing and leather product manufacturing  
(13200)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanners' plant:			
General plant	20		1 Jan 2001
Modern plant used in 'wet' process	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**Textile floor covering manufacturing  
(13310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Carpet manufacturing assets:			
Accumulators	20	*	1 Jul 2017
Beamers (including warpers)	15	*	1 Jul 2017
Creels	20	*	1 Jul 2017
Cutting tables	15	*	1 Jul 2017
J Bins	20	*	1 Jul 2017
Lapping and mending frames	15	*	1 Jul 2017
Lapping trolleys	15	*	1 Jul 2017
Latex application assets	17	*	1 Jul 2017
Offline mending tables	15	*	1 Jul 2017
Ovens	20	*	1 Jul 2017
Pre-coat assets (including direct coat applicators and steamers)	15	*	1 Jul 2017
Re-wind machines	13	*	1 Jul 2017
Roll-up machines	15	*	1 Jul 2017
Sample binding assets (including binders and sewing machines)	15	*	1 Jul 2017
Sample cutting assets (including stamping presses)	15	*	1 Jul 2017
Shearers	20	*	1 Jul 2017
Stretchers (including pre-tenters)	15	*	1 Jul 2017
Tufters	15	*	1 Jul 2017



<b>Rope, cordage and twine manufacturing (13320)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Rope and twine manufacturers' plant	20		1 Jan 2001

<b>Textile finishing and other textile product manufacturing (13340)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Flock manufacturing plant:			
Carding machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	20		1 Jan 2001

<b>Knitted product manufacturing (13400)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Knitting machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Woollen manufacturers' machinery	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001

<b>Clothing manufacturing (13510)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sewing machines	10	*	1 Jul 2014

<b>Footwear manufacturing (13520)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Boot and shoe-making machinery:			
Machinery and general plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001

**[23] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Industrial gas manufacturing (18110)**

*Omit*

Ammonia manufacturing assets - see Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
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*Substitute*

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

Omit

<b>Basic chemical and chemical product manufacturing (18120, 18130 and 18310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide (CO <sub>2</sub> ) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression systems	30	*	1 Jul 2013
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems – marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013

**Basic chemical and chemical product manufacturing  
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
De-aerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013
Other	20	*	1 Jul 2013
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets – see Table B Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets – see Table A Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets – see Table B Fire control and alarm assets			
Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			

**Basic chemical and chemical product manufacturing  
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013
Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			
Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013

**Basic chemical and chemical product manufacturing  
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets – see above in Ammonia manufacturing assets, support assets			
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012

**Basic chemical and chemical product manufacturing  
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012
Dam covers	12	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012

**Basic chemical and chemical product manufacturing  
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets – see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012
Meters and metering systems	7	*	1 Jul 2012
Overfill protection systems	10	*	1 Jul 2012
Tanks:			

<b>Basic chemical and chemical product manufacturing (18120, 18130 and 18310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Chemical tanks (including clean-in-place (CIP) tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	20		1 Jan 2001
Salt manufacturing and refining plant	10		1 Jan 2001
Sulphuric acid plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

<b>Basic organic chemical manufacturing (18120)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012



**Basic organic chemical manufacturing  
(18120)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012

**Basic organic chemical manufacturing  
(18120)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Dam covers	12	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets – see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012

<b>Basic organic chemical manufacturing (18120)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Meters and metering systems	7	*	1 Jul 2012
Overflow protection systems	10	*	1 Jul 2012
Tanks:			
Chemical tanks (including clean-in-place (CIP) tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012

<b>Basic inorganic chemical manufacturing (18130)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide (CO <sub>2</sub> ) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			

<b>Basic inorganic chemical manufacturing (18130)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression systems	30	*	1 Jul 2013
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems – marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
Deaerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013
Other	20	*	1 Jul 2013
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013

<b>Basic inorganic chemical manufacturing (18130)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets – see Table B			
Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets – see Table A			
Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets – see Table B			
Fire control and alarm assets			
Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013
Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			

<b>Basic inorganic chemical manufacturing (18130)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			
Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013

<b>Basic inorganic chemical manufacturing (18130)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets – see above in Ammonia manufacturing assets, support assets			
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Salt manufacturing and refining plant	10		1 Jan 2001
Sulphuric acid plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Fertiliser manufacturing (18310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130))	20		1 Jan 2001

**[25] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Cleaning compound and toiletry preparation manufacturing (18510 to 18520)**

*Omit*

<b>Cleaning compound and toiletry preparation manufacturing (18510 to 18520)</b>
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*Substitute*

<b>Cleaning compound manufacturing (18510)</b>
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**[26] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Other basic chemical product manufacturing (18910 to 18990)**

*Omit*

<b>Other basic chemical product manufacturing (18910 to 18990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

<b>Explosive manufacturing (18920)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130))	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Other basic chemical product manufacturing n.e.c. (18990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001

**[27] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Polymer product and rubber product manufacturing (19130 to 19200)**

*Omit*

<b>Polymer product and rubber product manufacturing (19130 to 19200)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Gelatine and glue manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

<b>Adhesive manufacturing (19150)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Gelatine and glue manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001



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

*Insert*

<b>Natural rubber product manufacturing (19200)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[29] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Non-metallic mineral product manufacturing (20100 to 20900)**

*Omit*

<b>Non-metallic mineral product manufacturing (20100 to 20900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Monumental masons' plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slate works plant	20		1 Jan 2001

**[30] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Ready-mixed concrete manufacturing (20330)**

*Omit*

Air compressors	10	*	1 Jul 2014

*Substitute*

Air compressors	10	*	1 Jul 2014
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**[31] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Concrete product manufacturing (20340)**

*Insert*

<b>Other non-metallic mineral product manufacturing (20900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Monumental masons' plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slate works plant	20		1 Jan 2001

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

*Omit*

Coil handling assets:			
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Cooling tunnel ventilation fans	10	*	1 Jul 2010
Cooling tunnel conveyors	13	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010

*Substitute*

Coil handling assets:			
Cooling tunnel conveyors	13	*	1 Jul 2010
Cooling tunnel ventilation fans	10	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010

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

*Omit*

<b><i>Fabricated metal product manufacturing (22100 to 22990)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Galvanising plant	10		1 Jan 2001
Metal crushing plant (core fragmentised)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Nail manufacturing plant	20		1 Jan 2001
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001

**[34] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Boiler, tank and other heavy gauge metal container manufacturing (22310)***

*Insert*

<b><i>Spring and wire product manufacturing (22910)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Nail manufacturing plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001

<b><i>Metal coating and finishing (22930)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Galvanising plant	10		1 Jan 2001

<b><i>Other fabricated metal product manufacturing n.e.c. (22990)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Metal crushing plant (core fragmentised)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Other fabricated metal product manufacturing n.e.c. (22990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Saw-making plant	20		1 Jan 2001

**[35] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Aircraft manufacturing and repair services (23940)**

*Omit*

<b>Aircraft manufacturing and repair services (23940)</b>
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*Substitute*

<b>Aircraft manufacturing and repair services (23940)</b>
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**[36] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Furniture and other manufacturing (25100 to 25990)**

*Omit*

<b>Furniture and other manufacturing (25110 to 25990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Broom and brush manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Furniture-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Jewellers' plant	10		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Motors	20		1 Jan 2001

*Substitute*

<b>Wooden furniture and upholstered seat manufacturing (25110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Furniture-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Jewellery and silverware manufacturing (25910)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Jewellers' plant	10		1 Jan 2001

**Other manufacturing n.e.c.  
(25990)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Broom and brush manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Motors	20		1 Jan 2001

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

*Omit*

Chain saws	3	*	1 Jul 2008
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*Substitute*

Chainsaws (Chain saws)	3	*	1 Jul 2008
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**[38] Table A, industry category CONSTRUCTION (30110 to 32990), sub-category Other heavy and civil engineering construction n.e.c. (31099)**

*Omit*

<b>Other heavy and civil engineering construction n.e.c. (31099)</b>
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*Substitute*

<b>Other heavy and civil engineering construction (31099)</b>
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**[39] Table A, industry category EDUCATION AND TRAINING (80100 to 82200)**

*Omit*

Kindergarten furniture and play equipment – see Table A Child care services (87100)			
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*Substitute*

Kindergarten furniture and play equipment – see Table A Child care services (87100)			
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**[40] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category General practice medical services (85110)**

*Omit*

<b>General practice medical services (85110)</b>
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*Substitute*

<b>General practice medical services (85110)</b>
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**[41] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Child care services (87100)**

*Omit*

Small appliances (including blenders, food processors ,mixers and toasters)	4	*	1 Jul 2020
Laundry assets:			
Dryers	5	*	1 Jul 2020
Washing machines	5	*	1 Jul 2020
Reception furniture, freestanding (including lobb chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding			

*Substitute*

Small appliances (including blenders, food processors, mixers and toasters)	4	*	1 Jul 2020
Laundry assets:			
Dryers	5	*	1 Jul 2020
Washing machines	5	*	1 Jul 2020
Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding			

**[42] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Heritage activities (89100 to 89220)**

*Omit*

<b>Heritage activities (89100 to 89220)</b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Museum displays in aircraft/war museums	100		1 Jan 2001
Parks and gardens:			
Lion parks:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium domes	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sea life centres:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketches	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
TV audio systems	10		1 Jan 2001

*Substitute*

<b>Museum operation (89100)</b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Museum displays in aircraft/war museums	100		1 Jan 2001

<b>Nature reserves and conservation parks operation (89220)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Parks and gardens:			
Lion parks:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium domes	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sea life centres:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketches	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
TV audio systems	10		1 Jan 2001

**[43] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Sport and recreation services (91121 to 91390)**

*Omit*

<b>Sport and recreation services (91121 to 91390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Dedicated video games/simulators	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	10	*	1 Jul 2001
Photo-image machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pinball machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pool/billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Table games (including air hockey, soccer etc)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002

**Sport and recreation services  
(91121 to 91390)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides (gravity powered)	20	*	1 Jan 2002
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bowling balls	5		1 Jan 2001
Carpets	4		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Golf courses (miniature):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Space theatre domes	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Trampolines	10		1 Jan 2001

*Substitute*

<b>Sports and physical recreation clubs n.e.c. (91129)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Racing cars	2		1 Jan 2001

<b>Squash and tennis court operation (91131)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001

<b>Sports and physical recreation venues, grounds and facilities operations n.e.c. (91139)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Bowling balls	5		1 Jan 2001
Carpets	4		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

<b>Horse training (racing) (91292)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Arena and track maintenance assets:			
Arena rakes	4	*	1 Jul 2021
Others (including grader blades, smudgers, levellers etc)	10	*	1 Jul 2021
Quad bikes/All-terrain vehicles (ATVs)	5	*	1 Jul 2021
Lead and companion ponies (horses)	5	*	1 Jul 2021
Racehorses:			
Flat racing (thoroughbred horses)	5	*	1 Jul 2021
Harness racing (standardbred horses)	7	*	1 Jul 2021
Jumps racing (thoroughbred horses)	10	*	1 Jul 2021
Support assets:			
Horse floats	20	*	1 Jul 2021
Horse rugs (including turnout rugs)	2	*	1 Jul 2021



<b>Horse training (racing) (91292)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Horse tack (including bits, bridles, harnesses (hobbles), headgear, saddles etc)	4	*	1 Jul 2021
Horse trucks – see Table B Motor vehicles and trailers			
Platform scales	7	*	1 Jul 2021
Rubber mats	5	*	1 Jul 2021
Security and monitoring assets – see Table B Security and monitoring assets			
Tack room furniture, freestanding (including lockers, racks, seats etc)	10	*	1 Jul 2021
Washing machines and dryers (used for washing horse rugs, saddle pads etc)	3	*	1 Jul 2021
Training and rehabilitation assets:			
Barriers	15	*	1 Jul 2021
Horses training pools	30	*	1 Jul 2021
Horse training pool assets:			
Cleaning assets	5	*	1 Jul 2021
Filtration assets (including pumps)	8	*	1 Jul 2021
Stables, portable types	15	*	1 Jul 2021
Sulkies	2	*	1 Jul 2021
Treadmills (including water types)	15	*	1 Jul 2021
Walkers (including water walkers)	20	*	1 Jul 2021

<b>Amusement parks and centres operation and amusement and other recreational activities n.e.c. (91310 and 91390)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Dedicated video games/simulators	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	10	*	1 Jul 2001
Photo-image machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pinball machines	3 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Pool/billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Table games (including air hockey, soccer etc)	5 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			

**Amusement parks and centres operation and  
amusement and other recreational activities n.e.c.  
(91310 and 91390)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides (gravity powered)	20	*	1 Jan 2002
Golf courses (miniature):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Shuffle boards	10		1 Jan 2001
Space theatre domes	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Trampolines	10		1 Jan 2001

**[44] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

Refrigerant recovery machine	5	*	1 Jul 2011
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*Substitute*

Refrigerant recovery machines	5	*	1 Jul 2011
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**[45] Heading to Table B***Omit***Table B as at 1 July 2020***Substitute***Table B as at 1 July 2021****[46] Table B, items beginning with M***Omit*

Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 <sup>2</sup> / <sub>3</sub>	*	1 Jan 2001
Brass instruments	10	*	1 Jan 2001
Keyboard instruments (acoustic)	10	*	1 Jan 2001
Keyboard instruments (electric)	5	*	1 Jan 2001
Percussion instruments	5	*	1 Jan 2001
Stringed instruments	10	*	1 Jan 2001
Woodwind instruments	10	*	1 Jan 2001

*Substitute*

Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 <sup>2</sup> / <sub>3</sub>	*	1 Jan 2001
Brass instruments (including bugles, cornets, euphoniums, horns, sousaphones, trombones, trumpets and tubas)	10	*	1 Jan 2001
Keyboard instruments (including accordions, concertinas, organs, pianolas and pianos):			
Acoustic	10	*	1 Jan 2001
Electric	5	*	1 Jan 2001
Percussion instruments (including chimes, cymbals, drums, gongs, maracas and tambourines)	5	*	1 Jan 2001
Stringed instruments (including banjos, basses, cellos, guitars, harps, mandolins, tiples, ukuleles, violas and violins)	10	*	1 Jan 2001
Woodwind instruments (including bagpipes, bassoons, clarinets, flutes, oboes, pan pipes, piccolos and recorders)	10	*	1 Jan 2001

**[47] Table B, items beginning with P***Omit*

Chain saws	3	*	1 Jul 2008
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*Substitute*

Chainsaws (Chain saws)	3	*	1 Jul 2008
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**[48] Table B, items beginning with R**

*Before*

Rainwater tanks:			
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*Insert*

Racehorses:			
Flat racing (thoroughbred horses)	5	*	1 Jul 2021
Harness racing (standardbred horses)	7	*	1 Jul 2021
Jumps racing (thoroughbred horses)	10	*	1 Jul 2021
Lead and companion ponies (horses)	5	*	1 Jul 2021