


IT 2103 - Addendum to Income Tax Order No. 1217 rates of depreciation

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TAXATION RULING NO. IT 2103

ADDENDUM TO INCOME TAX ORDER NO. 1217
RATES OF DEPRECIATION

F.O.I. EMBARGO: May be released

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I 1121960 DEPRECIATION 55

PREAMBLE Since the publication of the 1979 addendum to Income Tax Order No. 1217 the following rates of depreciation have been determined in terms of sub-section 55(1) of the ITAA 1936. A revision of Income Tax Order No. 1217 will be published as soon as is practicable.

RULING	Percentage Allowed	
	Prime Cost Method	Diminishing Value Method
New or changed Items		
Amusement Machines and Equipment -		
Hot air balloons		
- envelope and cane basket	33 1/3	50
- associated equipment (inflator fan, burner unit, fuel cylinders)	10	15
Jet Ski - "Kawasaki"	25	37 1/2
Skating surface - synthetic ("Newice" panels)	10	15
Video		
- Cassette Libraries (used for hire)	50	75
- Game Machines	20	30
Waterslide and associated equipment	5	7 1/2
Beds - electric	7 1/2	11 1/4
- hospital	7 1/2	11 1/4
Boats, Ships, Lighters, etc -		
Mini-submarine	7 1/2	11 1/4
Offshore Supply Vessels	7 1/2	11 1/4
Bottle Washing Machine	10	15
Building and Construction Industry -		

Portable Sheds	10	15
Bullet Resistant Screens (not forming part of the building)	5	7 1/2
Cash Registers - Programmable or multifunctional	15	22 1/2
Chemical Manufacturing Plant - Organic Peroxides Explosion Cell Block	5	7 1/2
Colliery and Coal Mining Plant - Dragline	5	7 1/2
Dragline bucket	10	15
Curtains and Drapes (acquired after 30/06/81)	15	22 1/2
Electrical Machinery and Equipment - Broadcasting Equipment - Computer Automated	10	15
Power Factor Control	5	7 1/2
Power Station Plant	5	7 1/2
Electric Railway		
Electric Transmission Lines	7 1/2	11 1/4
- Supporting structures (standards etc)		
Iron or steel	2 1/2	3 3/4
Concrete, brick or stone	1	1 1/2
Feeder Station (housing switchgear)	No depreciation	not plant
Rolling Stock - Locomotives	7 1/2	11 1/4
- Trucks and Wagons	10	15
Switch Gear	5	7 1/2
Track structure (Sleepers, rails, ballast, etc)	5	7 1/2
Bridge Works - Brick Stone or concrete	1	1 1/2
- Other	3	4 1/2
Fences - Electric	5	7 1/2
Fish Farming Ponds -		

Earth and Clay	5	7 1/2
Fishing Plant -		
Fish holding baskets	10	15
Gymnasium Equipment	10	15
Hospitals - beds	7 1/2	11 1/4
Hot Air Balloons (see Amusement Machines and Equipment)		
Houses and Flats Let Furnished - Curtains and Drapes (acquired after 30/06/81)	15	22 1/2
Lathes - Computer controlled	10	15
Medical Practitioners' Plant -		
Computer Assisted Tomographic Unit	15	22 1/2
Coronary Investigation Unit	10	15
Defibrillator Equipment	10	15
Hospital Beds	7 1/2	11 1/4
Nuclear Medicine Equipment	15	22 1/2
Operating Tables	7 1/2	11 1/4
Patient Monitoring Equipment	10	15
Pendants (service point in operating theatres for other equipment)	7 1/2	11 1/4
Radiological Equipment	10	15
Silver Recovery Unit	10	15
Ultra-sound Unit	10	15
Ventilators	10	15
Xerography Unit	10	15
X-Ray Equipment -		
- Associated Equipment	10	15
- Image Intensifier with TV Chain and Recording Unit	15	22 1/2
- Portable Units	10	15
- Processor and Daylight Loading Equipment	10	15
Milk Treatment Plant -		
Bottling Plant -		
Carton Conveyors	10	15
Cool Room	5	7 1/2
Packing Machines	10	15
Stacker Cranes	10	15
Mining Machinery and Plant -		
Dragline used in Coal Mining	5	7 1/2
Dragline bucket	10	15
Shaft drilling equipment used in Oil Exploration	20	30
Motor Garage Equipment -		

Circulating Parts Cleaner -		
Pump	25	37 1/2
Drum	10	15
Oil Companies' Plant and Machinery -		
Shaft drilling equipment	20	30
Photographers' Plant -		
Automatic Film Processing Machine	15	22 1/2
Planetarium -		
Dome	3	4 1/2
Primary Industries, Farmers' etc,		
Plant -		
Fences -		
Electric	5	7 1/2
Peanut Blanching Plant -		
Blanchers	10	15
Cooling Equipment		
(including Control Panel)	7 1/2	11 1/4
Elevators	10	15
Exhaust Fans	5	7 1/2
Gas Tanks and Piping	5	7 1/2
Pal Boxes	33 1/3	50
	or	or
	replacement	replacement
Roaster and Dryer	10	15
Storage Surge Bins	5	7 1/2
Tipping Unit	5	7 1/2
Tanners' Plant -		
Modern Plant used in "wet"		
process	7 1/2	11 1/4
Other	5	7 1/2
Vegetable Processing Equipment	7 1/2	11 1/4
Printers' Plant and Machinery -		
Graphic Arts Plant -		
Colour Scanners	10	15
Guillotines	10	15
Offset Printers	10	15
Platemaking Apparatus	10	15
Roller Grills		
Shops - aluminium	7 1/2	11 1/4
Rolling Stock		
Carriages-Suburban Passenger		
Service	7 1/2	11 1/4
-Country Passenger	5	7 1/2
Service		
Locomotives-Mining and Industry	7 1/2	11 1/4
- Suburban Passenger	7 1/2	11 1/4
Service		
- Country Passenger	5	7 1/2
Service		
Trucks, Wagons etc - General		

Haulage	10	15
Sea Life Centre -		
Fibreglass Aquarium Tanks	5	7 1/2
Pumps	5	7 1/2
T.V. Audio System	10	15
Ketch	7 1/2	11 1/4
Security Systems -		
Bullet Resistant Screens (not forming part of the building)	5	7 1/2
Slot Machines -		
Video Game Machines	20	30
Space Theatre -		
Dome	3	4 1/2
Submarine - Mini	7 1/2	11 1/4
Swimming Pools -		
Concrete	2	3
Fibreglass	5	7 1/2
Filtration Equipment	7 1/2	11 1/4
Other Equipment	7 1/2	11 1/4
Synthetic Lawn Surface	10	15
Tanners' Plant -		
Modern plant used in "wet" process	7 1/2	11 1/4
Telephone Installations owned by Taxpayers -		
Computerised PABX Equipment	5	7 1/2
Tennis Court Equipment		
Plexipave Surfacing	5	7 1/2
Synthetic Lawn Surfacing	10	15
Video -		
Cassette Libraries (used for hire)	50	75
Game Machines	20	30
Recorders (used for hire)	15	22 1/2
Other	10	15
Waterslide and Associated Equipment	5	7 1/2
Welding Plant -		
Automatic, used at sea on construction of a submarine pipeline	10	15
X-Ray and High Frequency Current Plant -		
Image Intensifier with T.V. Chain and Recording Unit	15	22 1/2
Associated Equipment	10	15

Portable Units	10	15
Processor and Daylight Loading		
Equipment	10	15

COMMISSIONER OF TAXATION
10 September 1984