TR 2009/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2009)

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This Ruling, which applies from 1 July 2009, replaces TR 2008/4 (see paragraphs 5 and 6 of this Ruling for further details).

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Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2009)

This Ruling, which applies from 1 July 2009, replaces TR 2008/4 (see paragraphs 5 and 6 of this Ruling for further details).

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This publication provides you with the following level of protection:

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, the Commissioner must apply the law to you in the way set out in the ruling (unless the Commissioner is satisfied that the ruling is incorrect and disadvantages you, in which case the law may be applied to you in a way that is more favourable for you – provided the Commissioner is not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

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 depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997* (ITAA 1997).[1]

2. The effective life of a depreciating asset is used to work out the asset's decline in value. To the extent the asset is used for a taxable purpose, a deduction may be available, under Division 40, for its decline in value. However some depreciating assets, depending on the circumstances of use, may qualify for capital works deductions under Division 43.

3. Determinations of the effective life of depreciating assets made by the Commissioner are reproduced in **Tables A** and **B** of the attached schedule. These determinations are not appropriate to calculate capital works deductions for depreciating assets that qualify for Division 43. Depreciating assets that qualify for capital works deductions under Division 43 may only have deductions worked out by the method specified in that Division.

[1] All legislative references are to the ITAA 1997 unless otherwise indicated.

4. You may choose to use the Commissioner's determination of the effective life of a depreciating asset or you may make your own estimate (see section 40-95). The explanation in this Ruling of the methodology used by the Commissioner in making determinations of effective life may assist taxpayers who choose to make their own estimate of effective life for a depreciating asset.

Previous Rulings

5. This Ruling replaces Taxation Ruling TR 2008/4, which is withdrawn on and from 1 July 2009. To the extent that the Tax Office views in that Ruling still apply, they have been incorporated into this Ruling.

Ruling

6. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2009. For ease of reference, the Tax Office has prepared a consolidated version of the amended determination which is set out in the Schedule to this Ruling. If, for a particular asset, you were using an effective life from the determination as in force before the latest amendment (for example, as contained in the Schedule to TR 2008/4), you should continue to use that life for that asset.

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

Acquisitions of plant pre 21 September 1999

8. For plant:

- you entered into a contract to acquire;
- you otherwise acquired; or
- you started to construct,

before 11.45 am, by legal time in the Australian Capital Territory, on 21 September 1999, you may use the effective life for the plant set out in the former Taxation Ruling IT 2685 Income tax: depreciation regardless of when you first use it or have it installed ready for use.

Acquisitions of plant/depreciating assets post 21 September 1999

9. If you start to use other plant or a depreciating asset 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 of effective life that will apply is the one that was in force at the relevant time (see section 40-95).

10. If you do not start to use the plant or depreciating asset or have it installed ready for use within the required five year period as set out in paragraph 9 of this Ruling, 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 for any purpose (see section 40-95).

Definitions – rental properties

11. The terms **'Freestanding'** and **'Fixed'** are used to describe certain residential rental property assets listed in **Table A** of the attached schedule. For the purposes of the determination of effective life for such assets they have the following meanings:

> **Freestanding** – items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability.
>
> **Fixed** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

Definitions – agriculture and services to agriculture

12. The terms **'Environmental control structure'** and **'Protective structure'** are used to describe certain agricultural assets listed in **Table A** of the attached schedule. For the purposes of the determination of effective life for such assets they have the following meanings:

> **Environmental control structure** – is designed to provide a protective environment within which the operator is able to monitor and manipulate factors influencing the growing environment such as temperature, humidity, air movement, light, water and pests to enable the greatest efficiency in producing the desired product.
>
> **Protective structure** – is a structure used primarily and principally for protecting a growing product from one or more natural elements such as sun, hail, birds and wind.

Replacements

13. 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 (for example, crockery).

14. For some taxpayers, the $300 immediate write-off provisions were replaced with a new system which applied from 1 July 2000 (see Subdivision 42-M). Division 40 introduced a similar system from 1 July 2001 for depreciating assets. It allows certain taxpayers to pool assets costing less than $1,000 each and to write off the assets under the diminishing value method using an effective life of four years (see Subdivision 40-E).

15. Commencing with the 2007/08 income year, small business entities can choose to calculate depreciating assets deductions under Division 328-D. Under these provisions, small business entities have access to an immediate write off for depreciating assets costing less than $1000 and a simple pooling facility for other depreciating assets.

16. The $300 immediate write-off provision was retained for assets used by taxpayers predominantly in deriving non-business income.

17. For these reasons, the replacement basis for deductions is not available for assets you first use (or have installed ready for use) for relevant purposes after 30 June 2000.

Horticultural plants

18. Horticultural plants are depreciating assets. The deduction for a horticultural plant is also based on its effective life and is available under Subdivision 40-F.

19. The methodology used to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 39 of this Ruling to the extent that they are relevant. 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, have been canvassed. Consumer demand for new varieties may cause commercial obsolescence and, therefore, is a major factor in determining the effective life of horticultural plants.

20. 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 will be based on the effective life of the new plant.

How to use this schedule

21. 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**.

22. 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**.

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

Date of effect

24. This Ruling applies on and from 1 July 2009 – see section 40-95. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling.

Commissioner of Taxation
24 June 2009

Appendix 1 – Explanation

This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.

Background

25. This Ruling is being issued because of:

- an ongoing review of the Commissioner's effective life determinations being undertaken by the Tax Office; and
- a change in the system of public rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005.* The category of legally binding rulings has been expanded to cover matters about the administration and collection of particular taxes, including income tax.

26. There are periodic consolidations of **Tables A** and **B** of the schedule of effective life determination to reflect changes in the Commissioner's determinations.

27. The Commissioner has made new determinations that commence on 1 July 2009 pursuant to section 40-100, determining the effective life of assets covered by the following descriptions:

- Peanut processing assets
- Soft drink manufacturing assets
- Glass and glass product manufacturing
- Iron smelting and steel manufacturing – Sinter and coke making assets
- Poker machines
- Commercial vessels
- Scenic and sightseeing transport assets
- Automotive car washing assets
- Automotive smash repair assets
- Packaging assets

28. These new determinations as well as the removal of some previous determinations, that formerly appeared in the schedules attached to TR 2008/4 are now incorporated in the attached consolidated **Tables A** and **B** which are contained in the new '1 July 2009 Schedule'.

Context of Commissioner's review

29. The Commissioner advised the Review of Business Taxation, chaired by John Ralph AO, that the Tax Office would progressively update and expand the effective life schedule attached to the former IT 2685 to ensure it is as representative as possible. The first tranche of the review was contained in TR 2000/18 which first issued on 21 December 2000.

30. The review is continuing and will take some time to complete.

31. The review is based on extensive enquires made by the Tax Office and, in some instances, on reports prepared by independent consultants.

Basic principles of depreciation

32. 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.

33. 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. Decreases in the market value of assets and increases in the market value of liabilities reduce business income.

34. The current taxation system, through the application of the capital allowances rules in Division 40, for example, already recognises the change in market value of depreciating assets in working out taxable income. In particular, recognising that the loss of market value in most depreciating assets cannot be directly measured, it allows the write off of those assets to be based on an estimate of effective life.

35. 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.

36. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where the depreciating asset has stopped being held or used, 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 a depreciating asset?

37. The Commissioner makes a determination of the effective life of a depreciating asset by estimating the period (in years, including fractions of years) it can be used by any entity for a taxable purpose or for the purpose of producing exempt income or non-assessable non exempt income and, if relevant for the asset:

(a) assuming it will be subject to wear and tear at a rate that is reasonable for the Commissioner to assume;

(b) assuming it will be maintained in reasonably good order and condition; and

(c) having regard to the period within which it is likely to be scrapped, sold for no more than scrap or abandoned (see section 40-100).

38. In making a determination, the Commissioner considers the factors listed in paragraph 39 of this Ruling (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 relative importance of each will vary depending on the nature of the asset. In considering these factors, the Commissioner only takes account of normal industry practices.

39. The factors the Commissioner considers in making a determination 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

40. As set out in paragraph 37 of this Ruling, subsection 40-100(4) requires an estimate of the period a depreciating asset can be used by any entity for the relevant purposes. It is arguable that an asset can be used for these purposes while it continues to have a physical existence, that is, until it is physically exhausted.

41. 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 39 of this Ruling. Historical physical life is best determined by empirical evidence.

Engineering information/manufacturer's specifications

42. 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 are various 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

43. It is important to note that the Commissioner does not consider that the physical life of an asset is necessarily its effective life because, as previously mentioned, all the 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

44. How intensively an industry uses an asset may impact directly on the asset's effective life. To establish what the industry norm is, industry is consulted wherever possible.

45. Often assets are not used for the relevant purposes for the whole of their life. For example, assets may be retired from use for the relevant purposes 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

46. 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 40-100(4)(b) requires the Commissioner to assume that an asset will be maintained only in reasonably good order and condition. Accordingly, the effective life of an asset may end when it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time the industry norm is considered.

Renewals

47. Another reason why the level of repairs and maintenance is considered is to see if it is possible to ascertain a point in time when an asset has been wholly or substantially physically replaced. If an asset has been wholly or substantially physically replaced then it is considered its effective life has ended as it is, in fact, a new asset.

Industry standards

48. 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. These factors are considered when building up a complete picture of the effective life of an asset.

Use of the asset by different industries

49. 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 relevant 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.

50. 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, the period for which a particular asset can be used by any taxpayer for its intended purpose has been estimated, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, that approach has only been taken where the subsequent change in use is significant and the proceeds received on disposal are small relative to the asset's 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

51. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 50 of this Ruling, the effective life of an asset is the total period it can be used by any entity for the relevant purposes. That may not necessarily be 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 pre-determined 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 the relevant purposes.

Obsolescence

52. The Commissioner considers obsolescence when determining the effective life of an asset.

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

54. 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.

55. Technology may advance so that another asset is better suited for the relevant purpose for which an existing asset is used. The point to note about technological advances, however, is that an asset's effective life does not necessarily end with each technological advance. A taxpayer can still use an asset for the relevant purposes even though a newer model has come on to the market.

56. Obsolescence is only considered when it prevents the continued use of the asset for the relevant purposes. This is best evidenced by scrapping practices.

57. 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, unpredictable obsolescence cannot be taken into account when making an estimate of effective life. The Commissioner would only take obsolescence into account if it can be predicted with a high level of certainty across a majority of users.

58. Taxpayers faced with predictable obsolescence that impacts only on their business may choose to work out the effective lives of the assets themselves rather than adopt the effective lives determined by the Commissioner.

59. In addition, taxpayers can work out a new effective life under section 40-110 where facts emerge (for example, unpredictable obsolescence) during the life of the asset that means it must be scrapped before its originally estimated effective life has ended.

Scrapping or abandonment practices

60. Once a taxpayer has scrapped or abandoned an asset, there is a presumption it can no longer be used by anyone for the relevant purposes. The scrapping of an asset demonstrates 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.

61. This factor is only relevant to the Commissioner's determination of the effective life of an asset if a general scrapping or abandonment practice can be established 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

62. Because effective life is, among other things, the period a depreciating asset can be used for the relevant 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 of an asset is no shorter than the period it is leased.

Financial analysis

63. As with lease periods, 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 the relevant purposes by any entity for a much longer time.

Market value

64. The defining character of a depreciating 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

65. The non-exhaustive factors outlined in paragraphs 38 to 64 of this Ruling are essentially the same factors the Commissioner considers you would use if you worked out the effective life of an asset yourself. There is, however, one critical difference.

66. As mentioned in paragraph 38 of this Ruling, 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 subsection 40-105(1)).

67. The Commissioner only makes determinations of 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 or a depreciating asset acquired after 11.45 am, by legal time in the Australian Capital Territory, on 21 September 1999 is no longer required to assume that it is new.

Rates

68. **Tables A** and **B** in the schedule attached to this Ruling contain only effective lives. Rates have not been included. Working out a rate is not a separate step in the process, but has been incorporated into the calculation formulas: see subsections 40-70(1) and 40-72(1) (diminishing value) and 40-75(1) (prime cost).

Structure

69. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the 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.

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

71. Whilst some assets are included in both tables with the same effective life, this is the exception rather than the norm. Generally, an asset would be included in an industry list only if the Commissioner determined a different effective life for use in that industry.

New and reviewed items

72. New and reviewed items have been marked with an asterisk (*) in column 3 of **Tables A** and **B**.

Consultation

73. Industry bodies and interested taxpayers have been consulted during the course of the effective life reviews undertaken since 1999. An independent review panel has also checked each review process to confirm the level of industry consultation was appropriate. That panel presently comprises a representative from the Corporate Tax Association, The Institute of Chartered Accountants in Australia, The Treasury, the Australian Valuation Office and the Australian Taxation Office.

Statutory caps

74. Statutory caps on the Commissioner's determined effective lives apply to certain assets. Where the Commissioner has determined effective lives for assets in excess of the statutory caps or proposed caps for those assets, they have been marked with a hash (#) in column 3 of **Tables A** and **B**.

Water assets

75. Effective lives have been determined for various assets that are used in relation to water. These lives may be used where the assets qualify for a decline in value deduction under Subdivision 40-B. The application of Subdivision 40-B to some of these assets may depend on the prior application of Subdivision 40-F (water facility) or Subdivision 40-G (landcare operation).

Appendix 2 – Detailed contents list

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References

Previous draft:

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Previous Rulings/Determinations:

IT 2685; TR 2000/18; TR 2006/5; TR 2006/15; TR 2007/3; TR 2008/4

Subject references:

- Commissioner's determination of effective life
- Commissioner's effective life schedule
- decline in value
- depreciating assets
- depreciation
- depreciation rates
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Legislative references:

- ITAA 1997
- ITAA 1997 Div 40
- ITAA 1997 40-70(1)
- ITAA 1997 40-72(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-95
- ITAA 1997 40-100
- ITAA 1997 40-100(4)
- ITAA 1997 40-100(4)(b)
- ITAA 1997 40-105(1)
- ITAA 1997 40-110
- ITAA 1997 Subdiv 40-E
- ITAA 1997 Subdiv 40-F
- ITAA 1997 40-520
- ITAA 1997 40-555(1)
- ITAA 1997 Subdiv 42-M
- ITAA 1997 Div 43
- TAA 1953
- Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005

ATO references:

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Automotive repair and maintenance 139
Automotive body, paint and interior repair n.e.c. 139
Personal and other services 141

Effective lives (Industry Categories)

Table A as at 1 July 2009

AGRICULTURE, FORESTRY AND FISHING
(01110 to 05290)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
All terrain vehicles (ATVs) used in primary production activities	5	*	1 Jul 2007
Environmental control structures (including glasshouses, hothouses, germination rooms, plastic clad tunnels and igloos)	20	*	1 Jul 2006
Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair:			
General (incorporating anchor assemblies, intermediate posts, rails, wires, wire mesh and droppers)	30	*	1 Jul 2008
Electric	20	*	1 Jul 2008
Fence energisers for electric fences:			
Mains power	10	*	1 Jul 2008
Portable	5	*	1 Jul 2008
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Grading and packing line assets used on farm:			
Banana assets:			
Air rams	3	*	1 Jul 2008
Bunch lines	10	*	1 Jul 2008
Chopper/mulchers	8	*	1 Jul 2008
Rails (including points)	15	*	1 Jul 2008
Scrap conveyors	5	*	1 Jul 2008
Tops	8	*	1 Jul 2008
Water troughs	10	*	1 Jul 2008
Coffee assets:			
Dryers	15	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Washer/separators	10	*	1 Jul 2008
General assets:			
Bin tippers	15	*	1 Jul 2008
Conveyors (including elevators)	10	*	1 Jul 2008
Drying tunnels	15	*	1 Jul 2008
Fungicide units	12	*	1 Jul 2008

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Receival hoppers (including water dumps)	15	*	1 Jul 2008
Tables (including packing and sorting tables)	15	*	1 Jul 2008
Washing assets (including brush and barrel washer)	10	*	1 Jul 2008
Waxing assets	12	*	1 Jul 2008
Graders:			
Electronic	10	*	1 Jul 2008
Mechanical	15	*	1 Jul 2008
Optical	8	*	1 Jul 2008
Labelling assets:			
Labelling applicators (including in line labellers)	8	*	1 Jul 2008
Labelling guns	3	*	1 Jul 2008
Olive oil processing assets	15	*	1 Jul 2008
Tree nut assets:			
De-husking units	8	*	1 Jul 2008
Drying silos	20	*	1 Jul 2008
Trommels	15	*	1 Jul 2008
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008
Livestock grids	40	*	1 Jul 2008
Motorcycles used in primary production activities	5	*	1 Jul 2007
Post driver/hole diggers	10	*	1 Jul 2008
Protective structures (including shade houses and netting constructions)	20	*	1 Jul 2006
Sheds on land that is used for agricultural or pastoral operations (including machinery sheds, workshop sheds, farm production sheds)	40	*	1 Jan 2007
Tractors	12	*#	1 Jul 2007
Water assets:			
Bores	30	*	1 Jul 2008
Dams (including earth or rock fill and turkey nests)	40	*	1 Jul 2008
Dam liners and covers	20	*	1 Jul 2008
Effluent channels	40	*	1 Jul 2008
Effluent recycle tanks	12	*	1 Jul 2008
Effluent sedimentation ponds	40	*	1 Jul 2008
Irrigation assets:			
Drip, micro spray or mini sprinkler systems:			
Above ground polyethylene pipes	10	*	1 Jul 2008
Drippers, micro sprays and mini sprinklers	5	*	1 Jul 2008
Control systems	10	*	1 Jul 2008
Filtration systems	15	*	1 Jul 2008
Pumps	12	*	1 Jul 2008
Variable speed drives	15	*	1 Jul 2008
Irrigation earth channels	40	*	1 Jul 2008
Irrigators (including centre pivot, lateral and travelling gun):			
Fresh water	20	*	1 Jul 2008
Effluent	10	*	1 Jul 2008
Pumps:			
Bore pumps, effluent and manure pumps	7	*	1 Jul 2008

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Other	12	*	1 Jul 2008
Water mains:			
Aluminium	20	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	20	*	1 Jul 2008
PVC	30	*	1 Jul 2008
Water tanks:			
Concrete	30	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008
Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene	10	*	1 Jul 2008
Windmills	30	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bee farming plant:			
Beehives	$13^{1}/_{3}$		1 Jan 2001
Processing plant	20		1 Jan 2001
Beef cattle assets:			
Cattle handling assets:			
Calf cradles	10	*	1 Jan 2007
Cattle crushes (hydraulic and manual)	10	*	1 Jan 2007
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	1 Jan 2007
Cattle yards including races and coolers (steel and timber):			
Permanent type	30	*	1 Jan 2007
Portable type	20	*	1 Jan 2007
Feed bins including hay racks	15	*	1 Jan 2007
Feed handling assets:			
Bale feeders	10	*	1 Jan 2007
Feed mixers	10	*	1 Jan 2007
Silage and feedout wagons	10	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007
Manure and fertilizer spreaders	10	*	1 Jan 2007
Saddlery and harness	10	*	1 Jan 2007
Beef cattle feedlot assets:			
Cattle handling assets:			
Cattle crushes (hydraulic and manual)	6	*	1 Jan 2007
Cattle induction and transfer yards (steel and timber)	20	*	1 Jan 2007
Cattle treatment yards (steel and timber)	20	*	1 Jan 2007
Cattle wash yards (steel and timber)	20	*	1 Jan 2007

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cattle pen assets:			
Bunk sweepers	8	*	1 Jan 2007
Cattle pen infrastructure assets:			
Feed bunks or troughs and aprons	20	*	1 Jan 2007
Feed roads	20	*	1 Jan 2007
Pen earthworks	20	*	1 Jan 2007
Pen fences and gates (steel and timber)	20	*	1 Jan 2007
Shade structures	20	*	1 Jan 2007
Pen scrapers	10	*	1 Jan 2007
Feed milling and handling assets:			
Ancillary grain handling equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jan 2007
Feed mixers	7	*	1 Jan 2007
Feed mixer trucks	7	*	1 Jan 2007
Grain cleaners	10	*	1 Jan 2007
Grain processing assets:			
Roller mills	15	*	1 Jan 2007
Steam flaking chests	15	*	1 Jan 2007
Steam flaking surge bins	15	*	1 Jan 2007
Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007
Receival pits and hoppers	25	*	1 Jan 2007
Roughage processing assets (including tub grinders)	7	*	1 Jan 2007
Sampling and testing assets	5	*	1 Jan 2007
Silos and bins used for storing dry grain:			
Concrete	50	*	1 Jan 2007
Steel	20	*	1 Jan 2007
Tank storages for liquid feed supplements	15	*	1 Jan 2007
Manure composting and screening machines	15	*	1 Jan 2007
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 cattle farming assets:			
Automatic calf feeders	10	*	1 Jul 2007
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
All terrain vehicles(ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007
Cattle crushes	10	*	1 Jul 2007
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007
Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2007
Milk line washing systems:			
Automatic	10	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Feed milling and handling assets:			
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007
Silage wagons	10	*	1 Jul 2007
Silos (steel)	20	*	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2007
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2007
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007
Grain, cotton, peanut and rice assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jan 2007
Self-propelled	8	*	1 Jan 2007
General assets:			
Aeration assets:			
Controllers	10	*	1 Jan 2007
Kits	15	*	1 Jan 2007
Augers (including conveyors)	15	*	1 Jan 2007
Dryers	20	*	1 Jan 2007
Moisture meters	5	*	1 Jan 2007
Mulchers	10	*	1 Jan 2007
Peanut pre-cleaners	10	*	1 Jan 2007
Slashers	7	*	1 Jan 2007
Harvesting assets:			
Boll buggies	15	*	1 Jan 2007
Chaser bins	15	*	1 Jan 2007
Combine harvesters	12	*#	1 Jul 2007
Cotton picker/strippers	10	*#	1 Jul 2007
Field bins	20	*	1 Jan 2007
Fuel trailers	15	*	1 Jan 2007
Module builders	15	*	1 Jan 2007
Module tarpaulins	5	*	1 Jan 2007
Peanut diggers (including peanut pullers)	10	*#	1 Jan 2007
Peanut threshers	12	*#	1 Jul 2007
Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering)	5	*	1 Jan 2007
Seeding and fertilizing assets:			
Fertilizer spreaders (including linkage and trailed)	10	*	1 Jan 2007
Planters (including bar, box, combined seeders, precision planters and row crop planters)	15	*	1 Jan 2007
Seed and fertilizer bins	15	*	1 Jan 2007
Tillage assets:			
Generally	15	*	1 Jan 2007
Harrows	5	*	1 Jan 2007
Laser controlled scraping assets:			
Transmitters	7	*	1 Jan 2007
Buckets	10	*	1 Jan 2007
Rippers	10	*	1 Jan 2007

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Harvester/Sweeper	$6^2/_3$	#	1 Jan 2001
Hay and foraging assets:			
Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs)	12	*	1 Jan 2007
Balers	10	*	1 Jan 2007
Bale wrappers	10	*	1 Jan 2007
Baler and wrappers	10	*	1 Jan 2007
Forage harvesters	10	*#	1 Jul 2007
Hay rakes (including finger wheel, rotary and parallel)	10	*	1 Jan 2007
Moisture probes	5	*	1 Jan 2007
Mower conditioners:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	8	*	1 Jan 2007
Super conditioners (hay re-conditioners)	8	*	1 Jan 2007
Tedders	10	*	1 Jan 2007
Trailed bale handling assets:			
Big square bale stackers	10	*	1 Jan 2007
Generally (including accumulators and bale carriers)	15	*	1 Jan 2007
Windrowers:			
Self-propelled:			
Attachments	8	*	1 Jan 2007
Prime movers	12	*	1 Jan 2007
Trailed	12	*	1 Jan 2007
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
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
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

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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
Levee banks and revetments	40		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
Sheep farming assets:			
Crutching machines, portable type	10	*	1 Jan 2007
Dipping and spraying assets for parasite control:			
Jet spray system assets (including the race or handler dedicated to the jet spray system)	10	*	1 Jan 2007
Mobile plunge dips	5	*	1 Jan 2007
Feeders (including grain feeders, oat feeders, hay feeders)	15	*	1 Jan 2007
Footbaths	10	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007
Sheep handling assets (including autodrafter, conveyor, cradle, crate, crutching trailer, elevator, ewe lifter, handler, hydraulic lift, rollover unit, shearing table, weigh crate, winch used to lift sheep)	15	*	1 Jan 2007
Weigh bars, weigh indicators and weigh platforms	10	*	1 Jan 2007
Yards, races, leadup systems and loading ramps:			
Permanent type	40	*	1 Jan 2007
Portable type	25	*	1 Jan 2007
Woolshed assets:			
Grinding machine for sharpening cutters	30	*	1 Jan 2007
Shearing machines	30	*	1 Jan 2007
Shearing or crutching handpieces	10	*	1 Jan 2007
Wool bale movers	10	*	1 Jan 2007
Woolpresses	20	*	1 Jan 2007

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Woolsheds and shearing sheds	50	*	1 Jan 2007
Wool tables, steel type	20	*	1 Jan 2007
Silos:			
Ancillary equipment	20		1 Jan 2001
Grain (metal)	30	*	1 Jul 2001
Stud stock and thoroughbred horses	10		1 Jan 2001
Trellis	20		1 Jan 2001

Nursery and Floriculture Production ***(01110 to 01150)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jul 2006
Environmental control assets:			
Boilers (including piping)	20	*	1 Jul 2006
Control systems	10	*	1 Jul 2006
Evaporative coolers	10	*	1 Jul 2006
Heating assets	10	*	1 Jul 2006
Instruments (including sensors)	10	*	1 Jul 2006
Retractable screens	8	*	1 Jul 2006
Ventilation fans	5	*	1 Jul 2006
Fertigation system assets (incorporating control systems, pumps and tanks)	10	*	1 Jul 2006
General assets:			
Bins and pallets	5	*	1 Jul 2006
Fertiliser spreaders	10	*	1 Jul 2006
Fumigation assets	5	*	1 Jul 2006
Pasteurisation assets:			
Pasteurisation rooms	20	*	1 Jul 2006
Steam boilers	15	*	1 Jul 2006
Racks	15	*	1 Jul 2006
Ride on mowers	5	*	1 Jul 2006
Refrigeration assets:			
Insulation panels used in cool rooms	40	*	1 Jul 2006
Refrigeration generally	10	*	1 Jul 2006
Spraying assets (chemicals)	10	*	1 Jul 2006
Trailers	15	*	1 Jul 2006
Trolleys	15	*	1 Jul 2006
Weed mats	5	*	1 Jul 2006
Harvesting assets:			
Bed lifters and diggers	10	*	1 Jul 2006
Tree spades	15	*#	1 Jul 2006
Packaging assets:			
Deleafers	15	*	1 Jul 2006
Bunching and bundling machines	15	*	1 Jul 2006

Nursery and Floriculture Production (01110 to 01150)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Grading machines	15	*	1 Jul 2006
Planting assets:			
Benches and tables	10	*	1 Jul 2006
Conveyors	15	*	1 Jul 2006
Dibblers and seeders	15	*	1 Jul 2006
Hoppers	15	*	1 Jul 2006
Pot, punnet and tray dispensers	12	*	1 Jul 2006
Potting machines (including pot and bag fillers)	10	*	1 Jul 2006
Soil elevators	10	*	1 Jul 2006
Soil mixers	10	*	1 Jul 2006
Transplanters (plugs and seedlings)	8	*	1 Jul 2006
Tray and punnet fillers	10	*	1 Jul 2006
Tray washers	15	*	1 Jul 2006
Vermiculite dispensers and coverers	15	*	1 Jul 2006
Propagation assets:			
Heated propagators	10	*	1 Jul 2006
Seedling and punnet trays, reusable	3	*	1 Jul 2006
Turf growing assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jul 2006
Fertiliser spreaders	10	*	1 Jul 2006
Field top makers	10	*	1 Jul 2006
Land planes	25	*	1 Jul 2006
Line planters	10	*	1 Jul 2006
Mowers (including reel and rotary mowers)	10	*	1 Jul 2006
Net layers	10	*	1 Jul 2006
Power harrows	10	*	1 Jul 2006
Roll layers	10	*	1 Jul 2006
Soil aerators	10	*	1 Jul 2006
Trailers	15	*	1 Jul 2006
Turf harvesters (including pedestrian and tractor mounted harvesters)	10	*#	1 Jul 2006
Turf rollers	15	*	1 Jul 2006
Turf seeders	15	*	1 Jul 2006
Turf vacuums	10	*	1 Jul 2006

Mushroom growing (01210)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air handling systems (incorporating cooling coils, filter blowers, mixing boxes, environment sensors and air ducting)	10	*	1 Jul 2008
Boilers (used for humidification and pasteurisation)	10	*	1 Jul 2008
Casing machines (includes casing mixers)	10	*	1 Jul 2008

Mushroom growing ***(01210)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Compost phase 1 assets:			
Bunkers	10	*	1 Jul 2008
Machinery (including forklifts, front end loaders, bunker fillers and pre-wet turners)	4	*	1 Jul 2008
Protective structures	10	*	1 Jul 2008
Pumps	3	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Filling and emptying machines (including bag fillers, bed winches, cassette fillers and tunnel fillers)	10	*	1 Jul 2008
Growing systems:			
Shelves:			
Aluminium	15	*	1 Jul 2008
Other material	10	*	1 Jul 2008
Trays:			
Wood	5	*	1 Jul 2008
Mushroom graders	5	*	1 Jul 2008
Sheds	40	*	1 Jul 2008
Slicing machines	5	*	1 Jul 2008
Spawning machines (including supplement machines)	12	*	1 Jul 2008
Trolleys	10	*	1 Jul 2008
Tunnels/Rooms, (incorporating doors, floors, drains, frames, insulation, lighting, roofs, and walls):			
Peak heat and spawn running	10	*	1 Jul 2008
Growing	15	*	1 Jul 2008
Vacuum coolers	10	*	1 Jul 2008
Weighing machines	10	*	1 Jul 2008

Hydroponics ***(01220)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hanging gutters	10	*	1 Jul 2007
Troughs	10	*	1 Jul 2007
Hydroponics growers may use the effective life for relevant assets shown in Nursery and Floriculture Production (01110 to 01150)			

Vegetable and cane growing ***(01230 and 01510)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chemical spraying assets:			
Generally	10	*	1 Jul 2007
Self-propelled	8	*	1 Jul 2007
Fertilizer spreaders:			
Generally	10	*	1 Jul 2007
Spinner	5	*	1 Jul 2007

Vegetable and cane growing (01230 and 01510)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
General assets:			
Bins:			
Plastic	10	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Mulch layers	12	*	1 Jul 2007
Mulch lifters	12	*	1 Jul 2007
Mulchers	8	*	1 Jul 2007
Rakes (eg cane trash rake)	10	*	1 Jul 2007
Slashers	8	*	1 Jul 2007
Harvesting assets:			
Cane haul out bins	12	*	1 Jul 2007
Harvesters (including cane, carrot, onion, potato and tomato)	10	*#	1 Jul 2007
Harvesting aids (incorporating trailer and conveyor belts)	15	*	1 Jul 2007
Onion lifters	10	*#	1 Jul 2007
Trailers	15	*	1 Jul 2007
Windrowers (including potato diggers, onion and potato windrowers)	10	*#	1 Jul 2007
Planting assets:			
Billet planters	12	*	1 Jul 2007
Potato cutters	15	*	1 Jul 2007
Potato planters	10	*	1 Jul 2007
Precision seeders	10	*	1 Jul 2007
Transplanters:			
Automated	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Tillage assets:			
Generally	15	*	1 Jul 2007
PTO operated (including rotary hoes and power harrows)	8	*	1 Jul 2007
Trellising assets:			
Stake drivers	12	*	1 Jul 2007
Stake pullers	12	*	1 Jul 2007
Trellising (incorporating stakes and wire)	5	*	1 Jul 2007
Wire winders	15	*	1 Jul 2007

Fruit growing (01310 to 01360 and 01390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008

Fruit growing ***(01310 to 01360 and 01390)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008
Vine covers	3	*	1 Jul 2008
Dried fruit assets:			
Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines)	15	*	1 Jul 2008
Drying sheets (including ground sheets)	10	*	1 Jul 2008
Trays	10	*	1 Jul 2008
Fertilising assets:			
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Spreaders:			
Generally	10	*	1 Jul 2008
Spinners	5	*	1 Jul 2008
General assets:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevated work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			
Grape harvesters	10	*#	1 Jul 2008
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
Planting assets:			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008

Fruit growing (01310 to 01360 and 01390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Weed matting	5	*	1 Jul 2008
Pruning assets:			
Chain saws	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers but, excluding vine leaf removers)	10	*	1 Jul 2008
Pneumatic pruners:			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
Tillage assets:			
Generally	15	*	1 Jul 2008
PTO operated (including rotary hoes and power harrows)	8	*	1 Jul 2008

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

Coffee, olive and tree nut growing (01370, 01390 and 01590)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Reservoir carts (almonds)	15	*	1 Jul 2007
Harvesting pole rakes	5	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Pruning assets:			
Chain saws	5	*	1 Jul 2007
Electric hand pruners	3	*	1 Jul 2007
Manual hand pruners	2	*	1 Jul 2007
Pneumatic pruners:			
Compressor	10	*	1 Jul 2007
Hand tools	5	*	1 Jul 2007

Poultry farming for breeding, eggs and meat (01710 to 01720)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Animal housing structures (incorporating frame, walls, roof, insulation, doors, floors and lighting)	20	*	1 Jan 2007
Animal housing environmental control assets:			
Control systems (excluding personal computers)	10	*	1 Jan 2007
Curtains:			
Baffles, brooders	10	*	1 Jan 2007
Sidewalls	5	*	1 Jan 2007
Tunnel inlets	10	*	1 Jan 2007
Evaporative cooling systems (including frames, pipes, pumps, tanks and coolpads)	10	*	1 Jan 2007
Foggers	10	*	1 Jan 2007
Heaters	15	*	1 Jan 2007
Minimum vents (including cabling)	12	*	1 Jan 2007
Sensors	4	*	1 Jan 2007
Tunnel inlet panels	15	*	1 Jan 2007
Ventilation fans:			
Exhaust fans (tunnel, minivent)	12	*	1 Jan 2007
Stirrer fans	15	*	1 Jan 2007
Cages (for egg layers)	20	*	1 Jan 2007
Egg belt systems (under cage/nest housing) (including belts, rollers, tensioners and drive units)	15	*	1 Jan 2007
Egg conveyors (including drive units)	15	*	1 Jan 2007
Egg counters	15	*	1 Jan 2007
Egg elevators (including drive units)	15	*	1 Jan 2007
Egg grading and packing assets:			
Egg grader and packing systems (including box erectors, box sealers, candling machines; conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders; egg oilers, egg tray stackers; egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers)	10	*	1 Jan 2007
Pallet levellers (coil spring)	25	*	1 Jan 2007

Poultry farming for breeding, eggs and meat (01710 to 01720)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Palletisers	10	*	1 Jan 2007
Trolley lifters	15	*	1 Jan 2007
Farm trolleys:			
Chicken transport	10	*	1 Jan 2007
Egg transport	10	*	1 Jan 2007
Feeding systems (including troughs, trolleys, chains, hoppers, pans, tubes with auger and drive units)	10	*	1 Jan 2007
Generators (emergency)	20	*	1 Jan 2007
Hanging cable systems (for feeders, drinkers and nest housing)	15	*	1 Jan 2007
Manure belt systems (under cage/nest housing) (including polypropylene belts, scrapers, rollers, tensioners and drive units)	15	*	1 Jan 2007
Manure conveyors (including drive units)	10	*	1 Jan 2007
Nest housing (including slatted walkways)	15	*	1 Jan 2007
Silos for feed:			
Metal	20	*	1 Jan 2007
Ancillary equipment:			
Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007
Water assets:			
Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units)	10	*	1 Jan 2007
Winches	10	*	1 Jan 2007

Poultry hatcheries (01710 to 01720)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air handlers	20	*	1 Jan 2007
Boilers	20	*	1 Jan 2007
Candling equipment	20	*	1 Jan 2007
Chick counters	20	*	1 Jan 2007
Chilled water plants	20	*	1 Jan 2007
Control systems (excluding personal computers)	10	*	1 Jan 2007
Condensers/heat exchangers	10	*	1 Jan 2007
Conveyors	20	*	1 Jan 2007
Generators (emergency)	20	*	1 Jan 2007
Hatcher trolleys/dollies	10	*	1 Jan 2007
Hatcher baskets	10	*	1 Jan 2007
Hatchers (including integrated controller unit)	20	*	1 Jan 2007
Hatchery buildings (incorporating frames, walls, roof, insulation, doors, floors and lighting)	40	*	1 Jan 2007
Macerators	20	*	1 Jan 2007
Separators – chick and egg	20	*	1 Jan 2007
Setter trays	10	*	1 Jan 2007
Setter trolley unloaders	20	*	1 Jan 2007
Setter trolleys	10	*	1 Jan 2007

Poultry hatcheries ***(01710 to 01720)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Setters/Incubators (including integrated controller unit)	20	*	1 Jan 2007
Stacker/Destacker systems	20	*	1 Jan 2007
Transfer machines – farm trolley to setter trolley	20	*	1 Jan 2007
Transfer machines – setter tray to hatcher basket	20	*	1 Jan 2007
Vaccinators	15	*	1 Jan 2007
Vacuum/auger systems (waste)	20	*	1 Jan 2007
Washing assets	20	*	1 Jan 2007

Pig farming ***(01920)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters, and doors)	20	*	1 Jul 2008
Curtains:			
Sidewalls	10	*	1 Jul 2008
Floors (suspended type):			
Concrete	10	*	1 Jul 2008
Plastic	10	*	1 Jul 2008
Steel	5	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units)	10	*	1 Jul 2008
Effluent separators/Effluent fan extractors	10	*	1 Jul 2008
Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads)	10	*	1 Jul 2008
Fans:			
Exhaust (tunnel, minivent)	10	*	1 Jul 2008
Stirrer	10	*	1 Jul 2008
Farrowing crates	10	*	1 Jul 2008
Generators (emergency)	20	*	1 Jul 2008
Heaters and heat lamps	5	*	1 Jul 2008
High pressure cleaners	3	*	1 Jul 2008
Instruments for measuring backfat or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jul 2008
Liquid feed systems (incorporating feed valves, tanks, pumps, pipelines, mixers and troughs)	10	*	1 Jul 2008
Milling assets	10	*	1 Jul 2008
Mixing assets	10	*	1 Jul 2008
Pens (including fences, gates, stalls, farrowing crates, ramps)	10	*	1 Jul 2008
Silos:			
Readyfeed	10	*	1 Jul 2008
Grain storage	20	*	1 Jul 2008
Tank storage for liquid feed supplements	20	*	1 Jul 2008

Pig farming ***(01920)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Water assets:			
Drinking systems (incorporating tubing, nipple drinkers, drinking cups, pressure regulators and filter units)	10	*	1 Jul 2008
Effluent tanks (concrete)	20	*	1 Jul 2008
Weigh bars, weigh indicators and weigh platforms	5	*	1 Jul 2008

Aquaculture ***(02011 to 02039)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aeration assets:			
Direct supply systems (including paddlewheels and aspirators):			
Fresh water	6	*	1 Jul 2007
Salt water[2]	3	*	1 Jul 2007
Remote or indirect supply systems (incorporating blowers, diaphragm pumps, diffusers, upwellers and pipelines)	10	*	1 Jul 2007
Aquaculture tanks:			
Concrete	20	*	1 Jul 2007
Fibreglass	15	*	1 Jul 2007
Polyethylene	20	*	1 Jul 2007
Raceways	20	*	1 Jul 2007
Transport of live products	10	*	1 Jul 2007
Bins and crates	5	*	1 Jul 2007
Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200)			
Cooling assets (including water chillers)	10	*	1 Jul 2007
Control systems	10	*	1 Jul 2007
Environmental control structures and protective structures used in salt water environment	15	*	1 Jul 2007
Feeders (including belt, pendulum, scatter and blower)	5	*	1 Jul 2007
Graders	10	*	1 Jul 2007
Harvesting nets	4	*	1 Jul 2007
Hatching assets (including hatching containers)	10	*	1 Jul 2007
Heating assets:			
Direct heating system (including immersion heaters):			
Fresh water	10	*	1 Jul 2007
Salt water	5	*	1 Jul 2007
Indirect heating system (including heat exchangers and passive heating)	10	*	1 Jul 2007
Instruments (including sensors and water quality meters)	5	*	1 Jul 2007

[2] Defined as water containing in excess of 10 parts of salt per 1,000 parts of water.

Aquaculture ***(02011 to 02039)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Oyster farming assets:			
Oyster growing structures (incorporating posts and racks or lines)	10	*	1 Jul 2007
Baskets	8	*	1 Jul 2007
Rumblers	10	*	1 Jul 2007
Sticks	5	*	1 Jul 2007
Trays:			
Plastic	8	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Vats, treatment	15	*	1 Jul 2007
Power supply assets, emergency or standby:			
Generators (incorporating attached engine management and generator monitoring instruments)	15	*	1 Jul 2007
Processing assets:			
Conveyors, elevators and hoppers	10	*	1 Jul 2007
Cookers	10	*	1 Jul 2007
Packaging assets (including vacuum and modified atmospheric packing)	10	*	1 Jul 2007
Refrigeration assets:			
Insulation panels in cool or freezer rooms used in salt water environment	20	*	1 Jul 2007
Sea cages (incorporating rings, nets, ropes, anchors, weights and staunchions)	10	*	1 Jul 2007
Water assets:			
Aquaculture channels and ponds	20	*	1 Jul 2007
Liners and erosion matting for ponds and channels	15	*	1 Jul 2007
Pipes and pipelines:			
Above ground (polyethylene and polyvinylchloride including lay flat hoses)	10	*	1 Jul 2007
In ground (polyethylene and polyvinylchloride)	30	*	1 Jul 2007
Pumps:			
Generally:			
Fresh water	10	*	1 Jul 2007
Salt water	5	*	1 Jul 2007
Single phase transfer pumps:			
Fresh water	5	*	1 Jul 2007
Salt water	3	*	1 Jul 2007
Water treatment assets (including filtration assets, foam fractionators, oxygen and ozone generators and UV sterilizers)	10	*	1 Jul 2007
Weighing machines	5	*	1 Jul 2007

Forestry and logging ***(03010 to 03020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Logging plant:			
Cable system (including winches and high leads)	8	*	1 Jan 2001

Forestry and logging (03010 to 03020)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Forwarders	8	*	1 Jan 2001
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

Fishing (04111 to 04199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Fishing plant:			
Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200)			
Fish holding baskets	10		1 Jan 2001
Purse seine fishing net	5		1 Jan 2001

MINING (06000 to 10900)

ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Crushing and milling assets:			
Crushers:			
Cone and gyratory	25	*	1 Jul 2003
Feeder breaker	20	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Impact and rotary	20	*	1 Jul 2003
Jaw	25	*	1 Jul 2003
Roller (including roll sizers)	20	*	1 Jul 2003
Grinding mills:			
Ball and rod	25	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Hammer	15	*	1 Jul 2003
SAG (autogenous)	25	*	1 Jul 2003
Hydrometallurgy and Pyrometallurgy assets:			
Adsorption process assets	20	*	1 Jul 2003
Agglomeration (pelletizing) assets	25	*	1 Jul 2003
Calcination process assets (including kilns)	25	*	1 Jul 2003
Casting process assets for casting billets or ingots	30	*	1 Jul 2003
Converting process assets (including rotatable cylindrical furnaces)	30	*	1 Jul 2003

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cooling process assets (including cooling towers)	25	*	1 Jul 2003
Counter current decantation (CCD) process assets	20	*	1 Jul 2003
Drying process assets (including rotary dryers, spray dryers and indirect heat exchanger dryers)	25	*	1 Jul 2003
Electrolysis process assets (including electrowinning process and electro refining process assets including tanks)	20	*	1 Jul 2003
Filtration process assets	15	*	1 Jul 2003
Gas cleaning process assets (including electrostatic precipitators and baghouses)	20	*	1 Jul 2003
Gas recovery process assets (including stripping and absorption assets)	25	*	1 Jul 2003
Ion exchange process assets	15	*	1 Jul 2003
Leaching process assets:			
Atmospheric	15	*	1 Jul 2003
Generally	25	*	1 Jul 2003
Pressure	25	*	1 Jul 2003
Neutralisation process assets	20	*	1 Jul 2003
Pots and ladles used for molten materials	30	*	1 Jul 2003
Precipitation process assets (including tanks and agitators)	20	*	1 Jul 2003
Pressure vessels	30	*	1 Jul 2003
Roasting process assets (including kilns and furnaces)	30	*	1 Jul 2003
Sintering process assets (including continuous sintering machines)	30	*	1 Jul 2003
Smelting process assets (including furnaces)	25	*	1 Jul 2003
Solution treatment and metal recovery assets	20	*	1 Jul 2003
Solvent extraction process assets (including mixer-settler units)	20	*	1 Jul 2003
Tailings stills	20	*	1 Jul 2003
Infrastructure support assets:			
Compressors	15	*	1 Jul 2003
Control systems and communication systems assets:			
Generally	10	*	1 Jul 2003
Instruments	10	*	1 Jul 2003
Towers or other supporting structures	30	*	1 Jul 2003
Electrical infrastructure assets (including power reticulation, substations, switchgear and transformers)	25	*	1 Jul 2003
Mineral treatment structure	40	*	1 Jul 2003
Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps:		*	
Generally	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003
Materials handling assets:			
Belt magnets, samplers, metal detectors and analysers	15	*	1 Jul 2003

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bins, chutes, hoppers, bunkers and silos	30	*	1 Jul 2003
Bucket elevators	25	*	1 Jul 2003
Conveyors	25	*	1 Jul 2003
Feeders:			
Generally (including apron and belt)	20	*	1 Jul 2003
Vibrating	15	*	1 Jul 2003
Fuel storage tanks	30	*	1 Jul 2003
Gas storage tanks and spheres	25	*	1 Jul 2003
Grizzly bars and scalpers	25	*	1 Jul 2003
Overhead crane/gantry	30	*	1 Jul 2003
Stack (chimney)	30	*	1 Jul 2003
Stockpile assets:			
Reclaim tunnel flow valves and activators	25	*	1 Jul 2003
Stackers, reclaimers and stacker/reclaimers	25	*	1 Jul 2003
Train loaders	30	*	1 Jul 2003
Tripper/stacker and stacking conveyor systems	25	*	1 Jul 2003
Tunnel vent and exhaust fans	15	*	1 Jul 2003
Water recycling facility	20	*	1 Jul 2003
Water storage tanks	30	*	1 Jul 2003
Weighing machines (including weighers for feeders and conveyors)	20	*	1 Jul 2004
Mineral dressing assets:			
Classification, gravity separation and dewatering assets:			
Centrifuges	15	*	1 Jul 2003
Cyclones:			
Dense medium and heavy medium	8	*	1 Jul 2003
Generally (including classifying, desliming, and hydrocyclones)	15	*	1 Jul 2003
Generally	18	*	1 Jul 2003
Hydraulic classifiers and teetered bed separators	20	*	1 Jul 2003
Jigs	25	*	1 Jul 2003
Pneumatic tables and air separators	25	*	1 Jul 2003
Settling cones	25	*	1 Jul 2003
Shaking tables	25	*	1 Jul 2003
Sluices and cone concentrators	25	*	1 Jul 2003
Spirals	12	*	1 Jul 2003
Electrostatic separation assets	20	*	1 Jul 2003
Filtration assets (including pressure filtration and vacuum filtration equipment)	15	*	1 Jul 2003
Flotation assets (including tanks, launders, agitators, air supply and reagent dosing equipment)	20	*	1 Jul 2003
Magnetic separation assets (including cross belt, drum and disc types)	20	*	1 Jul 2003
Screening assets	15	*	1 Jul 2003
Thickening assets	25	*	1 Jul 2003
Port assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190)			

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Railway infrastructure assets and rolling-stock – see Table A Rail transport (47100)			
Surface mobile mining machines:			
Bucket wheel excavators	30	*	1 Jul 2002
Compressors	20	*	1 Jul 2002
Cranes	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Draglines	30	*	1 Jul 2002
Drill rigs (Production)	10	*	1 Jul 2002
Electric rope shovels	25	*	1 Jul 2002
Generators	10	*	1 Jul 2002
Graders	10	*	1 Jul 2002
Hydraulic excavators (including hydraulic front shovels)	10	*	1 Jul 2002
Lighting system	10	*	1 Jul 2002
Off highway trucks (including articulated, rigid dump, service, fuel and water trucks)	10	*	1 Jul 2002
Rollers	15	*	1 Jul 2002
Scrapers	7	*	1 Jul 2002
Skid steer loader	7	*	1 Jul 2002
Tool carrier	10	*	1 Jul 2002
Wheel loader	8	*	1 Jul 2002
Tailings dams	20		1 Jan 2001
Underground mobile mining machines:			
Compressors	10	*	1 Jul 2002
Continuous haulage system	10	*	1 Jul 2002
Continuous miner	10	*	1 Jul 2002
Drill rigs:			
Diamond	20	*	1 Jul 2002
Production	7	*	1 Jul 2002
Feeder breaker	15	*	1 Jul 2002
Grader	10	*	1 Jul 2002
Jumbo	10	*	1 Jul 2002
Load-haul-dump machine	6	*	1 Jul 2002
Long-wall equipment:			
Armoured face conveyor	6	*	1 Jul 2002
Beam stage loader	7	*	1 Jul 2002
Hydraulic pump module	15	*	1 Jul 2002
Hydraulic roof support	10	*	1 Jul 2002
Impact crusher	10	*	1 Jul 2002
Mobile conveyor tail end	5	*	1 Jul 2002
Roof support relocation vehicle	10	*	1 Jul 2002
Shearer	7	*	1 Jul 2002
Shearer carrier	10	*	1 Jul 2002
Maintenance vehicle	8	*	1 Jul 2002
Personnel transporter	8	*	1 Jul 2002
Raise borers and down reamers	20	*	1 Jul 2002
Roof bolters	8	*	1 Jul 2002
Scissor lift	6	*	1 Jul 2002
Shuttle car	12	*	1 Jul 2002

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Skid steer loader	12	*	1 Jul 2002
Underground haulage trucks	6	*	1 Jul 2002
Wheel loader	6	*	1 Jul 2002
Workshop plant	20		1 Jan 2001

Coal mining (06000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Coal preparation assets:			
Centrifuges	15	*	1 Jul 2003
Crushing assets (including feeder breakers, impact, roller and rotary crushers)	20	*	1 Jul 2003
Cyclones:			
Dense medium, heavy medium	6	*	1 Jul 2003
Generally (including classifying, desliming and hydrocyclones)	10	*	1 Jul 2003
Filtration assets (including belt, drum and vacuum filters)	15	*	1 Jul 2003
Flotation assets (including agitation air supply systems, launders, reagent dosing systems and tanks)	20	*	1 Jul 2003
Grizzly bars and scalpers	25	*	1 Jul 2003
Jigs and heavy medium baths	25	*	1 Jul 2003
Magnetic separators	20	*	1 Jul 2003
Spirals	12	*	1 Jul 2003
Thickening assets	25	*	1 Jul 2003
Infrastructure support assets:			
Analysers, belt magnets, grinding mills, metal detectors and samplers	15	*	1 Jul 2003
Coal preparation facility framework/structure	40	*	1 Jul 2003
Compressors	15	*	1 Jul 2003
Control systems and communication systems assets:			
Generally	10	*	1 Jul 2003
Instruments	10	*	1 Jul 2003
Towers or other supporting structures	30	*	1 Jul 2003
Electrical infrastructure assets (including reticulation assets, substations, switch gear and transformers)	25	*	1 Jul 2003
Fuel storage tanks	30	*	1 Jul 2003
Gas storage tanks	25	*	1 Jul 2003
Overhead crane/gantry	30	*	1 Jul 2003
Pipes and pipelines (including valves and fittings):			
Generally	25	*	1 Jul 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps:			
Generally (including centrifugal pumps)	20	*	1 Jul 2003
Positive displacement pumps	15	*	1 Jul 2003
Train loaders	30	*	1 Jul 2003
Tunnel vent or exhaust fans	15	*	1 Jul 2003

Coal mining (06000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Valves and other non pipe fittings	10	*	1 Jul 2003
Water recycling facility	20	*	1 Jul 2003
Water storage dams (including fire services dams and water storage dams generally)	30	*	1 Jul 2003
Water storage tanks	30	*	1 Jul 2003
Materials handling assets:			
Bins, chutes, hoppers, silos and storage bunkers	30	*	1 Jul 2003
Bucket elevators	25	*	1 Jul 2003
Conveyors	25	*	1 Jul 2003
Feeders:			
Generally (including apron and belt feeders)	20	*	1 Jul 2003
Vibrating feeders	15	*	1 Jul 2003
Stockpile spraying system	20	*	1 Jul 2003
Stockpile stackers, reclaimers and stacker reclaimers:			
Generally (including all machinery)	25	*	1 Jul 2003
Reclaim tunnels	25	*	1 Jul 2003
Tripper/stacker	25	*	1 Jul 2003

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery:			
Control systems	10	*	1 Jul 2002
Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander)	30	*#	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
Flare tower for gas flare	25	*#	1 Jul 2002
Fractionation train assets (including air cooler, column, compressor, heat exchanger, piping and pumps)	30	*#	1 Jul 2002
Hot water system assets	$17^1/_2$	*#	1 Jul 2002
Instruments	$12^1/_2$	*	1 Jul 2002
LNG holding facility assets (including boil off gas compressor, cryogenic storage tank, loading arm, pumps and tank)	30	*#	1 Jul 2002
LNG train assets (including centrifugal compressor, column, cryogenic heat exchanger, gas turbine driver and other heat exchangers)	30	*#	1 Jul 2002
Stabiliser process assets (including column, heat exchanger, pumps and reciprocating compressor)	30	*#	1 Jul 2002
Storage and loading assets (including cryogenic storage tank, jetty, loading arm, LPG chiller and pumps)	30	*#	1 Jul 2002

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Trunkline onshore terminal (TOT) assets:			
Flash tanks	20	*#	1 Jul 2002
Slugcatcher and associated piping	30	*#	1 Jul 2002
Valves including control valves	$12^1/_2$	*	1 Jul 2002
Gas production assets:			
Central production facility assets:			
Boiler	10	*	1 Jul 2002
Cabling for power and control system	30	*#	1 Jul 2002
Diesel system	15	*	1 Jul 2002
Drains system	20	*#	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare system assets:			
Carbon steel piping	15	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Stainless steel piping	30	*#	1 Jul 2002
Fuel gas system	30	*#	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	$12^1/_2$	*	1 Jul 2002
Power turbine used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	30	*#	1 Jul 2002
Heat exchanger	30	*#	1 Jul 2002
Major carbon steel vessels	$12^1/_2$	*	1 Jul 2002
Major stainless steel (or lined) vessels	30	*#	1 Jul 2002
Offshore platform:			
Generally (including accommodation module, flare structure, helideck, jacket, primary steel work and topsides secondary steel work)	30	*#	1 Jul 2002
Topsides tertiary steelwork (including handrails, ladders and stairs)	15	*	1 Jul 2002
Piping	30	*#	1 Jul 2002
Pump:			
Circulation pump	$12^1/_2$	*	1 Jul 2002
Generally	20	*#	1 Jul 2002
Seawater lift pump	15	*	1 Jul 2002
Shutdown and fire/gas system	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	$12^1/_2$	*	1 Jul 2002
Piping and vessels	30	*#	1 Jul 2002
Utility air compressors	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	*#	1 Jul 2002
Infield pipeline	30	*#	1 Jul 2002

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	20	*#	1 Jul 2002
Trunkline	30	*#	1 Jul 2002
Valve	$12^1/_2$	*	1 Jul 2002
Well and downhole equipment	15	*	1 Jul 2002
Wellhead and christmas tree	30	*#	1 Jul 2002
Oil production assets:			
Central production facility assets (excluding FPSOs):			
Boiler	10	*	1 Jul 2002
Circulation pump	$12^1/_2$	*	1 Jul 2002
Drill rig	10	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressor used offshore	10	*	1 Jul 2002
Gas turbine driver used offshore	$12^1/_2$	*	1 Jul 2002
Power turbine used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	15	*	1 Jul 2002
Generally (including offshore platform)	15	*	1 Jul 2002
Major carbon steel vessels	$12^1/_2$	*	1 Jul 2002
Pump:			
Circulation pump	$12^1/_2$	*	1 Jul 2002
Other	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	$12^1/_2$	*	1 Jul 2002
Piping and vessels	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (36100)			
Floating production storage and offloading (FPSO) vessel (incorporating mooring system)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessel (incorporating mooring system)	20	*#	1 Jul 2002
Infield pipeline	15	*	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer system	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	15	*	1 Jul 2002
Trunkline	30	*#	1 Jul 2002
Valve	$12^1/_2$	*	1 Jul 2002
Well and downhole equipment	10	*	1 Jul 2002
Wellhead and christmas tree	15	*	1 Jul 2002

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Port Assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190)			

Iron ore mining (08010)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Infrastructure support assets:			
Blowers, high pressure	15	*	1 Jan 2006
Dust suppression/control equipment	15	*	1 Jan 2006
Materials handling assets:			
Feeders:			
Vibrating	10	*	1 Jan 2006
Mineral dressing assets:			
Cyclones, dense/heavy medium (unlined nihard)	1	*	1 Jan 2006
Dense medium separation assets (including baths and drums)	20	*	1 Jan 2006
Magnetic separation assets:			
LIMS (low intensity magnetic separators)	20	*	1 Jan 2006
WHIMS (wet high intensity magnetic separators)	15	*	1 Jan 2006
Screening assets	10	*	1 Jan 2006

Gold ore mining (08040)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gold ore processing assets:			
Adsorption process assets	15	*	1 Jul 2004
Carbon regeneration kilns	12	*	1 Jul 2004
Concentrators (including inline pressure jigs and mechanical concentrators)	10	*	1 Jul 2004
Crushing assets:			
Cone/gyratory crushers	20	*	1 Jul 2004
Hydraulic rock breakers	12	*	1 Jul 2004
Jaw crushers	20	*	1 Jul 2004
Electrowinning/electrorefining assets	17	*	1 Jul 2004
Elution columns	12	*	1 Jul 2004
Elution storage tanks	17	*	1 Jul 2004
Laboratory assets:			
Atmospheric adsorption spectrometers	10	*	1 Jul 2004
Generally (including drying ovens, pulverisers, crushers, gas fired ovens, fume cupboards)	15	*	1 Jul 2004
Leaching process assets (including carbon in pulp and carbon in leach processes)	15	*	1 Jul 2004
Shaking tables	12	*	1 Jul 2004
Smelting furnaces	15	*	1 Jul 2004

Gold ore mining (08040)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Thickening assets	20	*	1 Jul 2004

Mineral sand mining (08050)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aeration assets (including aerators, attritioners, blowers and turbine impeller agitated vessels)	20	*	1 Jan 2003
Classification and gravity separation assets (including centrifuges, cones, cyclones, screw classifiers, spirals and tables)	15	*	1 Jan 2003
Crushing assets (including drum scrubbers)	30	*	1 Jan 2003
Dredges	20	*	1 Jul 2009
Drying assets:			
Generally (including flash and fluid bed dryers and fluid bed heaters)	20	*	1 Jan 2003
Rotary dryer kilns	30	*	1 Jan 2003
Dust management assets:			
Baghouse filters and extractors	30	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
Multiclones	20	*	1 Jan 2003
Electrostatic separation assets (including curve plates, electrostatic roll separators, high tension roll separators and screen plates)	20	*	1 Jan 2003
Filtration/Dewatering assets (including candle filter presses, dewatering towers, horizontal belt filters and hydrocyclones)	15	*	1 Jan 2003
Magnetic separation assets (including belt and drum separators, electromagnetic separators, induced roll and rare earth magnetic separators and wet high intensity magnets)	20	*	1 Jan 2003
Materials handling assets (including bins, bucket and conveying elevators, conveyors, feeders, hoppers, loading systems, paddle mixers and tailings stackers)	30	*	1 Jan 2003
Screening assets (including screens and trommels)	15	*	1 Jan 2003
Support assets:			
Control systems	10	*	1 Jan 2003
Pipes and pipelines (including valves and fittings):			
Generally	20	*	1 Jan 2003
Slurry pipework within processing facility (including slurry pipe to thickener)	10	*	1 Jan 2006
Pumps	20	*	1 Jan 2003
Tanks:			
Constant density and thickening	20	*	1 Jan 2003
Generally (including acid leaching and water)	15	*	1 Jan 2003
Thermal reduction assets (including cooler kilns, cooling towers, heat exchangers and reduction kilns)	30	*	1 Jan 2003
Waste gas handling assets:			
Afterburners	20	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003

Mineral sand mining (08050)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Electrostatic precipitators	30	*	1 Jan 2003
Scrubbers and stacks	20	*	1 Jan 2003

Nickel ore mining (08060)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Nickel ore processing assets:			
Mineral treatment structure (including structures holding walkways, supporting assets and thoroughfares)	20	*	1 Jul 2004
Reagent pumps (including high pressure acid leach pumps)	5	*	1 Jul 2004

Construction material mining (09110 to 09190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Control systems (for conveying, crushing and screening assets)	10	*	1 Jul 2003
Conveyors:			
Gravity take-up	25	*	1 Jul 2003
Screw take-up	15	*	1 Jul 2003
Crushers:			
Generally	20	*	1 Jul 2003
Mobile (track or wheel mounted machinery including screening and conveying components)	15	*	1 Jul 2003
Cyclones	15	*	1 Jul 2003
Dredges	20	*	1 Jul 2009
Drill rigs	8	*	1 Jul 2003
Electrical switching assets	20	*	1 Jul 2003
Graders	15	*	1 Jul 2003
Heavy mobile quarry assets not specifically listed – see Table A Mining (06000 to 10900)			
Hydraulic oversize-rock breakers (mounted above primary crusher)	8	*	1 Jul 2003
Material handling assets (including chutes, feeders, hoppers, product bins and surge bins)	20	*	1 Jul 2003
Pug mills	15	*	1 Jul 2003
Screening assets	12	*	1 Jul 2003
Wheel loaders	10	*	1 Jul 2003
Wire saws	10	*	1 Jul 2003

Petroleum exploration services (10112)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Exploration assets used onshore:			
Onshore surface drilling rigs (including blow out preventers, derricks, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmissions)	15	*	1 Jan 2007
Down hole geophysics units – truck mounted	12	*	1 Jan 2007
Drill strings	4	*	1 Jan 2007
Portable messing and sleeping huts	7	*	1 Jan 2007
Exploration assets used offshore:			
Offshore drilling rigs (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, platforms, rig powering and transmissions)	20	*	1 Jan 2007
Drill strings	3	*	1 Jan 2007
Down hole geophysics units - skid mounted	10	*	1 Jan 2007
Seismic survey assets:			
Airguns	5	*	1 Jan 2007
Hydrophones	5	*	1 Jan 2007

Mineral exploration services (10122)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Exploration assets:			
Drill rigs:			
Surface (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmission and trucks)	10	*	1 Jan 2007
Underground	5	*	1 Jan 2007
Geophysical survey assets:			
Airborne geophysical assets (including magnetometers, receivers and transmitters):			
Aircraft integrated	10	*	1 Jan 2007
Aircraft demountable	8	*	1 Jan 2007
Down hole geophysical assets (including acoustic televiewers, callipers, density tools, dipmeters, draw works, neutron probes, sonic probes, receiver/transmitter modules and sondes):			
Portable assets	5	*	1 Jan 2007
Vehicle integrated assets	8	*	1 Jan 2007
Ground geophysical assets (including gravity instruments, resistivity receivers and transmitters, scintillometers and spectrometers)	5	*	1 Jan 2007
Portable ground geophysical assets (including electromagnetics, ground magnetics ground penetrating radars and radiometrics)	5	*	1 Jan 2007
Seismic survey assets:			
Cabling	3	*	1 Jan 2007
Geophones	5	*	1 Jan 2007

Mineral exploration services (10122)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Global positioning systems	5	*	1 Jan 2007
Processing systems	3	*	1 Jan 2007
Recording systems	10	*	1 Jan 2007
Vibration source assets:			
Buggy mounted shear wave vibrators	10	*	1 Jan 2007
Drilling rigs – shot hole	10	*	1 Jan 2007
Ground impactors	4	*	1 Jan 2007
Total stations (incorporating a theodolite)	5	*	1 Jan 2007
Portable messing and sleeping huts	7	*	1 Jan 2007

MANUFACTURING (11110 to 25990)

Meat and meat product manufacturing (11110 to 11130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Wooden structure	20		1 Jan 2001
Butchers' plant	20		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
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

Meat and meat product manufacturing (11110 to 11130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Tanks (includes storage, mixing, process and balance tanks)	20	*	1 Jan 2001
Water cooling and aerating plant	8		1 Jan 2001

Fruit and vegetables manufacturing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Fruit and vegetable canning plant	20		1 Jan 2001
Jam-making plant	20		1 Jan 2001

Oil and fat manufacturing (11500)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Olive oil processing assets	15	*	1 Jul 2008

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Flour-milling plant:			
Bins (wooden)	$33^1/_3$		1 Jan 2001
General plant	$13^1/_3$		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004
Linseed oil manufacturing plant	$13^1/_3$		1 Jan 2001
Malt manufacturing assets:			
Barley and malt cleaning assets (including deculmers, dust extractors, indented cylinders, magnetic cleaners, malt shakers, screeners)	15	*	1 Jul 2008
Barley and malt handling assets:			
Augers, conveyors and elevators	15	*	1 Jul 2008
Silos:			
Galvanised construction	30	*	1 Jul 2008
Steel construction	40	*	1 Jul 2008
Weighbridges/weighers	20	*	1 Jul 2008
Clean in place system assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Germination assets:			
Above/below floor cleaning systems	15	*	1 Jul 2008
Aeration blowers	15	*	1 Jul 2008
CO^2 extraction units	15	*	1 Jul 2008
Loaders/unloaders/turners	15	*	1 Jul 2008
Vessels:			
Concrete	40	*	1 Jul 2008
Rotating drums	20	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Kiln assets:			
Fans	15	*	1 Jul 2008
Gas burners	15	*	1 Jul 2008
Heat exchanger systems	20	*	1 Jul 2008
Heat recovery systems	20	*	1 Jul 2008
Kilns:			
Concrete	40	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Loaders/unloaders/turners	15	*	1 Jul 2008
Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and pumps)	15	*	1 Jul 2008
Steeping assets:			
Above floor/below floor cleaning systems	15	*	1 Jul 2008
Slurry tanks	25	*	1 Jul 2008
Steeping vessels:			
Concrete	40	*	1 Jul 2008
Rotating drums	20	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Waste water treatment assets:			
Aerators	20	*	1 Jul 2008
Blowers	20	*	1 Jul 2008
Clarifiers	20	*	1 Jul 2008
Digester/aeration tanks	25	*	1 Jul 2008
Reverse osmosis system assets	20	*	1 Jul 2008
Rice milling plant	$13^1/_3$		1 Jan 2001

Cereal and pasta product manufacturing (11620)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ancillary assets:			
Bin washers	15	*	1 Jul 2008
Blowers and fans:			
Generally	25	*	1 Jul 2008
Used in materials handling	15	*	1 Jul 2008
Clean-in-place (CIP) systems	15	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008

Cereal and pasta product manufacturing (11620)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dust collection assets (including cyclones)	20	*	1 Jul 2008
Extrusion die washers	5	*	1 Jul 2008
Racks and shelving	20	*	1 Jul 2008
Scales (electronic scales and load cells)	10	*	1 Jul 2008
Water chillers	20	*	1 Jul 2008
Water filtration and softening assets (including reverse osmosis assets)	15	*	1 Jul 2008
Cereal food manufacturing assets:			
Baked cereal bar product manufacturing assets - see Table A Bakery product manufacturing (11710 to 11740)			
Cold formed and nut based cereal bar manufacturing assets:			
Cooling tunnels	20	*	1 Jul 2008
Enrobers	$12^1/_2$	*	1 Jul 2008
Guillotines	15	*	1 Jul 2008
Slab formers (sheeters)	15	*	1 Jul 2008
Slitters	15	*	1 Jul 2008
Spreaders	15	*	1 Jul 2008
Syrup cookers and kettles (including fire cookers)	15	*	1 Jul 2008
Tempering machines	15	*	1 Jul 2008
General cereal food processing assets:			
Blenders and mixers (including drum mixers, paddle blenders/mixers and ribbon blenders/mixers)	15	*	1 Jul 2008
Ovens (electric and gas-fired)	20	*	1 Jul 2008
Ready-to-eat cereal manufacturing assets (including extruded, co-extruded, flaked and puffed cereal manufacturing assets):			
Coating assets (including coating applicators and drum coaters)	15	*	1 Jul 2008
Cookers	15	*	1 Jul 2008
Delumpers (lump breakers)	10	*	1 Jul 2008
Dryers:			
Flite dryers	30	*	1 Jul 2008
Fluid bed dryers	20	*	1 Jul 2008
Others (including belt and coating dryers)	15	*	1 Jul 2008
Extruders	20	*	1 Jul 2008
Feeders (including loss-in-weight and screwtype feeders)	10	*	1 Jul 2008
Milling machines (including flaking mills, pellet mills and shredding mills)	20	*	1 Jul 2008
Steam preconditioners	10	*	1 Jul 2008
Packaging assets (including cartoners, casepackers, case palletisers, checkweighers, fillers, label applicators, robotic pick and place packaging machines, shrink wrappers and stretch wrappers etc)	12	*	1 Jul 2008
Pasta manufacturing assets:			
Blenders and mixers	15	*	1 Jul 2008

Cereal and pasta product manufacturing (11620)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cooling assets (including chillers and coolers)	10	*	1 Jul 2008
Dryers	15	*	1 Jul 2008
Extrusion dies	2	*	1 Jul 2008
Fill preparation assets:			
Cookers/kettles	15	*	1 Jul 2008
Mincers	15	*	1 Jul 2008
Long goods/short goods pasta making assets (including blanchers/cookers, formers, gnocchi making machines, laminators, presses, ravioli making machines, sheeters etc)	$12^1/_2$	*	1 Jul 2008
Pasteurisers	15	*	1 Jul 2008
Product and raw material receiving and handling assets:			
Aspirators	20	*	1 Jul 2008
Bins and hoppers (including tote bins, intermediate bulk containers, scaling bins etc):			
Mild and stainless steel	15	*	1 Jul 2008
Others (including plastic and fibreglass)	10	*	1 Jul 2008
Bulker bag unloaders (including electric hoist, forklift and trolley based unloaders)	15	*	1 Jul 2008
Conveyors (including belt, bucket, roller and screw conveyors)	15	*	1 Jul 2008
Silos:			
Flour (semolina) silos	25	*	1 Jul 2008
Steel	30	*	1 Jul 2008
Storage tanks (including jacketed tanks)	20	*	1 Jul 2008
Tipping stations (tote bin dumpers)	15	*	1 Jul 2008
Quality control assets:			
Metal detectors	10	*	1 Jul 2008
X-ray detectors	5	*	1 Jul 2008

Bakery product manufacturing (11710 to 11740)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Baking assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies:			
Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detinners, foil handling denesters, oil spray unit, pan cleaners, and topping applicators)	15	*	1 Jan 2002
Automatic pan storage unit	20	*	1 Jan 2002
Automatic product handling assets (including basket loader and basket stacker)	15	*	1 Jan 2002
Bread crumb assets (including bagger, debagger, hammer mill, oven, screw conveyor, and sifter)	20	*	1 Jan 2002
Conveyors:			
Generally	15	*	1 Jan 2002

Bakery product manufacturing (11710 to 11740)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Infloor	12	*	1 Jan 2002
Cooling and refrigeration assets:			
Cooling tunnels, tray and vacuum coolers	20	*	1 Jan 2002
Freezers (including blast freezer, plate freezer)	15	*	1 Jan 2002
Spiral cooler, spiral freezer	10	*	1 Jan 2002
Final prover (mechanical type)	15	*	1 Jan 2002
Final prover (rack type)	8	*	1 Jan 2002
Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weigher, extruders, final moulder/panner, first/intermediate prover, gauge rolls, laminators, meat cooker, meat extruder, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow hander, sheeters and stampers)	$12^1/_2$	*	1 Jan 2002
Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets)	15	*	1 Jan 2002
Ovens:			
Rack ovens	8	*	1 Jan 2002
Tray type ovens (including swing tray)	20	*	1 Jan 2002
Tunnel ovens:			
Generally	20	*	1 Jan 2002
Lidding systems	10	*	1 Jan 2002
Packaging assets (including accumulators, bag closer, bread bagger, box and carton making machines, finished product check weigher, flow wrappers, metal detectors, robotic pick and place and shrink wrappers)	10	*	1 Jan 2002
Proof and bake systems:			
Spiral oven	15	*	1 Jan 2002
Spiral prover	10	*	1 Jan 2002
Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers)	$12^1/_2$	*	1 Jan 2002
Slicers (including bread band slicer, cake slicer and reciprocating blade slicer)	10	*	1 Jan 2002
Storage, feeding and ingredient handling assets:			
Flour silos	25	*	1 Jan 2002
Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Weighers	10	*	1 Jan 2002

Sugar and confectionery manufacturing (11810 to 11820)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Confectioners' machinery	20		1 Jan 2001
Sugar mills	$13^1/_3$		1 Jan 2001

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Peanut processing assets:			
Aeration units	15	*	1 Jul 2009
Aspirators	10	*	1 Jul 2009
Bins and hoppers (including gravity bins, holding bins, shell bins, surge bins etc)	15	*	1 Jul 2009
Blanchers	10	*	1 Jul 2009
Cleaning assets:			
De-stoners and gravity separators	20	*	1 Jul 2009
Pre-cleaners (intake cleaners)	15	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors but excluding doors)	10	*	1 Jul 2009
Dust collection assets (including ductwork, dust collectors, extraction fans etc)	20	*	1 Jul 2009
Fryers	10	*	1 Jul 2009
Granulators	12	*	1 Jul 2009
Laboratory assets:			
Generally	10	*	1 Jul 2009
Laboratory analysers	5	*	1 Jul 2009
Materials handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors)	15	*	1 Jul 2009
Ovens (including roasters and dryers)	10	*	1 Jul 2009
Packaging assets (including packers, palletisers, shrink wrappers and strapping machines)	10	*	1 Jul 2009
Peanut oil crushing assets:			
Cookers	15	*	1 Jul 2009
Screw presses/expeller presses	13	*	1 Jul 2009
Quality control assets:			
Magnets and magnetic separators	7	*	1 Jul 2009
Metal detectors	10	*	1 Jul 2009
X-ray units	5	*	1 Jul 2009
Refrigeration units	20	*	1 Jul 2009
Sampling assets:			
Sample grinders and shellers	10	*	1 Jul 2009
Sieve tables and picking belt decks	20	*	1 Jul 2009
Moisture meters	5	*	1 Jul 2009
Scales	5	*	1 Jul 2009
Shellers	20	*	1 Jul 2009
Silos (metal)	30	*	1 Jul 2009
Sorting and sizing assets:			
Electronic/laser sorters (including colour sorters)	10	*	1 Jul 2009
Generally (including vibrating sieves, shaker decks and sizing shakers)	20	*	1 Jul 2009
Tipping units	20	*	1 Jul 2009
Transformers	40	*	1 Jul 2009

Soft drink, cordial and syrup manufacturing (12110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
De-aerated water system assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and ultra violet filters)	15	*	1 Jul 2009
Packaging assets:			
Filling and sealing assets:			
Capping machines	15	*	1 Jul 2009
Container dryers (incorporating air knives and blowers)	10	*	1 Jul 2009
Cooling and warming tunnels	10	*	1 Jul 2009
Filling machines (including bag in box fillers, cup fillers and aseptic fillers)	20	*	1 Jul 2009
Induction sealers	10	*	1 Jul 2009
Inspection machines	10	*	1 Jul 2009
Handling assets:			
Bottle and can rinsing machines	20	*	1 Jul 2009
Depalletisers	20	*	1 Jul 2009
Pallet binders	10	*	1 Jul 2009
Palletisers	20	*	1 Jul 2009
Strap cutting machines	10	*	1 Jul 2009
Stretch wrappers	15	*	1 Jul 2009
Packing assets:			
Carton packers	15	*	1 Jul 2009
Coding machines (including container coders and outer date coders)	7	*	1 Jul 2009
Label applicators	7	*	1 Jul 2009
Labellers	15	*	1 Jul 2009
Multipack machines	10	*	1 Jul 2009
Shrink wrappers	15	*	1 Jul 2009
Tunnel pasteurisers	10	*	1 Jul 2009
Support assets:			
Additive dosing systems assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Air compressors and receivers	20	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Carbonators (including controls, pumps and valves)	20	*	1 Jul 2009
Centrifuges	15	*	1 Jul 2009
Clean in place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2009
Control system assets (excluding personal computers but including program logic controllers and switchgear)	10	*	1 Jul 2009
Conveyers	15	*	1 Jul 2009
Heat exchangers	15	*	1 Jul 2009
Laboratory equipment	10	*	1 Jul 2009
Refrigeration assets (including compressors, cooling towers, condensers, evaporators and pumps)	15	*	1 Jul 2009
Pipes	25	*	1 Jul 2009
Pumps	15	*	1 Jul 2009

Soft drink, cordial and syrup manufacturing (12110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Syrup preparation assets (including tanks)	15	*	1 Jul 2009
Valves	10	*	1 Jul 2009
Waste water treatment assets:			
Aerators	20	*	1 Jul 2009
Anaerobic bio gas system assets	25	*	1 Jul 2009
Blowers	20	*	1 Jul 2009
Clarifiers	20	*	1 Jul 2009
Digester/aeration tanks	25	*	1 Jul 2009
Reverse osmosis system assets	20	*	1 Jul 2009
Weighers	20	*	1 Jul 2009
Tanks:			
Hot water	25	*	1 Jul 2009
Liquid CO_2 storage	20	*	1 Jul 2009
Storage:			
Chemical storage	20	*	1 Jul 2009
Generally	30	*	1 Jul 2009

Beer manufacturing (except non-alcoholic beer) (12120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Beer filtration assets:			
Beer filters	20	*	1 Jul 2008
Filter media make up assets	20	*	1 Jul 2008
Mash filters	20	*	1 Jul 2008
Brewing assets:			
Grist hoppers	25	*	1 Jul 2008
Mash tuns	25	*	1 Jul 2008
Lauter tuns	25	*	1 Jul 2008
Spent grains transfer system assets	20	*	1 Jul 2008
Wort kettles	25	*	1 Jul 2008
Whirlpool vessels	25	*	1 Jul 2008
Cellaring assets:			
Carbonators (including controls, pumps and valves)	20	*	1 Jul 2008
Centrifuges	15	*	1 Jul 2008
De-aerated water system assets (including pipes, pumps and tanks)	20	*	1 Jul 2008
Yeast filters/dryers	15	*	1 Jul 2008
Yeast propagators	20	*	1 Jul 2008
Malt handling and cleaning assets:			
Augers/conveyers and elevators	15	*	1 Jul 2008
Dust extractors	20	*	1 Jul 2008
Grain cleaning assets (including screeners, destoners and magnetic separators)	20	*	1 Jul 2008
Malt milling machines (including hammer and roller mills)	20	*	1 Jul 2008

Beer manufacturing (except non-alcoholic beer) (12120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Silos:			
Galvanised construction	30	*	1 Jul 2008
Steel construction	40	*	1 Jul 2008
Weighers	20	*	1 Jul 2008
Packaging assets:			
Bottle and can filling and sealing assets:			
Filling machines	20	*	1 Jul 2008
Inspection machines	10	*	1 Jul 2008
Bottle and can handling assets:			
Bottle and can rinsing machines	20	*	1 Jul 2008
Depalletisers	20	*	1 Jul 2008
Palletisers	20	*	1 Jul 2008
Bottle and can packing assets:			
Carton packers	15	*	1 Jul 2008
Date coders	7	*	1 Jul 2008
Labellers	15	*	1 Jul 2008
Multipack machines	10	*	1 Jul 2008
Outer date coders	7	*	1 Jul 2008
Shrink wrappers	15	*	1 Jul 2008
Tunnel pasteurisers	10	*	1 Jul 2008
Conveyers	15	*	1 Jul 2008
Keg line assets:			
Capping machines	15	*	1 Jul 2008
Coding machines	7	*	1 Jul 2008
External washing machines	20	*	1 Jul 2008
Internal washer and filler machines	20	*	1 Jul 2008
Pasteurisers	20	*	1 Jul 2008
Support assets:			
Additive and hops dosing systems assets (including pipes, pumps and tanks)	20	*	1 Jul 2008
Air compressors and receivers	20	*	1 Jul 2008
Boilers	20	*	1 Jul 2008
Carbon dioxide recovery system assets:			
Gas collection and storage assets (including pipes bladders and tanks)	25	*	1 Jul 2008
Gas processing assets	20	*	1 Jul 2008
Vaporisation system assets	20	*	1 Jul 2008
Clean in place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
Control system assets (excluding personal computers)	10	*	1 Jul 2008
Heat exchangers	15	*	1 Jul 2008
Refrigeration assets (including compressors, condensers, evaporators and pumps)	15	*	1 Jul 2008
Pipes	25	*	1 Jul 2008
Pumps	15	*	1 Jul 2008
Valves	10	*	1 Jul 2008
Vapour condensers	15	*	1 Jul 2008

Beer manufacturing (except non-alcoholic beer) (12120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Waste water treatment assets:			
Aerators	20	*	1 Jul 2008
Anaerobic bio gas system assets	25	*	1 Jul 2008
Blowers	20	*	1 Jul 2008
Clarifiers	20	*	1 Jul 2008
Digester/aeration tanks	25	*	1 Jul 2008
Reverse osmosis system assets	20	*	1 Jul 2008
Tanks:			
Beer fermentation and storage	30	*	1 Jul 2008
Chemical storage	20	*	1 Jul 2008
Cold service storage	25	*	1 Jul 2008
Condensate collection	25	*	1 Jul 2008
Hot service storage	25	*	1 Jul 2008
Liquid CO^2 storage	20	*	1 Jul 2008
Trub	25	*	1 Jul 2008
Yeast storage	25	*	1 Jul 2008

Spirit manufacturing (12130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Distillery plant (brandy etc)	$13^1/_3$		1 Jan 2001

Wine and other alcoholic beverage manufacturing (12140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Barrel assets:			
Barrel racks	20	*	1 Jul 2008
Barrel washers	7	*	1 Jul 2008
Oak barrels	4	*	1 Jul 2008
Grape handling assets:			
Conveyors and elevators	15	*	1 Jul 2008
Crusher/ destemmers	15	*	1 Jul 2008
Electronic scales (mobile)	10	*	1 Jul 2008
Grape bins (plastic)	5	*	1 Jul 2008
Grape receival hoppers	20	*	1 Jul 2008
Grape waste pits (concrete)	20	*	1 Jul 2008
Presses:			
Basket	20	*	1 Jul 2008
Continuous (Screw)	15	*	1 Jul 2008
Pneumatic (Airbag)	15	*	1 Jul 2008
Weighbridges / weighers	20	*	1 Jul 2008
Packaging assets:			
Bottle and cask filling, sealing and coding assets:			
Cap feed systems	15	*	1 Jul 2008

Wine and other alcoholic beverage manufacturing (12140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cappers	15	*	1 Jul 2008
Carton packing machines	15	*	1 Jul 2008
Corkers	15	*	1 Jul 2008
Crown sealers (sparkling wine)	15	*	1 Jul 2008
Date coders	7	*	1 Jul 2008
Fillers	15	*	1 Jul 2008
Foilers	15	*	1 Jul 2008
Inspection machines	10	*	1 Jul 2008
Labellers	10	*	1 Jul 2008
Rinsers	15	*	1 Jul 2008
Handling and packing assets:			
Carton erectors/ sealers/ tapers	15	*	1 Jul 2008
Conveyors (Loose bottle, carton, pallet)	15	*	1 Jul 2008
Depalletisers	15	*	1 Jul 2008
Outer date coders	5	*	1 Jul 2008
Palletisers	15	*	1 Jul 2008
Shrink wrappers	15	*	1 Jul 2008
Separation / filtration assets:			
Centrifuges	10	*	1 Jul 2008
Filtration units (incorporating housing and filters):			
Cross flow filter units	10	*	1 Jul 2008
Diatomaceous earth filter units (including earth make-up system)	10	*	1 Jul 2008
Lees filter units	10	*	1 Jul 2008
Membrane cartridge filter units (including lenticular)	10	*	1 Jul 2008
Plate and frame filter units	15	*	1 Jul 2008
Rotary drum vacuum filter units	15	*	1 Jul 2008
Sparkling wine equipment:			
Carbonation equipment	10	*	1 Jul 2008
Corking/ wiring equipment	15	*	1 Jul 2008
Disgorging and dosing equipment	10	*	1 Jul 2008
Riddling equipment	15	*	1 Jul 2008
Support assets:			
Additive liquid dosing systems	10	*	1 Jul 2008
Air compressors	15	*	1 Jul 2008
Air receivers	20	*	1 Jul 2008
Boilers	15	*	1 Jul 2008
Cooling towers	15	*	1 Jul 2008
Electrical and Process control systems:			
Control cabinets, switchgear	10	*	1 Jul 2008
Programmed logic controllers (PLCs)	10	*	1 Jul 2008
Transformers	40	*	1 Jul 2008
Flow meters	10	*	1 Jul 2008
Grape/wine testing equipment:			
Grape must analyzers	10	*	1 Jul 2008
Laboratory - glassware	2	*	1 Jul 2008

Wine and other alcoholic beverage manufacturing (12140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory - other equipment	10	*	1 Jul 2008
Heat exchangers	15	*	1 Jul 2008
Hoses	5	*	1 Jul 2008
Hot water systems	10	*	1 Jul 2008
Inert gas systems:			
Dry ice machines	10	*	1 Jul 2008
Gas storage pressure tanks	20	*	1 Jul 2008
Nitrogen generators	10	*	1 Jul 2008
Pipes and fittings:			
Mild steel	10	*	1 Jul 2008
Non-ferrous	20	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Valves	10	*	1 Jul 2008
Pumps	15	*	1 Jul 2008
Refrigeration assets (including compressors, condensors, evaporators and storage tanks)	15	*	1 Jul 2008
Reverse osmosis plant	10	*	1 Jul 2008
Waste water treatment assets:			
Aerators	10	*	1 Jul 2008
Blowers	10	*	1 Jul 2008
Clarifiers	10	*	1 Jul 2008
Digesters	10	*	1 Jul 2008
Tanks (including insulation, agitators, pump over systems and monitoring instrumentation):			
Pressure tanks (for sparkling wine)	20	*	1 Jul 2008
Waste water storage/ treatment tanks	15	*	1 Jul 2008
Water storage tanks	30	*	1 Jul 2008
Wine fermenters:			
Open	30	*	1 Jul 2008
Rotary	30	*	1 Jul 2008
Static	30	*	1 Jul 2008
Sweeping arm	30	*	1 Jul 2008
Wine storage tanks	30	*	1 Jul 2008
Tank accessories:			
Micro oxygenation systems	5	*	1 Jul 2008
Tank plungers	10	*	1 Jul 2008

Cigarette and tobacco manufacturing (12200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cigarette paper cutting and folding plant	10		1 Jan 2001
Tobacco kilns	20		1 Jan 2001

Textile, leather, clothing and footwear manufacturing (13110 to 13520)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Log sawmilling and timber dressing (14110 to 14130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Log sawmilling and timber dressing (14110 to 14130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets)	10	*	1 Jan 2001
Log, lumber and waste transfer equipment	15	*	1 Jan 2001
Log yard equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001
Waste processing equipment:			
Bins – waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoggers	10	*	1 Jan 2001

Plywood and veneer manufacturing (14930)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Debarking assets	15	*	1 Jan 2005
Dry clipping assets	25	*	1 Jan 2005
Heating unit assets	20	*	1 Jan 2005
Glue mixing assets	25	*	1 Jan 2005
Lay-up and glue spreading assets (including roller, curtains, and spray coaters, liquid and foam extruders)	25	*	1 Jan 2005
Log conditioning, heating and steaming assets	25	*	1 Jan 2005
Log sizing assets	20	*	1 Jan 2005
Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment)			
Materials handling assets (including belt, chain and screw conveyors)	20	*	1 Jan 2005
Packaging assets	20	*	1 Jan 2005
Presses	25	*	1 Jan 2005
Sanding and finishing assets	25	*	1 Jan 2005
Sharpening assets	30	*	1 Jan 2005
Trimming and sawing assets	25	*	1 Jan 2005
Veneer composing, jointing and splicing assets	20	*	1 Jan 2005
Veneer dryers	25	*	1 Jan 2005

Plywood and veneer manufacturing (14930)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Veneer patching and grading assets	20	*	1 Jan 2005
Veneer peeling and slicing assets (including rotary peelers, longitudinal, crosscut, and staylog lathe slicers, log chargers and reelers)	20	*	1 Jan 2005
Veneer reconditioning assets	25	*	1 Jan 2005
Veneer sorting assets	20	*	1 Jan 2005
Wet clipping assets	25	*	1 Jan 2005

Reconstituted wood product manufacturing (14940)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Board coolers	25	*	1 Jan 2005
Board curing assets	20	*	1 Jan 2005
Board storage assets	25	*	1 Jan 2005
Chipping, milling and flaking assets	15	*	1 Jan 2005
Debarking assets	15	*	1 Jan 2005
Driers	15	*	1 Jan 2005
Fibre sifters	15	*	1 Jan 2005
Flake and fibre storage assets	25	*	1 Jan 2005
Glue, resin and wax mixing and blending assets	15	*	1 Jan 2005
Heat plant and boiler assets	25	*	1 Jan 2005
Lamination assets	15	*	1 Jan 2005
Log conditioning, heating and steaming assets	25	*	1 Jan 2005
Log sizing assets	20	*	1 Jan 2005
Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment)			
Magnetic separators	25	*	1 Jan 2005
Mat forming and weighing assets (including pendistor)	20	*	1 Jan 2005
Materials handling assets (including belt, chain and screw conveyors)	20	*	1 Jan 2005
Packaging assets	20	*	1 Jan 2005
Presses (including pre-press, hot and cold presses)	25	*	1 Jan 2005
Quality measuring assets (including blow detectors, thickness detectors and weighing bridges)	15	*	1 Jan 2005
Refiner assets	20	*	1 Jan 2005
Sanding and finishing assets	25	*	1 Jan 2005
Trimming and sawing assets	25	*	1 Jan 2005
Ventilation and dust extraction assets	15	*	1 Jan 2005
Woodchip screening and washing assets	15	*	1 Jan 2005

Other wood product manufacturing (14910 to 14990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Clothes peg manufacturing plant (wood)	$13^1/_3$		1 Jan 2001
Case-making plant	$13^1/_3$		1 Jan 2001

Other wood product manufacturing (14910 to 14990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cork manufacturers' plant	10		1 Jan 2001
Frame (picture) manufacturing plant	$13^1/_3$		1 Jan 2001
Joinery plant	$13^1/_3$		1 Jan 2001
Moulding machinery (wood)	$13^1/_3$		1 Jan 2001
Wood working plant	$13^1/_3$		1 Jan 2001

Pulp, paper and converted paper product manufacturing (15100 to 15290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pulp and paper mill assets:			
Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps)	15	*	1 Jan 2002
Box and carton making assets (including box converting assets and corrugators)	10	*	1 Jan 2002
Chemical preparation assets (including tanks and pipes used for chemical preparation)	10	*	1 Jan 2002
Electrical and instrumentation assets:			
Control systems	10	*	1 Jan 2002
Control valves	15	*	1 Jan 2002
Local indicators (pressure, level and temperature)	15	*	1 Jan 2002
Power plant assets (including switchgear, transformers, and turbo generators) – see Table A Electricity supply (26110 to 26400)			
Sensors:			
Specialised	8	*	1 Jan 2002
Standard	15	*	1 Jan 2002
Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders)	15	*	1 Jan 2002
Paper machine assets:			
Dry end assets (including calenders, coaters and reelers)	15	*	1 Jan 2002
Dryers (including MG cylinder and yankee cylinder)	25	*	1 Jan 2002
Size press	15	*	1 Jan 2002
Wet end assets (including forming section, head box and press section)	10	*	1 Jan 2002
Pulp process assets:			
Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers)	20	*	1 Jan 2002
Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002

Pulp, paper and converted paper product manufacturing (15100 to 15290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Tanks	20	*	1 Jan 2002
Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers)	10	*	1 Jan 2002

Paper stationery manufacturing (15230)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stationers' manufacturing plant	$13^1/_3$		1 Jan 2001

Printing (16110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Commercial printing assets:			
Digital printing assets (including flatbed digital printers, ink based thermal imaging printers, ink jet printers, spray jet digital printers and toner based printers)	5	*	1 Jan 2006
Flexographic printing assets:			
Ancillary assets:			
Anilox roll cleaning machines	15	*	1 Jul 2006
Anilox trolley tugs	10	*	1 Jul 2006
Ink dispensing systems	10	*	1 Jul 2006
Sleeves	2	*	1 Jul 2006
Sleeve mounting machines	10	*	1 Jul 2006
Printing assets:			
Die cutters, flexo/folder/gluers (see Pulp, paper and converted paper product manufacturing (15100 to 15290), Box and carton making converting assets)			
Presses (including mid web, narrow web, very wide web and wide web flexographic presses)	$12^1/_2$	*	1 Jul 2006
Offset lithography printing presses:			
Heatset webfed offset presses (incorporating integrated control systems, coaters and other peripheral equipment)	15	*	1 Jan 2006
Sheetfed presses (incorporating integrated control systems, coaters and other peripheral equipment)	$12^1/_2$	*	1 Jan 2006
Post-press (finishing) trade services assets - see Table A Printing support services (16120)			
Pre-press trade services assets - see Table A Printing support services(16120)			

Printing ***(16110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Quality control assets:			
Automatic web inspection systems	6	*	1 Jul 2006
Gas Chromatograph ('GC') testers	8	*	1 Jul 2006
Others (including densitometers, plate readers and spectrophotometers)	5	*	1 Jul 2006
Screen printing assets:			
Ancillary assets:			
Dryers (including conventional air dryers, flash curers and UV dryers)	$12^1/_2$	*	1 Jan 2006
Drying racks	20	*	1 Jan 2006
Emulsion coaters	10	*	1 Jan 2006
Exposure lights	5	*	1 Jul 2005
Screen frames	10	*	1 Jan 2006
Sign cutting machines	5	*	1 Jan 2006
Squeegee cutters	10	*	1 Jan 2006
Vacuum frames	20	*	1 Jan 2006
Press assets:			
Heat presses used in sublimation finishing	25	*	1 Jan 2006
Pen and pad print machines	20	*	1 Jan 2006
Screen printing presses:			
Automatic presses (including in-line multicolour presses)	15	*	1 Jan 2006
Cylinder presses	15	*	1 Jan 2006
Others (including manual, semi-automatic and three quarter automatic carousel, flatbed and rotary screen printing presses)	20	*	1 Jan 2006
Screen reclamation assets:			
Screen cleaning bays	10	*	1 Jan 2006
Screen washers (automatic)	6	*	1 Jan 2006
Water blasters	4	*	1 Jan 2006
Support assets:			
Afterburners	10	*	1 Jan 2006
Dust/waste extraction systems:			
Compactors	$12^1/_2$	*	1 Jan 2007
Ducting	15	*	1 Jan 2007
Vacuum pumps	6	*	1 Jan 2007

Newspaper printing or publishing ***(16110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Newspaper printing assets:			
Ancillary assets:			
Automated guided vehicles (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007

Newspaper printing or publishing (16110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gripper conveyor systems (incorporating drive chains, grippers and tracks)	15	*	1 Jan 2007
Ink pumps (mechanical)	6	*	1 Jan 2007
Buffering/print line storage assets:			
Storage devices (including discs, rolls, spools and associated mountings)	15	*	1 Jan 2007
Unwinders and winders (including single, double and triple stations and buffer docking stations)	15	*	1 Jan 2007
Newspaper wrapping machines – see Table A, Other store base retailing (42100 to 42799)			
Offset lithography printing presses:			
Hybrid heatset and non-heatset webfed offset presses (incorporating integrated control systems, dryers and other peripheral equipment)	15	*	1 Jan 2007
Non-heatset ('coldset') webfed offset presses (incorporating integrated control systems, folders, pasters, reelstands and other peripheral equipment)	15	*	1 Jan 2007
Post-press (finishing) trade services assets - see Table A Printing support services (16120)			
Pre-press trade services assets - see Table A Printing support services(16120)			
Quality control assets - see Table A Printing assets (16120)			
Reel processing, storage and transport assets:			
Conveyors	$12^1/_2$	*	1 Jan 2007
Racks	20	*	1 Jan 2007
Reel trolleys (incorporating controls and drive chains)	15	*	1 Jan 2007
Shredders	15	*	1 Jan 2007
Stripping machines	15	*	1 Jan 2007
Support assets – see Table A Printing assets (16120)			

Printing support services (16120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Post-press (finishing) trade services assets:			
Addressing and mailing assets:			
Combination addressing, folding and gluing mailing units	10	*	1 Jan 2006
Inkjet addressing printers	5	*	1 Jan 2006
Bagging and wrapping machines (including palletisers)	10	*	1 Jan 2006
Banding and tying machines	$12^1/_2$	*	1 Jan 2006

Printing support services (16120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Benchtop finishing assets used in small printing establishments (including benchtop guillotines, coil, plastic comb and spiral binders, portable banding and tying machines, small roll laminators and tabletop folders)	5	*	1 Jan 2006
Binding assets:			
Binding lines (including case binding lines and perfect binding lines)	15	*	1 Jan 2006
Perfect binders – standalone	10	*	1 Jan 2006
Stitchers:			
Generally (including drum stitchers, saddle stitching lines and side stitchers)	$12^1/_2$	*	1 Jan 2006
Saddle stitchers – standalone (bookletmakers)	$7^1/_2$	*	1 Jan 2006
Casemakers	10	*	1 Jan 2006
Collators	15	*	1 Jan 2006
Die cutters	15	*	1 Jan 2006
Drilling units	10	*	1 Jan 2006
Foil stamping machines	10	*	1 Jan 2006
Folders	$12^1/_2$	*	1 Jan 2006
Guillotines and ancillary assets (including joggers, stackers and transomats)	15	*	1 Jan 2006
Laminators	10	*	1 Jan 2006
Mail inserters	5	*	1 Jan 2006
Newspaper mailroom assets:			
Bundle conveying and sorting systems (including bundle sorting and barcode reading stations and bundle conveyors)	$12^1/_2$	*	1 Jan 2007
Inserters and inserting systems (incorporating feeders and feeder chains)	10	*	1 Jan 2007
Stackers	15	*	1 Jan 2007
Trimmers (including rotary and scissor action trimmers)	15	*	1 Jan 2007
Perforators	10	*	1 Jan 2006
Sewing machines	15	*	1 Jan 2006
Three knife trimmers	15	*	1 Jan 2006
Pre-press trade services assets:			
Conventional flexographic plate making assets (including combination units, dryers, post-exposure units, ultra-violet (UV) light exposure units and washout units)	7	*	1 Jan 2006
Film and plate processors	6	*	1 Jan 2006
Film projection camera systems (including backing board and processing assets)	10	*	1 Jan 2006
Platesetters:			
Computer-to-plate (CtP) platesetters (including thermal and visible-light platesetters) and Direct-to-plate flexographic platesetters (Computer Digital Imagers)	5	*	1 Jan 2006
Film image platesetters (imagesetters)	7	*	1 Jan 2006

Printing support services (16120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Plate punch benders:			
Automatic (optical)	5	*	1 Jan 2007
Manual	10	*	1 Jan 2007
Plotters	5	*	1 Jan 2006
Proofers:			
Analogue film or photographic proofers	7	*	1 Jan 2006
Digital and ink-jet proofers	5	*	1 Jan 2006
Scanners:			
Drum	10	*	1 Jan 2006
Flatbed	5	*	1 Jan 2006

Petroleum refining (17010)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Oil refinery assets:			
Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping	15	*	1 Jul 2002
Assets used in sulphur recovery:			
Generally	15	*	1 Jul 2002
Sulphur pit	10	*	1 Jul 2002
Assets used in other processes:			
Air compressor	30	*	1 Jul 2002
Catalyst regenerator	20	*	1 Jul 2002
Chemical injection system	5	*	1 Jul 2002
Coke drum	20	*	1 Jul 2002
Distillation column	30	*	1 Jul 2002
Drum:			
Generally	20	*	1 Jul 2002
Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation	15	*	1 Jul 2002
Electric desalter	25	*	1 Jul 2002
Expansion turbine	25	*	1 Jul 2002
Fan/Blower	30	*	1 Jul 2002
Filter/Coalescer:			
Generally	25	*	1 Jul 2002
Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation	20	*	1 Jul 2002
Flare stack	25	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Fractionating column	30	*	1 Jul 2002
Furnace:			
Generally	25	*	1 Jul 2002
Used in continuous coking, delayed coking or visbreaking	20	*	1 Jul 2002

Petroleum refining (17010)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gas absorber:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Gas adsorber	25	*	1 Jul 2002
Heat exchanger:			
Generally	25	*	1 Jul 2002
Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, hydrodesulphurisation, hydrotreating, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Jet ejector	20	*	1 Jul 2002
Liquid extraction column:			
Generally	25	*	1 Jul 2002
Used in amine treating	20	*	1 Jul 2002
Piping	30	*	1 Jul 2002
Process gas compressor	30	*	1 Jul 2002
Pump:			
Generally	25	*	1 Jul 2002
Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, potassium carbonate treating, vacuum distillation or visbreaking	20	*	1 Jul 2002
Reactor	25	*	1 Jul 2002
Rotary filter	20	*	1 Jul 2002
Scrubber	25	*	1 Jul 2002
Side stream stripper	25	*	1 Jul 2002
Storage tank:			
Generally	25	*	1 Jul 2002
Used in amine treating, merox extraction, merox sweetening or potassium carbonate treating	20	*	1 Jul 2002
Stripper:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Bunds (other than formed with earth)	100		1 Jan 2001
Control systems assets (excluding computers)	10	*	1 Jul 2002
Effluent separators (concrete)	40		1 Jan 2001
Laboratory equipment	20		1 Jan 2001

Basic chemical and chemical product manufacturing (18110 to 18130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chemical manufacturing plant:			
General plant	$13^1/_3$		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001

Basic chemical and chemical product manufacturing (18110 to 18130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Fertiliser manufacturing plant	20		1 Jan 2001
Oxygen manufacturing 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

Pharmaceutical and medicinal product manufacturing (18410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory assets:			
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	1 Jan 2004
Bench top autoclaves	5	*	1 Jan 2004
Incubators	6	*	1 Jan 2004
Particle sizers	5	*	1 Jan 2004
Packaging assets:			
Accumulators	10	*	1 Jan 2004
Batch, barcode, label, and volume readers	10	*	1 Jan 2004
Blister pack packaging machines	10	*	1 Jan 2004
Blow-fill-seal (BFS) machines	12	*	1 Jan 2004
Bottle and vial inverters and blowers	10	*	1 Jan 2004
Bottle and vial unscramblers	10	*	1 Jan 2004
Bundlers and bundle packing machines	10	*	1 Jan 2004
Cappers and sealers (including tamper proof sealers)	10	*	1 Jan 2004
Cartoners	10	*	1 Jan 2004
Check weighers	10	*	1 Jan 2004
Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers)	12	*	1 Jan 2004
Desiccant and cotton wool depositors/inserters	10	*	1 Jan 2004
Dropper and leaflet inserters	10	*	1 Jan 2004
Flaming stations	10	*	1 Jan 2004
Flow wrappers and shrink wrappers	10	*	1 Jan 2004
Ink jet batch label printers	7	*	1 Jan 2004
Labelling machines	10	*	1 Jan 2004
Palletisers	10	*	1 Jan 2004
Pinhole inspectors	10	*	1 Jan 2004
Robotic pick and place packaging machines	10	*	1 Jan 2004

Pharmaceutical and medicinal product manufacturing (18410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sleevers	10	*	1 Jan 2004
Tablet/capsule fillers, feeders and counters	10	*	1 Jan 2004
Production assets:			
Autoclaves (for terminal sterilisation)	10	*	1 Jan 2004
Drying ovens	10	*	1 Jan 2004
Encapsulators	10	*	1 Jan 2004
Fluid bed dryers	12	*	1 Jan 2004
Granulators and mixer/granulators	12	*	1 Jan 2004
Homogenisers	7	*	1 Jan 2004
Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production	10	*	1 Jan 2004
Metal detectors	10	*	1 Jan 2004
Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders)	10	*	1 Jan 2004
Sizing mills	10	*	1 Jan 2004
Tablet and capsule coating machines, coating drums and coating pans	12	*	1 Jan 2004
Tablet dedusters	10	*	1 Jan 2004
Tablet presses	10	*	1 Jan 2004
Vibrating sieves	10	*	1 Jan 2004
Raw material storage and dispensing assets:			
Demountable strong rooms	20	*	1 Jan 2004
Dispensing booths and associated air filtration systems	10	*	1 Jan 2004
Laminar flow benches and biohazard cabinets	8	*	1 Jan 2004
Safes	20	*	1 Jan 2004
Weighing scales	10	*	1 Jan 2004
Services:			
Air filtration systems	10	*	1 Jan 2004
Water purification plant	10	*	1 Jan 2004

Cleaning compound and toiletry preparation manufacturing (18510 to 18520)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Boot and shoe polish manufacturing plant	$13^1/_3$		1 Jan 2001

Other basic chemical product manufacturing (18910 to 18990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Explosive manufacturing and chemical plant	$13^1/_3$		1 Jan 2001

Polymer product and rubber product manufacturing (19110 to 19200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Clothes peg manufacturing plant (plastic)	$13^1/_3$		1 Jan 2001
Gelatine and glue manufacturing plant	$13^1/_3$		1 Jan 2001
Ink factory plant	20		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

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Container glass and flat (float) glass manufacturing assets:			
Ancillary assets:			
Blowers and fans	25	*	1 Jul 2008
Conveyors generally (including bottle conveyors, bucket elevators, pallet transport conveyors and pneumatic conveyors)	25	*	1 Jul 2008
Ducting, pipes and piping	40	*	1 Jul 2008
Steelwork structures (including gantries, platforms and walkways)	40	*	1 Jul 2008
Vacuum pumps:			
Liquid ring pumps	10	*	1 Jul 2008
Oil sealed pumps	20	*	1 Jul 2008
Annealing lehrs	25	*	1 Jul 2008
Batch house assets:			
Cullet handling and return assets:			
Cullet crushers	25	*	1 Jul 2008
Scraping conveyor systems:			
Container glass	12	*	1 Jul 2008
Flat glass	25	*	1 Jul 2008
Other assets (including batch conveyors, batch mixers, bins, hoppers and weigh hoppers)	25	*	1 Jul 2008
Silos	40	*	1 Jul 2008
Coating assets (cold and hot end)	12	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Flat glass ribbon cutting assets (including cross	25	*	1 Jul 2008

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
cutters, longitudinal cutters and snap rolls)			
Float baths	25	*	1 Jul 2008
Forehearths	12	*	1 Jul 2008
Forming machines (incorporating shearing and distribution systems)	12	*	1 Jul 2008
Glass furnace assets:			
Batch chargers	12	*	1 Jul 2008
Exhaust stacks:			
Brick lined	40	*	1 Jul 2008
Steel	12	*	1 Jul 2008
Furnace support assets (including bubbler systems and electro boost systems)	12	*	1 Jul 2008
Furnace tanks	12	*	1 Jul 2008
Regenerators and recuperators	12	*	1 Jul 2008
Glass product handling and packaging assets (including case packers, flat glass lifters and stackers, palletisers, strapping machines, shrink wrappers, stretch wrappers and trolley shuttle cars)	12	*	1 Jul 2008
Inspection assets	10	*	1 Jul 2008
Lehr stackers	12	*	1 Jul 2008
Moulds	2	*	1 Jul 2008
Glass product manufacturing assets:			
Automotive glass product manufacturing assets:			
CNC controlled edgers and grinders	15	*	1 Jul 2009
CNC controlled scorers and cutters	15	*	1 Jul 2009
Inspection assets:			
Automotive laminated glass product inspection assets (including automated distortion checking assets and conveyors)	15	*	1 Jul 2009
Automotive toughened glass product inspection assets (including thermal imaging testing assets)	10	*	1 Jul 2009
Post-processing assets used in automotive laminated glass production and toughened glass production processes:			
Automated back window soldering units	10	*	1 Jul 2009
Others including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling	15	*	1 Jul 2009
CNC machines	7	*	1 Jul 2009
Control systems (excluding personal computers)	10	*	1 Jul 2009
Cutting tables:			
Automated cutting and break-out tables	10	*	1 Jul 2009
Laminated glass cutting tables	10	*	1 Jul 2009
Manual cutting tables (including air float tables)	15	*	1 Jul 2009
Digital printing assets:			
Digital printers	5	*	1 Jul 2009
Dryers	$12^{1}/_{2}$	*	1 Jul 2009

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Double glazing assets (including butyl coating machines, conveyors, presses, sealing machines and spacer robots)	15	*	1 Jul 2009
Drilling and/or milling machines (including horizontal and vertical drilling machines)	10	*	1 Jul 2009
Edgers:			
Arrissing machines	8	*	1 Jul 2009
Horizontal double edgers	10	*	1 Jul 2009
Straight line edgers and bevellers	7	*	1 Jul 2009
Glass handling and storage assets:			
Automated loaders and unloaders (used with automated cutting tables, laminating lines, toughening lines etc)	10	*	1 Jul 2009
Bulk glass handling assets:			
Straddle carriers	10	*	1 Jul 2009
Vertical glass handlers (sideloaders, tuning forks)	17	*	1 Jul 2009
Overhead cranes and gantries - see Table B			
Racks (including A-frame racks, hydraulic concertina racks and freefall racks)	20	*	1 Jul 2009
Steel grabs	12	*	1 Jul 2009
Trolleys	7	*	1 Jul 2009
Vacuum lifters and scissor grabs	8	*	1 Jul 2009
Vertical masts and other elevated work platforms - see Table B			
Glass laminating assets (including assembly clean room assets, autoclaves, heaters, laminating lehr furnaces, ovens, pre-presses, presses and vacuum bag furnaces)	15	*	1 Jul 2009
Glass toughening ('tempering') assets:			
Furnaces and quenches used in toughening, bending/toughening and bending/slumping	20	*	1 Jul 2009
Heat soaking ovens	20	*	1 Jul 2009
Glass washing machines	10	*	1 Jul 2009
Plastic film applicators ('spotstick machines')	8	*	1 Jul 2009
Screen printing assets - see Table A Printing (16110)			
Support assets (including air compressors and boilers) - see Table B			
Waterjet cutting machines	10	*	1 Jul 2009

Non-metallic mineral product manufacturing (20210 to 20900)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Brick-making 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

Non-metallic mineral product manufacturing (20210 to 20900)			
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 (eg rotary mixing machines)	13 1/3		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Concrete pipe 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

Primary metal and metal product manufacturing (21100 to 21390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Designs used in connection with stamping decorative steel and iron work	40		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

Primary metal and metal product manufacturing (21100 to 21390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Nail manufacturing plant	20		1 Jan 2001
Pyrometallurgy process assets. Use any relevant determinations in Mining (06000 to 10900)			
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001
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

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Coke making assets:			
Coal screening assets:			
Crushers	20	*	1 Jul 2009
Hammer mills	15	*	1 Jul 2009
Hydrowashers	20	*	1 Jul 2009
Primary, secondary and tertiary screens and chutes	10	*	1 Jul 2009
Coke ovens batteries assets:			
Breeze basins	30	*	1 Jul 2009
Charging car rails	20	*	1 Jul 2009
Charging cars	20	*	1 Jul 2009
Coke ovens batteries including ovens, doors, individual oven gas off takes from supply and extraction mains	30	*	1 Jul 2009
Coke ploughs	15	*	1 Jul 2009
Coke transfer cars	25	*	1 Jul 2009
Coke wharves including concrete end barriers and skids	30	*	1 Jul 2009
Hot car spur lines	30	*	1 Jul 2009
Hot cars incorporating locomotive, wagon, tray and bogies	15	*	1 Jul 2009
Quenchers incorporating stack structures, water tanks, pipes, pumps, sprays, pneumatic system and water pump pit	15	*	1 Jul 2009
Ram tracks and live rails	30	*	1 Jul 2009
Rams	30	*	1 Jul 2009
Coke ovens gas by-products assets:			
Acid compound assets:			
Acid compound structures, pumps, overflow and storage tanks	15	*	1 Jul 2009
Ammonia absorbers including pumps, ammonia storage tanks, and distribution pipes including	15	*	1 Jul 2009

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
valves			
Ammonia plant assets:			
Ammonia incinerators, ammonia stills, tanks, decanters, pumps, condensers including support structures, stacks	15	*	1 Jul 2009
Benzine, toluene and xylene plant assets:			
Distillation columns, dephlegorators, pumps, tanks, coolers, condensers and pre heaters	30	*	1 Jul 2009
Benzol scrubbers including pumps and distribution pipe work including valves	35	*	1 Jul 2009
Exhausters including support structures and hydraulic systems	5	*	1 Jul 2009
Final coolers	35	*	1 Jul 2009
Napthalene plant assets:			
Sludge tanks, pre heaters, distillation columns,tanks, decanters, condensers, and pumps	35	*	1 Jul 2009
Primary cooler assets:			
Electric and steam pumps, tar tanks, strainers, salt water coolers including supporting structures and distribution pipes to cooler off takes including valves	40	*	1 Jul 2009
Sulphate plant assets:			
Feed tanks, evaporators, centrifuge units, conveyors including belts, structures, drives and chutes, jet condensers, hot water tanks, driers including chutes, drives, and support structures, pumps, vibrating screens, cyclones, and scraper conveyors	10	*	1 Jul 2009
Tar plant assets:			
Decanters, make tanks incorporating scrapers and drives, storage tanks, steam and electric pumps, liquor tank and strainers	15	*	1 Jul 2009
Tar precipitators	20	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Baghouses	20	*	1 Jul 2009
Dedusting fans including extraction dusting incorporating gearboxes and drives	20	*	1 Jul 2009
Dust collection systems, dust drop out boxes and dust disposal rotary valves incorporating motors and gearboxes	20	*	1 Jul 2009
Fume extraction hoods	20	*	1 Jul 2009
Waste gas collector mains and ducts	25	*	1 Jul 2009
Materials handling assets:			
Bins including furnace coke, dust disposal bins	20	*	1 Jul 2009
Conveyor systems including structures, belts, gearboxes and motors	15	*	1 Jul 2009
Conveyor systems transfer houses	15	*	1 Jul 2009
Feed bunkers	15	*	1 Jul 2009
Motorised feeders	15	*	1 Jul 2009

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Water treatment assets:			
Cooling towers incorporating fans, motors, access platforms and stairs	25	*	1 Jul 2009
Sinter making assets:			
Cooler assets:			
Coolers incorporating pan conveyors and drives	25	*	1 Jul 2009
Cooler fans	10	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Activated carbon packed bed filters	15	*	1 Jul 2009
Electrostatic precipitators and scraper chains	20	*	1 Jul 2009
Dedusting fans	10	*	1 Jul 2009
Waste gas collector mains and ducts	20	*	1 Jul 2009
Feed sequence assets:			
Mixing and rolling drums	30	*	1 Jul 2009
Feed rolls	7	*	1 Jul 2009
Materials handling assets:			
Belt weighers	5	*	1 Jul 2009
Bins:			
Coke bins	15	*	1 Jul 2009
Ore bins	23	*	1 Jul 2009
Sinter bins	17	*	1 Jul 2009
Chutes	15	*	1 Jul 2009
Conveyor systems including structures, belts, gearboxes and motors	17	*	1 Jul 2009
Feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Sinter	17	*	1 Jul 2009
Weigh feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Strand assets:			
Ignition furnaces incorporating associated air and gas mains	15	*	1 Jul 2009
Preheat hoods incorporating waste heat recovery fans and mains	7	*	1 Jul 2009
Spike roll crushers incorporating bogey flex, electric motors, primary gearboxes, fluid couplings, grillage bars and crash decks	10	*	1 Jul 2009
Strand structures and drives including conveyors, wind legs and dust troughs	20	*	1 Jul 2009
Water treatment assets:			
Thickeners and clarifiers incorporating tanks, rakes and access platforms	30	*	1 Jul 2009

Alumina production ***(21310)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Alumina manufacturing (including bauxite refining and calcined alumina manufacturing):			
Bauxite crushing and handling assets:			
Conveyors	30	*	1 Jan 2003
Crushing assets	30	*	1 Jan 2003
Screening assets	15	*	1 Jan 2003
Stockpile reclaimers, stackers and stacker/reclaimers	30	*	1 Jan 2003
Train loading assets (including conveyors, product bins and towers)	30	*	1 Jan 2003
Bauxite residue disposal assets:			
Initial containment areas	20		1 Jan 2001
Mudlakes	10		1 Jan 2001
Calcination assets:			
Calciners and kilns	25	*	1 Jan 2003
Generally (including alumina cooling assets, hydrate storage tanks and hydrate washing assets)	30	*	1 Jan 2003
Clarification of liquor stream assets (including counter current washing tanks, flash tanks, lime burning assets, lime handling assets, lime slaking assets, settling tanks and other tanks and vessels)	30	*	1 Jan 2003
Control systems assets	10	*	1 Jan 2003
Digestion assets (including desilication tanks, digester vessels, flash tanks, heat exchangers, heaters, mills and trihydrate bauxite treatment assets)	30	*	1 Jan 2003
Emissions control assets (including baghouse filters and electrostatic precipitators)	20	*	1 Jan 2003
Filtration assets for hydrate and slurry (including filters used for clarification of liquor and filters used for coarse hydrate)	15	*	1 Jan 2003
Pipework (including slurry pipes)	30	*	1 Jan 2003
Precipitation assets (including classification assets, cooling towers, crystallisation assets, heat exchangers, tanks and vessels)	30	*	1 Jan 2003
Pumps	20	*	1 Jan 2003
Steam raising and electrical infrastructure assets (including switchgear and transformers)	30	*	1 Jan 2003

Aluminium smelting ***(21320)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Anode baking assets (including crucibles and furnaces)	20	*	1 Jan 2003
Anode (green) pasting assets:			
Crushing assets	30	*	1 Jan 2003
Mixing and forming assets	15	*	1 Jan 2003

Aluminium smelting (21320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Screening assets	15	*	1 Jan 2003
Anode rodding assets (including aluminium spray station assets, furnaces and metal casting assets)	20	*	1 Jan 2003
Compressors	20	*	1 Jan 2003
Control systems assets	10	*	1 Jan 2003
Cranes and gantries (including cell tending machines)	20	*	1 Jan 2003
Emissions control assets (including baghouse filters and electrostatic precipitators)	20	*	1 Jan 2003
Materials handling assets:			
Anode transport vehicles and hot metal carriers	10	*	1 Jan 2003
Generally (including conveyors, silos and stockpile reclaiming assets)	30	*	1 Jan 2003
Metal casting assets (including casting machines, casting wheels, crucibles, foam filters, furnaces, in-line metal treatment assets, stacking machines and weighing machines)	20	*	1 Jan 2003
Pot line/reduction line assets (excluding cell tending machines, cranes and gantries)	25	*	1 Jan 2003
Pumps	20	*	1 Jan 2003
Steam raising and electrical infrastructure assets:			
Generally (including switchgear and transformers)	30	*	1 Jan 2003
Rectiformers	20	*	1 Jan 2003

Non-ferrous metal casting (21410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Metal casting assets (non-ferrous eg aluminium, brass and magnesium):			
Cooling assets (including tables, conveyors, towers)	15	*	1 Jan 2004
Die casting machines (including high pressure, low pressure and gravity type machines)	15	*	1 Jan 2004
Die tools (moulds used for casting)	4	*	1 Jan 2004
Heating assets:			
Degassing assets	5	*	1 Jan 2004
Furnaces (including dosing, holding and melting)	15	*	1 Jan 2004
Heat treatment baskets	5	*	1 Jan 2004
Heat treatment ovens	20	*	1 Jan 2004
Ingot pre-heaters	20	*	1 Jan 2004
Quenching tanks	20	*	1 Jan 2004
Machining/finishing assets:			
Blast machines (including shot, sand, bead)	20	*	1 Jan 2004
CNC lathes	10	*	1 Jan 2004
CNC machining centres	10	*	1 Jan 2004
CNC milling machines	10	*	1 Jan 2004
Drilling machines	15	*	1 Jan 2004
Linishing belt machines	10	*	1 Jan 2004
Trim presses (hydraulic type and crank type)	15	*	1 Jan 2004

Non-ferrous metal casting (21410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Trim tools used in trim press machines	4	*	1 Jan 2004
Vibrating machines (including rumbling and knock out machines	10	*	1 Jan 2004
Materials handling conveyors	10	*	1 Jan 2004
Molten metal transfer ladles	3	*	1 Jan 2004
Paint line conveyors	15	*	1 Jan 2004
Robots	10	*	1 Jan 2004
Sand casting assets:			
Core boxes	4	*	1 Jan 2004
Core making machines (core blowers)	15	*	1 Jan 2004
Gas generators for sand curing	15	*	1 Jan 2004
Testing assets:			
Co-ordinate measurement machines	10	*	1 Jan 2004
Leak and pressure testing machines	4	*	1 Jan 2004
Spectrometers	10	*	1 Jan 2004
X-ray machines	15	*	1 Jan 2004

Motor vehicle and motor vehicle part manufacturing (23110 to 23190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
For metal casting assets see determinations for Non-ferrous metal casting (21410)			
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

Other transport equipment manufacturing (23910 to 23990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Motor cycle building plant	10		1 Jan 2001

Photographic, optical and ophthalmic equipment manufacturing (24110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Optical lens grinding and contact lens manufacturing:			
CNC milling machines	7	*	1 Jul 2004

Photographic, optical and ophthalmic equipment manufacturing (24110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Combined surface generators and grinders and finers	10	*	1 Jul 2004
Deblocking and lens cleaning machines (including ultrasonic washers)	9	*	1 Jul 2004
Finers	10	*	1 Jul 2004
Finishing blockers	8	*	1 Jul 2004
Frame tracers	5	*	1 Jul 2004
Lap tools	10	*	1 Jul 2004
Layout blockers	8	*	1 Jul 2004
Lens coating machines	10	*	1 Jul 2004
Lens curing and drying ovens	10	*	1 Jul 2004
Lens edgers	7	*	1 Jul 2004
Lens tinting machines	8	*	1 Jul 2004
Lensmeters:			
Manual	10	*	1 Jul 2004
Automated	5	*	1 Jul 2004
Polishers	10	*	1 Jul 2004
Protective lacquering or surface saver taping machines	9	*	1 Jul 2004
Surface generators and grinders	10	*	1 Jul 2004
Surface lathes	8	*	1 Jul 2004

Other professional and scientific equipment manufacturing n.e.c. (24190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Watchmakers' plant	10		1 Jan 2001

Furniture and other manufacturing (25110 to 25990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

ELECTRICITY, GAS, WATER AND WASTE SERVICES
(26110 to 29220)

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Electricity distribution:			
Control, monitoring, communications and protection systems	10	*	1 Jan 2002
Customer meters (incorporating load and time switches if fitted)	25	*	1 Jan 2002
Customer service mains or cable, above ground	40	*	1 Jan 2002
Customer service mains or cable, underground	50	*	1 Jan 2002
Distribution lines:			
Above ground (incorporating conductors; cross arms, insulators and fittings; poles – concrete, wood, steel or stobie; and transformers – pole or ground pad mounted)	45	*	1 Jan 2002
Combination of above ground and underground	47½	*	1 Jan 2002
Underground (incorporating cables, fittings and ground pad mounted transformers)	50	*	1 Jan 2002
Distribution substations/transformers, pole or ground pad mounted	40	*	1 Jan 2002
Distribution zone substations (excluding control, monitoring, communications and protection systems)	40	*	1 Jan 2002
Nightwatchman's lights	15	*	1 Jan 2002
Street lights	15	*	1 Jan 2002
Electricity generation:			
Ash and dust handling and disposal:			
Ash dams	20	*	1 Jan 2002
Ash slurry system	15	*	1 Jan 2002
Conveyors	30	*	1 Jan 2002
Crushers	15	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Fuel supply and handling:			
On-site gaseous fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
On-site liquid fuel supply system (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
Solid fuels:			
Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers)	30	*	1 Jan 2002
Day bunkers and silos, concrete or steel (incorporating top side conveyor system)	30	*	1 Jan 2002
On-site coal storage assets (including stacking and reclaiming assets)	30	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Quality control assets (including coal sampling assets and secondary crushers)	30	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Power generators:			
Co-generation:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Reciprocating engine, diesel fired	20	*	1 Jan 2002
Reciprocating engine, gas spark ignition	20	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Combined cycle:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Heat recovery steam generator	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Diesel or gas engine:			
Control and monitoring system	15	*	1 Jan 2002
Diesel reciprocating engine	20	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas spark ignition reciprocating engine	20	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Gas turbine:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Hydro-electric:			
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Hydro turbines and generators	40	*	1 Jan 2002
Miscellaneous assets	40	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	40	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	35	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	40	*	1 Jan 2002
Thermal:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002

Electricity supply ***(26110 to 26400)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyard with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyard with gas insulated switchgear	30	*	1 Jan 2002
Primary dust collection system (incorporating electrostatic precipitators or baghouse filters)	30	*	1 Jan 2002
Solid fuel preparation assets (including fuel feeders and milling assets)	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam generator	30	*	1 Jan 2002
Steam turbine generator	30	*	1 Jan 2002
Wind:			
Generator transformer and unit transformer in sub-tropical area	30	*	1 Jan 2002
Generator transformer and unit transformer in tropical area	25	*	1 Jan 2002
Wind turbine	20	*	1 Jan 2002
Power station civil and structural works:			
Chimney stack:			
Concrete surround	30	*	1 Jan 2002
Steel flues	20	*	1 Jan 2002
Cooling tower, concrete or timber	30	*	1 Jan 2002
Cooling water system (excluding cooling towers and condensing assets)	30	*	1 Jan 2002
Power station buildings, to the extent that they form an integral part of plant	30	*	1 Jan 2002
Workshop machinery and tools	20	*	1 Jan 2002
Electricity transmission:			
Control, monitoring, communications and protection systems	12½	*	1 Jan 2002
Power transformers	40	*	1 Jan 2002
Transmission lines (incorporating conductors, insulators and towers)	47½	*	1 Jan 2002
Transmission substations (excluding power transformers and control, monitoring, communications and protection systems)	40	*	1 Jan 2002

Gas supply (27000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gas distribution:			
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meter	15	*	1 Jul 2002
Low pressure (LP) gas storage holder	40	*#	1 Jul 2002
Pigging device	5	*	1 Jul 2002
Pipeline (including high, medium or low pressure trunk, primary or secondary mains or services):			
Generally	50	*#	1 Jul 2002
PVC pipeline	30	*#	1 Jul 2002
Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations)	40	*#	1 Jul 2002
Gas transmission:			
Compressor gas turbine (GT) driver	20	*	1 Jul 2002
Compressor station assets	30	*#	1 Jul 2002
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meter	15	*	1 Jul 2002
Gas pipeline LNG station assets	30	*#	1 Jul 2002
Pigging device	5	*	1 Jul 2002
Pipeline – transmission, spur or lateral	50	*#	1 Jul 2002
Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations)	40	*#	1 Jul 2002
Underground gas storage asset	40	*#	1 Jul 2002

Irrigation water providers (28110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Channel regulators	80	*	1 Jan 2005
Cranes (including gantries)	40	*	1 Jan 2005
Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill)	100	*	1 Jan 2005
Drain inlet	50	*	1 Jan 2005
Drainage channels (measured from the point of intersection with another drainage channel to the following intersection)	100	*	1 Jan 2005
Escapes	50	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator:			
Concrete	50	*	1 Jan 2005
Earth	80	*	1 Jan 2005
Measurement flumes	50	*	1 Jan 2005

Irrigation water providers (28110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Metered outlets:			
Electronic	40	*	1 Jan 2005
Mechanical	50	*	1 Jan 2005
Piped	40	*	1 Jan 2005
Offtakes	80	*	1 Jan 2005
Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Pump inlets	50	*	1 Jan 2005
Pump sets (incorporating switchboards, starters, motors and pumps)	40	*	1 Jan 2005
Reservoirs and tanks	80	*	1 Jan 2005
Valves	40	*	1 Jan 2005

Water supply (28110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aerators and blowers	20	*	1 Jan 2005
Cathodic protection systems	20	*	1 Jan 2005
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Valves (excluding pressure reducing valves)	30	*	1 Jan 2005
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dams and weirs	100	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Sludge thickeners	50	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical dosing systems	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005

Water supply ***(28110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Dissolved air flotation systems	25	*	1 Jan 2005
Filtration tanks (incorporating scrapers)	80	*	1 Jan 2005
Flocculation tanks (incorporating scrapers)	80	*	1 Jan 2005
Inline mixers	15	*	1 Jan 2005
Pen-stops	25	*	1 Jan 2005
Raw water inlet screening systems	25	*	1 Jan 2005
Sludge treatment lagoons	50	*	1 Jan 2005
Wash water holding tanks	80	*	1 Jan 2005
Water mains: Being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair)	80	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Reservoirs, elevated tanks and standpipes: whether made from steel or concrete	80	*	1 Jan 2005
Service connections:			
Water meters	20	*	1 Jan 2005
Water supply control systems assets:			
Air scour flow meters, level sensors, transmitters and meters	10	*	1 Jan 2005
Chlorine analysers, mini labs, PH meters, turbidity analysers and meters	7	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Pressure sensors, transmitters and meters	10	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives	15	*	1 Jan 2005

Sewerage and drainage services ***(28120)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chemical dosing pumps	25	*	1 Jan 2005
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Sewage service connection assets:			
Low pressure pumps	25	*	1 Jan 2005
Vacuum pumps	25	*	1 Jan 2005
Sewer mains: Being lengths of collection sewers measured from manhole to manhole (including branch, main, pressure, reticulation, sub-main and trunk sewers) (not being in the nature of a repair)	80	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005
Valves (excluding pressure reducing valves)	30	*	1 Jan 2005
Sewage pump station assets:			
Detention tanks	80	*	1 Jan 2005
Overflow screens	25	*	1 Jan 2005

Sewerage and drainage services (28120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sewage treatment assets:			
Air filtration systems	20	*	1 Jan 2005
Air scrubbers	10	*	1 Jan 2005
Chemical blowers	15	*	1 Jan 2005
Chemical feeders and hoppers	25	*	1 Jan 2005
Chemical mixers and blenders	25	*	1 Jan 2005
Chemical storage tanks	30	*	1 Jan 2005
Pen-stops	25	*	1 Jan 2005
Water storage tanks	80	*	1 Jan 2005
Screenings removal assets	25	*	1 Jan 2005
Grit removal assets	25	*	1 Jan 2005
Primary treatment assets:			
Primary clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Primary sedimentation lagoons	50	*	1 Jan 2005
Primary sedimentation tanks (incorporating scrapers and weirs)	80	*	1 Jan 2005
Scum collection and transfer systems	25	*	1 Jan 2005
Secondary treatment assets:			
Biological nutrient removal (BNR) assets:			
Aerators and blowers	20	*	1 Jan 2005
BNR tanks (incorporating mixed liquor stream, anoxic, anaerobic and swing zones and diffusers)	80	*	1 Jan 2005
Mixers	25	*	1 Jan 2005
Secondary clarifiers (incorporating scrapers)	80	*	1 Jan 2005
Secondary treatment lagoons	50	*	1 Jan 2005
Secondary treatment tanks (incorporating scrapers and weirs)	80	*	1 Jan 2005
Sequenced batch reactors	80	*	1 Jan 2005
Sludge aerators and blowers	80	*	1 Jan 2005
Tertiary treatment assets:			
Backwash air blowers	20	*	1 Jan 2005
Chlorine contact tanks	80	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Reverse osmosis assets:			
Fine screening systems	15	*	1 Jan 2005
Micro filtration units	15	*	1 Jan 2005
Reverse osmosis membrane filtration units	10	*	1 Jan 2005
UV disinfectors	25	*	1 Jan 2005
Sludge processing assets:			
Anaerobic digesters	80	*	1 Jan 2005
Anaerobic digester gas handling and blowing systems	25	*	1 Jan 2005
Anaerobic digester heating systems	25	*	1 Jan 2005
Bio-filters	80	*	1 Jan 2005
Dissolved air flotation systems	25	*	1 Jan 2005
Lime disinfection dosing units	25	*	1 Jan 2005

Sewerage and drainage services (28120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sludge dewatering assets:			
Belt presses	15	*	1 Jan 2005
Centrifuges	20	*	1 Jan 2005
Screw conveyors	25	*	1 Jan 2005
Screw presses	20	*	1 Jan 2005
Sludge driers	20	*	1 Jan 2005
Sludge heating units	20	*	1 Jan 2005
Sludge thickening tanks (incorporating scrapers)	80	*	1 Jan 2005
Methane gas and cogeneration assets (see Electricity supply, 26100 and Gas supply, 27100)			
Dams:			
Lined earth dams	100	*	1 Jan 2005
Dam covers	20	*	1 Jan 2005
Effluent outfalls:			
Shoreline ocean	100	*	1 Jan 2005
Extended ocean	100	*	1 Jan 2005
River or estuary	100	*	1 Jan 2005
Sewerage control systems assets:			
Chlorine residual analysers and PH meters	7	*	1 Jan 2005
Dissolved oxygen probes, level sensors, transmitters and meters	10	*	1 Jan 2005
Flow meters	20	*	1 Jan 2005
Telemetry (including modems and remote transfer units)	10	*	1 Jan 2005
Variable speed drives	15	*	1 Jan 2005

Waste disposal services (29110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Garbage compactor trucks (including the compactor)	10	*#	1 Jan 2005

CONSTRUCTION (30110 to 32990)

ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air compressors:			
Compressors - reciprocating	7	*	1 Jul 2008
Compressors - rotary screw	10	*	1 Jul 2008
Backhoe loaders	9	*	1 Jul 2002
Bending machines (bar, angle or rod)	10	*	1 Jul 2008
Block and brick elevators (portable)	10	*	1 Jul 2008
Chain blocks, rod shears, jacks, etc	$13^{1}/_{3}$		1 Jan 2001
Compaction:			
Compactors – flat plate	8	*	1 Jul 2008

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Compactors – vertical rammer	6	*	1 Jul 2008
Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008
Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5	*	1 Jul 2008
Concrete trowels:			
Walk behind	5	*	1 Jul 2008
Ride on	7	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
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
Mobile concrete pumping units	$6^{2}/_{3}$		1 Jan 2001
Cranes (mobile):			
Light and medium	15	*	1 Jul 2002
Heavy (over 15.24 tonnes lift)	20	*	1 Jul 2002
Tower and hoists	10		1 Jan 2001
Dozers/Front end loaders	9	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Formwork, beams and props, steel	10	*	1 Jul 2008
Hydraulic excavators	10	*	1 Jul 2002
Levels:			
Dumpy	7	*	1 Jul 2008
Laser beam	10	*	1 Jul 2008
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Mini excavators	8	*	1 Jul 2002
Motor graders	10	*	1 Jul 2002
Pavers	12	*	1 Jul 2002
Power supply assets:			
Generators, portable (incorporating attached engine management and generator monitoring instruments):			
Diesel	10	*	1 Jul 2008
Petrol	5	*	1 Jul 2008
Power tools:			
Chain saws	3	*	1 Jul 2008

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hand tools:			
Air	5	*	1 Jul 2008
Battery	3	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Jack hammers:			
Air	7	*	1 Jul 2008
Electric	3	*	1 Jul 2008
Nail guns - air	3	*	1 Jul 2008
Profilers	10	*	1 Jul 2002
Pumps	10		1 Jan 2001
Road rollers	15	*	1 Jul 2002
Saws, bench and mitre, portable	7	*	1 Jul 2008
Scrapers	8	*	1 Jul 2002
Skid steer loaders	7	*	1 Jul 2002
Stabiliser recyclers	12	*	1 Jul 2002
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002
Track loaders	9	*	1 Jul 2002
Traffic management assets (use the relevant lives given under Rental and hiring services (66110 to 66310), whether or not the assets are in fact hired or leased)			
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Wheel loaders	8	*	1 Jul 2002
Winches	$13^{1}/_{3}$		1 Jan 2001

WHOLESALE TRADE
(33110 to 38000)

Wool wholesaling
(33110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wool presses	20	*	1 Jul 2006

Mineral, metal and chemical wholesaling
(33210 to 33230)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Petroleum products wholesaling assets:			
Drums	4		1 Jan 2001
Tanks (including crude, intermediate and finished product tanks)	20		1 Jan 2001

RETAIL TRADE
(39110 to 43209)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters)	5	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2005
Floating timber	10	*	1 Jul 2005
Linoleum	10	*	1 Jul 2005
Vinyl	10	*	1 Jul 2005
Furniture, freestanding (including chairs, cupboards, racks, showcases and tables)	10	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displayers, mannequins and seasonal decorations)	7	*	1 Jul 2005

Fuel retailing
(40000)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
See Automotive repair and maintenance (94110 to 94199)			

Food retailing
(41100 to 41290)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Butchers' plant	20		1 Jan 2001
Retail bread, biscuit, cake and pastry baking assets:			
Bread slicers	7	*	1 Jan 2002
Bun divider/rounder	8	*	1 Jan 2002
Fixed bowl spiral mixers	7	*	1 Jan 2002
Hydraulic dough divider	7	*	1 Jan 2002
Moulders	8	*	1 Jan 2002
Ovens (convection)	8	*	1 Jan 2002
Ovens (multi-decked, rotating rack or static rack, rotating deck)	10	*	1 Jan 2002
Planetary mixers	7	*	1 Jan 2002
Provers/prover retarders	6	*	1 Jan 2002

Food retailing (41100 to 41290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Semi-automated baguette, bread and bread roll making assets	12	*	1 Jan 2002
Semi-automated doughnut making assets	8	*	1 Jan 2002

Other store-based retailing (42100 to 42799)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Newspaper wrapping machines	10		1 Jan 2001

ACCOMMODATION AND FOOD SERVICES (44000 to 45302)

Accommodation (44000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Accommodation providers using assets not listed here may rely on determinations shown for Residential Property Operators (67110).			
Accommodation providers who operate a pub, tavern, bar, café, restaurant or club within their premises should use the effective life determinations shown for cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302) for assets used in that business.			
Audio visual entertainment assets including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment)	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors), excluding doors	10	*	1 Jul 2005
Furniture, freestanding:			
Generally (including guestrooms)	7	*	1 Jul 2005
Outdoor	5	*	1 Jul 2005
Garage doors, electric (excluding doors):			
Controls and motors	5	*	1 Jul 2005
Gates, electric (excluding gates):			
Controls and motors	5	*	1 Jul 2005
Guestroom assets:			
Bathroom assets:			
Accessories, freestanding (including sanitary assets, shower caddies, soap holders and toilet brushes)	1	*	1 Jul 2005
Hair dryers	3	*	1 Jul 2005
Heated towel rails, electric	5	*	1 Jul 2005

Accommodation (44000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Scales	5	*	1 Jul 2005
Spa bath pumps	7	*	1 Jul 2005
Towels	1	*	1 Jul 2005
Bedding (including mattress protectors, pillows and sheets)	2	*	1 Jul 2005
Bed mattresses	7	*	1 Jul 2005
Beds:			
Generally (including ensembles)	7	*	1 Jul 2005
Foldout and rollaway beds (excluding sofas)	3	*	1 Jul 2005
Bed spreads, blankets and quilts	5	*	1 Jul 2005
Clocks and clock radios	5	*	1 Jul 2005
Kitchen assets:			
Bar refrigerators	10	*	1 Jul 2005
Cooking utensils (including electric jugs, kettles, pans, pots and toasters), excluding portable cook tops and ovens.	2	*	1 Jul 2005
Crockery and cutlery	4	*	1 Jul 2005
Glassware	2	*	1 Jul 2005
Microwave ovens	5	*	1 Jul 2005
Laundry assets in guestrooms:			
Clothes dryers	7	*	1 Jul 2005
Irons and ironing boards	3	*	1 Jul 2005
Washing machines	7	*	1 Jul 2005
Window blinds and curtains	6	*	1 Jul 2005
Hot water systems (excluding commercial boilers and piping)	10	*	1 Jul 2005
Housekeeping assets (including bins, buckets, floor signs and toilet brushes)	1	*	1 Jul 2005
Laundry assets used by hotel/motel operators:			
Dryers	10	*	1 Jul 2005
Linen bins	15	*	1 Jul 2005
Pressers	15	*	1 Jul 2005
Roller irons	20	*	1 Jul 2005
Washing machines	10	*	1 Jul 2005
Public address and paging system assets (including amplifiers, audio speakers and microphones)	10	*	1 Jul 2005
Sauna heating assets	10	*	1 Jul 2005
Swimming pools and spas:			
Chlorinators	8	*	1 Jul 2005
Filtration assets (including pumps)	8	*	1 Jul 2005
Heaters	10	*	1 Jul 2005
Trolleys	10	*	1 Jul 2005
Vacuum cleaners	3	*	1 Jul 2005
Water pumps used to deliver water to residences above ground level	10	*	1 Jul 2005

Cafes, restaurants, takeaway food services, pubs, taverns bars and clubs (hospitality) (45110 to 45302)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment)	5	*	1 Jul 2005
Bars, freestanding (including drink service counters and wet bars)	15	*	1 Jul 2005
Beer dispensing system assets (including, tanks, taps tubes and valves)	15	*	1 Jul 2005
Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2005
Counters for customer service, freestanding	15	*	1 Jul 2005
Dance floor assets, freestanding (including wooden surface, fog and smoke machines, strobe lights and disco balls)	5	*	1 Jul 2005
Dishwasher machines	8	*	1 Jul 2005
Drink blenders	3	*	1 Jul 2005
Drink dispensing machines (including hot water urns, post mix dispensers, refrigerated and frozen drink dispensers and dairy dispensers) excluding beer dispensing systems	10	*	1 Jul 2005
Electronic spirits dispensers	5	*	1 Jul 2005
Floor coverings, removable without damage:			
Carpet	5	*	1 Jul 2005
Rubber safety mats	5	*	1 Jul 2005
Food preparation and service assets:			
Bench top appliances – small portable type (including blenders, food processors, grills, rice cookers and toasters)	3	*	1 Jul 2005
Cooking appliances, large commercial type (including cook tops, deep fryers, grills, kebab machines, ovens and salamanders)	10	*	1 Jul 2005
Cookware, handheld (including frypans, pans, pots, trays and woks)	2	*	1 Jul 2005
Crockery, cutlery and glassware	1	*	1 Jul 2005
Hot food display assets (including bain marie)	10	*	1 Jul 2005
Microwave ovens	5	*	1 Jul 2005
Preparation benches, freestanding	20	*	1 Jul 2005
Wok burners, large commercial type	8	*	1 Jul 2005
Furniture, freestanding, for customer use:			
In drinking areas of pubs, bars, clubs	5	*	1 Jul 2005
In dining areas	8	*	1 Jul 2005
Furniture, not freestanding:			
Chairs and tables fixed to ground or building	20	*	1 Jul 2005
Glassware	1	*	1 Jul 2005
Glass washer machines	5	*	1 Jul 2005
Kitchen exhaust fans	5	*	1 Jul 2005
Menu boards	5	*	1 Jul 2005
Poker/gaming machines	7	*	1 Jul 2009

TRANSPORT AND STORAGE
(46100 to 53090)

Road transport (46100 to 46239)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Taxis	4		1 Jan 2001

Rail transport (47100 to 47200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Infrastructure assets:			
Electrification assets:			
Overhead distribution lines (incorporating conductors, contact catenary, cross arms, insulators and fittings, and poles)	$33^{1}/_{3}$	*	1 Jan 2002
Power transformers	30	*	1 Jan 2002
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jan 2002
Passenger information and ticketing system	15	*	1 Jan 2002
Signalling assets (including axle detectors, block signals, dragging equipment detector, hot boxes, interlockings, level crossings, and train control and train describer)	15	*	1 Jan 2002
Trackwork (incorporating rails, sleepers, ballast, permanent way/top 600, and integral bridges, culverts and tunnels):			
Freight (trackwork used by vehicles with gross axle loads of 30 tonnes and below per vehicle):			
Heavy haul (trackwork carrying >20 GMT per annum)	30	*	1 Jan 2002
Light haul (trackwork carrying <1 GMT per annum)	50	*	1 Jan 2002
Medium haul (trackwork carrying between 1GMT and 20 GMT per annum)	40	*	1 Jan 2002
Freight (trackwork used by vehicles with gross axle loads above 30 tonnes per vehicle)	20	*	1 Jan 2002
Passenger	40	*	1 Jan 2002
Turnouts and crossings	20	*	1 Jan 2002
Rolling-stock:			
Locomotives:			
Generally (including diesel-electric and electric)	25	*	1 Jan 2002
Heavy haul (bulk minerals/coal)	20	*	1 Jan 2002
Underground (diesel-battery)	15	*	1 Jan 2002
Passenger:			
Electric/diesel power cars and trailers	30	*	1 Jan 2002

Rail transport ***(47100 to 47200)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers)	30	*	1 Jan 2002
Power vans	15	*	1 Jan 2002
Rail mounted track infrastructure assets:			
Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders)	20	*	1 Jan 2002
Mainline and switch tampers	15	*	1 Jan 2002
Wagons – bulk freight:			
Mineral ores and coal:			
Carbon steel	20	*	1 Jan 2002
Ferritic steel	30	*	1 Jan 2002
Other:			
Coke quencher	15	*	1 Jan 2002
Grain hoppers	20	*	1 Jan 2002
Limestone	20	*	1 Jan 2002
Pneumatic discharge – cement	20	*	1 Jan 2002
Used on tram lines	40		1 Jan 2001
Tank cars	20	*	1 Jan 2002
Wagons – non bulk freight (including all wagons used for general and inter-modal freight)	30	*	1 Jan 2002

Water transport and support services ***(48100 to 48200) and (52110 to 52190)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Commercial vessels:			
Canoes	10	*	1 Jul 2009
Dinghies and punts (not longer than 6 metres)	12	*	1 Jul 2009
Fishing vessels (including trawlers, long liners, seiners, fin fish boats, pearling boats, lobster boats, aquaculture and other fishing boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Houseboats	20	*	1 Jul 2009
Inflatable boats (excluding rigid hull inflatable boats)	7	*	1 Jul 2009
Jet skis	4	*	1 Jul 2009
Kayaks	5	*	1 Jul 2009
Offshore supply and support vessels	20	*	1 Jul 2009
Passenger vessels (including cruise vessels, skippered charter vessels, vehicle and passenger ferries, semi submersible vessels and water taxis):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Pedal boats	10	*	1 Jul 2009
Pontoon boats (excluding pontoons or floating jetties used for storage or walkway only)	15	*	1 Jul 2009

Water transport and support services (48100 to 48200) and (52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sail boats (not longer than 6 metres and including 'off the beach' boats)	10	*	1 Jul 2009
Ski boats	10	*	1 Jul 2009
Thrill boats (including jet boats)	10	*	1 Jul 2009
Trading ships:			
Bulk carriers	20	*	1 Jul 2009
Cargo ships	20	*	1 Jul 2009
Container ships	20	*	1 Jul 2009
Roll on/roll off ships	20	*	1 Jul 2009
Tankers:			
Oil and chemical	20	*	1 Jul 2009
LNG and LPG	30	*	1 Jul 2009
Work vessels (including barges, coastal supply boats, dredges, general work boats, landing craft, launches, lighters, line boats, pilot boats, runabouts and tug boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Yachts and motor cruisers - bare boat charter (including monohulls, catamarans and trimarans)	15	*	1 Jul 2009
Support assets: (acquired separately)			
Desalinators	10	*	1 Jul 2009
Hot water units:			
Domestic	5	*	1 Jul 2009
Marine	10	*	1 Jul 2009
Lifting assets:			
Hoists and winches:			
Electric	5	*	1 Jul 2009
Hydraulic and mechanical	10	*	1 Jul 2009
Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, global positioning systems [GPS], radar systems and marine radios)	5	*	1 Jul 2009
Outboard motors	5	*	1 Jul 2009
Power supply assets:			
Batteries (deep cycle)	3	*	1 Jul 2009
Generators (stand alone)	10	*	1 Jul 2009
Inverters	6	*	1 Jul 2009
Safety assets:			
Emergency signalling assets (including EPIRBS)	5	*	1 Jul 2009
Life rafts	10	*	1 Jul 2009
Trailers	8	*	1 Jul 2009
Port assets:			
Cargo handling equipment:			
Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
Cranes:			
Container/portainer	20	*	1 Jul 2002
Fixed	25	*	1 Jul 2002

Water transport and support services (48100 to 48200) and (52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mobile (over 15.24 tonnes lift)	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Forklifts:			
Container handling	$7^1/_2$	*	1 Jul 2002
General handling	11	*	1 Jul 2002
Rail mounted gantries	15	*	1 Jul 2002
Reach stackers	10	*	1 Jul 2002
Ship loaders	30	*	1 Jul 2002
Ship unloaders	20	*	1 Jul 2002
Spreaders	5	*	1 Jul 2002
Stackers, reclaimers and stackers/reclaimers	25	*	1 Jul 2002
Straddle carriers	$12^1/_2$	*	1 Jul 2002
Wheel loaders	8	*	1 Jul 2002
Control systems:			
Control system assets – plc's and hardware	10	*	1 Jul 2002
Motor control centre and motor control field devices	20	*	1 Jul 2002
Environmental equipment:			
Current, tidal, wave and wind monitoring systems	5	*	1 Jul 2002
Oil spill containment boom	10	*	1 Jul 2002
Intermodal facilities:			
Receival station assets (including belt feeder, hopper and tippler)	30	*	1 Jul 2002
Truck and rail receival dump pit	50	*	1 Jul 2002
Land based facilities:			
Concrete rail beams and rails	30	*	1 Jul 2002
Conveyor systems (incorporating chutes, gravity take-up assemblies, headframes, structures, surge bins, transfer towers and weigh towers)	30	*	1 Jul 2002
Dust suppression systems	30	*	1 Jul 2002
Electricity supply assets – see Table A electricity supply (26100 to 26400)			
Storage sheds, to the extent they form an integral part of bulk handling equipment	40	*	1 Jul 2002
Navigational aids:			
Land based navigational aids	20	*	1 Jul 2002
Offshore beacons, channel markers and lead lights:			
Floating buoys	10	*	1 Jul 2002
Piled structures	20	*	1 Jul 2002
Other facilities:			
Cathodic protection:			
Impressed current system	30	*	1 Jul 2002
Sacrificial system	15	*	1 Jul 2002
Dry docks	40	*	1 Jul 2002
Fender systems:			
Elastomeric	20	*	1 Jul 2002
Timber	10	*	1 Jul 2002

Water transport and support services (48100 to 48200) and (52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gangways – removable	10	*	1 Jul 2002
Mooring facilities (including bollards)	40	*	1 Jul 2002
Mooring quick release hooks	20	*	1 Jul 2002
Pontoons – floating	20	*	1 Jul 2002
Slipways (incorporating rails, ramps, runners and winching systems)	30	*	1 Jul 2002
Wharves, dolphins and jetties	40	*	1 Jul 2002
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

Scenic and sightseeing transport (50100 to 50290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins including carriers	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems incorporating drives and belts	3	*	1 Jul 2009
Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas including double, triple and quad chair lifts, T-bar, poma and surface lifts:			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009
Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009

Scenic and sightseeing transport (50100 to 50290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Covered moving walkways including covered walkways and carpets	10	*	1 Jul 2009
Drive and return station assets (including braking system, drive system, gear boxes, motors, variable speed drives and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

Airport operations and other air transport support services (52200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aircraft maintenance assets:			
Aircraft testing equipment	$13^{1}/_{3}$		1 Jan 2001
General plant and machinery	20		1 Jan 2001
Hangar fixtures and fittings	20		1 Jan 2001
Plant subject to excessive corrosion	10		1 Jan 2001
Precision machines and plant	10		1 Jan 2001
Aircraft training assets:			
Flight simulators	8		1 Jan 2001
Link trainers	8		1 Jan 2001
Airport assets:			
Aerobridges	20	*	1 Jan 2003
Baggage handling assets:			
Baggage check-in stations (incorporating scales and check-in conveyors)	10	*	1 Jan 2003
Baggage outbound conveyor systems (incorporating belts, diverters, gearboxes, motors, ploughs, rollers, structures and tag readers)	15	*	1 Jan 2003
Baggage reclaim conveyor systems (incorporating belts, gearboxes, motors, rollers and structures)	15	*	1 Jan 2003

Airport operations and other air transport support services (52200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Control systems (excluding computers)	10	*	1 Jan 2003
Fire safety and rescue assets:			
Breathing units	10	*	1 Jan 2003
Drills, air powered	10	*	1 Jan 2003
Fire fighting vehicles	20	*	1 Jan 2003
Rescue boats:			
Aluminium	20	*	1 Jan 2003
Inflatable	8	*	1 Jan 2003
Rescue units (jaws of life)	15	*	1 Jan 2003
Fuel supply assets:			
Aircraft fueller vehicles	15	*	1 Jan 2003
Aircraft hydrant dispenser vehicles	15	*	1 Jan 2003
Filters, fuel	25	*	1 Jan 2003
Fire fighting systems	25	*	1 Jan 2003
Piping	25	*	1 Jan 2003
Pumps, fuel	25	*	1 Jan 2003
Tanks	25	*	1 Jan 2003
Ground support assets:			
Aircraft loader/unloader vehicles	15	*	1 Jan 2003
Aircraft stairs:			
Manual	20	*	1 Jan 2003
Vehicle mounted	15	*	1 Jan 2003
Airstart units	15	*	1 Jan 2003
Containers, air cargo (used to transport goods by air)	5	*	1 Jan 2001
Ground power units	15	*	1 Jan 2003
High lift service vehicles (including catering, lavatory, maintenance and water vehicles)	15	*	1 Jan 2003
Tow tractors	20	*	1 Jan 2003
Tractors, baggage	15	*	1 Jan 2003
Tractor trolleys (including baggage and container trolleys, and dollies)	10	*	1 Jan 2003
Navigation aids:			
Distance measuring assets	15	*	1 Jan 2003
Instrument landing systems	10	*	1 Jan 2003
Non-directional beacons (excluding towers)	15	*	1 Jan 2003
Radar sensors	15	*	1 Jan 2003
Towers	30	*	1 Jan 2003
VHF omni range assets (excluding towers)	15	*	1 Jan 2003
Runway sweepers	15	*	1 Jan 2003
Terminal building assets:			
Flight information display signs (including monitors and LED screens)	7	*	1 Jan 2003
Security scanning assets (including explosive detection systems, hand-held and walk through detectors, and x-ray screening systems)	5	*	1 Jan 2003
Visual aids assets:			
Docking guidance systems	10	*	1 Jan 2003

Airport operations and other air transport support services (52200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Lighting systems (including apron floodlighting, runway lighting and taxiway lighting)	15	*	1 Jan 2003
Movement area guidance signs	10	*	1 Jan 2003
Visual approach slope indicator systems (PAPI)	15	*	1 Jan 2003
Wind direction indicators, illuminated	10	*	1 Jan 2003

Other transport support services n.e.c. (52999)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Electronic toll collection assets:			
Electronic toll collection transponders	4	*	1 Jul 2005
Digital measuring instruments (including vehicle classifiers (laser or infra-red) and electronic toll collection readers (radio frequency))	4	*	1 Jul 2005
Optical character recognition cameras	4	*	1 Jul 2005

INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)

Telecommunication services (58010 to 58090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Backbone network assets:			
Conduits	40	*	1 Jul 2003
Cross connects (including digital and optical)	15	*	1 Jul 2003
Multiplexers (including wave division, terminal, and add-drop)	15	*	1 Jul 2003
Optical amplifiers	15	*	1 Jul 2003
Optical fibre cables	25	*	1 Jul 2003
Optical patch panels	25	*	1 Jul 2003
Regenerators	15	*	1 Jul 2003
International telecommunications submarine cable	15	*	1 Jul 2002
Microwave radio telecommunication assets:			
Antennas (incorporating wave guide, pressurisation unit, dehydrator and data cable):			
High capacity licensed microwave radio	10	*	1 Jul 2004
Medium capacity licensed microwave radio	8	*	1 Jul 2004
Low capacity licensed microwave radio	5	*	1 Jul 2004
Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter:			
High capacity licensed microwave radio system ≥ 68Mb	10	*	1 Jul 2004
Medium capacity licensed microwave radio system ≥ 16Mb to <68Mb	8	*	1 Jul 2004

Telecommunication services (58010 to 58090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Low capacity licensed microwave radio system < 16Mb	5	*	1 Jul 2004
Class licence microwave radio system (including antenna)	3	*	1 Jul 2004
Multiplexer	10	*	1 Jul 2004
Towers (including guyed, lattice and steel or concrete poles)	25	*	1 Jul 2004
Mobile telecommunications assets:			
Base station assets:			
Antennas, battery backup, radio transmitters/ receivers and rectifiers	6	*	1 Jul 2002
Towers	25	*	1 Jul 2002
Base station controller hardware	10	*	1 Jul 2002
Microwave assets (including antennas, electronic multiplexers and transmitters/receivers)	10	*	1 Jul 2002
Mobile switching centre hardware	10	*	1 Jul 2002
Satellite communication assets:			
Communications satellites (geosynchronous orbit)	15	*	1 Jan 2005
High power amplifiers	12	*	1 Jan 2005
Multiplexers	10	*	1 Jan 2005
Satellite antennas:			
Electronic components, external (including low noise amplifiers)	8	*	1 Jan 2005
Non-tracking antenna systems (incorporating data cables, dehydrators, pressurisation units, and wave guides)	8	*	1 Jan 2005
Tracking antenna systems (incorporating antenna tracking motors, controllers, data cables, dehydrators, gearboxes, pressurisation units and wave guides)	20	*	1 Jan 2005
Satellite earth station electronic assets (including bandwidth managers, decoders, demodulators downconverters, encoders, filters, modulators, receivers, transmitters and upconverters)	10	*	1 Jan 2005
Satellite telemetry and control systems	15	*	1 Jan 2005
Telecommunications assets:			
Air-conditioning units	5	*	1 Jul 2002
Batteries, rectifiers	6	*	1 Jul 2002
Racks	20	*	1 Jul 2003
Equipment shelters (transportable)	25	*	1 Jul 2003

Motion picture and sound recording activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Camera accessories:			
Aspect ratio converters	12	*	1 Jan 2006
Digital or electronic time code slates	5	*	1 Jan 2006
Speed control, time lapse and phase adjustment controls	10	*	1 Jan 2006

Motion picture and sound recording activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Time code generators and master clocks	10	*	1 Jan 2006
Underwater and marine housings and rain deflectors	12	*	1 Jan 2006
Video assist systems (incorporating monitors, video recorder with playback, transmitters and receivers)	3	*	1 Jan 2006
Cameras:			
Digital cameras	5	*	1 Jan 2006
16mm and 35mm film cameras	10	*	1 Jan 2006
Camera lens accessories:			
Coloured and graduated filters and filter stages	3	*	1 Jan 2006
Fish eye and wide angle lens adapters	10	*	1 Jan 2006
Follow focus, remote focus, shutter and zoom controls	10	*	1 Jan 2006
Image stabilisers, matte boxes, and teleprompters	10	*	1 Jan 2006
Camera lenses	10	*	1 Jan 2006
Camera supports (including heads, legs mounts and tripods)	10	*	1 Jan 2006
Copyright in a feature film (not including a licence relating to a copyright in a feature film)	5	*	1 Jul 2004
Grips' assets:			
Camera cranes	10	*	1 Jan 2006
Camera heads	10	*	1 Jan 2006
Car rigs, sea rigs and other specialised rigs	2	*	1 Jan 2006
Communications systems	5	*	1 Jan 2006
Dollies	12	*	1 Jan 2006
Dolly and camera attachments	10	*	1 Jan 2006
Dolly track	5	*	1 Jan 2006
Remote camera control systems	10	*	1 Jan 2006
Towers, rigging, and dance floors	10	*	1 Jan 2006
Tracking vehicles and insert trailers (see entries for Trucks and Trailers under the heading "Motor vehicles, etc" in Table B)			
Lighting assets:			
Accessories (including gaffer grips, clamps, mounts, and stands)	10	*	1 Jan 2006
Portable lights	10	*	1 Jan 2006
Studio lights - fixed	15	*	1 Jan 2006
Lighting control systems	10	*	1 Jan 2006
Lighting grids - fixed	20	*	1 Jan 2006
Lighting hoists	15	*	1 Jan 2006
Motion picture film processing assets:			
Chemical agitators and mixers	10	*	1 Jan 2006
Chemical storage tanks	15	*	1 Jan 2006
Film cleaning machines	10	*	1 Jan 2006
Film densitometers	10	*	1 Jan 2006
Film printing machines	10	*	1 Jan 2006
Film processing machines	10	*	1 Jan 2006
Film re-winders	15	*	1 Jan 2006
Flat bed and rear projection film viewers	15	*	1 Jan 2006

Motion picture and sound recording activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Film colour analysers and colour grading machines	8	*	1 Jan 2006
Optical sound camera systems (incorporating soundtrack and time code generators)	10	*	1 Jan 2006
Mixed chemical pumps	10	*	1 Jan 2006
Silver recovery units	8	*	1 Jan 2006
Sound quality control processors	5	*	1 Jan 2006
Waste water treatment assets	10	*	1 Jan 2006
Post production sound assets:			
Amplifiers and pre-amplifiers	5	*	1 Jan 2006
Audio effects units (incorporating aural exciters, compressors, delay and effects control processors graphic equalisers, harmonisers, limiters, noise reduction processors, reverberation processors, telephone simulators, and time controllers	5	*	1 Jan 2006
Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders)	3	*	1 Jan 2006
Digital film projectors	5	*	1 Jan 2006
Digital sound conversion processors (including encoders and decoders)	5	*	1 Jan 2006
Hard disc video players and recorders	3	*	1 Jan 2006
Microphones and microphone accessories	10	*	1 Jan 2006
Motion picture film projectors	10	*	1 Jan 2006
Screens	5	*	1 Jan 2006
Sound mixing desks and consoles	5	*	1 Jan 2006
Speakers	7	*	1 Jan 2006
Time code synchronisation units	5	*	1 Jan 2006
Video routers and servers	5	*	1 Jan 2006
Post production video assets:			
DVD players	3	*	1 Jan 2006
Edit controllers (used in linear editing)	4	*	1 Jan 2006
High definition digital film scanners	4	*	1 Jan 2006
High definition laser film recorders	5	*	1 Jan 2006
Monitors	5	*	1 Jan 2006
Motion capture and analysis systems	5	*	1 Jan 2006
Non-linear editing systems (incorporating computer control, interface and hard disc system)	5	*	1 Jan 2006
Telecine chain (incorporating colour correctors, film time code readers, grain and noise reduction systems and telecine machine)	7	*	1 Jan 2006
VHS video cassette players and recorders	2	*	1 Jan 2006
Video routers and servers	5	*	1 Jan 2006
Videotape players and recorders	5	*	1 Jan 2006
Screening theatre assets:			
Audio amplification and processing equipment (includes component racks systems)	5	*	1 Jan 2006
Digital audio players, digital film projectors and digital sound conversion processors	5	*	1 Jan 2006
Motion picture film projectors	10	*	1 Jan 2006
Screens	8	*	1 Jan 2006

Motion picture and sound recording activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Speakers	10	*	1 Jan 2006
Sound recording assets:			
Amplifiers and pre-amplifiers	5	*	1 Jan 2006
Sound mixing consoles	5	*	1 Jan 2006
Boom poles	2	*	1 Jan 2006
Compressors, expanders and limiters	5	*	1 Jan 2006
Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders)	2	*	1 Jan 2006
Digital or electronic time code slates	5	*	1 Jan 2006
Headphones:			
Generally	2	*	1 Jan 2006
Miniature in-ear headphones	1	*	1 Jan 2006
Microphones:			
Field or boom microphones	7	*	1 Jan 2006
Lapel microphones	1	*	1 Jan 2006
Microphone cables	2	*	1 Jan 2006
Microphone accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers)	5	*	1 Jan 2006
Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters)	5	*	1 Jan 2006
Studio microphones	10	*	1 Jan 2006
Monitors	2	*	1 Jan 2006
Speakers	5	*	1 Jan 2006
Vision switchers	5	*	1 Jan 2006
Video monitors	5	*	1 Jan 2006

Motion picture exhibition (55130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Audio amplification and processing equipment (includes component rack 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
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,	15	*	1 Jan 2001

Motion picture exhibition (55130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
make-up tables and interlock systems)			
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

Radio broadcasting (56100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Radio broadcasting equipment:			
Computer automated	10		1 Jan 2001
General plant	$6^2/_3$		1 Jan 2001
Steel masts	40		1 Jan 2001

Television broadcasting (56210 to 56220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Audio boards, consoles and mixers	12	*	1 Jul 2005
Audio delay units	10	*	1 Jul 2005
Audio effects units (including compression units, delay units, graphic equalisers and reverberation units)	12	*	1 Jul 2005
Automated tape library systems (incorporating robotic controls and tape drives)	10	*	1 Jul 2005
Broadcast antennas	20	*	1 Jul 2005
Broadcast interfacing assets (including aspect ratio converters, distribution amplifiers, sync pulse generators, timecode generators and readers and other 'glue' assets)	12	*	1 Jul 2005
Cameras:			
Portable cameras (including camcorders, electronic field production (EFP) and electronic news gathering (ENG) cameras)	8	*	1 Jul 2005
Studio cameras	10	*	1 Jul 2005
Camera control units	10	*	1 Jul 2005
Camera lens accessories (including adapters, filters, matte boxes and stabilisers)	12	*	1 Jul 2005
Camera lenses	12	*	1 Jul 2005
Camera mounting heads	15	*	1 Jul 2005
Camera mounts (including cranes, jibs, pedestals and tripods)	25	*	1 Jul 2005

Television broadcasting ***(56210 to 56220)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Camera pan tilt and pedestal robotic systems (incorporating integrated hardware and control unit)	12	*	1 Jul 2005
Character and graphics generating assets - standalone (including character generators, paintboxes and stillstores)	10	*	1 Jul 2005
Digital audio players and recorders (including CD players and recorders, DAT players, DVD players and recorders, and Mini-disc players and recorders)	5	*	1 Jul 2005
Digital video effects (DVE) units - standalone	10	*	1 Jul 2005
Edit controllers (used in linear editing and audio post-production)	8	*	1 Jul 2005
Hard disk recorders	5	*	1 Jul 2005
Intercommunication systems	15	*	1 Jul 2005
Lighting:			
Portable lighting	12	*	1 Jul 2005
Studio lighting	15	*	1 Jul 2005
Lighting control systems	10	*	1 Jul 2005
Lighting grids - fixed	40	*	1 Jul 2005
Lighting hoists	15	*	1 Jul 2005
Microphones:			
Field or boom microphones	5	*	1 Jul 2005
Miniature or 'lapel' microphones	5	*	1 Jul 2005
Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters)	5	*	1 Jul 2005
Studio or fixed microphones	10	*	1 Jul 2005
Microphone booms	10	*	1 Jul 2005
Microwave telecommunications assets - see Table A Telecommunications services (58010 to 58090)			
Mobile production vehicles (excluding the assets contained within) - see Table B Motor Vehicles			
Monitors:			
Audio monitors	10	*	1 Jul 2005
Video monitors:			
Cathode ray tube ('CRT') monitors	8	*	1 Jul 2005
LCD and Plasma monitors	5	*	1 Jul 2005
Virtual monitor wall systems (including rear projection monitor walls)	5	*	1 Jul 2005
Non-linear editing systems (incorporating computer control, interface and hard disk system)	4	*	1 Jul 2005
Presentation automation systems	10	*	1 Jul 2005
Racks	20	*	1 Jul 2005
RF Modulation units	12	*	1 Jul 2005
Routing systems (incorporating control panels, hardware and switchers):	11	*	1 Jul 2005
Satellite telecommunications assets - see Table A Telecommunications services (58010 to 58090)			
Servers (excluding data servers)	8	*	1 Jul 2005

Television broadcasting (56210 to 56220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Signal measurement, monitoring and testing assets (including modulation monitors, RF analysers, test signal generators, vectorscopes and waveform monitors)	12	*	1 Jul 2005
Slow motion controllers	10	*	1 Jul 2005
Switchers (including master control, presentation and production switchers)	10	*	1 Jul 2005
Teleprompters	10	*	1 Jul 2005
Translators	15	*	1 Jul 2005
Transmission towers	40	*	1 Jul 2005
Transmitters	15	*	1 Jul 2005
Transmitting masts (for mobile production vehicles)	10	*	1 Jul 2005
Under monitor and tally display systems	10	*	1 Jul 2005
Videocassette recorders	5	*	1 Jul 2005
Videotape players and recorders	8	*	1 Jul 2005

Library and other information services (60100 to 60200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Libraries:			
Circulating (all classes of books)	10		1 Jan 2001
Music lending	$6^{2}/_{3}$		1 Jan 2001

FINANCE AND INSURANCE SERVICES (62100 to 64200)

ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Banks:			
Demountable strongrooms	100		1 Jan 2001
Portable safes	40		1 Jan 2001
Strongroom doors	100		1 Jan 2001

RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)

Rental and hiring services (except real estate) (66110 to 67200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
If the asset is hired or leased to and used predominantly by a particular industry and not listed below see the entry under Table A for that industry.			

Rental and hiring services (except real estate) (66110 to 67200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air Compressors:			
Compressors – reciprocating	7	*	1 Jul 2005
Compressors – rotary screw	10	*	1 Jul 2005
Compaction:			
Compactors - flat plate	8	*	1 Jul 2005
Compactors – vertical rammer	6	*	1 Jul 2005
Concreting Assets:			
Brick/paving saws	5	*	1 Jul 2005
Concrete demolition saws	3	*	1 Jul 2005
Concrete kibble buckets	15	*	1 Jul 2005
Concrete mixers	4	*	1 Jul 2008
Concrete trowels:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifers)	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shafts	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2005
Generators:			
Cables	5	*	1 Jul 2005
Distribution boards	10	*	1 Jul 2005
Diesel	10	*	1 Jul 2005
Petrol	5	*	1 Jul 2005
Generator with attached lighting plant	10	*	1 Jul 2005
Household assets:			
Clothes dryers	5	*	1 Jan 2006
Digital video display (DVD) players	5	*	1 Jan 2006
Dishwashers	8	*	1 Jan 2006
Evaporative coolers, portable	5	*	1 Jan 2006
Freezers	6	*	1 Jan 2006
Microwave ovens	6	*	1 Jan 2006
Refrigerators	6	*	1 Jan 2006
Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	5	*	1 Jan 2006
Surround sound systems (incorporating audio-video receivers and speakers)	5	*	1 Jan 2006
Television sets	8	*	1 Jan 2006
Vacuum cleaners, portable	5	*	1 Jan 2006
Video cassette recorder systems (VCR)	5	*	1 Jan 2006
Washing machines	6	*	1 Jan 2006
Power tools:			
Chainsaws	3	*	1 Jul 2005
Hand tools – air	5	*	1 Jul 2005
Hand tools – battery	3	*	1 Jul 2008

Rental and hiring services (except real estate) (66110 to 67200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hand tools – electric	5	*	1 Jul 2005
Jackhammers – air	7	*	1 Jul 2005
Jackhammers – electric	3	*	1 Jul 2005
Nail guns – air	3	*	1 Jul 2005
Traffic management assets:			
Crash prevention assets:			
Barriers:			
Concrete	30	*	1 Jan 2006
Plastic	5	*	1 Jan 2006
Crash attenuators (truck mounted)	10	*	1 Jan 2006
Road marking assets:			
< 100 litre capacity	5	*	1 Jan 2006
100 to 500 litre capacity	9	*	1 Jan 2006
> 500 litre capacity	11	*	1 Jan 2006
Line grinders (walk behind)	5	*	1 Jan 2006
Traffic management signs:			
Arrow boards	10	*	1 Jan 2006
Speed observation signs	10	*	1 Jan 2006
Traffic lights - mobile	10	*	1 Jan 2006
Variable message signs	10	*	1 Jan 2006
Static signage (including safety cones, barricades, warning signs and bollards)	3	*	1 Jan 2006
Welders:			
Diesel	10	*	1 Jul 2005
Electric	5	*	1 Jul 2005

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Residential property operators (67110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assets generally:			
Air conditioning assets (excluding ducting, pipes and vents):			
Air handling units	20	*	1 Jul 2003
Chillers:			
Absorption	25	*	1 Jul 2003
Centrifugal	20	*	1 Jul 2003
Volumetrics (including reciprocating, rotary, screw, scroll):			
Air-cooled	15	*	1 Jul 2003
Water-cooled	20	*	1 Jul 2003
Condensing sets	15	*	1 Jul 2003
Cooling towers	15	*	1 Jul 2003

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Residential property operators
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Damper motors (including variable air volume box controller)	10	*	1 Jul 2003
Fan coil units (connected to condensing set)	15	*	1 Jul 2003
Mini split systems up to 20KW (including ceiling, floor and high wall split system)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003
Room units	10	*	1 Jul 2003
Ceiling fans	5	*	1 Jul 2004
Clocks, electric	10	*	1 Jul 2004
Digital video display (DVD) players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Evaporative coolers:			
Fixed (excluding ducting and vents)	20	*	1 Jul 2005
Portable	10	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	10		1 Jan 2001
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	$13^1/_3$		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	$6^2/_3$		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			
Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003

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Residential property operators
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Solar power generating system assets	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
PABX computerised assets	10	*	1 Jul 2004
Telephone hand sets	10	*	1 Jul 2004
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	10	*	1 Jul 2004
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004
Video cassette recorder systems (VCR)	5	*	1 Jul 2004
Water pumps	20		1 Jan 2001
Window blinds, internal	10	*	1 Jul 2004
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	5	*	1 Jul 2004
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004

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Residential property operators
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Spa bath pumps	20	*	1 Jul 2004
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phone	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drives	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	10	*	1 Jul 2004
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	10	*	1 Jul 2004
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	10	*	1 Jul 2004
Ironing boards, freestanding	7	*	1 Jul 2004
Irons	5	*	1 Jul 2004
Washing machines	10	*	1 Jul 2004
Outdoor assets:			
Automatic garage doors:			
Controls	5	*	1 Jul 2004

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Residential property operators
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	8	*	1 Jul 2004
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	12	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Tennis court assets:			
Cleaners	3	*	1 Jul 2004
Drag brooms	3	*	1 Jul 2004
Nets	5	*	1 Jul 2004
Rollers	3	*	1 Jul 2004
Umpire chairs	15	*	1 Jul 2004

Note where the terms 'freestanding' and 'fixed' are used in entries for residential property operators, they have the following meaning. ***Freestanding*** – items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability. ***Fixed*** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

Residential property operators
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004
Monitors	4	*	1 Jul 2004
Recorders:			
Digital	4	*	1 Jul 2004
Time lapse	2	*	1 Jul 2004
Switching units (including multiplexes)	5	*	1 Jul 2004
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004
Detectors (including passive infra-red, photo sensors and vibration)	5	*	1 Jul 2004
Global System for Mobiles (GSM) Units	5	*	1 Jul 2004
Noise makers (including bells and sirens)	5	*	1 Jul 2004

Non-residential property operators
(67120)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Refer to assets shown in Table B that are used in commercial office buildings			

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 TO 70000)

Surveying and mapping services
(69220)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Surveyors' instruments:			
Geodimeter (electronic)	10		1 Jan 2001
Laser beam survey equipment	10		1 Jan 2001
Levels	20		1 Jan 2001

Surveying and mapping services (69220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stereoplotters (for making surveys from aerial photography etc)	10		1 Jan 2001
Theodolites	20		1 Jan 2001

Veterinary services (69700)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Veterinarians' assets:			
Anaesthesia machines	10	*	1 Jan 2004
Animal blow dryers	5	*	1 Jan 2004
Animal cages:			
Fibreglass, plastic and polyethylene cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, CO2 end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004
Animal scales	7	*	1 Jan 2004
Dental assets:			
Dental units	10	*	1 Jan 2004
Ultrasonic scalers (standalone)	10	*	1 Jan 2004
Diagnostic assets (including ophthalmoscope, otoscope, handles and power supply)	10	*	1 Jan 2004
Electrocautery units	10	*	1 Jan 2004
Electroejaculators	6	*	1 Jan 2004
Hydrobaths	8	*	1 Jan 2004
Pathology assets:			
Centrifuges	5	*	1 Jan 2004
Laboratory analysers:			
Electrolyte analysers	4	*	1 Jan 2004
Generally	5	*	1 Jan 2004
Microscopes	10	*	1 Jan 2004
Surgery lights	10	*	1 Jan 2004
Tables and tubs	20	*	1 Jan 2004
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software)	5	*	1 Jan 2004
X-ray assets (excluding direct radiography assets):			
Mobile or portable x-ray units	10	*	1 Jan 2004
X-ray processors – automatic	10	*	1 Jan 2004

ADMINISTRATIVE AND SUPPORT SERVICES (72110 TO 73200)

Building cleaning, pest control and other support services (73110 to 73200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Arboriculture and gardening services:			
Blowers	3	*	1 Jan 2004
Brushcutters (including whipper snippers)	2	*	1 Jan 2004
Chainsaws (including pole pruners)	2	*	1 Jan 2004
Elevating work platforms	15	*	1 Jan 2004
Hand tools (including pruner, rake, hedge shears, loppers and tree saws)	3	*	1 Jan 2004
Hedge trimmers	4	*	1 Jan 2004
Lawn edgers (excluding brushcutters)	4	*	1 Jan 2004
Lawn mowers:			
Cylinder	7	*	1 Jan 2004
Push (rotary)	2	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004
Ride-ons	5	*	1 Jan 2004
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
Slashers	4	*	1 Jan 2004
Trailers used to carry tree and grass clippings	5	*	1 Jan 2004
Tree climbing assets:			
Climbing hardware (including carabineers, figure of 8 and lowering pullies)	1	*	1 Jan 2004
Climbing spurs	10	*	1 Jan 2004
Friction lowering devices	10	*	1 Jan 2004
Harness	3	*	1 Jan 2004
Ropes	1	*	1 Jan 2004
Wood chippers	8	*	1 Jan 2004

Packaging services (73200)			
Fruit and vegetables pack houses assets used off farm			
Banana assets:			
Air rams	3	*	1 Jul 2008
Bunch lines	10	*	1 Jul 2008
Choppers/mulchers	4	*	1 Jul 2008
Rails (including points)	15	*	1 Jul 2008
Scrap conveyors	5	*	1 Jul 2008
Tops	8	*	1 Jul 2008
Water troughs	10	*	1 Jul 2008
General assets:			
Bins	5	*	1 Jul 2008

Packaging services (73200)			
Bin tippers	15	*	1 Jul 2008
Conveyors (including elevators)	10	*	1 Jul 2008
Drying tunnels	15	*	1 Jul 2008
Fungicide units	10	*	1 Jul 2008
Receival hoppers (including water dumps)	10	*	1 Jul 2008
Tables (including packing and sorting tables)	15	*	1 Jul 2008
Washing assets (including brush and barrel washers)	10	*	1 Jul 2008
Waxing assets	10	*	1 Jul 2008
Graders:			
Electronic	10	*	1 Jul 2008
Mechanical	15	*	1 Jul 2008
Optical	8	*	1 Jul 2008
Labelling assets:			
Labelling applicators (including in line labellers)	8	*	1 Jul 2008
Labelling guns	3	*	1 Jul 2008
Tree nuts assets:			
Crackers	7	*	1 Jul 2008
Drying silos	15	*	1 Jul 2008
Separating assets (including air separators, trommels and vibrating screens)	10	*	1 Jul 2008
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008

EDUCATION AND TRAINING (80100 to 82200)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Kindergarten furniture and play equipment	5		1 Jan 2001

HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Medical assets:			
Benchtop sterilisers	5	*	1 Jul 2003
Benchtop ultrasonic cleaners	7	*	1 Jul 2003
Clinical furniture	10	*	1 Jul 2003
X-Ray viewers	10	*	1 Jul 2003

Hospitals ***(84010 to 84020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hospital assets:			
Anaesthesia machines	10	*	1 Jan 2003
Angiography assets:			
Image acquisition system (incorporating computer with digital subtraction capability, digital camera, monitor and integrated software)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Patient gantry or table, patient monitoring assets, positioning assets, and pressure injectors	10	*	1 Jul 2002
Cell savers and cell separators	7	*	1 Jan 2003
Colposcopes	10	*	1 Jan 2003
Defibrillators	10	*	1 Jan 2003
Diathermy and cautery machines/electrosurgical generators	10	*	1 Jan 2003
Endoscopic surgery assets (excluding disposable accessories):			
Arthroscopic fluid management systems	7	*	1 Jan 2003
Endoscopes (flexible and rigid) and endoscopic surgical instruments	4	*	1 Jan 2003
Endoscopic camera systems:			
Beam splitters and light sources	10	*	1 Jan 2003
Printers, video cameras, video camera adaptors, couplers and heads, video image capture systems and video processors	5	*	1 Jan 2003
Still cameras	7	*	1 Jan 2003
Video monitors and video recorders	7	*	1 Jan 2003
Endoscopic electrosurgical generators	10	*	1 Jan 2003
Endoscopic lasers	10	*	1 Jan 2003
Endoscopic ultrasound systems (incorporating scanner, transducers/probes, integrated computer and integrated software)	5	*	1 Jan 2003
Haemodialysis machines	7	*	1 Jan 2003
Head lights	7	*	1 Jan 2003
Hospital furniture:			
Beds:			
Electronic	7	*	1 Jan 2003
Mechanical	10	*	1 Jan 2003
Bedside cabinets/lockers, carts and poles, blanket warming cabinets, blood warming cabinets, medical refrigerators, and overbed tables	10	*	1 Jan 2003
Infusion pumps:			
General, pain management and rapid	8	*	1 Jan 2003
Syringe driven	6	*	1 Jan 2003
Insufflators	10	*	1 Jan 2003
Lithotriptors used for extra-corporeal shock wave lithotripsy	7	*	1 Jan 2003

Hospitals ***(84010 to 84020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mechanical assist assets:			
Calf and cuff compression devices	8	*	1 Jan 2003
Cardiac bypass and heart lung machines	8	*	1 Jan 2003
Intra-aortic balloon pumps	8	*	1 Jan 2003
Ventricular assist heart pumps	8	*	1 Jan 2003
Natal care assets (including incubators, infant warmers and mobile infant warmers)	7	*	1 Jan 2003
Operating tables and attachments:			
Electronic	10	*	1 Jan 2003
Mechanical	13	*	1 Jan 2003
Operating theatre lights	8	*	1 Jan 2003
Pan flushers	10	*	1 Jan 2003
Patient hoists and lifters	10	*	1 Jan 2003
Patient monitoring assets:			
Bedside monitoring systems	7	*	1 Jan 2003
Cardiac monitors	7	*	1 Jan 2003
ECG (electrocardiographs)	7	*	1 Jan 2003
Foetal monitors	7	*	1 Jan 2003
Pulse oximeters	7	*	1 Jan 2003
Vital signs monitors	7	*	1 Jan 2003
Patient warming assets (excluding disposable accessories):			
Fluid warmers	10	*	1 Jan 2003
Forced air patient warmers	10	*	1 Jan 2003
Smoke evacuators	8	*	1 Jan 2003
Sterilisation and autoclave processing assets:			
Drying cabinets	10	*	1 Jan 2003
Endoscope sterilisers and disinfectors	5	*	1 Jan 2003
Flash sterilisers	10	*	1 Jan 2003
Instrument washers	10	*	1 Jan 2003
Pre-vacuum sterilisers	10	*	1 Jan 2003
Ultrasonic cleaners and baths	7	*	1 Jan 2003
Surgical instruments:			
Hand held manually operated instruments	8	*	1 Jan 2003
Powered instruments (including drills, saws, shavers, non-disposable instrument accessories and power sources)	7	*	1 Jan 2003
Ultrasonic aspirators	10	*	1 Jan 2003
Ultrasonic scalpels	10	*	1 Jan 2003
Surgical lasers (excluding ophthalmic surgical lasers)	10	*	1 Jan 2003
Surgical microscopes	10	*	1 Jan 2003
Ultrasonic bladder scanners	10	*	1 Jan 2003
Ultrasonic needle guides	10	*	1 Jan 2003
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) used by cardiologists, obstetricians and vascular surgeons	5	*	1 Jul 2002

Hospitals ***(84010 to 84020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ventilators:			
Fixed	7	*	1 Jan 2003
Portable	5	*	1 Jan 2003
Wheelchairs	10	*	1 Jan 2003

Dental services ***(85310)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dentists' assets:			
Air abrasion units	10	*	1 Jul 2003
Air compressors	10	*	1 Jul 2003
Amalgamators	7	*	1 Jul 2003
Amalgam separators	7	*	1 Jul 2003
Computerised (CAD/CAM) ceramic restoration systems:			
Imaging units	7	*	1 Jul 2003
Milling units	5	*	1 Jul 2003
Curing lights (halogen)	5	*	1 Jul 2003
Dental chairs	10	*	1 Jul 2003
Dental instruments:			
Hand-held manually operated instruments	3	*	1 Jul 2003
Handpieces (driven by compressed air, compressed gas or electricity)	3	*	1 Jul 2003
Dental lasers:			
Hard tissue and soft tissue lasers	7	*	1 Jul 2003
Soft tissue and whitening lasers	7	*	1 Jul 2003
Soft tissue lasers	10	*	1 Jul 2003
Dental loupes	10	*	1 Jul 2003
Dental operating lights	10	*	1 Jul 2003
Dental units	10	*	1 Jul 2003
Dental x-ray assets:			
Conventional x-ray film systems (incorporating control box, swing arm and x-ray head but excluding OPG systems)	15	*	1 Jul 2003
Digital x-ray systems (including intra-oral storage phosphor plate systems and intra-oral digital sensor systems)	7	*	1 Jul 2003
Intra-oral x-ray film processors	10	*	1 Jul 2003
Handpiece cleaners	5	*	1 Jul 2003
Intra-oral camera systems (incorporating camera and integrated processor/docking station)	7	*	1 Jul 2003
Nitrous oxide sedation units	20	*	1 Jul 2003
Oral surgical motors	5	*	1 Jul 2003
Suction units	10	*	1 Jul 2003
Ultrasonic scalers (standalone)	10	*	1 Jul 2003

Optometry and optical dispensing (85320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Optical assets:			
Automatic refractometers/keratometers	5	*	1 Jan 2004
Cameras (including anterior segment cameras, retinal cameras, fundus cameras):			
Analogue	8	*	1 Jan 2004
Digital	4	*	1 Jan 2004
Colour vision testers (automated)	8	*	1 Jan 2004
Corneal topography systems	5	*	1 Jan 2004
Examination chairs	10	*	1 Jan 2004
Glaucoma diagnostic assets (including ocular coherence tomographs (OCT), scanning laser ophthalmoscopes and scanning laser polarimeters)	5	*	1 Jan 2004
Keratometers (Ophthalmometers):			
Automated	5	*	1 Jan 2004
Manual	12	*	1 Jan 2004
Ophthalmic surgery assets:			
Microkeratome	3	*	1 Jan 2004
Ophthalmic cryo surgery systems	5	*	1 Jan 2004
Ophthalmic diathermy surgery systems	5	*	1 Jan 2004
Ophthalmic lasers:			
Non-refractive	10	*	1 Jan 2004
Refractive (including eye tracking systems)	4	*	1 Jan 2004
Phacoemulsification systems	4	*	1 Jan 2004
Pupillometers (used for refractive surgery)	5	*	1 Jan 2004
Vitrectomy systems	4	*	1 Jan 2004
Wave front analysers	4	*	1 Jan 2004
Ophthalmic viewers	5	*	1 Jan 2004
Ophthalmoscopes:			
Direct (including power supply)	8	*	1 Jan 2004
Indirect	9	*	1 Jan 2004
Optical dispensing assets – see Photographic, optical and ophthalmic equipment manufacturing (24110)			
Refraction units (including examination chair, instrument arms, table and light source)	10	*	1 Jan 2004
Refractometers (automated)	5	*	1 Jan 2004
Slit lamp biomicroscopes:			
Hand-held	9	*	1 Jan 2004
Mounted	12	*	1 Jan 2004
Telemedicine digital imaging systems (excluding the imaging device)	4	*	1 Jan 2004
Tonometers:			
Contact tonometers:			
Applanation:			
Hand-held	6	*	1 Jan 2004
Mounted	8	*	1 Jan 2004
Electronic	6	*	1 Jan 2004

Optometry and optical dispensing (85320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Non-contact tonometers:			
Hand-held	5	*	1 Jan 2004
Table mounted	8	*	1 Jan 2004
Trial lens sets	20	*	1 Jan 2004
Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, Laser interference biometers, Pachymeters and Ultrasound biomicroscopes – UBM)	5	*	1 Jan 2004
Visual acuity testing assets:			
Automated vision testers	6	*	1 Jan 2004
Manual vision testers (phoropters)	12	*	1 Jan 2004
Visual acuity charts (illuminated)	10	*	1 Jan 2004
Visual acuity chart projectors (automated)	8	*	1 Jan 2004
Visual field testing assets (perimeters) – automated	5	*	1 Jan 2004

Pathologist and other pathology (85202 and 85209)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pathologists' assets:			
Batch slide stainer	6	*	1 Jan 2002
Bio hazard chambers	10	*	1 Jan 2002
Centrifuges	5	*	1 Jan 2002
Incubators	6	*	1 Jan 2002
Laboratory analysers	5	*	1 Jan 2002
Microscopes	10	*	1 Jan 2002
Rotary microtomes	6	*	1 Jan 2002
Tissue embedding systems	6	*	1 Jan 2002
Tissue processors	6	*	1 Jan 2002

Podiatry services (85399)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Podiatrists' assets:			
Computerised orthoses manufacturing assets:			
Contact pin digitisers	7	*	1 Jul 2003
Carving mills	7	*	1 Jul 2003
Doppler vascularscopes	5	*	1 Jul 2003
Electric nail drills:			
Dust extraction drills	7	*	1 Jul 2003
Portable dust extraction drills	5	*	1 Jul 2003
Water and alcohol based spray drills	4	*	1 Jul 2003
Examination/magnifying lamps	10	*	1 Jul 2003
Footrests	10	*	1 Jul 2003

Podiatry services ***(85399)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gait analysis assets:			
Computerised systems (incorporating in-shoe pressure analysis or platform based pressure mats, integrated hardware and integrated software)	4	*	1 Jul 2003
Non-computerised:			
Treadmills	10	*	1 Jul 2003
Video cameras	5	*	1 Jul 2003
Video monitors and video recorders	7	*	1 Jul 2003
Orthotic benchtop grinders	6	*	1 Jul 2003
Patient chairs	12	*	1 Jul 2003
Podiatric instruments	3	*	1 Jul 2003
Vacuum presses	3	*	1 Jul 2003
Vascular neurological assessment assets:			
Monofilaments	2	*	1 Jul 2003
Tuning forks	10	*	1 Jul 2003

Radiology and diagnostic imaging services ***(85201, 85203 and 85209)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Radiologists' diagnostic imaging assets:			
Bone densitometry (BMD) system (incorporating either a whole body scanner, integrated computer and integrated software, or a spine and hip scanner, holding devices, integrated computer and integrated software)	10	*	1 Jul 2002
Computed radiography (CR) digitiser	4	*	1 Jul 2002
Computed tomography (CT) system (incorporating scanner, integrated computer and integrated software)	10	*	1 Jul 2002
Film digitiser	4	*	1 Jul 2002
Fluoroscopy assets (excluding direct radiography assets):			
Fixed system (incorporating buckies, generators, screening table and suspensions)	15	*	1 Jul 2002
Image acquisition system (incorporating a computer, digital camera, integrated software and monitor)	4	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Mobile system (incorporating buckies, generators, screening table and suspensions)	10	*	1 Jul 2002
Magnetic resonance imaging (MRI) system (incorporating a scanner, cooling system, radio frequency coil accessories, integrated computer and integrated software)	7	*	1 Jul 2002

Radiology and diagnostic imaging services ***(85201, 85203 and 85209)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mammography systems (incorporating either prone core biopsy scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software or conventional upright scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software)	7	*	1 Jul 2002
Nuclear medicine systems (incorporating camera, gantry, collimators, integrated computer, integrated software and hot lab equipment but excluding Positron Emission Tomography (PET) systems)	10	*	1 Jul 2002
Orthopantomography (OPG) systems (incorporating scanner, integrated computer and integrated software)	15	*	1 Jul 2002
Patient archival and communication systems (PACS)	4	*	1 Jul 2002
Processing assets:			
Daylight imaging processors	9	*	1 Jul 2002
Dry laser imaging processors	8	*	1 Jul 2002
Wet laser imaging processors	10	*	1 Jul 2002
Teleradiology assets (excluding the imaging device)	4	*	1 Jul 2002
Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software)	5	*	1 Jul 2002
X-ray assets (excluding direct radiography assets):			
Fixed systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube)	15	*	1 Jul 2002
Image intensifier	7	*	1 Jul 2002
Mobile systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube)	10	*	1 Jul 2002

Specialist medical services n.e.c ***(85129)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Neurologists' assets:			
Electroencephalography (EEG) systems (incorporating electrodes, amplifier, integrated software and integrated computer)	5	*	1 Jul 2003
Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computer)	5	*	1 Jul 2003
Thoracic physicians' assets:			
Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computer)	7	*	1 Jul 2003
Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems	7	*	1 Jul 2003

Specialist medical services n.e.c (85129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Lung function analysis exercise systems (incorporating flow sensors, treadmill or ergometer, ECG, pulse oximeter, integrated software and integrated computer)	7	*	1 Jul 2003
Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computer)	7	*	1 Jul 2003
Spirometers	7	*	1 Jul 2003
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitor, integrated carbon dioxide monitor, integrated pulse oximeters, integrated computer and integrated software)	7	*	1 Jul 2003

Nursing home operation (86011)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Beds:			
Electronic	7	*	1 Jul 2004
Mechanical	10	*	1 Jul 2004
Bedside cabinets/lockers, carts and poles and overbed tables	10	*	1 Jul 2004
Commodes	10	*	1 Jul 2004
Nurse call systems	7	*	1 Jul 2004
Pan flushers	10	*	1 Jul 2004
Patient hoists and lifters	10	*	1 Jul 2004
Patient monitoring assets	7	*	1 Jul 2004
Patient scales	10	*	1 Jul 2004
Shower chairs	7	*	1 Jul 2004
Trolleys	10	*	1 Jul 2004
Wheelchairs	10	*	1 Jul 2004

ARTS AND RECREATION SERVICES (89100 to 92099)

Heritage activities (89100 to 89220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Heritage activities (89100 to 89220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sea life centre:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketch	$13^1/_3$		1 Jan 2001
TV audio system	10		1 Jan 2001

Creative and performing arts activities (90010 to 90030)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Theatre equipment:			
Accessories (theatrical – wigs, costumes, etc)	5		1 Jan 2001

Sport, gambling and recreation services (91110 to 92099)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Amusement machines and equipment:			
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
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002

Sport, gambling and recreation services (91110 to 92099)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides 'gravity powered'	20	*	1 Jan 2002
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
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Poker/gaming machines	7	*	1 Jul 2009
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

Sport, gambling and recreation services (91110 to 92099)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

OTHER SERVICES (94110 to 96030)

Automotive repair and maintenance (94110 to 94199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Motor garage equipment:			
Automotive parts cleaner:			
Pump	4		1 Jan 2001
Drum	10		1 Jan 2001
Drums	4		1 Jan 2001
Kerbside tanks	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
Trade utensils (including sales and garage equipment)	$13^1/_3$		1 Jan 2001

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Car wash and detailing assets:			
Activation and entry station assets including bay controllers, pay station assets and bank note change machines	10	*	1 Jul 2009
Automatic car wash assets including rollover and tunnel washes:			
Friction washer system assets including gantry, rails and arches and driers	10	*	1 Jul 2009
Touch free pressure washer system assets including gantry, rails and arches and driers	10	*	1 Jul 2009
Car conveyor system assets (incorporating correlators, sensors, tracks and rails)	15	*	1 Jul 2009

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Detailing assets:			
Steam cleaners	10	*	1 Jul 2009
Vacuum cleaners	10	*	1 Jul 2009
Hand and self serve car wash assets:			
Ceiling and wall booms	10	*	1 Jul 2009
Large vehicle wash assets:			
Hoists	20	*	1 Jul 2009
Side brush cleaning system assets	10	*	1 Jul 2009
Support assets:			
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors but excluding doors)	10	*	1 Jul 2009
Plant room assets:			
Air compressors			
Compressors - reciprocating	7	*	1 Jul 2009
Compressors - screw	10	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Pumps	12	*	1 Jul 2009
Water treatment assets:			
Filter system assets including reverse osmosis	10	*	1 Jul 2009
Tanks	20	*	1 Jul 2009
Vending machines	5	*	1 Jul 2009
Smash repair assets:			
Air compressors	10	*	1 Jul 2009
Dust extraction systems:			
Metal arms	15	*	1 Jul 2009
Stationary vacuum dust collection units	5	*	1 Jul 2009
Frame straightening assets:			
Aligning benches	15	*	1 Jul 2009
Chassis measuring assets:			
Computerised	10	*	1 Jul 2009
Manual	10	*	1 Jul 2009
Hoists	20	*	1 Jul 2009
Painting assets:			
Buffing machines	3	*	1 Jul 2009
Infrared paint dryers:			
Heating arches	20	*	1 Jul 2009
Mobile	7	*	1 Jul 2009
Sanders	3	*	1 Jul 2009
Spectrophotometers	4	*	1 Jul 2009
Spray bake ovens	12	*	1 Jul 2009
Spray guns	3	*	1 Jul 2009
Spray gun washing machines	5	*	1 Jul 2009
Vacuum dust collection mobile units	3	*	1 Jul 2009

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Waste water filtering system assets:			
Oil and water separators	15	*	1 Jul 2009
Pumps	5	*	1 Jul 2009
Tanks	15	*	1 Jul 2009
Water pressure cleaners	3	*	1 Jul 2009
Welders	5	*	1 Jul 2009

Personal and other services (95110 to 95291)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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	½	*	1 Jan 2001

Effective lives (Asset Categories)

Table B as at 1 July 2009

A			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 compressors:			
Compressors – reciprocating	7	*	1 Jul 2008
Compressors – rotary screw	10	*	1 Jul 2008
Air-conditioning assets (excluding pipes, duct work and vents):			
Air handling units	20	*	1 Jul 2003
Cooling towers	15	*	1 Jul 2003
Condensing sets	15	*	1 Jul 2003
Chillers:			
Absorption	25	*	1 Jul 2003
Centrifugal	20	*	1 Jul 2003
Volumetrics (including reciprocating, rotary, screw, scroll):			
Air-cooled	15	*	1 Jul 2003
Water-cooled	20	*	1 Jul 2003
Damper motors (including variable air volume box controller)	10	*	1 Jul 2003
Fan coil units (connected to a condensing set)	15	*	1 Jul 2003
Humidifiers (steam generator)	10	*	1 Jul 2003
Mini split system up to 20KW (including ceiling, floor and high wall split system)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003
Room units	10	*	1 Jul 2003
Aircraft:			
Aeroplane:			
General use	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting	10	*#	1 Jul 2002
Gliders/sailplanes	10		1 Jan 2001
Helicopter:			
General use	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting	10	*#	1 Jul 2002

A			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hot air balloons:			
Envelope and cane basket	3		1 Jan 2001
Associated equipment (inflator fan, burner unit, fuel cylinders)	10		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			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Battery chargers	20		1 Jan 2001
Batteries (storage)	$13^1/_3$		1 Jan 2001
Bending machines (bar, angle and rod)	10	*	1 Jul 2008
Bicycles	10		1 Jan 2001
Binoculars	10		1 Jan 2001
Block and brick elevators, portable	10	*	1 Jul 2008
Boilers	20	*	1 Jul 2005
Boiler pumps	5	*	1 Jul 2005
Boom gates	10		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
Building maintenance units	35	*	1 Jul 2005
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
Bundy machines	$13^1/_3$		1 Jan 2001

C			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 commercial office buildings	8	*	1 Jul 2005
In ten-pin bowling centres	4		1 Jan 2001
Casks:			
Stainless steel	10		1 Jan 2001
Other	$13^{1}/_{3}$		1 Jan 2001
Chimney stacks and flues (concrete stacks in heavy industry qualifying as 'plant')	50		1 Jan 2001
Compaction:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
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
Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008
Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifers)	5	*	1 Jul 2008
Concrete trowels:			
Walk behind	5	*	1 Jul 2008
Ride on	7	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008

C			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vibrating shafts	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
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
Curing barns (galvanised steel and marine ply)	$13^1/_3$		1 Jan 2001
Curtains and drapes	6	*	1 Jul 2004

D			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Delivery tube system (air pressure)	10		1 Jan 2001
Docks (floating)	20		1 Jan 2001
Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors)	15	*	1 Jul 2005
Dozers/front end loaders	9	*	1 Jul 2002
Dredges	20	*	1 Jan 2003
Drink dispensing machines	10	*	1 Jul 2005

E			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Elevated work platforms:			
Boom (including knuckle and telescopic)	15	*	1 Jan 2006
Personal	10	*	1 Jan 2006
Scissor	10	*	1 Jan 2006
Engineering works machinery installed	20		1 Jan 2001
Engines	20		1 Jan 2001
Escalators (machinery and their moving parts)	20	*	1 Jan 2003

F			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Fences:			
Electric	20		1 Jan 2001
Wire mesh (demountable used for partitioning purposes)	20		1 Jan 2001
Fire control and alarm assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004

F			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors:			
Aspirated smoke	12	*	1 Jul 2004
Heat	20	*	1 Jul 2004
Manual call point (addressable type only)	20	*	1 Jul 2004
Multi type	20	*	1 Jul 2004
Smoke	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Gas suppression cylinders	25	*	1 Jul 2004
Emergency warning and intercommunication systems:			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
A C variable speed drive	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Floor coverings (linoleum and vinyl)	10		1 Jan 2001
Fogging machines (insecticide)	8		1 Jan 2001
Forklifts	11	*	1 Jul 2002
Formwork, beams and props, steel	10	*	1 Jul 2008
Foundation of plant and machinery which forms an integral part of the plant and machinery	50		1 Jan 2001
Furniture, freestanding:			
Bookcases:			
Timber	15	*	1 Jul 2005
Metal	20	*	1 Jul 2005
Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type):			
Timber/laminated	15	*	1 Jul 2005
Metal	20	*	1 Jul 2005
Chairs	10	*	1 Jul 2005
Desks	20	*	1 Jul 2005
Mobile storage units (compactus type)	25	*	1 Jul 2005
Reception (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2005
Screens	20	*	1 Jul 2005
Tables:			
Boardroom	20	*	1 Jul 2005
General	10	*	1 Jul 2005
Workstations (including desks and partitions)	20	*	1 Jul 2005

G			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Galvanising plant	10	*	1 Jan 2002
Garbage bins	$6^{2}/_{3}$		1 Jan 2001
Gas cylinders LPG	$13^{1}/_{3}$		1 Jan 2001
Generators (see in Table B, Power supply assets)			
Grinding machine (surface)	10		1 Jan 2001

H			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hand dryers (electrically operated)	10		1 Jan 2001
Heating units (electronic)	10		1 Jan 2001
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	15	*	1 Jul 2005

I			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Incinerettes (gas or electrically fired)	20		1 Jan 2001
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			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory equipment	$13^1/_3$		1 Jan 2001
Ladders (including stepladders, work platforms extension ladders, trestles and planks):			
Aluminium	4	*	1 Jan 2006
Fibreglass	4	*	1 Jan 2006
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
Levels:			
Dumpy	7	*	1 Jul 2008
Laser beam	10	*	1 Jul 2008
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Library (professional)	10		1 Jan 2001
Lifts (elevated work platforms):			
Boom (including knuckle and telescopic)	15	*	1 Jan 2006
Personal	10	*	1 Jan 2006
Scissor	10	*	1 Jan 2006
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
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
Loading bay assets:			
Dock levellers	20	*	1 Jul 2005
Pallet jacks and pallet trucks	10	*	1 Jul 2005
Scissor lifts	15	*	1 Jul 2005

M			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mini lab	10		1 Jan 2001
Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg)	5	*	1 Jul 2005
Mini-skid steer loader attachments:			
Others (including auger and bucket)	5	*	1 Jan 2004
Stump grinders	2	*	1 Jan 2004
Mini spot console	10		1 Jan 2001
Modular switching system	10		1 Jan 2001
Motor graders	10	*	1 Jul 2002
Motor vehicles, etc:			
Buses having a gross vehicle mass of more than 3.5 tonnes	15	*#	1 Jan 2005
Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers):			
Generally	8	*	1 Jan 2006
Hire and travellers' cars	5		1 Jan 2001
Taxis	4		1 Jan 2001
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers	12	*#	1 Jan 2005
Motor cycles and scooters	$6^2/_3$		1 Jan 2001
Trailers having a gross vehicle mass greater than 4.5 tonnes	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less	10		1 Jan 2005
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)	15	*#	1 Jan 2005
For Garbage compactor trucks see Table A, Waste disposal services (29110),			
Moving walks	20	*	1 Jan 2003
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

N

O			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Shredders	15	*	1 Jul 2005
Trolleys	15	*	1 Jul 2005
Whiteboards	10	*	1 Jul 2005
Ovens:			
Microwave	$6^{2}/_{3}$		1 Jan 2001
Oxygen acetylene plant	20		1 Jan 2001

P			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Packaging machines			
Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	10	*	1 Jul 2009
Carton erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2009
Case erecting, packing and closing machines (including casepackers)	10	*	1 Jul 2009
Inspection equipment including checkweighers, metal detectors, counting machines etc	10	*	1 Jul 2009
Multihead and singlehead weighers	10	*	1 Jul 2009
Palletisers and depalletisers	12	*	1 Jul 2009
Product identification labellers including decorating, applicators and coding machines	8	*	1 Jul 2009
Robotic pick and place packaging machines	10	*	1 Jul 2009
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10	*	1 Jul 2009
Painting equipment (airless spray)	10		1 Jan 2001
Paint-tinting and colour blending machines	5		1 Jan 2001
Pallets	5		1 Jan 2001
Parachute	3		1 Jan 2001
Partitions (demountable)	20	*	1 July 2005
Pentex total station	5		1 Jan 2001
Plants:			
Live (indoor)	5		1 Jan 2001
Simulated	$13^{1}/_{3}$		1 Jan 2001
Point of sale assets:			
Cash registers, standalone type	10	*	1 Jul 2005

P			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines)	10	*	1 Jul 2005
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals)	6	*	1 Jul 2005
Weighing machines and scales (including weigh labelling machines)	10	*	1 Jul 2005
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
Portable Toilet	10		1 Jan 2001
Powder coating machine	$6^{2}/_{3}$		1 Jan 2001
Power supply assets:			
Emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instruments)	25	*	1 Jul 2005
Power management units	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive types	5	*	1 Jul 2005
On line double conversion types	10	*	1 Jul 2005
Generators, portable (incorporating attached engine management and generator monitoring instruments)			
Diesel	10	*	1 Jul 2008
Petrol	5	*	1 Jul 2008
Power tools:			
Chain saws	3	*	1 Jul 2008
Hand tools:			
Air	5	*	1 Jul 2008
Battery	3	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Jack hammers:			
Air	7	*	1 Jul 2008
Electric	3	*	1 Jul 2008
Nail guns - air	3	*	1 Jul 2008
Power transformers	45	*	1 Jan 2002
Projectors	10		1 Jan 2001
Public address and paging system assets (including amplifiers, audio speakers and microphones)	12	*	1 Jul 2005
Pumps	20		1 Jan 2001
Punts	20		1 Jan 2001

R			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Racks	10		1 Jan 2001
Radio sets:			
Generally	10		1 Jan 2001
Two-way radios and transceivers	$6^2/_3$		1 Jan 2001
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2005
Ice making machines	8	*	1 Jul 2005
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2005
Regeneration (acid) unit	10		1 Jan 2001
Robots (industrial)	10		1 Jan 2001

S			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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, bench and mitre, portable	7	*	1 Jul 2008
Scaffolding:			
Aluminium	5	*	1 Jan 2006
Fibreglass	5	*	1 Jan 2006
Steel	15	*	1 Jan 2006
Scales (platform)	20		1 Jan 2001
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	1 Jul 2004
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
Bullet resistant screens (not forming part of the building)	20		1 Jan 2001
Camera scanning (of type used in large retail establishments)	$6^2/_3$		1 Jan 2001
Closed circuit television systems:			
Cameras	4	*	1 Jul 2004
Monitors	4	*	1 Jul 2004
Recorders:			
Digital	4	*	1 Jul 2004
Time lapse	2	*	1 Jul 2004
Switching units (including multiplexers)	5	*	1 Jul 2004
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004
Detectors (including glass, passive infra-red and vibration)	5	*	1 Jul 2004

S			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Global system for mobiles (GSM) unit	5	*	1 Jul 2004
Noise maker (including alarms and bells)	5	*	1 Jul 2004
Sewing machines	10		1 Jan 2001
Sheds:			
Portable (nomadic type industry)	10		1 Jan 2001
Humidification	20		1 Jan 2001
Signage for business identification (including lighting for signs)	10	*	1 Jul 2005
Silos:			
Bulk handling:			
Ancillary mechanical equipment	$13^1/_3$		1 Jan 2001
Concrete construction	50	*	1 Jan 2004
Galvanised construction	30	*	1 Jan 2004
Steel construction	40	*	1 Jan 2004
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
Strongrooms (demountable) and strongroom doors	100		1 Jan 2001
Stuffed crocodiles	20		1 Jan 2001
Suitcase	10		1 Jan 2001
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters:			
Electric	15	*	1 Jul 2004
Gas	15	*	1 Jul 2004
Solar	20	*	1 Jul 2004
Swimming pools (used as plant in a business):			
Above-ground	10	*	1 Jul 2005
Concrete	50	*	1 Jul 2005
Fibreglass	20	*	1 Jul 2005
Switchboards	20		1 Jan 2001
Synthetic lawn surface	10		1 Jan 2001

T			
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
PABX Computerised assets	10	*	1 Jan 2005
Public telephones	10		1 Jan 2001
Reservation system (data print)	20		1 Jan 2001
Telephone hand sets	10	*	1 Jul 2005
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	12	*	1 Jul 2007
Transport cases (steel)	10		1 Jan 2001
Turnstiles	20		1 Jan 2001

V			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vacuum cleaners (electric)	10		1 Jan 2001
Vending machine	5	*	1 Jul 2001
Ventilation fans (excluding ducting, piping and vents)	20		1 Jan 2005

W			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Washing machines	$6^2/_3$		1 Jan 2001
Waste storage and disposal bins (industrial)	10		1 Jan 2001
Water assets:			
Bores	30	*	1 Jul 2008
Dams (including earth or rock fill and turkey nests)	40	*	1 Jul 2008
Dam liners and covers	20	*	1 Jul 2008
Effluent channels	40	*	1 Jul 2008
Effluent recycle tanks	12	*	1 Jul 2008
Effluent sedimentation ponds	40	*	1 Jul 2008
Irrigation assets:			
Drip, micro spray or mini sprinkler systems:			
Above ground polyethylene pipes	10	*	1 Jul 2008
Drippers, micro sprays and mini sprinklers	5	*	1 Jul 2008

W			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Control systems	10	*	1 Jul 2008
Filtration systems	15	*	1 Jul 2008
Pumps	12	*	1 Jul 2008
Variable speed drives	15	*	1 Jul 2008
Irrigation earth channels	40	*	1 Jul 2008
Irrigators (including centre pivot, lateral and travelling gun):			
Fresh water	20	*	1 Jul 2008
Effluent	10	*	1 Jul 2008
Pumps:			
Bore pumps, effluent and manure pumps	7	*	1 Jul 2008
Other	12	*	1 Jul 2008
Water mains:			
Aluminium	20	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008
PVC	30	*	1 Jul 2008
Water tanks:			
Concrete	30	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008
Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene	10	*	1 Jul 2008
Windmills	30	*	1 Jul 2008
Weighbridges	25		1 Jan 2001
Weighing machines	10		1 Jan 2001
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Welding plant:			
Automatic (used at sea on construction of a submarine pipeline)	10		1 Jan 2001
Wells	40		1 Jan 2001
Wheelbarrows	10		1 Jan 2001
Window blinds used in commercial buildings	20	*	1 Jul 2005

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