



Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2001 (No. 1)

I, BRUCE WILLIAM QUIGLEY, Deputy Chief Tax Counsel — Indirect Taxes, delegate of the Commissioner of Taxation, make this Determination under subsection 40-100 (1) of the *Income Tax Assessment Act 1997*.

Dated 14 December 2001

Deputy Chief Tax Counsel — Indirect Taxes

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2001 (No. 1)*.

2 Commencement

This Determination commences on 1 January 2002.

3 Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2001*

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2001*.

Schedule 1 Amendments

(section 3)

[1] Table A, industry category *Agriculture, Forestry and Fishing (01110 to 04203)*, sub-category *Forestry and Logging (03010 to 03030)*

omit

Saw Milling Equipment:			
Dry or planer mill plant:			
Generally (includes multi saw/trimmer, pack docker, planer/molder, resaw or optimiser docker, stress grader and tilt hoist)	10	*	1 Jan 2001
Stacker	15	*	1 Jan 2001
Tray sorter	15	*	1 Jan 2001
Green mill plant:			
Edger line plant (includes board edger and resaw)	10	*	1 Jan 2001
Heating plant (includes storage bins/silos)	15	*	1 Jan 2001
Kiln drying plant:			
Generally (includes kiln trolleys/carriages, traverser and weights)	10	*	1 Jan 2001
Timber drying kilns and reconditioners	15	*	1 Jan 2001
Main saw line plant (includes saws, chipper canter, board separator and cant turner)	10	*	1 Jan 2001
Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets.)	10	*	1 Jan 2001
Log, Lumber and Waste Transfer Equipment	15	*	1 Jan 2001

Log Yard Equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001
Waste processing equipment:			
Bins – waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoppers	10	*	1 Jan 2001

[2] Table A, industry category *Cultural and Recreational Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)*

omit

Electric dodgems:			
Cars (including internal electric motors and trolley rods)	3		1 Jan 2001
Electrical and structural equipment providing power to drive the cars	20		1 Jan 2001
Hot air balloons:			
Envelope and cane basket	3		1 Jan 2001
Associated equipment (inflator fan, burner unit, fuel cylinders)	10		1 Jan 2001
Merry-Go-Rounds:			
If fixed and protected from weather	20		1 Jan 2001
Others	13 ¹ / ₃		1 Jan 2001
Mini Wheel	10		1 Jan 2001
Super slides	10		1 Jan 2001
Waterslide and associated equipment	20		1 Jan 2001
Wild cat	10		1 Jan 2001
Zipper	10		1 Jan 2001

insert

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, mad mouse)	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

[3] **Table A, industry category *Cultural and Recreational Services (91110 to 93302)*, sub-category *Sport, Gambling and Other Recreation Services (93111 to 93302)***

omit

Inflatable Amusements	2		1 Jan 2001
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[4] **Table A, industry category *Electricity, Gas and Water Supply (36100 to 37020)*, sub-category *Electricity and gas supply (36100 to 36200)***

substitute

<i>Electricity supply (36100)</i>			
Electricity Distribution:			
Control, monitoring, communications and protection systems	10	*	1 Jan 2002
Customer meters (incorporating load and time switches if fitted)	25	*	1 Jan 2002
Customer service mains or cable, above ground	40	*	1 Jan 2002
Customer service mains or cable, underground	50	*	1 Jan 2002
Distribution lines:			
Above ground (incorporating conductors; cross arms, insulators and fittings; poles – concrete, wood, steel or stobie; and transformers – pole or ground pad mounted)	45	*	1 Jan 2002
Combination of above ground and underground	47½	*	1 Jan 2002
Underground (incorporating cables, fittings and ground pad mounted transformers)	50	*	1 Jan 2002
Distribution substations/transformers, pole or ground pad mounted	40	*	1 Jan 2002
Distribution zone substations (excluding control, monitoring, communications and protection systems)	40	*	1 Jan 2002
Nightwatchman's lights	15	*	1 Jan 2002
Street lights	15	*	1 Jan 2002
Electricity Generation:			
Ash and Dust Handling and Disposal:			
Ash dams	20	*	1 Jan 2002

Ash slurry system	15	*	1 Jan 2002
Conveyors	30	*	1 Jan 2002
Crushers	15	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Fuel Supply and Handling:			
On-site gaseous fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
On-site liquid fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
Solid Fuels:			
Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers)	30	*	1 Jan 2002
Day bunkers and silos, concrete or steel (incorporating top side conveyor system)	30	*	1 Jan 2002
On-site coal storage assets (including stacking and reclaiming assets)	30	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Quality control assets (including coal sampling assets and secondary crushers)	30	*	1 Jan 2002
Power Generators:			
Co-Generation:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002

On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Reciprocating engine, diesel fired	20	*	1 Jan 2002
Reciprocating engine, gas spark ignition	20	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Combined Cycle:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Diesel or Gas Engine:			
Control and monitoring system	15	*	1 Jan 2002
Diesel reciprocating engine	20	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Gas spark ignition reciprocating engine	20	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002

Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Gas Turbine:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Hydro-electric:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Hydro turbines and generators	40	*	1 Jan 2002
Miscellaneous assets	40	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	40	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	35	*	1 Jan 2002

Station and auxiliary electrical systems within the power station	40	*	1 Jan 2002
Thermal:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptable power supply assets)	15	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Primary dust collection system (incorporating electrostatic precipitators or baghouse filters)	30	*	1 Jan 2002
Solid fuel preparation assets (including fuel feeders and milling assets)	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam generator	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Wind:			
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Wind turbine	20	*	1 Jan 2002
Power Station Civil and Structural Works:			
Chimney stack:			
Concrete surround	30	*	1 Jan 2002
Steel flues	20	*	1 Jan 2002
Cooling tower, concrete or timber	30	*	1 Jan 2002

Cooling water system (excluding cooling towers and condensing assets)	30	*	1 Jan 2002
Power Station Buildings, to the extent that they form an integral part of plant	30	*	1 Jan 2002
Workshop machinery and tools	20	*	1 Jan 2002
Electricity Transmission:			
Control, monitoring, communications and protection systems	12½	*	1 Jan 2002
Power transformers	40	*	1 Jan 2002
Transmission lines (incorporating conductors, insulators and towers)	47½	*	1 Jan 2002
Transmission substations (excluding power transformers and control, monitoring, communications and protection systems)	40	*	1 Jan 2002

[5] Table A, industry category *Health and Community Services* (86110 to 87290)

omit

Blood count machine	5		1 Jan 2001
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[6] Table A, industry category *Health and Community Services* (86110 to 87290)

omit

Medical analyser systems	6 ² / ₃		1 Jan 2001
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[7] Table A, industry category *Health and Community Services* (86110 to 87290)

after

Other plant (not being in the nature of instruments)	13 ¹ / ₃		1 Jan 2001
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Pathologist's Assets:			
Batch slide stainer	6	*	1 Jan 2002
Bio hazard chambers	10	*	1 Jan 2002
Centrifuges	5	*	1 Jan 2002
Incubators	6	*	1 Jan 2002
Laboratory analysers	5	*	1 Jan 2002
Microscopes	10	*	1 Jan 2002

Rotary microtomes	6	*	1 Jan 2002
Tissue embedding systems	6	*	1 Jan 2002
Tissue processors	6	*	1 Jan 2002

[8] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Food, beverage and tobacco manufacturing (21110 to 21900)*

omit

Bakers' Plant:			
General plant	13 ¹ / ₃		1 Jan 2001
Slicing and wrapping machines	10		1 Jan 2001
Biscuit-making Plant	13 ¹ / ₃		1 Jan 2001
Bread Manufacture:			
General plant	12		1 Jan 2001
Slicing and wrapping machines	10		1 Jan 2001

insert

Baking Assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies:			
Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detanners, foil handling denesters, oil spray unit, pan cleaners, and topping applicators)	15	*	1 Jan 2002
Automatic pan storage unit	20	*	1 Jan 2002
Automatic product handling assets (including basket loader and basket stacker)	15	*	1 Jan 2002
Bread crumb assets (including bagger, debagger, hammer mill, oven, screw conveyor, and sifter)	20	*	1 Jan 2002
Conveyors:			
Generally	15	*	1 Jan 2002
Infloor	12	*	1 Jan 2002
Cooling and refrigeration assets:			
Cooling tunnels, tray and vacuum coolers	20	*	1 Jan 2002
Freezers (including blast freezer, plate freezer)	15	*	1 Jan 2002
Spiral cooler, spiral freezer	10	*	1 Jan 2002

Final prover (mechanical type)	15	*	1 Jan 2002
Final prover (rack type)	8	*	1 Jan 2002
Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weigher, extruders, final moulder/panner, first/intermediate prover, gauge rolls, laminators, meat cooker, meat extruder, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow hander, sheeters and stampers)	12 ¹ / ₂	*	1 Jan 2002
Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets)	15	*	1 Jan 2002
Ovens:			
Rack ovens	8	*	1 Jan 2002
Tray type ovens (including swing tray)	20	*	1 Jan 2002
Tunnel ovens:			
Generally	20	*	1 Jan 2002
Lidding systems	10	*	1 Jan 2002
Packaging assets (including accumulators, bag closer, bread bagger, box and carton making machines, finished product check weigher, flow wrappers, metal detectors, robotic pick and place and shrink wrappers)	10	*	1 Jan 2002
Proof and bake systems:			
Spiral oven	15	*	1 Jan 2002
Spiral prover	10	*	1 Jan 2002
Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers)	12 ¹ / ₂	*	1 Jan 2002
Slicers (including bread band slicer, cake slicer and reciprocating blade slicer)	10	*	1 Jan 2002
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

[9] Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Food, beverage and tobacco manufacturing (21110 to 21900)*

omit

Cake-making Plant	20		1 Jan 2001
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[10] Table A, industry category *Manufacturing (21110 to 29490)*, after sub-category *Food, beverage and tobacco manufacturing (21110 to 21900)*

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<i>Log Sawmilling and Timber Dressing and other wood product manufacturing (23110 to 23290)</i>			
Clothes Peg Manufacturing Plant (wood)	13 ¹ / ₃		1 Jan 2001
Case-making Plant	13 ¹ / ₃		1 Jan 2001
Cork Manufacturers' Plant	10		1 Jan 2001
Frame (Picture) Manufacturing Plant	13 ¹ / ₃		1 Jan 2001
Joinery Plant	13 ¹ / ₃		1 Jan 2001
Moulding Machinery (wood)	13 ¹ / ₃		1 Jan 2001
Saw Milling Equipment:			
Dry or planner mill plant:			
Generally (includes multi saw/trimmer, pack docker, planner/molder, resaw or optimiser docker, stress grader and tilt hoist)	10	*	1 Jan 2001
Stacker	15	*	1 Jan 2001
Tray sorter	15	*	1 Jan 2001
Green mill plant:			
Edger line plant (includes board edger and resaw)	10	*	1 Jan 2001
Heating plant (includes storage bins/silos)	15	*	1 Jan 2001
Kiln drying plant:			
Generally (includes kiln trolleys/carriages, traverser and weights)	10	*	1 Jan 2001

Timber drying kilns and reconditioners	15	*	1 Jan 2001
Main saw line plant (includes saws, chipper canter, board separator and cant turner)	10	*	1 Jan 2001
Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets.)	10	*	1 Jan 2001
Log, Lumber and Waste Transfer Equipment	15	*	1 Jan 2001
Log Yard Equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001
Waste processing equipment:			
Bins – waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoppers	10	*	1 Jan 2001
Wood Working Plant	13 ¹ / ₃		1 Jan 2001

[11] **Table A, industry category *Manufacturing (21110 to 29490)*, sub-category *Wood and paper product manufacturing (23110 to 23390)***

substitute

<i>Paper and Paper Products manufacturing (23110 to 23390)</i>			
Pulp and Paper Mill Assets:			
Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps)	15	*	1 Jan 2002
Box and carton making assets (including box converting assets and corrugators)	10	*	1 Jan 2002
Chemical preparation assets (including tanks and pipes used for chemical preparation)	10	*	1 Jan 2002
Electrical and instrumentation assets:			
Control systems	10	*	1 Jan 2002
Control valves	15	*	1 Jan 2002
Local indicators (pressure, level and temperature)	15	*	1 Jan 2002
Power plant assets (including switchgear, transformers, and turbo generators) – see Table A Electricity supply (36100)		*	1 Jan 2002
Sensors:			
Specialised	8	*	1 Jan 2002
Standard	15	*	1 Jan 2002
Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders)	15	*	1 Jan 2002
Paper machine assets:			
Dry end assets (including calenders, coaters and reelers)	15	*	1 Jan 2002
Dryers (including MG cylinder and yankee cylinder)	25	*	1 Jan 2002
Size press	15	*	1 Jan 2002
Wet end assets (including forming section, head box and press section)	10	*	1 Jan 2002

Pulp process assets:			
Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers)	20	*	1 Jan 2002
Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Tanks	20	*	1 Jan 2002
Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers)	10	*	1 Jan 2002

[12] Table A, industry category *Mining (11010 to 15200)*, sub-category *Coal Mining and Metal Ore Mining (11010 to 110202) and (13110 to 13190)*

omit

Rolling stock (trucks for carriage of coal)	40		1 Jan 2001
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Railway infrastructure assets and rolling-stock – see Table A Rail Transport (62000)		*	1 Jan 2002
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[13] Table A, industry category *Mining (11010 to 15200)*, sub-category *Oil and Gas Extraction (12000)*

omit

Rail tank cars	20		1 Jan 2001
Railway and tramway lines and permanent way	20		1 Jan 2001

[14] Table A, industry category *Retail Trade (51100 to 53295)*, sub-category *Food Retailing (51211 to 51290)*

after

Butchers' Plant	20		1 Jan 2001
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Retail Biscuit, Bread, Cake and Pastry Baking Assets:			
Bread Slicers	7	*	1 Jan 2002
Bun Divider/Rounder	8	*	1 Jan 2002
Fixed Bowl Spiral Mixers	7	*	1 Jan 2002
Hydraulic Dough Divider	7	*	1 Jan 2002
Moulders	8	*	1 Jan 2002
Ovens (Convection)	8	*	1 Jan 2002
Ovens (Multi-decked, rotating rack or static rack, rotating deck)	10	*	1 Jan 2002
Planetary Mixers	7	*	1 Jan 2002
Provers/Prover Retarders	6	*	1 Jan 2002
Semi-automated Baguette, Bread and Bread Roll Making Assets	12	*	1 Jan 2002
Semi-automated Doughnut Making Assets	8	*	1 Jan 2002

[15] Table A, industry category *Transport and Storage (61100 to 67090)*, sub-category *Air and Space Transport (64010)*

omit

Gliders	10		1 Jan 2001
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[16] Table A, industry category *Transport and Storage (61100 to 67090)*, sub-category *Rail Transport (62000)*

omit

Electric Railway:			
Bridge Works:			
Brick, stone or concrete	100		1 Jan 2001
Other	33 ¹ / ₃		1 Jan 2001
Electric Transmission Lines	13 ¹ / ₃		1 Jan 2001
Supporting structures (standards etc):			
Concrete, brick or stone	100		1 Jan 2001
Iron or steel	40		1 Jan 2001
Switch gear	20		1 Jan 2001

Track structure (sleepers, rail, ballast, etc)	20		1 Jan 2001
Railway Track (tamping machines)	10		1 Jan 2001
Rolling Stock:			
Carriages:			
Country passenger service	20		1 Jan 2001
Suburban passenger service	13 ¹ / ₃		1 Jan 2001
Locomotives:			
Country passenger service	20		1 Jan 2001
Mining and industry	13 ¹ / ₃		1 Jan 2001
Suburban passenger service	13 ¹ / ₃		1 Jan 2001
Trucks, wagons etc:			
General haulage	10		1 Jan 2001

insert

Infrastructure Assets:			
Electrification Assets:			
Overhead distribution lines (incorporating conductors, contact catenary, cross arms, insulators and fittings, and poles)	33 ¹ / ₃	*	1 Jan 2002
Power transformers	30	*	1 Jan 2002
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jan 2002
Passenger information and ticketing system	15	*	1 Jan 2002
Signalling assets (including axle detectors, block signals, dragging equipment detector, hot boxes, interlockings, level crossings, and train control and train describer)	15	*	1 Jan 2002
Trackwork (incorporating rails, sleepers, ballast, permanent way/top 600, and integral bridges, culverts and tunnels):			
Freight (trackwork used by vehicles with gross axle loads of 30 tonnes and below per vehicle):			
Heavy haul (trackwork carrying >20 GMT per annum)	30	*	1 Jan 2002
Light haul (trackwork carrying <1 GMT per annum)	50	*	1 Jan 2002

Medium haul (trackwork carrying between 1GMT and 20 GMT per annum)	40	*	1 Jan 2002
Freight (trackwork used by vehicles with gross axle loads above 30 tonnes per vehicle)	20	*	1 Jan 2002
Passenger	40	*	1 Jan 2002
Turnouts and Crossings	20	*	1 Jan 2002
Rolling-stock:			
Locomotives:			
Generally (including diesel-electric and electric)	25	*	1 Jan 2002
Heavy Haul (bulk minerals/coal)	20	*	1 Jan 2002
Underground (diesel-battery)	15	*	1 Jan 2002
Passenger:		*	
Electric/diesel power cars and trailers	30	*	1 Jan 2002
Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers)	30	*	1 Jan 2002
Power Vans	15	*	1 Jan 2002
Rail Mounted Track Infrastructure Assets:			
Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders)	20	*	1 Jan 2002
Mainline and switch tampers	15	*	1 Jan 2002
Wagons – Bulk Freight:			
Mineral Ores and Coal:			
Carbon Steel	20	*	1 Jan 2002
Ferritic Steel	30	*	1 Jan 2002
Other:			
Coke Quencher	15	*	1 Jan 2002
Grain Hoppers	20	*	1 Jan 2002
Limestone	20	*	1 Jan 2002
Pneumatic discharge - cement	20	*	1 Jan 2002

[17] Table A, industry category *Transport and Storage (61100 to 67090)*, sub-category *Rail Transport (62000)**after*

Used on tram lines	40		1 Jan 2001
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Tank Cars	20	*	1 Jan 2002
Wagons – Non Bulk Freight (including all wagons used for general and inter-modal freight)	30	*	1 Jan 2002

[18] Table B, items beginning with A*after*

Gliders/sailplanes	10		1 Jan 2001
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Hot air balloons:			
Envelope and cane basket	3		1 Jan 2001
Associated equipment (inflator fan, burner unit, fuel cylinders)	10		1 Jan 2001

[19] Table B, items beginning with C*omit*

Chemical Analyser Equipment (automatic)	10		1 Jan 2001
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[20] Table B, items beginning with D*omit*

Dictaphones	10		1 Jan 2001
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[21] Table B, items beginning with G*omit*

Galvanised Plant	10		1 Jan 2001
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Galvanising Plant	10		1 Jan 2002
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[22] Table B, items beginning with M*omit*

Multi-Tray Units	3		1 Jan 2001
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[23] Table B, items beginning with P*after*

Power Tools (hand operated)	5		1 Jan 2001
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insert

Power Transformers	45	*	1 Jan 2002
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[24] Table B, items beginning with S*omit*

Shafting	20		1 Jan 2001
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[25] Table B, items beginning with S*omit*

Slitting Machine	20		1 Jan 2001
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