TR 2000/18C2 - Income tax: depreciation effective life

Taxation Ruling
Income tax: depreciation effective life

Contents Para

Preamble

This document does not rule on the application of a 'tax law' (as defined) and is, therefore, not a 'public ruling' for the purposes of Part IVAAA of the ***Taxation Administration Act 1953****. The document is, however, administratively binding on the Commissioner of Taxation. Taxation Rulings TR 92/1 and TR 97/16 together explain when a Ruling is a 'public ruling' and how it is binding on the Commissioner.*

What this Ruling is about

1. This Ruling discusses the methodology used by the Commissioner of Taxation in making determinations of the effective life of:

- plant under section 42-110 of the *Income Tax Assessment Act 1997* ('the Act'); and
- horticultural plants under section 387-177 of the Act.

2. The effective lives specified by the Commissioner determine the rate at which deductions are calculated under the depreciation and horticultural plants write-off provisions.

3. The Commissioner has made written determinations pursuant to sections 42-110 and 387-177 of the Act which come into effect on 1 January 2001. The effective lives specified by the Commissioner in those determinations are reproduced in **Tables A** and **B** of the attached schedule.

4. The new determinations will apply to you if you choose to use the Commissioner's determinations of effective life to work out the amount of your deduction. If you do not use the Commissioner's determinations you must make your own estimate of effective life (see sections 42-100 and 387-175 of the Act). The explanation of the Commissioner's methodology may assist taxpayers who choose to make their own estimate of effective life.

Previous Rulings

5. Taxation Ruling IT 2685 is withdrawn as of 1 January 2001.

Determinations

6. The Commissioner's determination of the effective life of plant set out in the schedule to Taxation Ruling IT 2685 cease to be in force from 1 January 2001. If you are already deducting an amount of depreciation for plant based on the effective life specified in the schedule to Taxation Ruling IT 2685, you continue to use that effective life as the basis for your deduction.

7. The date a determination comes into force is set out in column 4 of **Tables A** and **B**.

8. The Government has released a New Business Tax System (Capital Allowances) Bill 2000 as an exposure draft. This draft legislation will, among other things, provide greater certainty for taxpayers utilising the Commissioner's effective life schedule.

Acquisitions of plant pre 21 September 1999

9. The draft legislation will ensure that if the accelerated rates of depreciation set out in section 42-125 apply because you satisfy the provisions of section 42-118, you may use the effective life for the plant set out in Taxation Ruling IT 2685 regardless of when you first use it or have it installed ready for use.

Acquisitions of plant post 21 September 1999

10. This draft legislation will also ensure that if you start to use plant or have it installed ready for use within five years of the time (the relevant time):

- you entered into the contract to acquire it,
- you started to construct it, or
- you otherwise acquired it,

then the determination that will apply is the one that was in force at the relevant time.

11. It also means that if you do not start to use plant or have it installed ready for use within the required five year period as set out in paragraph 10, then the determination that will apply is the one that is in force at the date you first use it or have it installed ready for use.

Explanations

Context of Commissioner's review

12. The Commissioner advised the Review of Business Taxation chaired by John Ralph AO that the ATO would progressively update and expand the effective life schedule attached to Taxation Ruling IT 2685 to ensure it is as representative as possible. This work will take some time to complete.

13. The Commissioner's new determinations represent the first part of the review. The schedule of effective lives attached to Taxation Ruling IT 2685 has been improved by:

- restructuring it;
- removing duplicate, inappropriate and redundant items;
- reviewing, and, where appropriate, updating the effective lives of a limited range of assets; and
- including new assets.

14. As the initial focus has been on structural changes, there has been a limited review of the effective lives contained in Taxation Ruling IT 2685. Most have been repeated in **Tables A** and **B**, although we have eliminated the earlier practice of rounding lives to whole years. We will continue to review the repeated items as part of the ongoing work on the update.

15. The review is based on extensive enquires made by the Australian Taxation Office ('ATO') and the Australian Valuation Office ('AVO') and, in some instances, on reports prepared by independent consultants.

16. Taxation Ruling IT 2685 applied only to units of plant. **Table A** of the schedule attached to this Ruling contains the first determinations of effective life for horticultural plants. We explain these later.

Basic Principles of Depreciation

17. From an economic point of view, business income arises from two sources:

- net annual flows from business activities associated with the use of business assets and liabilities; and
- the change in the market value of those business assets and liabilities.

18. Subject to tax timing rules for income recognition, increases in the market value of assets and decreases in the market value of liabilities add to business income while decreases in the market value of assets and increases in the market value of liabilities reduce business income.

19. The current taxation system, through the application of the depreciation provisions for example, already recognises the change in market value in working out taxable income. In particular, recognising that the loss of market value in most depreciable assets cannot be directly measured, it allows the write off of plant to be based on an estimate of effective life.

20. Effective life of plant has the meaning given by Subdivision 42-C of the Act. Section 42-105 sets out how you work out the effective life of plant yourself. It is the estimated period plant can be used by any entity for income producing purposes, assuming the plant will be:

- subject to wear and tear at a rate that is reasonable for you to expect when you are working it out having regard to the expected circumstances of your use; and
- maintained in reasonably good order and condition.

21. However, if you conclude that you would be likely to scrap the plant, sell it for scrap or abandon it before the end of the period worked out in paragraph 20, then the effective life will end at the earlier time (subsection 42-105(3)).

22. The deductions based on effective life are intended to reflect an appropriate allowance for the diminution of economic value of an asset over its period of use.

23. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where depreciable assets are disposed of, that the actual loss in value over the period of use is allowed as a deduction.

How does the Commissioner determine the effective life of plant?

24. In making a determination under section 42-110 of the Act, the matters the Commissioner has regard to include, but are not limited to, the same matters you would consider if you worked out effective life yourself under section 42-105, except that the Commissioner considers the application of those matters across a broad range of taxpayers.

25. In conducting a review, the Commissioner considers the factors in paragraph 26 (which are not intended to be exhaustive). Where appropriate, each factor is considered on the basis of historical

information and future expectations. No one factor is necessarily conclusive and the weight given to each will vary depending on the nature of the asset. In considering these factors, the Commissioner only takes account of normal industry practices.

26. The factors include:

- the physical life of the asset;
- engineering information;
- the manufacturer's specifications;
- the way in which the asset is used by an industry;
- the past experience of users of the asset;
- the level of repairs and maintenance adopted by users of the asset;
- industry standards;
- the use of the asset by different industries;
- retention periods;
- obsolescence;
- scrapping or abandonment practices;
- if the asset is leased, the period of the lease;
- economic or financial analysis indicating the period over which that asset is intended for use; and
- where the asset is actively traded in a secondary market, conditions in that market.

Physical Life

27. As set out in paragraph 20, subsection 42-105(1) of the Act requires an estimate of the period an unit of plant can be used by any entity for income producing purposes. It is arguable that an asset can be used to produce income while it continues to have a physical existence, that is, until it is physically exhausted.

28. Physical life, therefore, can be seen as the outer limit of an asset's effective life and is a useful starting point for an analysis of all the factors set out in paragraph 26. Historical physical life is best determined by empirical evidence.

Engineering Information/Manufacturer's Specifications

29. An estimate of the physical life of a new asset, however, cannot be based solely on what has occurred in the past. An analysis

of engineering information and manufacturer's specifications is important when estimating future physical lives. There is a variety of reasons why the expected life of a new asset may differ from that achieved in the past. These reasons include advances in technology, different construction materials, intensity of use and the levels of repairs and maintenance.

Physical Life/Effective Life

30. It is important to note that we do not consider that the physical life of an asset is necessarily its effective life because, as previously mentioned, *all* factors must be considered before an estimate of effective life is made. A consideration of these factors may often indicate that an asset's effective life is a period shorter than its physical life.

The way in which an asset is used by an industry/The past experience of users of the asset

31. Just as paragraph 42-105(2)(b) of the Act requires your circumstances of use to be taken into account when you are working out effective life, we also consider circumstances of use of an asset. As mentioned above, intensity of use impacts directly on its life. Where possible, we consult with industry to establish the industry norm for the intensity of use of an asset.

32. Often assets are not used for income producing purposes for the whole of their life. For example, assets may be retired from income producing use but be retained as a source of spare parts. In this instance, their effective life may end at the time they are retired.

Repairs and Maintenance

33. It might be suggested that the life of an asset can be extended indefinitely if there is unlimited expenditure on repairs and maintenance. However, paragraph 42-105(2)(c) of the Act requires you to assume that plant will be maintained only in *reasonably* good order and condition. Accordingly, the effective life of an asset may end when, from one or more of a variety of causes, it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time we consider the industry norm.

Industry Standards

34. There may be industry standards/regulations which set the level of repairs and maintenance that must be carried out. In addition, these standards/regulations may dictate the time at which a particular

asset must be retired from use by an industry. We consider these factors when building up a complete picture of the effective life for an asset.

Use of the asset by different industries

35. The use of an asset by different industries is another important factor. The use may be parallel or consecutive. An example of parallel use is the use of a car as a taxi compared to the use of a car for income producing purposes generally. In these circumstances, the Commissioner has determined that the effective lives are different. This reflects the increased wear and tear experienced by a car used as a taxi.

36. The consecutive use of an asset arises where it is used by different taxpayers for different purposes during its physical life. In determining the effective life of some assets, we have estimated the period for which it can be used by any taxpayer for its intended purpose, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, we have taken that approach only where the subsequent change in use is significant and the proceeds received on disposal are small relative to its original cost. An example of this is a shipping container which, at the end of its effective life as a shipping container, may be used for a variety of other purposes, including as a storage shed. In that situation, the container would, nevertheless, have an effective life in the hands of the purchaser when it commences to be used as a storage shed.

Retention period

37. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 36, the effective life of an asset is its total income producing life which is not necessarily the period a particular taxpayer expects to hold it before replacing it. For example, it is common practice for some businesses to dispose of a car after it has done a fixed number of kilometres. The effective life of the car does not end at that time if it can still be effectively used as a car for income producing purposes.

Obsolescence

38. If you are working out the effective life of plant yourself, subsection 42-105(3) of the Act allows you to take into account whether you would be likely to scrap it, sell it for scrap or abandon it before the end of the period it might otherwise be capable of being used for income producing purposes by any entity.

39. This subsection clearly recognises your ability to factor in obsolescence. The Commissioner also considers obsolescence when determining the effective life of an asset.

40. An asset may become obsolete for both commercial and technological reasons.

41. Commercial obsolescence may occur if, for instance, market demand for the goods produced by the asset ceases through consumer preference or Government regulation. It may also occur if the raw material the asset processes becomes unavailable.

42. Technology may advance so that another asset is better suited for the income producing activity for which an existing asset is used. The point to note about technological advances, however, is that we do not necessarily consider that an asset's effective life has ended with each technological advance. A taxpayer can still use an asset for income producing purposes even though a newer model has come on to the market.

43. We consider obsolescence is only relevant when it prevents the continued use of the asset for income producing purposes. This is best evidenced by scrapping practices.

44. There are two types of obsolescence - that which can be predicted at the time the asset is first used (predictable) and that which emerges later (unpredictable). Clearly, we can only take account of predictable obsolescence when making an estimate of effective life. Even then, we would only take it into account if it can be predicted with a high level of certainty across the majority of users.

45. Taxpayers faced with predictable obsolescence which impacts only on their business may choose to work out the effective lives of the assets themselves rather than adopt the effective life specified by the Commissioner.

46. In addition, taxpayers can now work out a new effective life under section 42-112 of the Act where facts emerge (e.g., unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

Scrapping or abandoning practices

47. Once a taxpayer has scrapped or abandoned an asset there is a presumption it can no longer be used by anyone to produce income. We would expect scrapping to reflect the fact that the asset is either physically exhausted or obsolete. A taxpayer may abandon an asset if it is too difficult or costly to remove from its place of operation.

48. This factor is only relevant to the Commissioner's determination of the effective life of an asset if we can establish a general scrapping or abandonment practice across users of the asset. Evidence that one group of users traditionally scraps an asset while others do not will not be sufficient to establish the asset as one that is generally scrapped for the purpose of the Commissioner's determination. However, taxpayers within the group that scrapped the asset could choose to work out the asset's effective life themselves.

Lease periods

49. Because effective life is, among other things, the period plant can be used for income producing purposes, it is unlikely that an asset would be leased for a period greater than its effective life. Consideration of this factor will, in many instances, suggest that the effective life is no shorter than the period of the lease.

Financial Analysis

50. As with lease periods, we consider that economic or financial analysis indicating the period over which an asset is intended for use gives guidance that the effective life is no shorter than that period. In many instances, the analysis may only reflect the capital cost recovery period or the term of a contract when in fact the asset may be used for income producing purposes by any entity for a much longer time.

Market Value

51. The defining character of a wasting asset is that its market value actually falls, or is expected to fall, over time. An analysis of the decline of market values of an asset class, therefore, is an important factor together with those set out above to ensure that a determination of effective life provides appropriate deductions.

Working out your own effective life

52. The factors outlined above are essentially the same factors that we consider you would use if you worked out the effective life of an asset yourself rather than adopt the effective life specified by the Commissioner. There is, however, one critical difference.

53. As mentioned in paragraph 25, the Commissioner only takes account of normal industry practices when estimating effective life. However, taxpayers who choose to self-assess can take account of their own particular circumstances of use: see paragraph 42-105(2)(b) of the Act.

54. The Commissioner only determines the effective life of new assets. The purchaser of a second-hand asset, who decides its second-hand condition justifies a shorter life than that determined by the Commissioner, can self-assess. A taxpayer who self-assesses the effective life of plant acquired after 11.45 am, by legal time in the ACT, on 21 September 1999 is no longer required to assume that it is new.

Rates

55. The rates listed in Taxation Ruling IT 2685 were accelerated. The accelerated rates, which are set out in Subdivision 42-D of the Act, now only apply to small business taxpayers who satisfy the conditions in Subdivision 42-K. Those rates will continue to apply for small business taxpayers until the proposed Simplified Tax System takes effect from 1 July 2001.

56. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on 21 September 1999, accelerated rates have been removed: see section 42-118 of the Act.

57. The tables in the schedule attached to this Ruling contain only effective lives. Rates have not been included. Working out a rate is no longer a separate step in the process, but has been incorporated into the calculation formulas: see subsections 42-160(3) (diminishing value) and 42-165(2A) (prime cost) of the Act.

Structure

58. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the Australian New Zealand Standard Industry Classification (ANZSIC) subject categories. The table lists, under each industry heading, specific assets that are peculiar to that industry or for which a special effective life is justified because of the use to which those assets are put by the industry. Under some industry headings, the list of assets also contains a general grouping or class of assets that is identified by reference to the specific industry function or process for which the assets are employed.

59. **Table B** is an *asset* table which contains generic assets which may be used by more than one industry.

60. We have set out the Commissioner's estimate of effective life against each listed asset. Adopting this new structure allows the removal of many duplicated items. For example, in Taxation Ruling IT 2685, we have listed motor vehicles both individually and under various industry headings. In the attached schedule we have included

them only in the asset list. We would include them in an industry list only if we were to give them a different effective life for use in that industry.

61. We have marked new items and items we have reviewed with an asterisk (*).

How to use this schedule

62. The entries for the effective life of assets listed under a particular industry in **Table A** must only be used by members of that industry. If an asset is listed in **Table A** under a particular industry heading and also in **Table B**, then you must use the industry table if you are a member of that industry. Taxpayers not in that industry must use **Table B**.

63. If an asset used by an industry member is not listed under its industry heading, either specifically or under the general functional group/class, then the member should use the effective life of the asset listed in **Table B**.

64. If an asset is not listed in either **Table A or B** then the Commissioner has not determined its effective life and you will need to work out its effective life yourself.

Removal of items listed in Taxation Ruling IT 2685

65. Many of the items that appear in Taxation Ruling IT 2685 do not appear in the attached schedule. Generally, we have removed them because no effective life is set for them or the asset is no longer used for income producing purposes.

66. We have listed all items that we have removed in **Tables C** to **F** of the schedule attached to this ruling. For easy identification, we have listed them exactly as they appear in Taxation Ruling IT 2685. These tables do not represent re-determinations made by the Commissioner. We have divided assets that we have removed into four categories:

- non-depreciable assets;
- assets for which a deduction was allowed using the replacements method;
- assets for which there were previously statutory rates; and
- redundant assets.

Non-depreciable assets

67. There are approximately 50 assets listed in Taxation Ruling IT 2685 for which no effective life is set. Most were listed for the purpose of advising that no depreciation is available for them because they are not plant (e.g., they are livestock governed by the trading stock provisions or buildings or structures) or, in one case, because the taxpayer leased the plant (see boot and shoe-making machinery leased by taxpayer).

68. We have removed these assets because their listing in a Commissioner's determination of the effective lives of assets is inappropriate. The schedule is confined to the determinations the Commissioner is authorised to make under sections 42-110 and 387-177 of the Act – i.e., determinations specifying the effective life of assets.

69. **Table C** of the attached schedule lists the assets we have removed because no effective life is set for them.

Replacements

70. It had been a longstanding practice to permit taxpayers to treat the initial purchase of certain assets as not depreciable but to claim an immediate deduction for the cost of their replacement. The practice principally related to low cost items that had very long or indeterminate lives, were difficult to keep track of, and were subject to frequent replacement through loss or breakage (e.g., crockery).

71. Taxation Ruling IT 2685 contains approximately 100 entries for assets the cost of which is only deductible on a replacements basis. There are a further 17 assets where we offer the replacements basis as an alternative to an effective life write-off.

72. In 1991, the law was amended to allow an immediate write-off for assets costing $300 or less or having an effective life of less than three years. At that time, we discontinued our administrative practice of allowing a deduction on a replacements basis for plant that was otherwise immediately deductible because of those provisions (see paragraph 63 of Taxation Ruling IT 2685).

73. For some taxpayers, the $300 immediate write-off provisions have been replaced with a new system which applies from 1 July 2000. That system allows certain taxpayers to pool units of plant costing less than $1,000 each and to write off the pool under the diminishing value method using an effective life of four years. (see Subdivision 42-M of the Act).

74. The Government is proposing Simplified Tax System (the STS) for small business taxpayers to apply from 1 July 2001. The STS will remove both the previous accelerated rates and the $300

immediate write-off which remained available for those taxpayers. The STS will also allow eligible taxpayers who decide to use it an immediate write-off for depreciating assets costing less than $1,000, and pooling arrangements for other depreciating assets.

75. The Government has also announced that the $300 write off for depreciating assets used by taxpayers predominantly in deriving non-business income will be reinstated with effect from 1 July 2000.

76. For these reasons, the replacement basis for deductions will not be available for assets you first use (or have installed ready for use) for the purpose of producing assessable income after 30 June 2000.

77. We have completely removed replacement only assets. For those assets for which replacements are offered as an alternative in the schedule attached to IT 2685, the effective life remains but we have removed the replacement option. A list of assets for which replacements used to apply appears in **Table D** of the attached schedule.

Loose tools

78. In Taxation Ruling IT 2685, under the 'building and construction industry' heading, we give loose tools an effective life of five years, with the option of using the replacement basis. Elsewhere, we simply list them as replacements and do not suggest an effective life.

79. The Commissioner's new determination specifies that the effective life of all loose tools is five years.

Division 42 statutory rates

80. There are two asset categories for which statutory rates have applied automatically without having to ascertain effective life. They are employee amenities and assets used for scientific research. For the reasons discussed below, these rates now have little or no application and we have, therefore, removed from the schedule the items to which they pertain. We have listed those items in **Table E**.

Employee amenities

81. Employee amenities are plant used mainly for providing clothing cupboards, first aid, rest-room or recreational facilities, meals or facilities for meals for employees or their children. Their depreciation rate is 33% prime cost and 50% diminishing value (see section 42-150 of the Act).

82. These rates are not linked to the effective life of the plant and they are clearly set out in the Act. They now only apply to small business taxpayers. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on 21 September 1999, these rates have been removed and the depreciation rate is determined by the effective life of the plant.

83. For these reasons, we have removed the entries relating to employee amenities. Taxpayers will need to work out the effective life of plant that is no longer covered by the statutory rate.

Scientific research

84. For plant used only for scientific research in the fields of natural or applied science the prime cost rate is 33% and diminishing value rate is 50% (see section 42-145 of the Act). However, these rates only apply to plant acquired before 1 July 1995. Therefore, we have also removed entries in the schedule relating to them.

Redundant assets

85. We have listed in **Table F**, which is for information purposes only, those items of plant in Taxation Ruling IT 2685 which we have so far identified as redundant.

86. We consider an asset is redundant if it is:

- no longer used for income producing purposes (e.g., accounting machines, drays, wagons, buggies);
- no longer manufactured (e.g., radiograms); or
- in the process of being overtaken by technology (e.g., gramophone records, which have been largely replaced by compact discs).

87. If a taxpayer requires an effective life for an item of plant that we have removed on the basis that it is redundant, they can work out the effective life themselves.

Horticultural plants

88. A special write-off of the capital expenditure attributable to the establishment of a horticultural plant is available under Subdivision 387-C of the Act. The write-off rate depends on the plant's effective life.

89. Taxpayers have the choice of using the Commissioner's determination of effective life or of working out their own effective life (see section 387-175 of the Act). Prior to this ruling, the

Commissioner had not made any determinations of the effective lives of horticultural plants.

90. The Commissioner has made his determination of the effective life of horticultural plants specified in the attached schedule by estimating the period for which the plant could reasonably be expected to be used for the purpose of producing assessable income in a horticulture business (see sections 387-170 and 387-175 of the Act).

91. The methodology we use to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 26 to the extent that they are relevant. We canvass issues such as the varieties and location of plants grown, the age planted out, the years required to come into production and the number of years production was anticipated. Consumer demand for new varieties may cause commercial obsolescence and, therefore, is a major factor in determining the effective life of horticultural plants.

92. Crop management techniques, such as regeneration and topworking/reworking, where trees are cut back to the stump, have also been taken into account in determining the effective life of horticultural plants. Where topworking/reworking involves grafting a new variety onto the old root system, with the result that a new plant has been established, deductions for capital expenditure incurred in establishing the new plant will be based on the effective life of the new plant.

Date of effect of determinations for plant

93. In each of the following examples, we have assumed that the taxpayer has decided to use the effective life specified by the Commissioner, none are small business taxpayers as defined in Subdivision 960-Q of the Act and the assets are not able to be pooled.

Example 1

94. XXX Ltd constructed a unit of plant and construction started on 19 September 1999. Regardless of when the plant is first used or installed ready for use, XXX Ltd will be able to apply the general (accelerated) rates set out in section 42-125 of the Act for that plant based on the effective life specified in Taxation Ruling IT 2685. This is because XXX Ltd started to construct that plant before 21 September 1999 (paragraph 42-118(1)(b)).

Example 2

95. XXX Ltd constructed a unit of plant and construction started on 1 May 2000. If the company uses the plant within five years of the

date construction started it must use the **effective life** for that plant set out in Taxation Ruling IT 2685. If the plant is not used within three years it must use the effective life specified in the Commissioner's determination that is in force when the plant is first used or installed ready for use.

Example 3

96. John acquires an asset after 1 January 2001 and commences to use it immediately for income producing purposes. He must use the appropriate effective life specified in the schedule attached to this Ruling (and not the effective life specified in the schedule attached to Taxation Ruling IT 2685).

97. His deduction is based on the effective life of the asset. It is worked out in accordance with the calculation formula in either subsection 42-160(3) of the Act (if he is using the diminishing value method) or subsection 42-165(2A) (if he is using the prime cost method).

Consultation

98. We have consulted industry bodies and interested taxpayers during the course of the review. In addition, the items marked with an asterisk in the attached schedule have been reviewed by an independent panel comprising a representative from the Taxation Institute of Australia, the Corporate Tax Association, The Treasury, The Australian Valuation Office and the Australian Taxation Office.

Detailed contents list

99. Below is a detailed table of contents for this Ruling:

This is the last Taxation Ruling for the 2000 calendar year. The next Ruling will be Taxation Ruling TR 2001/1.

Commissioner of Taxation
Consolidated as at 1 July 2001

Previous draft:

Previously released in draft from as TR 2000/D7

Related Rulings/Determinations:

IT 2685

Subject references:

- depreciation
- depreciation rates
- effective life

Legislative references:

- ITAA 1997 Subdiv 42-D
- ITAA 1997 Subdiv 42-K
- ITAA 1997 Subdiv 42-M
- ITAA 1997 42-15
- ITAA 1997 42-100
- ITAA 1997 42-100(2)
- ITAA 1997 42-105
- ITAA 1997 42-105(1)
- ITAA 1997 42-105(2)(b)
- ITAA 1997 42-105(2)(c)
- ITAA 1997 42-105(3)
- ITAA 1997 42-110
- ITAA 1997 42-110(2)
- ITAA 1997 42-112
- ITAA 1997 42-118
- ITAA 1997 42-118(1)(b)
- ITAA 1997 42-125
- ITAA 1997 42-145
- ITAA 1997 42-150
- ITAA 1997 42-160(3)
- ITAA 1997 42-165(2A)
- ITAA 1997 Subdiv 387-C
- ITAA 1997 387-170
- ITAA 1997 387-175
- ITAA 1997 387-177
- ITAA 1936 Subdiv 960Q

ATO references:
NO 99/13202-7; T2000/20567
BO
FOI number: I 1021989
ISSN: 1039-073

1 July 2001 Schedule

Effective lives (Industry Categories)

Table A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
ACCOMMODATION, CAFES AND RESTAURANTS (57100 to 57402)			
Accommodation (57100)			
Houses and Flats Let Furnished:			
Blinds, Venetian	20		1 Jan 2001
Electric clock	$13^1/_3$		1 Jan 2001
Electric heater	10		1 Jan 2001
Garbage units (compacting)	$6^2/_3$		1 Jan 2001
Refrigerators	$13^1/_3$		1 Jan 2001
Stoves	20		1 Jan 2001
AGRICULTURE, FORESTRY AND FISHING (01110 to 04203)			
Agriculture (01110 to 02200)			
Agricultural implements and plant (general including station plant)	10		1 Jan 2001
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	$33^1/_3$		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Banana ripening plant	$13^1/_3$		1 Jan 2001
Bee farming plant:			
Beehives	$13^1/_3$		1 Jan 2001
Processing plant	20		1 Jan 2001
Bridges (wooden)	20		1 Jan 2001
Cotton sheds (humidification)	20		1 Jan 2001
Curing barns (tobacco, timber, peanut, corn or grain)	$13^1/_3$		1 Jan 2001
Dairy farm plant (power):	20		1 Jan 2001
Fences:			
General (including wire and wire netting used in construction of fencing)	$33^1/_3$		1 Jan 2001
Electric	20		1 Jan 2001
Fruit-growers' plant:			
Dips, pans, spray pumps, etc	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fumigation tents and machinery	10		1 Jan 2001
Hail netting:			
Black (UV inhibited)	10		1 Jan 2001
White or clear	5		1 Jan 2001
Support poles, wires, high tensile cables	40		1 Jan 2001
Racks (dried fruit)	20		1 Jan 2001
Tecto applicator (citrus anti-fungal plant)	5		1 Jan 2001
Glass houses (metal-framed)	50		1 Jan 2001
Greenhouse 'igloo' components:			
Galvanised piping frames	20		1 Jan 2001
Fibreglass covering, electric fans and misted water spray equipment	$6^{2}/_{3}$		1 Jan 2001
Harvester/Sweeper	$6^{2}/_{3}$		1 Jan 2001
Headers, self propelled (combine harvesters)	$6^{2}/_{3}$		1 Jan 2001
Hop growers' plant:			
Hop picking machines	$13^{1}/_{3}$		1 Jan 2001
Kilns	20		1 Jan 2001
Horse stalls (Breeze way Shed Row)	$33^{1}/_{3}$		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruit	30	*	1 Jan 2001
Lemon	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarin	25	*	1 Jan 2001
Orange	30	*	1 Jan 2001
Nuts:			
Almond	25	*	1 Jul 2001
Cashew	25	*	1 Jul 2001
Chestnut	25	*	1 Jul 2001
Hazelnut	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecan	25	*	1 Jul 2001
Pistachio	25	*	1 Jul 2001
Walnut	25	*	1 Jul 2001
Pome:			
Apple	20	*	1 Jan 2001
Pear	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cherries	18	*	1 Jan 2001
Nectarine	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peach	10	*	1 Jan 2001
Plum	15	*	1 Jan 2001
Prune	20	*	1 Jan 2001
Tropical:			
Avocado	20	*	1 Jan 2001
Mango	30	*	1 Jan 2001
Irrigation plant and equipment:			
Metal piping	$13^1/_3$		1 Jan 2001
Other piping (including concrete channels but not earth channels)	20		1 Jan 2001
Other plant	20		1 Jan 2001
Levee banks and revetments	40		1 Jan 2001
Motor cycles (used for mustering, maintenance of fences, etc)	3		1 Jan 2001
Mushroom growers' plant:			
Air conditioning plant	$6^2/_3$		1 Jan 2001
Buildings:			
Peak heat, spawn running and growing rooms	10		1 Jan 2001
Other:			
timber or steel frame	$33^1/_3$		1 Jan 2001
brick, stone or concrete walls	50		1 Jan 2001
Compost preparation plant	$6^2/_3$		1 Jan 2001
General plant (including spraying, watering and pumping equipment)	$6^2/_3$		1 Jan 2001
Growing trays	$6^2/_3$		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
Peanut blanching plant:			
Air piping	20		1 Jan 2001
Blanchers	10		1 Jan 2001
Colour sorter (electronic)	10		1 Jan 2001
Control panel	20		1 Jan 2001
Cooling equipment (including control panel)	$13^1/_3$		1 Jan 2001
Elevators	10		1 Jan 2001
Exhaust fans	20		1 Jan 2001
Fumigation equipment	10		1 Jan 2001
Pal boxes	3		1 Jan 2001
Plant water services	50		1 Jan 2001
Roaster and dryer	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Scales	20		1 Jan 2001
Storage surge bins	20		1 Jan 2001
Tipping unit	20		1 Jan 2001
Transformers	40		1 Jan 2001
Vibrating conveyors	10		1 Jan 2001
Poultry farmers' plant (incubators)	20		1 Jan 2001
Sheep Farming Plant:			
Shearing machines	$13^1/_3$		1 Jan 2001
Shearing stands (demountable)	10		1 Jan 2001
Sheep dips (concrete)	50		1 Jan 2001
Woolsheds:			
with brick, stone or concrete walls	$66^2/_3$		1 Jan 2001
wood or iron walls	50		1 Jan 2001
Silos:			
Ancillary equipment	20		1 Jan 2001
Concrete	100		1 Jan 2001
Grain (metal)	30	*	1 Jul 2001
Stockyards, pens, lairages	20		1 Jan 2001
Stud stock and thoroughbred horses	10		1 Jan 2001
Trellis	20		1 Jan 2001
Vegetable processing equipment	$13^1/_3$		1 Jan 2001
Water tower (brick)	100		1 Jan 2001
Fishing/Aquaculture ***(04110 to 04203)***			
Fish Farming Ponds (earth and clay)	20		1 Jan 2001
Fishing Plant:			
Boats	$13^1/_3$		1 Jan 2001
Fish holding baskets	10		1 Jan 2001
Purse seine fishing net	5		1 Jan 2001
Pearling and Oyster Fishing Plant:			
Luggers (oyster fishing)	$13^1/_3$		1 Jan 2001
Pearling boats	20		1 Jan 2001
Pumps	$13^1/_3$		1 Jan 2001
Prawn farming ponds and plant	20		1 Jan 2001
Forestry and Logging ***(03010 to 03030)***			
Logging Plant:			
Cable system (including winches and high leads)	8	*	1 Jan 2001
Forwarders	8	*	1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Harvesters and feller bunchers (includes heads)	7	*	1 Jan 2001
Log trailers	10	*	1 Jan 2001
Saws:			
Mobile	8	*	1 Jan 2001
Portable chain	2	*	1 Jan 2001
Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches)	7	*	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

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 hoggers	10	*	1 Jan 2001
CONSTRUCTION (41111 to 42590)			
Bending machines (bar, angle or rod)	10		1 Jan 2001
Brick elevators (portable)	5		1 Jan 2001
Chain blocks, rod shears, jacks, etc	$13^1/_3$		1 Jan 2001
Compressors	10		1 Jan 2001
Concreting plant:			
Batching plant:			
Portable and demountable	$6^2/_3$		1 Jan 2001
Static	$13^1/_3$		1 Jan 2001
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Immersion vibrators	4		1 Jan 2001
Mobile concrete pumping units	$6^2/_3$		1 Jan 2001
Monorails	5		1 Jan 2001
Steel formwork, beams and props	10		1 Jan 2001
Trowelling machines	4		1 Jan 2001
Vibrating screeders	4		1 Jan 2001
Cranes (Mobile):			
Light and medium,	$6^2/_3$		1 Jan 2001
Heavy (over 15 tons/15.24 tonnes lift)	10		1 Jan 2001
Tower and hoists	10		1 Jan 2001
Derricks	$13^1/_3$		1 Jan 2001
Earth moving plant and heavy equipment	$6^2/_3$		1 Jan 2001
Grinding and milling machines	3		1 Jan 2001
Levels, dumpy, etc	$13^1/_3$		1 Jan 2001
Lift slab equipment	5		1 Jan 2001
Pumps	10		1 Jan 2001
Road-making Plant:			
Air compressors and motors	10		1 Jan 2001
Crushers and bins	10		1 Jan 2001
General asphalt plant	10		1 Jan 2001
Road graders and rollers	$6^2/_3$		1 Jan 2001
Saw benches (portable)	$13^1/_3$		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Welding units (portable):			
Light type	$6^2/_3$		1 Jan 2001
Medium and other types	10		1 Jan 2001
Winches	$13^1/_3$		1 Jan 2001
CULTURAL AND RECREATIONAL SERVICES (91110 to 93302)			
Libraries, Museums, the Arts and Parks and Gardens (92100 to 92590)			
Libraries:			
Circulating (all classes of books)	10		1 Jan 2001
Music lending	$6^2/_3$		1 Jan 2001
Museum Displays in Aircraft/War Museums	100		1 Jan 2001
Parks and Gardens:			
Lion Park:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium dome	$33^1/_3$		1 Jan 2001
Sea Life Centre:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketch	$13^1/_3$		1 Jan 2001
TV audio system	10		1 Jan 2001
Film, Video, Radio and Television Services (91110 to 91220)			
Audition Units	10		1 Jan 2001
Cinema operation:			
Audio amplification and processing equipment (includes component racks systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema automation system	10	*	1 Jan 2001
Cinema and sound processor	8	*	1 Jan 2001
Cinema seating (includes frame, seat body and cover)	7	*	1 Jan 2001
Curtains, wall and acoustic treatments	7	*	1 Jan 2001
Drive-in plant:			
Sound transmission equipment	10	*	1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Listening units (including posts, wiring and speaker equipment)	10	*	1 Jan 2001
Screens and screen framing	15	*	1 Jan 2001
Film handling and maintenance equipment (includes splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners)	10	*	1 Jan 2001
Film transport system (includes platter systems, tower, make-up tables and interlock systems)	15	*	1 Jan 2001
Lighting (includes dimmers, aisle and seat)	10	*	1 Jan 2001
Loud speakers and sound reproduction equipment	10	*	1 Jan 2001
Motion picture and slide projection equipment:			
Motion picture projector	10	*	1 Jan 2001
Projector heat extraction system	10	*	1 Jan 2001
Projection port	20	*	1 Jan 2001
Slide projector	10	*	1 Jan 2001
Screen installations (includes screens, framing and masking equipment)	8	*	1 Jan 2001
Newsreel Equipment:			
Batteries	$13^1/_3$		1 Jan 2001
Biographs	10		1 Jan 2001
Cameras (sound)	10		1 Jan 2001
Electric motors	20		1 Jan 2001
Film editing equipment	10		1 Jan 2001
Instruments	$13^1/_3$		1 Jan 2001
Insulated cables	20		1 Jan 2001
Meters	$13^1/_3$		1 Jan 2001
Microphones	10		1 Jan 2001
Radio sets and accessories	10		1 Jan 2001
Sound equipment	10		1 Jan 2001
Transformers	40		1 Jan 2001
Radio and Television Broadcasting Equipment:			
Computer automated	10		1 Jan 2001
General plant	$6^2/_3$		1 Jan 2001
Steel Masts	40		1 Jan 2001
Theatre equipment:			
Accessories (theatrical – wigs, costumes, etc)	5		1 Jan 2001

Sport, Gambling and Other Recreation Services ***(93111 to 93302)***			
Amusement Machines and Equipment:			

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video game/simulator (cabinet)	$5^1/_2$	*	1 Jul 2001
Dedicated video game/simulator	$3^1/_2$	*	1 Jul 2001
Interchangeable video game kit	1	*	1 Jul 2001
Juke box (compact disc)	10	*	1 Jul 2001
Photo-image machines	$3^1/_2$	*	1 Jul 2001
Pinball machines	$3^1/_2$	*	1 Jul 2001
Pool/Billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	$5^1/_2$	*	1 Jul 2001
Table games (including air hockey, soccer, etc.)	$5^1/_2$	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
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
Bowling Centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	$13^1/_3$		1 Jan 2001
Bowling balls	5		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	$13^1/_3$		1 Jan 2001
Golf Courses (miniature):			
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Carpets on stairways	3		1 Jan 2001
Gymnasium Equipment	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Inflatable Amusements	2		1 Jan 2001
Poker Machines	5		1 Jan 2001
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	$13^1/_3$		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 Machine	$13^1/_3$		1 Jan 2001
Space Theatre Dome	$33^1/_3$		1 Jan 2001
Tennis Court Surface:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Totalisator:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	$13^1/_3$		1 Jan 2001
Trampolines	10		1 Jan 2001

ELECTRICITY, GAS AND WATER SUPPLY (36100 to 37020)

Electricity and gas supply (36100 to 36200)

Electrical Machinery and Equipment:			
Accumulators and storage batteries	$13^1/_3$		1 Jan 2001
Alternators (motor-generators)	20		1 Jan 2001
Broadcasting equipment (computer automated)	10		1 Jan 2001
Choke coils	40		1 Jan 2001
Condensers	20		1 Jan 2001
Distributing centres (switch gear)	20		1 Jan 2001
Electric transmission lines	50		1 Jan 2001
Engines, condensers, pumps	20		1 Jan 2001
Generators (motor)	20		1 Jan 2001
Hand tools and loose plant	5		1 Jan 2001
House installations (owned by electricity suppliers)	20		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Indicators (fixed and portable)	$13^1/_3$		1 Jan 2001
Instruments	$13^1/_3$		1 Jan 2001
Lighting plant	20		1 Jan 2001
Lighting units (fluorescent)	20		1 Jan 2001
Machinery not otherwise specified	20		1 Jan 2001
Meters	$13^1/_3$		1 Jan 2001
Power factor control	20		1 Jan 2001
Power station plant	20		1 Jan 2001
Standards, iron or steel (including brackets and cross arms)	40		1 Jan 2001
Starting gear, including compensators, switches, etc	20		1 Jan 2001
Testing apparatus	$13^1/_3$		1 Jan 2001
Transformer boxes	50		1 Jan 2001
Transformers (static)	50		1 Jan 2001
Water supply, sewerage and drainage services (37010 to 37020)			
Moulds (steel moulds for the production of castings for sewage treatment plant)	5		1 Jan 2001
Sewage Treatment Plant	20		1 Jan 2001
Water Mains	50		1 Jan 2001
EDUCATION (84100 to 84409)			
Kindergarten Furniture and Play Equipment	5		1 Jan 2001
FINANCE AND INSURANCE (73100 to75200)			
Banks:			
Demountable strongrooms	100		1 Jan 2001
Portable safes	40		1 Jan 2001
Strongroom doors	100		1 Jan 2001
HEALTH AND COMMUNITY SERVICES (86110 to 87290)			
Dentists' Plant:			
Electric motors	20		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
High speed equipment:			
Air operated dental drilling equipment	10		1 Jan 2001
Air compressors (independent)	20		1 Jan 2001
Instruments and plant (other than high speed equipment)	20		1 Jan 2001
Medical Plant:			
Blood count machine	5		1 Jan 2001
Camera (large field of view)	$6^2/_3$		1 Jan 2001
Cast setter	10		1 Jan 2001
Cat scanner	$6^2/_3$		1 Jan 2001
Coronary investigation unit	10		1 Jan 2001
Defibrillator equipment	10		1 Jan 2001
Diathermy plant (including screening):			
Generally	$13^1/_3$		1 Jan 2001
Used for hire	10		1 Jan 2001
Electro-cardiographs:			
Generally	20		1 Jan 2001
Portable (personal)	3		1 Jan 2001
Units (battery operated) used for hire	10		1 Jan 2001
Fibreoptic endoscopes and associated light source equipment	5		1 Jan 2001
High frequency current machines (surgical)	$13^1/_3$		1 Jan 2001
Hospital:			
Beds (including electric)	$13^1/_3$		1 Jan 2001
Furniture	20		1 Jan 2001
Lampsetting casts	10		1 Jan 2001
Medical analyser systems	$6^2/_3$		1 Jan 2001
Nuclear medicine equipment	$6^2/_3$		1 Jan 2001
Operating tables	$13^1/_3$		1 Jan 2001
Ophthalmic surgeons' plant	10		1 Jan 2001
Other plant (not being in the nature of instruments)	$13^1/_3$		1 Jan 2001
Patient monitoring equipment	10		1 Jan 2001
Pendants (service point in operating theatres for other equipment)	$13^1/_3$		1 Jan 2001
Radiological equipment	10		1 Jan 2001
Radium plaques and needles	10		1 Jan 2001
Silver recovery unit	10		1 Jan 2001
Sonograph gamma ray sterilization plant	$13^1/_3$		1 Jan 2001
Sterlization plant:			
Compressor	20		1 Jan 2001
Gamma radiation unit	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cell block	100		1 Jan 2001
Tomographic whole body scanner	$6^2/_3$		1 Jan 2001
Ultra-sound unit	10		1 Jan 2001
Ventilators	10		1 Jan 2001
Vision analyser computer	5		1 Jan 2001
Xerography unit	10		1 Jan 2001
X-ray equipment:			
Associated equipment	10		1 Jan 2001
Echo cardiographic	$6^2/_3$		1 Jan 2001
General (including screening and Rontgen Ray)	$13^1/_3$		1 Jan 2001
Image intensifier with TV chain and recording unit	$6^2/_3$		1 Jan 2001
Portable units	10		1 Jan 2001
Processor and daylight loading equipment	10		1 Jan 2001
Scanner	$6^2/_3$		1 Jan 2001
Spectrometer system	10		1 Jan 2001
Nursing Home:			
Commode	$13^1/_3$		1 Jan 2001
Nurse call equipment	20		1 Jan 2001
Scales	20		1 Jan 2001
Shower chairs	10		1 Jan 2001
Trolleys	$13^1/_3$		1 Jan 2001
Veterinary's Plant (mobile clinic designed for carriage on utility or truck)	$13^1/_3$		1 Jan 2001
MANUFACTURING (21110 to 29490)			
Food, beverage and tobacco manufacturing (21110 to 21900)			
Aerated Water Plant	$13^1/_3$		1 Jan 2001
Bacon Manufacture:			
Bacon Bins (demountable pig confinement units):			
Galvanised iron components of structure	$33^1/_3$		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Curing Plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	$13^1/_3$		1 Jan 2001
Factory Building (40 percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick, stone or concrete structure	100		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wooden structure	20		1 Jan 2001
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
Brewery Plant:			
General plant	20		1 Jan 2001
Pipes and piping:			
Condenser	20		1 Jan 2001
Expansion	40		1 Jan 2001
Other	40		1 Jan 2001
Butchers' Plant	20		1 Jan 2001
Cake-making Plant	20		1 Jan 2001
Cigarette Paper Cutting and Folding Plant	10		1 Jan 2001
Confectioners' Machinery	20		1 Jan 2001
Dairy Product Manufacturing:			
Buildings			
Factory Building ($66^2/_3$ percent of the total cost of the building is regarded as an integral part of plant and machinery):			
Brick or concrete structure	100		1 Jan 2001
Wooden structure	20		1 Jan 2001
Centrifuges (includes separators, decanters, clarifiers and bactofuges)	15	*	1 Jan 2001
Cheese blockformers	15	*	1 Jan 2001
Churns (includes continuours buttermaker, butter reworker and ice cream freezer)	15	*	1 Jan 2001
Continuous cheddaring machine	15	*	1 Jan 2001
Conveyors	10		1 Jan 2001
Driers (includes drum, fluidised bed and spray)	20	*	1 Jan 2001
Evaporators (includes circulation/vacuum chamber and falling film)	20	*	1 Jan 2001
Heat exchangers	15	*	1 Jan 2001
Homogenisers	15	*	1 Jan 2001
Membrane filtration plant:			
Filter membranes	$1^1/_2$	*	1 Jan 2001
Membrane holding tanks	15	*	1 Jan 2001
Pumps (brine and cream)	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanks (includes storage, mixing, process and balance tanks)	20	*	1 Jan 2001
Water cooling and aerating plant	8		1 Jan 2001
Distillery Plant (brandy etc)	13 1/3		1 Jan 2001
Flour-milling Plant:			
Bins (wooden)	33 1/3		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001
Fruit and Vegetable Canning Plant	20		1 Jan 2001
Jam-making Plant	20		1 Jan 2001
Linseed Oil Manufacturing Plant	13 1/3		1 Jan 2001
Maltsters' Plant:			
Bins (wooden)	33 1/3		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001
Meat Works Plant:			
Building (66 2/3 per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery):			
Brick, stone and concrete structures	100		1 Jan 2001
Wooden structures	20		1 Jan 2001
Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors)	20		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Pasta Manufacturing and Related Freezing Equipment	10		1 Jan 2001
Poultry Processing Plant:			
Conveyor systems and troughing	20		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Rendering Plant:			
Bagging/weigh batching machine	10	*	1 Jan 2001
Bins (includes raw material bins, charging hopper/feedbin, cake bin and holding bin)	15	*	1 Jan 2001
Blood drying equipment (includes blood holding tank, agitated holding tank, coagulator, drier, decanter and dried blood hopper)	10	*	1 Jan 2001
Cookers and driers (includes batch cooker, continuous cooker, continuous drier and pre-heater)	15	*	1 Jan 2001
Decanter/centrifuge	12	*	1 Jan 2001
Environmental control equipment (includes condenser and associated equipment, bio-filter, air-scrubber, after-burner and dissolved air flotation system)	10	*	1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Feathrolyser/feather hydrolyser	10	*	1 Jan 2001
Magnet	15	*	1 Jan 2001
Mill	10	*	1 Jan 2001
Mincer/grinder	5	*	1 Jan 2001
Pans and screens (includes percolator pans/screen and shaker screen)	15	*	1 Jan 2001
Pre-breaker/pre-hogger	10	*	1 Jan 2001
Screw and bucket elevators	10	*	1 Jan 2001
Screw press/expeller press	13	*	1 Jan 2001
Separator/polisher	15	*	1 Jan 2001
Tallow storage tank	15	*	1 Jan 2001
Waste heat evaporator	15	*	1 Jan 2001
Rice Milling Plant	$13^1/_3$		1 Jan 2001
Sugar Mills	$13^1/_3$		1 Jan 2001
Tobacco Kilns	20		1 Jan 2001
Wine-making Machinery	20		1 Jan 2001
Machinery and Equipment Manufacturing (28110 to 28690)			
Motor Cycle Building Plant	10		1 Jan 2001
Motor Vehicle Manufacturing Plant:			
Basic machinery	10		1 Jan 2001
Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools)	3		1 Jan 2001
Piston Ring Manufacturing Plant:			
Engineering works plant	20		1 Jan 2001
Motors	20		1 Jan 2001
Overhead gear, equipment, belting, etc	20		1 Jan 2001
Precision machines	$13^1/_3$		1 Jan 2001
Saw-making Plant	20		1 Jan 2001
Watchmakers' Plant	10		1 Jan 2001
Metal and Metal Product Manufacturing (27110 to 27690)			
Designs used in connection with stamping decorative steel and iron work	40		1 Jan 2001
Die Casters' Plant:			
Aluminium	3		1 Jan 2001
Die casting furnaces	10		1 Jan 2001
Die casting machines and ancillary hydraulic plant	$13^1/_3$		1 Jan 2001
Forging stainless steel elbows	5		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
General plant	20		1 Jan 2001
Overall rate (alternative to the above)	$13^1/_3$		1 Jan 2001
Tooling in metal trade	$4^1/_2$		1 Jan 2001
Foundry Plant:			
Converters	10		1 Jan 2001
Furnaces	10		1 Jan 2001
Laboratory	20		1 Jan 2001
Ladles	10		1 Jan 2001
Loose tools	5		1 Jan 2001
Machine tools	20		1 Jan 2001
Machinery and plant	20		1 Jan 2001
Moulding boxes	10		1 Jan 2001
Patterns	40		1 Jan 2001
Plant and tools (excluding furnaces, converter and ladles)	$13^1/_3$		1 Jan 2001
Rolling mill engines	$13^1/_3$		1 Jan 2001
Iron and Steel Industry:			
Granulators	$13^1/_3$		1 Jan 2001
Slag pots	3		1 Jan 2001
Metal Crushing Plant (core fragmentised)	$13^1/_3$		1 Jan 2001
Metal Forming Plant:			
Dies and tooling	$4^1/_2$		1 Jan 2001
Roll forming dies	10		1 Jan 2001
Strip roll forming machines	20		1 Jan 2001
Nail Manufacturing Plant	20		1 Jan 2001
Smelting Plant	8		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
Stamping Blocks (used for designs of decorative steel and iron work)	20		1 Jan 2001
Tank Manufacturing Plant	20		1 Jan 2001
Tinsmiths' Plant	20		1 Jan 2001

Non-metallic mineral product manufacturing *(26100 to 26400)*			
Brickmaking Plant:			
Automatic handling equipment	10		1 Jan 2001
Brick kilns and pre kilns	$13^1/_3$		1 Jan 2001
Cement brick plant	$13^1/_3$		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Dryers	$13^1/_3$		1 Jan 2001
General plant	10		1 Jan 2001
Cement-making Plant:			
General plant (e.g., rotary mixing machines)	$13^1/_3$		1 Jan 2001
Raw slurry storage bins	$66^2/_3$		1 Jan 2001
Slurry blending silos	50		1 Jan 2001
Slurry mixing silos	50		1 Jan 2001
Concrete Pipe Manufacturing Plant	$13^1/_3$		1 Jan 2001
Glass Bottle Manufacturing Plant	$13^1/_3$		1 Jan 2001
Monumental Masons' Plant	$13^1/_3$		1 Jan 2001
Plaster Manufacturing Plant	8		1 Jan 2001
Pottery Plant	20		1 Jan 2001
Slate Works Plant	20		1 Jan 2001
Tile Manufacturing Plant (cement and concrete):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001
Other Manufacturing ***(29110 to 29490)***			
Broom and Brush Manufacturing Plant	$13^1/_3$		1 Jan 2001
Furniture-making Plant	$13^1/_3$		1 Jan 2001
Jewellers' Plant	10		1 Jan 2001
Umbrella Manufacturers' Plant:			
Cutting boards	10		1 Jan 2001
Lathes	$13^1/_3$		1 Jan 2001
Motors	20		1 Jan 2001
Petroleum, coal, chemical and associated product manufacturing ***(25100 to 25660)***			
Boot and Shoe Polish Manufacturing Plant	$13^1/_3$		1 Jan 2001
Chemical Manufacturing Plant:			
General plant	$13^1/_3$		1 Jan 2001
Organic Peroxides Explosion (cell block)	20		1 Jan 2001
Clothes Peg Manufacturing Plant (plastic)	$13^1/_3$		1 Jan 2001
Distillery (oil and tar) Plant	$13^1/_3$		1 Jan 2001
Explosive Manufacturing and Chemical Plant	$13^1/_3$		1 Jan 2001
Eucalyptus Oil Plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Fertiliser Manufacturing Plant	20		1 Jan 2001
Gelatine and Glue Manufacturing Plant	$13^1/_3$		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ink Factory Plant	20		1 Jan 2001
Oxygen Manufacturing Plant	$13^1/_3$		1 Jan 2001
Plastic Industry:			
Blow moulders	$13^1/_3$		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	$13^1/_3$		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001
High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001
Rubber Manufacturers' Plant:			
Moulds	5		1 Jan 2001
Process plant	$13^1/_3$		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	$13^1/_3$		1 Jan 2001
Printing, publishing and recorded media ***(24110 to 24309)***			
Bookbinding Plant and Machinery	20		1 Jan 2001
Newspaper Wrapping Machines	10		1 Jan 2001
Printers' Plant and Machinery:			
Dryers automatic and semi-automatic	$6^2/_3$		1 Jan 2001
Dryers manual	20		1 Jan 2001
Electronic engraving machines	10		1 Jan 2001
Graphic arts plant:			
Colour scanners	10		1 Jan 2001
Guillotines	10		1 Jan 2001
Offset printers	10		1 Jan 2001
Platemaking apparatus	10		1 Jan 2001
Machinery	$13^1/_3$		1 Jan 2001
Photo-typesetting plant (computerised)	5		1 Jan 2001
Printing machines incorporating electronic memory units	10		1 Jan 2001
Screen printing plant (automatic and semi-automatic, including dryers)	$6^2/_3$		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Type	$6^2/_3$		1 Jan 2001
Stationers' Manufacturing Plant	$13^1/_3$		1 Jan 2001
Textile, clothing, footwear and leather manufacturing (22110 to 22620)			
Boot and Shoe-making Machinery:			
Machinery and general plant	$13^1/_3$		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising Moulds	5		1 Jan 2001
Clothing and Millinery Manufacturing Plant:			
Hat Manufacturing Plant and Machinery	$13^1/_3$		1 Jan 2001
Sewing Machines	10		1 Jan 2001
General plant	20		1 Jan 2001
Cotton Manufacturers' Machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	$13^1/_3$		1 Jan 2001
Gins	10		1 Jan 2001
Flock Manufacturing Plant:			
General plant	20		1 Jan 2001
Carding machines	$13^1/_3$		1 Jan 2001
Knitting Machines	$13^1/_3$		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	$13^1/_3$		1 Jan 2001
Weaving Machinery (silk and cotton)	$13^1/_3$		1 Jan 2001
Wool Dumping Machinery	$13^1/_3$		1 Jan 2001
Wool Scouring Machinery	$16^2/_3$		1 Jan 2001
Woollen Manufacturers' Machinery	$16^2/_3$		1 Jan 2001
Wood and paper product manufacturing (23110 to23390)			
Box and Carton (Cardboard) Makers' Plant	$13^1/_3$		1 Jan 2001
Clothes Peg Manufacturing Plant (wood)	$13^1/_3$		1 Jan 2001
Case-making Plant	$13^1/_3$		1 Jan 2001
Container (metal, solid or corrugated fibre) Makers' Plant	10		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

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Moulding Machinery (wood)	13 1/3		1 Jan 2001
Wood Working Plant	13 1/3		1 Jan 2001
MINING (11010 to 15200)			
Coal Mining and Metal Ore Mining (11010 to 110202) and (13110 to 13190)			
Coal hulks	16 2/3		1 Jan 2001
Continuous mining machines	8		1 Jan 2001
Conveyor units:			
Rubber conveyor belts	6 2/3		1 Jan 2001
Idlers	8		1 Jan 2001
Motor, drive and structure of conveyor system	13 1/3		1 Jan 2001
Dragline bucket	10		1 Jan 2001
Dragline used in coal mining	20		1 Jan 2001
Dredging Machinery	13 1/3		1 Jan 2001
Gangways	40		1 Jan 2001
General plant	13 1/3		1 Jan 2001
Initial containment areas	20		1 Jan 2001
Jetties and plant thereon (in exposed places)			
Jetties	20		1 Jan 2001
Plant	13 1/3		1 Jan 2001
Mechanical coal mining plant (comprising cutters, loaders and shuttle-cars)	8		1 Jan 2001
Mine cars	10		1 Jan 2001
Mudlakes	10		1 Jan 2001
Pumps (used in mines and coal washing plant)	20		1 Jan 2001
Quarrying Plant and Machinery	10		1 Jan 2001
Rolling stock (trucks for carriage of coal)	40		1 Jan 2001
Shovels:			
Power (high speed – used in open-cut mines)	8		1 Jan 2001
Skips in coal mines	13 1/3		1 Jan 2001
Stone Crushing Plant	10		1 Jan 2001
Tailings dams	20		1 Jan 2001
Workshop plant	20		1 Jan 2001
Oil and Gas Extraction (12000)			
Natural Gas Pipeline	20		1 Jan 2001
Oil Companies' Plant and Machinery:			

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aircraft refuelling equipment	10		1 Jan 2001
Bunds (other than formed with earth)	100		1 Jan 2001
Distilling (oil and tar) plant	$13^1/_3$		1 Jan 2001
Drums	4		1 Jan 2001
Effluent separators (concrete)	40		1 Jan 2001
General plant	20		1 Jan 2001
Kerbside pumps	10		1 Jan 2001
Kerbside tanks	10		1 Jan 2001
Laboratory equipment	20		1 Jan 2001
Lighters and other craft:			
Iron and steel	20		1 Jan 2001
Wooden	20		1 Jan 2001
Pipelines	$13^1/_3$		1 Jan 2001
Port loading facility foundation	50		1 Jan 2001
Production plant:			
Onshore	$13^1/_3$		1 Jan 2001
Offshore:			
Accommodation modules on fixed platforms	20		1 Jan 2001
Helidecks on fixed platforms	20		1 Jan 2001
Platform jackets	20		1 Jan 2001
Other production facilities and plant not specifically listed	10		1 Jan 2001
Pumps, motor and control gear and fittings (apart from major units)	$13^1/_3$		1 Jan 2001
Rail tank cars	20		1 Jan 2001
Railway and tramway lines and permanent way	20		1 Jan 2001
Refining plant (distillation and cracking units, reformers, hydrofiners, alkylation purification and other comparable specialised refining units)	10		1 Jan 2001
Shaft drilling equipment	5		1 Jan 2001
Tanks (including crude, intermediate and finished product tanks) (Effective life to be 17 years for residual oil tanks when the residual oil comes from a source producing oil of high sulphur content.)	20		1 Jan 2001
Tanks (underground)	$13^1/_3$		1 Jan 2001
Tank wagons	$6^2/_3$		1 Jan 2001
Trade utensils (including sales and garage equipment)	$13^1/_3$		1 Jan 2001
Trailers and carts	10		1 Jan 2001
Wharves and jetties (concrete or timber)	40		1 Jan 2001
Oil Exploration Plant and Equipment:			
Oil rigs (off-shore drilling) and ancillary equipment	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Oil search equipment (used for geophysical surveys in remote areas):			
Drilling plant and down-hole equipment	5		1 Jan 2001
General plant and equipment	10		1 Jan 2001
Mobile units and vehicles (other than passenger cars)	5		1 Jan 2001
Other survey equipment	10		1 Jan 2001
Portable sleeping and messing huts	5		1 Jan 2001
Seismic survey equipment	5		1 Jan 2001
Vessel (supply)	$13^1/_3$		1 Jan 2001
PERSONAL AND OTHER SERVICES (95110 to 97000)			
Personal and other goods hiring (95110 to 95190)			
Generally:			
If the asset is hired to and used predominately by a particular industry see the entry under Table A for that industry. Otherwise see Table B.		*	1 Jul 2001
Other Personal Services (95210 to 95291)			
Cleaners' Plant:			
Electronic floor polishers	10		1 Jan 2001
Dry Cleaning Plant	10		1 Jan 2001
Funeral Directors' Plant	20		1 Jan 2001
Hairdressers' Plant (including, partitions, cubicles, neon lighting tubes and wash basins)	20		1 Jan 2001
Laundry plant:			
General plant	10		1 Jan 2001
Washing machines	$6^2/_3$		1 Jan 2001
Photographers' Plant :			
Automatic film processing machine	$6^2/_3$		1 Jan 2001
Cameras:			
Used for street photography	4		1 Jan 2001
Other (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001
Dark rooms (demountable – not integral part of building)	20		1 Jan 2001
Photo Engraving Plant:			
Automatic (dark room) cameras	10		1 Jan 2001
Power operated proofing presses	$13^1/_3$		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
General plant	20		1 Jan 2001
Powderless etching machines	10		1 Jan 2001
Photo Lab (one – hour service)	10		1 Jan 2001
Video recorder or equipment hiring	$6^{2}/_{3}$		1 Jan 2001
Video tapes and games hiring	$^{1}/_{2}$	*	1 Jan 2001
PROPERTY AND BUSINESS SERVICES (77110 to78690)			
Machinery and Equipment Hiring and Leasing (77410-77430)			
If the asset is hired or leased to and used predominantly by a particular industry see the entry under Table A for that industry. Otherwise see Table B.		*	1 Jul 2001
Technical Services (78210-78290)			
Surveyors' Instruments:			
Geodimeter (electronic)	10		1 Jan 2001
Laser Beam Survey Equipment	10		1 Jan 2001
Levels	20		1 Jan 2001
Stereoplotters (for making surveys from aerial photography etc)	10		1 Jan 2001
Theodolites	20		1 Jan 2001
RETAIL TRADE (51100 to 53295)			
Shops:			
Aluminium roller grilles	$13^{1}/_{3}$		1 Jan 2001
Fittings	20		1 Jan 2001
Food Retailing (51211 to 51290)			
Butchers' Plant	20		1 Jan 2001
Motor vehicle retailing and services (53110 to 53295)			
Motor Garage Equipment:			
Automatic car-washing machines	$6^{2}/_{3}$		1 Jan 2001
Automotive parts cleaner:			
Pump	4		1 Jan 2001
Drum	10		1 Jan 2001
Motor vehicle repairing plant and machinery	10		1 Jan 2001
Self-service pump installations (comprising pump and coin unit)	10		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Personal and household good retailing ***(52511 to 52597)***			
Mannequin Display Figures	10		1 Jan 2001
TRANSPORT AND STORAGE ***(61100 to 67090)***			
Air and Space Transport ***(64010)***			
Aircraft Industry:			
Aircraft:			
General use	8		1 Jan 2001
Gliders	10		1 Jan 2001
Aircraft testing equipment	$13^1/_3$		1 Jan 2001
Containers, air cargo (used to transport goods by air)	5	*	1 Jan 2001
Flight simulators	8		1 Jan 2001
General plant and machinery	20		1 Jan 2001
Hangar fixtures and fittings	20		1 Jan 2001
Link trainers	8		1 Jan 2001
Plant subject to excessive corrosion	10		1 Jan 2001
Precision machines and plant	10		1 Jan 2001
Rail Transport ***(62000)***			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
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

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Used on tram lines	40		1 Jan 2001
Road Transport ***(61210 to 61232)***			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Taxis	4		1 Jan 2001
Water Transport ***(63010 to 63030)***			
Boats, Ships, Lighters, etc:			
Boats (motor, rowing and sailing)	$13^1/_3$		1 Jan 2001
Bulk carriers	16		1 Jan 2001
Container ships	16		1 Jan 2001
Ferry steamers	20		1 Jan 2001
Flexible barges (collapsible bag type)	$6^2/_3$		1 Jan 2001
Hovercraft	5		1 Jan 2001
Launches	20		1 Jan 2001
Lighters	20		1 Jan 2001
Lighters (coal - wooden, iron or steel)	$16^2/_3$		1 Jan 2001
Mini-submarine	$13^1/_3$		1 Jan 2001
Offshore Supply Vessels	$13^1/_3$		1 Jan 2001
Punts and rafts	20		1 Jan 2001
Roll-on/roll-off ships	16		1 Jan 2001
Ships and steamers	20		1 Jan 2001
Slips and standing ways	20		1 Jan 2001
Surf boats, salvage	$16^2/_3$		1 Jan 2001
Tankers (engaged primarily and principally in the tanker trade)	16		1 Jan 2001
Trawler	$13^1/_3$		1 Jan 2001
Tugs	20		1 Jan 2001
Materials Handling Plant and Equipment:			
Container port loading facilities:			
Portainer cranes	20		1 Jan 2001
Straddle carriers	5		1 Jan 2001

TABLE A as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Conveyors (production or freight handling):			
Belts (rubber or vinyl)	$6^2/_3$		1 Jan 2001
Overhead production lines	10		1 Jan 2001
Rollers (static or movable)	10		1 Jan 2001
Pallets	5		1 Jan 2001
Racks, stillages, trollies and baskets	10		1 Jan 2001
Refrigeration equipment:			
Clip-on, integrally mounted or static	10		1 Jan 2001
Salvage Machinery:			
Boilers, vertical	40		1 Jan 2001
Engine hoisting	40		1 Jan 2001
Pumps:			
Centrifugal, direct acting, and connections	40		1 Jan 2001
Duplex boiler feed	40		1 Jan 2001
Stevedoring Plant (coal trimming machines)	$6^2/_3$		1 Jan 2001

Effective lives (Asset Categories)

Table B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
A			
Advertising Samples and Designs (for decorative steel and iron work)	40		1 Jan 2001
Advertising Signs:			
Billboards (hoarding)	20		1 Jan 2001
Roller board (moving surface)	$6^2/_3$		1 Jan 2001
Solar powered (real estate signs)	$13^1/_3$		1 Jan 2001
Air-conditioning Plant:			
Central type (including ducting and vents)	$13^1/_3$		1 Jan 2001
Structural alterations and additions associated with the installation of this plant which forms an integral part of it	100		1 Jan 2001
Room units	10		1 Jan 2001
Solar energy powered	$13^1/_3$		1 Jan 2001
Aircraft:			
Aeroplanes and helicopters:			
General use	8		1 Jan 2001
Used predominantly for agricultural spraying or dusting	4		1 Jan 2001
Gliders/sailplanes	10		1 Jan 2001
Alarms	20		1 Jan 2001
Amenities Provided For Employees (sanitary ware, etc., forming part of toilet accommodation or washing facilities)	20		1 Jan 2001
Art Works	100		1 Jan 2001
Automatic Teller Machine	8	*	1 Jul 2001
B			
Battery Chargers	20		1 Jan 2001
Batteries (Storage)	$13^1/_3$		1 Jan 2001
Beverage Dispensing Units:			
Tea and coffee dispensers	$6^2/_3$		1 Jan 2001
Refrigerated fruit juice dispensers	10		1 Jan 2001
Bicycles	10		1 Jan 2001
Binoculars	10		1 Jan 2001
Boilers	20		1 Jan 2001
Boom Gates	10		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bores	13 1/3		1 Jan 2001
Boring Drill (rotary mole, underground)	3 1/3		1 Jan 2001
Boring Plant	10		1 Jan 2001
Bottle Washing Machine	10		1 Jan 2001
Bowser Machines (including self service)	10		1 Jan 2001
Bowser Tanks (underground)	13 1/3		1 Jan 2001
Buildings:			
To the extent that they form an integral part of plant and machinery:			
Brick, stone or concrete structures	100		1 Jan 2001
Gantries	33 1/3		1 Jan 2001
Other structures	33 1/3		1 Jan 2001
Freezing Works:			1 Jan 2001
Brick, stone or concrete structure	100		1 Jan 2001
Wholly wooden structure	20		1 Jan 2001
Primary Production, Forestry and Pearling Industries:			
Non-residential:			
With brick, stone or concrete walls	50		1 Jan 2001
With wood and/or iron walls	33		1 Jan 2001
Bulk Liquid Bags	3		1 Jan 2001
Bulldozers	6 2/3		1 Jan 2001
Bundy Machines	13 1/3		1 Jan 2001
C			
Cables and Wires			
Overhead:			
Bare	50		1 Jan 2001
Insulated	20		1 Jan 2001
Underground	50		1 Jan 2001
Cameras:			
Generally (including lenses, electronic flash units, enlargers, etc.)	10		1 Jan 2001
Used for street photography	4		1 Jan 2001
Caravans:			
Generally	6 2/3		1 Jan 2001
Used only within the confines of a caravan park	10		1 Jan 2001
Car Parking (hydraulic elevated platforms and hoists including control equipment)	10		1 Jan 2001
Carpets:			
In business places, picture theatres, hotels, etc	5		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
In houses let furnished	10		1 Jan 2001
In professional chambers	10		1 Jan 2001
In ten-pin bowling centres	4		1 Jan 2001
Cash Registers	$6^2/_3$		1 Jan 2001
Casks:			
Stainless steel	10		1 Jan 2001
Other	$13^1/_3$		1 Jan 2001
Chemical Analyser Equipment (automatic)	10		1 Jan 2001
Chimney Stacks and Flues (concrete stacks in heavy industry qualifying as 'plant')	50		1 Jan 2001
Coffee Making Machines (espresso)	$13^1/_3$		1 Jan 2001
Compressors			
Air and oxygen	20		1 Jan 2001
Ammonia:			
Horizontal	20		1 Jan 2001
Vertical	$13^1/_3$		1 Jan 2001
Computers:			
Generally	4	*	1 Jan 2001
Free access floors in computer rooms	50		1 Jan 2001
Laptops	3	*	1 Jan 2001
Concrete Mixers	10		1 Jan 2001
Concrete Transit Mixers (mixing bowl, separate motor and drive mechanism)	$6^2/_3$		1 Jan 2001
Containers (metal, for liquefied petroleum gas)	$13^1/_3$		1 Jan 2001
Cranes:			
Electrical or otherwise	20		1 Jan 2001
Gantries	$33^1/_3$		1 Jan 2001
Crates	4		1 Jan 2001
Crushing Plant (stone)	10		1 Jan 2001
Curing Barns (galvanised steel and marine ply)	$13^1/_3$		1 Jan 2001
Curtains and Drapes	$6^2/_3$		1 Jan 2001
D			
Dams (not being earth tanks)	40		1 Jan 2001
Delivery tube system (air pressure)	10		1 Jan 2001
Docks (floating)	20		1 Jan 2001
Dredges	20		1 Jan 2001
Dictaphones	10		1 Jan 2001
E			
Engineering Works Machinery Installed	20		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Engines	20		1 Jan 2001
Escalators (machinery and their moving parts)	$16^2/_3$		1 Jan 2001
F			
Fences:			
Electric	20		1 Jan 2001
Wire mesh (demountable used for partitioning purposes)	20		1 Jan 2001
Fire Control and Alarm Systems:			
Alarm, hoses and nozzles	20		1 Jan 2001
Automatic fire sprinklers	20		1 Jan 2001
Fire extinguishers	$13^1/_3$		1 Jan 2001
Water services	50		1 Jan 2001
Floor Coverings (linoleum and vinyl)	10		1 Jan 2001
Fogging Machines (insecticide)	8		1 Jan 2001
Foundation of plant and machinery which forms an integral part of the plant and machinery	50		1 Jan 2001
Furniture and Fittings	$13^1/_3$		1 Jan 2001
G			
Galvanised Plant	10		1 Jan 2001
Garbage Bins	$6^2/_3$		1 Jan 2001
Gas Cylinders LPG	$13^1/_3$		1 Jan 2001
Generators	20		1 Jan 2001
Grinding Machine (surface)	10		1 Jan 2001
H			
Hand Dryers (electrically operated)	10		1 Jan 2001
Heating Units (electronic)	10		1 Jan 2001
Hot Water Installations (on whole installation including boilers and, where installed, pumps)	20		1 Jan 2001
I			
Ice-making Machinery:			
Condensers	$13^1/_3$		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	$13^1/_3$		1 Jan 2001
Ice moulds	5		1 Jan 2001
Imprinters (charge card)	$6^2/_3$		1 Jan 2001
Incinerettes (gas or electrically fired)	20		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Industrial Sweeper	$6^2/_3$		1 Jan 2001
Industrial Trailers (relocatable)	10		1 Jan 2001
Intercom System (pipe-in music system)	$8^1/_3$		1 Jan 2001
J			
Jet Ski	4		1 Jan 2001
Jetties (boat shed)	40		1 Jan 2001
Judges' Robes:			
Court dress for ceremonial occasions	5		1 Jan 2001
Other robes	$13^1/_3$		1 Jan 2001
K			
Kilns:			
Brick	20		1 Jan 2001
Charcoal burning	20		1 Jan 2001
Rapid fire shuttle type (used in the manufacture of ceramic tiles)	$13^1/_3$		1 Jan 2001
L			
Laboratory Equipment	$13^1/_3$		1 Jan 2001
Laser Beam Construction Tools	10		1 Jan 2001
Laser Cutting Machine:			
Workhandler	10		1 Jan 2001
Industrial laser	5		1 Jan 2001
CNC control	5		1 Jan 2001
Water chiller	5		1 Jan 2001
Laser Typesetting	5		1 Jan 2001
Lathes:			
Computer controlled	10		1 Jan 2001
Engineering works (machinery installed)	20		1 Jan 2001
Wood working plant	$13^1/_3$		1 Jan 2001
Lawn Mower:			
Motor	$6^2/_3$		1 Jan 2001
Self propelled	5		1 Jan 2001
Lens (optical)	10		1 Jan 2001
Letter Boxes (aluminium, nylon, brass)	40		1 Jan 2001
Library (professional)	10		1 Jan 2001
Lift:			
Boom	3		1 Jan 2001
Scissor	3		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Lifts and Elevators:			
Electric	$16^2/_3$		1 Jan 2001
Hydraulic	20		1 Jan 2001
Lighting Control System (microprocessor based)	5		1 Jan 2001
Lighting Plant (electric)	20		1 Jan 2001
Lighting System (fluorescent)	20		1 Jan 2001
Lightning arresters	50		1 Jan 2001
Livestock (working beasts, beasts of burden in business other than Primary Production and Camels)	10		1 Jan 2001
M			
Marinas (floating)	20		1 Jan 2001
Mini Lab	10		1 Jan 2001
Mini Spot Console	10		1 Jan 2001
Modular Switching System	10		1 Jan 2001
Motor Vehicles, etc:			
Buses, lorries and trucks;			
Generally	$6^2/_3$		1 Jan 2001
Heavy haulage of goods or passengers (long distance and inter-city)	5		1 Jan 2001
Heavy haulage (mining, building and construction and road making industries)	5		1 Jan 2001
Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers):			
Generally	$6^2/_3$		1 Jan 2001
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001
Fork-lifters, automatic loaders, transporters and front-end loaders	$6^2/_3$		1 Jan 2001
Motor cycles and scooters	$6^2/_3$		1 Jan 2001
Multi-Tray Units	3		1 Jan 2001
Musical Instruments, etc:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	$6^2/_3$	*	1 Jan 2001
Brass	10	*	1 Jan 2001
Keyboard (Acoustic)	10	*	1 Jan 2001
Keyboard (Electric)	5	*	1 Jan 2001
Percussion	5	*	1 Jan 2001
Stringed	10	*	1 Jan 2001
Woodwind	10	*	1 Jan 2001
'Music While You Work' System	10		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
N			
Neon Sign	20		1 Jan 2001
O			
Office Machines and Equipment:			
Calculators	10		1 Jan 2001
Dictaphones	10		1 Jan 2001
Electronic whiteboard	6	*	1 Jan 2001
Enveloping machine	6	*	1 Jan 2001
Facsimile machine	5	*	1 Jan 2001
Letter Inserter (automatic)	10		1 Jan 2001
Mailing machine	5	*	1 Jan 2001
Multi function machine (includes fax, copy, print and scan function)	5	*	1 Jan 2001
Photo copying machines	5	*	1 Jan 2001
Ovens:			
Hotel industry	20		1 Jan 2001
Microwave	$6^2/_3$		1 Jan 2001
Oxygen Acetylene Plant	20		1 Jan 2001
P			
Packing Machines	10		1 Jan 2001
Paging and Public Address Systems	10		1 Jan 2001
Painting equipment (airless spray)	10		1 Jan 2001
Paint-tinting and Colour Blending Machines	5		1 Jan 2001
Parachute	3		1 Jan 2001
Partitions (demountable)	20		1 Jan 2001
Pentex Total Station	5		1 Jan 2001
Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	$13^1/_3$		1 Jan 2001
Poles:			
Steel (set in concrete)	40		1 Jan 2001
Wooden:			
Set in concrete	20		1 Jan 2001
Not set in concrete	10		1 Jan 2001
Pontoons (floating)	40		1 Jan 2001
Portable Toilet	10		1 Jan 2001
Powder Coating Machine	$6^2/_3$		1 Jan 2001
Power Tools (hand operated)	5		1 Jan 2001
Projectors	10		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pumps	20		1 Jan 2001
Punts	20		1 Jan 2001
R			
Racks	10		1 Jan 2001
Radio Sets:			
Generally	10		1 Jan 2001
Two-way radios and transceivers	$6^2/_3$		1 Jan 2001
Refrigerating Plant and Machinery :			
Cold rooms (prefabricated with stressed skin panels)	$13^1/_3$		1 Jan 2001
Condenser pipes	$13^1/_3$		1 Jan 2001
Cork board for insulating cold storage chambers	20		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	$13^1/_3$		1 Jan 2001
Refrigeration (freezing) units (including compressors for shops)	10		1 Jan 2001
Refrigerators	20		1 Jan 2001
Regeneration (acid) Unit	10		1 Jan 2001
Robots (industrial)	10		1 Jan 2001
S			
Saddlery and Harness	10		1 Jan 2001
Sale Yards (stock and station agents)	20		1 Jan 2001
Sand/Coating System	10		1 Jan 2001
Sauna and Spa (prefabricated type)	$13^1/_3$		1 Jan 2001
Saws (chain)	3		1 Jan 2001
Scaffolding	10		1 Jan 2001
Scales (platform)	20		1 Jan 2001
Security Systems:			
Bullet resistant screens (not forming part of the building)	20		1 Jan 2001
Burglar alarms	$6^2/_3$		1 Jan 2001
Camera scanning (of type used in large retail establishments)	$6^2/_3$		1 Jan 2001
Electronic tags (releases – retail stores)	$6^2/_3$		1 Jan 2001
Sewing Machines	10		1 Jan 2001
Shafting	20		1 Jan 2001
Sheds:			
Portable (nomadic type industry)	10		1 Jan 2001
Humidification	20		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Signs	20		1 Jan 2001
Silos:			
Cement Storage	$66^2/_3$		1 Jan 2001
Bulk handling industry (used on a continuous basis to store different grains for short periods):			
Concrete construction	50		1 Jan 2001
Steel construction	20		1 Jan 2001
Ancillary mechanical equipment	$13^1/_3$		1 Jan 2001
Slips and Standing Ways	20		1 Jan 2001
Slitting Machine	20		1 Jan 2001
Sonar Supersonic Equipment (similar to seismic equipment)	$13^1/_3$		1 Jan 2001
Sound Processing System (electronic digital)	$6^2/_3$		1 Jan 2001
Spa (fibreglass)	20		1 Jan 2001
Spectrometer (computerised x-ray system for mineral analysis)	10		1 Jan 2001
Spray Booth	$6^2/_3$		1 Jan 2001
Standards:			
Iron or steel (including brackets, crossarms, etc)	40		1 Jan 2001
Concrete, brick or stone	100		1 Jan 2001
Steam Cleaners	$13^1/_3$		1 Jan 2001
Strapping Machines	10		1 Jan 2001
Strongrooms (demountable) and strongroom doors	100		1 Jan 2001
Stuffed Crocodiles	20		1 Jan 2001
Suitcase	10		1 Jan 2001
Swimming Pools:			
Above-ground	10		1 Jan 2001
Concrete	50		1 Jan 2001
Fibreglass	20		1 Jan 2001
Filtration equipment	$13^1/_3$		1 Jan 2001
Other equipment	$13^1/_3$		1 Jan 2001
Switchboards	20		1 Jan 2001
Synthetic Lawn Surface	10		1 Jan 2001
T			
Tanks:			
Galvanised Iron:			
Bore water	10		1 Jan 2001
Rain water	20		1 Jan 2001
Reinforced concrete or masonry	50		1 Jan 2001
Underground	50		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tank Stands:			
Brick, stone or concrete	50		1 Jan 2001
Wood and/or iron	$33^1/_3$		1 Jan 2001
Tape Recorders	10		1 Jan 2001
Tarpaulins (canvas or plastic)	$6^2/_3$		1 Jan 2001
Telephone Installations:			
Answering machines	$6^2/_3$		1 Jan 2001
Car phone	$6^2/_3$		1 Jan 2001
Cellular mobile	$6^2/_3$		1 Jan 2001
Complete telephone system (comprising switchboards, instruments, cables etc)	20		1 Jan 2001
Computerised PABX equipment	20		1 Jan 2001
Public telephones	10		1 Jan 2001
Reservation system (data print)	20		1 Jan 2001
Television Receivers:			
Generally	10		1 Jan 2001
Used for hire	$6^2/_3$		1 Jan 2001
Ticket Issuing Machines (public transport)	$13^1/_3$		1 Jan 2001
Tools (loose)	5		1 Jan 2001
Tractors	$6^2/_3$		1 Jan 2001
Trailers	10		1 Jan 2001
Transport Cases (steel)	10		1 Jan 2001
Turnstiles	20		1 Jan 2001
V			
Vacuum Cleaners (electric)	10		1 Jan 2001
Vending Machine	5	*	1 Jul 2001
W			
Washing Machines	$6^2/_3$		1 Jan 2001
Waste Storage and Disposal Bins (industrial)	10		1 Jan 2001
Weighbridges	25		1 Jan 2001
Weighing Machines	10		1 Jan 2001
Welding Plant:			
Automatic (used at sea on construction of a submarine pipeline)	10		1 Jan 2001
Generally	20		1 Jan 2001
Wells	40		1 Jan 2001
Wharves	40		1 Jan 2001

TABLE B as at 1 July 2001

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wheelbarrows	10		1 Jan 2001
Windmills	20		1 Jan 2001
Wrapping Machines	10		1 Jan 2001
X			
X-Ray and High Frequency Current Plant (including screening of apparatus to suppress radio interference):			
General	$13^1/_3$		1 Jan 2001
Image intensifier with TV chain and recording unit	$6^2/_3$		1 Jan 2001
Associated equipment	10		1 Jan 2001
Portable units	10		1 Jan 2001
Processor and daylight loading equipment	10		1 Jan 2001

Redundancies
Table F as at 1 July 2001

A	Life (years)	Acquired Pre-27/2/92		Acquired Post-26/2/92	
		Prime Cost %	Diminish Value %	*Prime Cost* %	Diminish Value %
Accounting Machines	10	12	18	17	25
Adding Machines	10	12	18	17	25
Amusement Machines and Equipment:					
-- Astropin	10	12	18	17	25
-- Gramophone	10	12	18	17	25
-- Luna Beetle	3	40	60	40	60
-- Midget Cars:					
--- Cars	3	40	60	40	60
--- Racing track	10	12	18	17	25
-- Model steam trains, permanent way and other equipment for carrying passengers	15	9	13.5	13	20
-- Moon-Tripper	10	12	18	17	25
-- Scooter boats:					
-- Slot machines	5				
--- Boats, including internal electric motors and trolley rods	3	40	60	40	60
--- Electrical and structural equipment providing power to drive the boats and structural equipment to accommodate them in the water pond	20	6	9	13	20
-- Skating surface – synthetic ('Newice' panels)	10	12	18	17	25
-- Surfoplanes (rubber surf shooters)	2	100	100	100	100

TABLE F as at 1 July 2001

	B				
Bands					
-- Uniforms	10	12	18	17	25
Battery (Dry) Manufacturing Plant:					
-- Bobbin tamping machines	20	6	9	13	20
-- Cathode filling machines:					
--- Not subject to chemical action	20	6	9	13	20
--- Subject to chemical action	15	9	13.5	13	20
-- Cathode mixing machines	10	12	18	17	25
-- Cooking baths	20	6	9	13	20
-- Dolly making machines:					
--- High-built type	20	6	9	13	20
--- Low-built type	10	12	18	17	25
-- Powdering barrel mills	15	9	13.5	13	20
-- Rock crushing machines	10	12	18	17	25
-- Sifting machines (disintegrators)	15	9	13.5	13	20
-- Stamper machine tools	20	6	9	13	20
-- Wetness testing machines	15	9	13.5	13	20
-- Wrapping machines and associated appliances	20	6	9	13	20
Bicycles:					
-- Motor	7	15	22.5	15	22.5
Biographs	10	12	18	17	25
Bitument Laminating, Paper Combining and Reinforcing Plant	20	6	9	13	20
Blind Aid – Optacon Model R20	7	18	27	20	30
Blue Manufacturing Plant	15	9	13.5	13	20
Bonemilling Plant:					20
-- Cage mills	15	9	13.5	13	20
-- Steam vats	20	6	9	13	20
Brewery Plant:					
-- Carts and horse-drawn lorries	10	12	18	17	25
Building and Construction Industry:					
-- Concreting plant:					
--- Rickshaws or dump carts (hand operated)	10	12	18	17	25
			or Replacement		

TABLE F as at 1 July 2001

Butter Factory Plant:					
-- General plant:					
--- Ammonia condensing coils	8	18	27	20	30
--- Conveyors - chain for conveying boxed butter	20	6	9	13	20
--- Curing barns bulk	15	9	13.5	13	20
--- Engineers' repair shop and blacksmiths' forges, lathes, drilling machines, etc.	20	6	9	13	20
--- Ice moulds	5	24	36	27	40
--- Launches	20	6	9	13	20
--- Motor lorries for collecting cream cans:					
---- Designed to carry 1 tonne or more	5	24	36	27	40
---- Designed to carry less than 1 tonne	5	20	30	20	30
--- Wharves	40	3	4.5	7	10
--- Windlasses	20	6	9	13	20
-- Manufacturing and treating plant:					
--- Ammonia coils for cooling chambers	10	12	18	17	25
--- Can-washing machines	10	12	18	17	25
--- Steam troughs, etc, for cleansing cans	20	6	9	13	20
-- Power plant:					
--- Diesel engines	20	5	9	13	20
--- Electric generators and motors, etc	20	6	9	13	20
--- Steam boilers	20	6	9	13	20
--- Steam engines	20	6	9	13	20
-- Power transmission:					
--- Conveyors	20	6	9	13	20
--- Piping	15	9	13.5	13	20
--- Shafting and pulleys	20	6	9	13	20
C					
Carts used by brewers and other tradesmen	10	12	18	17	25
Charcoal Burning Kilns	20	6	9	13	20
Cinema Machines - Coin Operated	10	12	18	17	25
Cinematographs	10	12	18	17	25
City Guide Systems	8	18	27	20	30
Cleaners' Plant:					

TABLE F as at 1 July 2001

-- Carpet beating machines	15	9	13.5	13	20
-- Electronic motors for driving carpet beating machines	20	6	9	13	20
White Work Manufacturing Plant: (Clothing, Millinery to stay)					
-- Sewing machines	10	12	18	17	25
-- Other plant	20	6	9	13	20
Colliery and Coal Mining Plant:					
-- Shovels:					
--- Steam	20	6	9	13	20
Commercial Travellers' Outfits - Tin sample boxes and leather bags	8	18	27	20	30
D					
Drays and Wagons used on Farms and Stations	10	12	18	17	25
Duplicating Machines	10	12	18	17	25
E					
Electrical Machinery and Equipment:					
--dynamos, rotary converters (see alternators etc alternators & motor generators to stay)	20	6	9	13	20
-- Dynamos	20	6	9	13	20
-- Lamps:					
--- Arc	10	12	18	17	25
-- Rotary convertors	20	6	9	13	20
F					
Fruit-growers' Plant (see also 'Primary Industries'):					
-- Glass houses:					
--- Timber-framed	20	6	9	13	20
G					
Gas-making Plant:					
[NOTE: Optional alternative rates are listed at the conclusion of this item.]					
-- Boilers	20	6	9	13	20
-- Buildings:					
--- Retort houses, coal stores (see 'Retort Houses')					
-- Coal crushers	20	6	9	13	20
-- Coal stores:					
--- Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal elevators and coal breakers (see 'Retort Houses')					

TABLE F as at 1 July 2001

-- Coal wagons (post-12.3.91 Plant)	15	9	13.5	13	20
-- Coke handling and screening Plant	15	9	13.5	13	20
-- Coke wagons	15	9	13.5	13	20
-- Condensers:					
--- Exposed type	15	9	13.5	13	20
--- Enclosed	33	6	9	7	10
-- Cranes	20	6	9	13	20
-- Electric motors	20	6	9	13	20
--Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant	20	6	9	13	20
-- Excavations:					
--- to accommodate plant or machinery such as brick or metal lined underground tanks containing plant for automatically dealing with tar and ammoniacal liquors (on lining and plant only)	33	6	9	7	10
--- for accommodating machinery required to be erected below the ordinary ground level					
---- Metal lined	33	6	9	7	10
-- Furniture and fittings office)	15	9	13.5	13	20
-- Gas engines	20	6	9	13	20
-- Gas exhausters and lowers	20	6	9	13	20
-- Gas and water fittings	15	9	13.5	13	20
-- Gas holders	33	6	9	7	10
-- Gas mains	50	3	4.5	7	10
-- Gas testing apparatus:					
--- Mechanism	33	6	9	7	10
-- Hydraulic power plant	20	6	9	13	20
-- Machine tools and hand Tools:					
--- Machine tools	20	6	9	13	20
-- Meters:					
--- Wet	40	3	4.5	7	10
--- Dry	25	6	9	13	20
-- Meter testing apparatus	33	6	9	7	10
-- Motor vehicles:					
--- Cars (other than travellers') and cycles	7	15	22.5	15	22.5
--- Cars used by travellers	5	20	30	20	30

TABLE F as at 1 July 2001

--- Wagons and lorries					
---- Designed to carry 1 tonne or more	7	18	27	20	30
---- Designed to carry less than 1 tonne	7	15	22.5	15	22.5
-- Prepayment fittings	10	12	18	17	25
-- Pressure regulators, or governors and distributing meters	33	6	9	7	10
-- Pumps	20	6	9	13	20
-- Purifiers	33	6	9	7	10
-- Retorts:					
--- Horizontal and inclined (plus Replacements of retort cores and settings)	15	9	13.5	13	20
--- Vertical (plus repairs but not including Replacements)	7	18	27	20	30
-- Retort houses and machinery and coal stores associated herewith:					
--- Charging and discharging machines					
--- for horizontal retorts	10	12	18	17	25
--- for inclined retorts	13	12	18	13	20
--- Coke conveyors, not including driving gears	5	24	36	27	40
--- Coke wagons	15	9	13.5	13	20
--- Driving gears	10	12	18	17	25
-- Retort house walls and smoke tack	50	3	4.5	7	10
-- Retort benches	16	9	13.5	13	20
-- Scrubbers	33	6	9	7	10
-- Service pipes	20	6	9	13	20
-- Station meters	40	3	4.5	7	10
-- Steam engines	20	6	9	13	20
-- Steam locomotives	20	6	9	13	20
-- Street lamp columns and lanterns	40	3	4.5	7	10
-- Sulphate plant	15	9	13.5	13	20
-- Tar extractors:					
--- Stationary	40	3	4.5	7	10
--- Rotary	20	6	9	13	20
-- Tar mixing plant	15	9	13.5	13	20
-- Tar refining and distillation Plant	15	9	13.5	13	20
-- Telpher plant:					
--- Structural steel rests for tramways	33	6	9	7	10

TABLE F as at 1 July 2001

--- Spiral elevators	10	12	18	17	25
--- Motor truck	20	6	9	13	20
-- Tools:					
--- Machine tools	20	6	9	13	20
-- Tramways:					
--- Overhead tramways	33	6	9	7	10
--(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.)					
-- Washers:					
--- Livesey washers	50	3	4.5	7	10
--- Other kinds	33	6	9	7	10
-- Water fittings	15	9	13.5	13	20
-- Water gas plant	20	6	9	13	20
-- Water tanks	20	6	9	13	20
-- Weighing machines	20	6	9	13	20
-- Wharves	20	6	9	13	20
Gas-making Plant, Optional Rates:					
(At the option of the taxpayer, an overall period of 20 years may be adopted for all items of plant and machinery, other than the items specified below, to which the periods shown shall be applied.)					
-- Furniture	15	9	13.5	13	20
-- Mains	50	3	4.5	7	10
-- Meters:					
--- Dry	25	6	9	13	20
--- Wet	40	3	4.5	7	10
-- Motor vehicles:					
--- Cars (other than travellers') and cycles	7	15	22.5	15	22.5
--- Cars used by travellers	5	20	30	20	30
--- Wagons and lorries					
---- designed to carry more than 1 tonne	7	18	27	20	30
---- designed to carry less than 1 tonne	7	15	22.5	15	22.5
-- Prepayment fittings	10	12	18	17	25
-- Retorts:					
--- Horizontal and inclined - plus Replacements of retort cores and settings	15	9	13.5	13	20
--- Vertical - plus repairs but not including Replacements	7	18	27	20	30

TABLE F as at 1 July 2001

-- Service pipes	20	6	9	13	20
-- Wharves	20	6	9	13	20
Glass Houses (Fruitgrowers' and Market Gardeners'):					
-- Timber framed	20	6	9	13	20
Gramophone	10	12	18	17	25
Gramophone Records used by - Broadcasting Companies	4	40	60	40	60
			or Replacement		
Gramophone Record Presses	10	12	18	17	25
H					
Hotel, Motel, Boarding House and Restaurant Plant and Equipment:					
-- Soda water fountains	15	9	13.5	13	20
Houses and Flats Let Furnished:					
-- Gas coppers	20	6	9	13	20
K					
Kilns:					
-- Charcoal burning	20	6	9	13	20
L					
Letter Boxes:					
-- Private, polycarbonate	15	9	13.5	13	20
M					
Match Factory Plant	20	6	9	13	20
Milk Treatment Plant					
-- Bottling plant					
--- Stacker cranes	10	12	18	17	25
Musical instruments, etc:					
-- Pianolas	10	12	18	17	25
-- Music rolls (pianolas)	7	18	27	20	30
N					
Needle Loom Machine	10	12	18	17	25
Newsreel Equipment used to produce Sound - Newsreels:					
-- Arc lamps	10	12	18	17	25
-- Biographs	10	12	18	17	25
-- Cameras:					

TABLE F as at 1 July 2001

--- Silent	20	6	9	13	20
O					
Office Machines and Equipment:					
-- Accounting machines	10	12	18	17	25
-- Adding machines	10	12	18	17	25
-- Cash registers:					
--- General	10	12	18	147	25
-- Duplicating machines	10	12	18	17	25
-- Typewriters	10	12	18	17	25
Optacon – Reading Device for the Blind	7	18	27	20	30
Optacon (model Ric)	7	18	27	20	30
P					
Pearling and Oyster Fishing Plant:					
-- Helmets and corselets	10	12	18	17	25
Phonograph Record Presses	10	12	18	17	25
Photo Engraving Plant:					
-- Electric burning-in ovens	10	12	18	17	25
Primary Industries, Farmers', etc, Plant:					
-- Drays, wagons, buggies and sulkies	10	12	18	17	25
-- Glass Houses:					
--- Timber-framed	20	6	9	13	20
-- Traction engines (oil or wood fuel)	10	12	18	17	25
R					
Radiograms	10	12	18	17	25
Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'):					
-- Gramophone records	4	40	60 or Replacement	40	60
-- Masts:					
--- Wooden	15	9	13.5	13	20
Record (disc) Presses - Gramophone	10	12	18	17	25
Records (Gramophone), used by Broadcasting Companies	4	40	60 or Replacement	40	60
Rolling Stock:					
-- Used on timber-getters railways	10	12	18	17	25

TABLE F as at 1 July 2001

S					
Salvage Machinery:					
-- Diving gear:					
--- Helmets and corselets	10	12	18	17	25
Silos:					
-- Other	$33^1/_3$				
Shovels (see also 'Building and Construction Industry'):					
-- Steam	20	6	9	13	20
Skating Rink, Plant, etc:					
-- Surface – synthetic 'newice' panels	10	12	18	17	25
Soda Water Fountains	15	9	13.5	13	20
Space Invaders Machine	5	24	36	27	40
T					
Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'):					
-- Chandeliers	20	6	9	13	20
-- Cinematographs and biographs	10	12	18	17	25
-- Cloths, etc	20	6	9	13	20
-- Drive-in theatres:					
--- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc	20	6	9	13	20
--- Furniture, seating, playground equipment, cafeteria furniture, etc	15	9	13.5	13	20
--- Listening units, including posts or standards, wiring and speaker equipment	10	12	18	17	25
--- Motor trucks					
---- Designed to carry 1 tonne or more	7	18	27	20	30
---- Designed to carry less than 1 tonne	7	15	22.5	15	22.5
--- Screens					
---- Steel framed	20	6	9	13	20
---- Wooden framed	15	9	13.5	13	20
Timber, Firewood and Sawmilling Plant:					
-- Cottage Furniture	15	9	13.5	13	20
-- Electric light fittings	20	6	9	13	20

TABLE F as at 1 July 2001

-- Electric Motors	20	6	9	13	20
-- Engines and boilers	15	9	13.5	13	20
-- Drays, carts, etc	10	12	18	17	25
-- Dumping plant	15	9	13.5	13	20
-- Harness used for heavy haulage	7	18	27	20	30
-- Live stock:					
--- Draught horses	5	24	36	27	40
--- Hacks	10	12	18	17	25
--- Bullocks	10	12	18	17	25
-- Locomotives	20	6	9	13	20
-- Locomotives, on bush railways	10	12	18	17	25
-- Log hauling plant	5	24	36	27	40
-- Plant and machinery	10	12	18	17	25
-- Railway rolling stock	15	9	13.5	13	20
-- Steam radiators	20	6	9	13	
-- Telephone lines:					
--- Instruments	20	6	9	13	20
-- Water conservation (piping, windmills, pumping machinery)	20	6	9	13	20
-- Trucks on bush railways	15	9	13.5	13	20
-- Whims	7	18	27	20	30
Traction Engines (oil or wood fuel)	10	12	18	17	25
Travellers' outfits - Tin sample boxes and leather bags	8	18	27	20	30
Typewriters	10	12	18	17	25
W					
Wagons and Drays used on Farms and Stations	10	12	18	17	25
Whiteworking Plant:					
-- Sewing machines	10	12	18	17	25
-- Other	20	6	9	13	20
Word processing machines and text editing machines	5	24	36	27	40