

<i>Human pharmaceutical and medicinal product manufacturing (18410)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	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
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

<i>Human pharmaceutical and medicinal product manufacturing (18410)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Scientific medical and pharmaceutical research assets – see Table A Scientific research services (69100)			
Services:			
Air filtration systems	10	*	1 Jan 2004
Water purification plant	10	*	1 Jan 2004

<i>Cleaning compound and toiletry preparation manufacturing (18510 to 18520)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Boot and shoe polish manufacturing plant	13 ¹ / ₃		1 Jan 2001

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

<i>Polymer film and sheet packaging material manufacturing (19110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Extrusion assets:			
Extruder dies	15	*	1 Jul 2014
Extruders and co-extruders (incorporating barrels, screws, towers and treatment units, but excluding dies)	20	*	1 Jul 2014
Heat exchangers	15	*	1 Jul 2014
Laminating machines	20	*	1 Jul 2014
Packaging assets:			
Labelling machines	7	*	1 Jul 2014

<i>Polymer film and sheet packaging material manufacturing (19110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Palletisers	12	*	1 Jul 2014
Wrapping machines (including shrink and stretch wrappers)	10	*	1 Jul 2014
Pouch and bag making machines	10	*	1 Jul 2014
Printing assets – see Table A Printing (16110)			
Racking machines	25	*	1 Jul 2014
Recycling machines	10	*	1 Jul 2014
Resin preparation assets (including hoppers mixers/blenders and weigh batchers)	15	*	1 Jul 2014
Slitting machines and perforation units	15	*	1 Jul 2014
Support assets:			
Air compressors and receivers	15	*	1 Jul 2014
Boilers	20	*	1 Jul 2014
Control system assets (including control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs))	10	*	1 Jul 2014
Jib cranes	15	*	1 Jul 2014
Laboratory assets:			
Generally	15	*	1 Jul 2014
Laboratory analysers	10	*	1 Jul 2014
Silos	25	*	1 Jul 2014
Vacuum transfer system assets (incorporating blowers, ductwork, fans and pumps)	10	*	1 Jul 2014

<i>Rigid and semi-rigid polymer product manufacturing (19120)</i>			
Agglomerators, shredders, granulators and grinders	10	*	1 Jul 2016
Air compressor systems (incorporating compressor, drier and receiver) – see Table B Air compression assets generally (including air compressors, air dryers and air receivers)			
Annealing ovens	25	*	1 Jul 2016
Bagging and de-bagging machines	15	*	1 Jul 2016
Bandsaws	10	*	1 Jul 2016
Bending machines	10	*	1 Jul 2016
Bins	10	*	1 Jul 2016
Blow moulding machines	13	*	1 Jul 2016
Boilers – see Table B Boilers			
Chilled water plant (incorporating chiller, pipes, pumps etc)	12	*	1 Jul 2016
Control system assets – see Table B Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives (VSDs))			
Conveyor systems (including framework)	15	*	1 Jul 2016
Cooling towers	15	*	1 Jul 2016
Die carts	15	*	1 Jul 2016
Driers (pellet or resin)	10	*	1 Jul 2016

<i>Rigid and semi-rigid polymer product manufacturing (19120)</i>			
Drop testers and strength testers	16	*	1 Jul 2016
Extruder dies:			
Foamed polyethylene (PE) or extruded polystyrene extruder dies	10	*	1 Jul 2016
Generally	12	*	1 Jul 2016
Extruders:			
Foamed polyethylene (PE) or extruded polystyrene extruders	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Flange makers (pipes) and belling machines	10	*	1 Jul 2016
Forklifts – see Table B Forklifts			
Granule transfer assets (including feeders, loaders, and vacuum transfer systems)	10	*	1 Jul 2016
Heat exchangers	15	*	1 Jul 2016
Hydraulic power packs	12	*	1 Jul 2016
Hydraulic presses	10	*	1 Jul 2016
Injection moulding machines (incorporating hydraulic power packs but excluding moulds):			
Expanded polystyrene and expanded polypropylene moulding machines	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Laboratory assets:			
Generally	15	*	1 Jul 2016
Laboratory analysers	10	*	1 Jul 2016
Lifting platforms (including scissor lifts)	15	*	1 Jul 2016
Moulds:			
Expanded polystyrene and expanded polypropylene moulds	4	*	1 Jul 2016
Generally	8	*	1 Jul 2016
Mould heaters, die heaters and coolers	10	*	1 Jul 2016
Offset rollers, hot stamping machines, ink jet coders and printers and indent printers	5	*	1 Jul 2016
Overhead gantry cranes – see Table B Cranes (gantry and overhead)			
Palletisers – see Table B Packaging assets, palletisers and depalletisers			
Pipe cutters	10	*	1 Jul 2016
Pipe winders	12	*	1 Jul 2016
Pits	15	*	1 Jul 2016
Plastic welders	9	*	1 Jul 2016
Polystyrene pre-expanders	10	*	1 Jul 2016
Pullers/haul-offs/haul-throughs/Caterpillar pullers	10	*	1 Jul 2016
Pumps (including hydraulic, water and vacuum)	8	*	1 Jul 2016
Punch machines	5	*	1 Jul 2016
Racking	20	*	1 Jul 2016
Rainwater collection systems (incorporating pipes, tanks, and pumps)	15	*	1 Jul 2016
Resin preparation assets (including hoppers, mixers/blenders, and batch weighing)	15	*	1 Jul 2016
Robot control pendants	5	*	1 Jul 2016
Robots – see Table B Robots (industrial)			

<i>Rigid and semi-rigid polymer product manufacturing (19120)</i>			
Safety fencing	15	*	1 Jul 2016
Screen changers	12	*	1 Jul 2016
Silos:			
Bag silos for expanded polystyrene beads	10	*	1 Jul 2016
Generally – see Table B Silos			
Splitting/skiving machines	9	*	1 Jul 2016
Transformers	20	*	1 Jul 2016
Trimming machines	12	*	1 Jul 2016
Water baths/tanks, spray tanks, vacuum cooling	15	*	1 Jul 2016
Water tanks	15	*	1 Jul 2016

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

<i>Paint and coatings manufacturing (19160)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ink factory plant	20		1 Jan 2001
Paint and coatings manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Bead mills	20	*	1 Jul 2013
Bulk storage tanks	25	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Disperser and mixer motors	15	*	1 Jul 2013
Dispersers	20	*	1 Jul 2013
Dust collectors and fume extracting assets (including bag dust collectors, blowers, cyclones and fans)	20	*	1 Jul 2013
Filling and packing assets:			
Conveyors	15	*	1 Jul 2013
Denesters	10	*	1 Jul 2013
Filling machines	15	*	1 Jul 2013
Filtration assets	15	*	1 Jul 2013
Labellers (including laser coders and label applicators)	7	*	1 Jul 2013
Printers	7	*	1 Jul 2013
Robotic palletisers	10	*	1 Jul 2013
Wrappers	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013
Hoists	10	*	1 Jul 2013
Mixers	20	*	1 Jul 2013

<i>Paint and coatings manufacturing (19160)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014
Piping assets:			
Manifolds	20	*	1 Jul 2013
Meters	10	*	1 Jul 2013
Piping	25	*	1 Jul 2013
Pumps	10	*	1 Jul 2013
Racking:			
External	15	*	1 Jul 2013
Internal	20	*	1 Jul 2013
Scales	10	*	1 Jul 2013
Spray booths	15	*	1 Jul 2013
Testing assets:			
Air conditioning assets (including room units and split systems)	8	*	1 Jul 2013
Gloss meters	10	*	1 Jul 2013
Ovens	15	*	1 Jul 2013
Spectrometers	10	*	1 Jul 2013
Viscometers	10	*	1 Jul 2013
Vacuum lifters	10	*	1 Jul 2013

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

<i>Glass and glass product manufacturing (20100)</i>			
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

<i>Glass and glass product manufacturing (20100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 cutters, longitudinal cutters and snap rolls)	25	*	1 Jul 2008
Float baths	25	*	1 Jul 2008
Forehearth	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

Glass and glass product manufacturing (20100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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
Cranes (gantry and overhead)	25	*	1 Jul 2014
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 elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), elevating work platforms (EWPs)			
Glass laminating assets (including assembly clean room assets, autoclaves, heaters, laminatinglehr 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

Glass and glass product manufacturing (20100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Screen printing assets – see Table A Printing (16110)			
Support assets:			
Air compressors	20	*	1 Jul 2014
Boilers	20	*	1 Jul 2014
Waterjet cutting machines	10	*	1 Jul 2009

Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category

Ceramic product manufacturing (20210 to 20290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Clay brick and paver manufacturing assets:			
Box feeders	20	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Conveyors	20	*	1 Jul 2011
Cutters	15	*	1 Jul 2011
De-hackers (excluding robots)	20	*	1 Jul 2011
Dryers	25	*	1 Jul 2011
Extruders	15	*	1 Jul 2011
Kiln/dryer car cable hauler system assets (incorporating cable, gearbox, pulling wheels and motors)	10	*	1 Jul 2011
Kiln/dryer/transfer car track work	12	*	1 Jul 2011
Kiln/dryer cars	10	*	1 Jul 2011
Kilns	20	*	1 Jul 2011
Robots	10	*	1 Jul 2011
Setting assets (excluding robots)	20	*	1 Jul 2011
Transfer cars	15	*	1 Jul 2011
Wrapping and strapping machines	10	*	1 Jul 2011
Pottery plant	20		1 Jan 2001
Rapid fire shuttle kilns (used in the manufacture of ceramic tiles)	13 ¹ / ₃		1 Jan 2001

Cement manufacturing (20310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cooling assets:			
Air to air coolers	20	*	1 Jul 2011
Evaporation coolers:			
Cement coolers	20	*	1 Jul 2011
Conditioning towers (incorporating spray systems)	20	*	1 Jul 2011
Grate coolers (incorporating grate conveyor and quenching fans)	25	*	1 Jul 2011

Cement manufacturing (20310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Drying assets:			
Fluid bed dryers	20	*	1 Jul 2011
Hot gas generators	15	*	1 Jul 2011
Rotary dryers	20	*	1 Jul 2011
Electrical installation assets (including cabling):			
Power generators	15	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Transformers	20	*	1 Jul 2011
Emissions control assets:			
Dedusting fans	20	*	1 Jul 2011
Particulate filtering assets (excluding filter units incorporated in kiln bypass systems):			
Bagfilter systems (incorporating housing and filters)	20	*	1 Jul 2011
Electrostatic precipitators	20	*	1 Jul 2011
Stacks (excluding stacks incorporated in kiln bypass systems)	25	*	1 Jul 2011
Milling assets (used for raw material and cement milling including gearbox and drives):			
Ball mills (including dryer systems and separators/classifiers where incorporated in the mill)	25	*	1 Jul 2011
Hammer mills (including dryer systems and separators/classifiers where incorporated in the mill)	20	*	1 Jul 2011
Roller mills (vertical) (including dryer systems and separators/classifiers where incorporated in the mill)	25	*	1 Jul 2011
Roller presses	20	*	1 Jul 2011
Separators/classifiers (including single and multi cyclones)	15	*	1 Jul 2011
Preheat and clinker production assets:			
Cyclone preheaters (incorporating tower structure, lifts, cyclones, precalciners, ducts, inlet chambers and meal pipes)	20	*	1 Jul 2011
Kilns (incorporating kiln shell, inlet chamber, roller stations, thrust unit, kiln hood, burner and drive)	25	*	1 Jul 2011
Kiln bypass systems (incorporating bypass ducts, heat exchangers, spray towers, filter units, ID fans and stacks)	10	*	1 Jul 2011
Kiln guns	5	*	1 Jul 2011
Kiln shell scanners	10	*	1 Jul 2011
Quarrying assets:			
Construction material mining assets – see Table A Construction material mining (09110 to 09190)			
Scrapers	7	*	1 Jul 2011
Storage, handling and packing assets:			
Conveyor systems (mechanical and pneumatic types incorporating structures, moving media, gearboxes, motors, fans, feeders, flowgates, feed valves and weighers):			
Mechanical:			
Belt, screw, drag chain, apron/pan conveyors	15	*	1 Jul 2011

Cement manufacturing (20310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bucket elevators	20	*	1 Jul 2011
Pneumatic:			
Air lift elevators	15	*	1 Jul 2011
Air slides	15	*	1 Jul 2011
Hoppers, bins and tanks	20	*	1 Jul 2011
Packaging assets:			
Packing/bagging machines	15	*	1 Jul 2011
Palletisers	15	*	1 Jul 2011
Wrappers	10	*	1 Jul 2011
Pressure vessels (other than air/shock blast units)	25	*	1 Jul 2011
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wetslag, 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
Stockpile assets:			
Reclaim tunnels	25	*	1 Jul 2011
Reclaimers	25	*	1 Jul 2011
Stackers	25	*	1 Jul 2011
Unloading/loading assets:			
Bulk loading devices (including loading spouts and telescopic chutes)	10	*	1 Jul 2011
Railcar and truck unloaders (including pump unloading and vacuum pressure unloading systems)	20	*	1 Jul 2011
Ship unloading/loading assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Weighbridges	20	*	1 Jul 2011
Support assets:			
Air compression assets:			
Packaged air compressors (compressor, drier and receiver in one integrated unit)	10	*	1 Jul 2011
Other air compressor systems	15	*	1 Jul 2011
Air/shock blast units	8	*	1 Jul 2011
Control systems (process and safety control systems incorporating PLCs, cabling, monitors, sensors and switchgear, but excluding software)	10	*	1 Jul 2011
Cranes	20	*	1 Jul 2011
Hoists	20	*	1 Jul 2011
ID (induced draught) fans	15	*	1 Jul 2011
Pumps	15	*	1 Jul 2011
Testing equipment:			
Generally (including spectrometers, gas chromatographs, titrators, calorimeters, laser granulometers, photometers, moisture analysers, drying ovens)	8	*	1 Jul 2011

<i>Cement manufacturing (20310)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Raw material analysers	5	*	1 Jul 2011
XRF/XRD analysers	5	*	1 Jul 2011

<i>Plaster product manufacturing (20320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Plasterboard and cornice manufacturing assets:			
General:			
Bins	20	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Conveyors (including belt conveyors, belt stacker conveyors, bucket elevators and screw conveyors)	20	*	1 Jul 2011
Dust collection assets (including bag dust collectors, blowers, cyclones and fans)	20	*	1 Jul 2011
Dust detectors	5	*	1 Jul 2011
Fans/blowers (excluding blowers used with hot pits)	20	*	1 Jul 2011
Feeders	15	*	1 Jul 2011
Flow meters	10	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Lump breakers	20	*	1 Jul 2011
Pumps	10	*	1 Jul 2011
Rotary valves	15	*	1 Jul 2011
Silos (steel)	20	*	1 Jul 2011
Tanks	20	*	1 Jul 2011
Plaster milling assets:			
Bulk bag handling assets	20	*	1 Jul 2011
Calciners	20	*	1 Jul 2011
Grinding/hammer mills	20	*	1 Jul 2011
Heat generators	15	*	1 Jul 2011
Hot pits:			
Blowers	12	*	1 Jul 2011
Vessels	20	*	1 Jul 2011
Stucco coolers	20	*	1 Jul 2011
Plasterboard/cornice plant assets:			
Chillers (volumetric air-cooled)	15	*	1 Jul 2011
Dry end handling assets (including bookers, cascades, conveyors and stackers)	20	*	1 Jul 2011
Dryers	25	*	1 Jul 2011
Dunnage assets used to make dunnage	25	*	1 Jul 2011
Forming line assets (including belt conveyors and roller conveyors)	20	*	1 Jul 2011
Forming plates	10	*	1 Jul 2011
Forming station assets (excluding forming plates and pin mixers)	20	*	1 Jul 2011
Hydropulpers	25	*	1 Jul 2011

<i>Plaster product manufacturing (20320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Knives (used for plasterboard or cornice)	25	*	1 Jul 2011
Paper and tape assets (including creasers, magazines, splicing assets, tape rollers, tension stations and unwinders)	20	*	1 Jul 2011
Pin mixers	13	*	1 Jul 2011
Printers	5	*	1 Jul 2011
Start-up pullers (used for cornice)	20	*	1 Jul 2011
Wet-end-transfer assets (including conveyors, dryer in-feeds, turners)	20	*	1 Jul 2011

<i>Ready-mixed concrete manufacturing (20330)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air compressors	10	*	1 Jul 2014
Air dryers	10	*	1 Jul 2014
Bins (including weigh bins, but excluding concrete bins)	15	*	1 Jul 2014
CCTV systems	5	*	1 Jul 2014
Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes			
Chillers	15	*	1 Jul 2014
Control systems	10	*	1 Jul 2014
Conveyors	20	*	1 Jul 2014
Dust extraction systems	15	*	1 Jul 2014
Fuel storage assets:			
Card reading systems	6	*	1 Jul 2014
Dispensers (incorporating electronic circuitry, hoses, LCD displays, meters and nozzles)	10	*	1 Jul 2014
Pumps	10	*	1 Jul 2014
Tanks	25	*	1 Jul 2014
Hoppers (including weigh hoppers)	15	*	1 Jul 2014
Mixers used in wet ready-mixed plants	15	*	1 Jul 2014
Mobile concrete batching plants (incorporating bins, conveyors, tanks, hoppers and trailers, but excluding demountable plant)	10	*	1 Jul 2014
Silos	30	*	1 Jul 2014
Slump stands	10	*	1 Jul 2014
Testing assets:			
Concrete testers	10	*	1 Jul 2014
Ovens	8	*	1 Jul 2014
Truck transit mixers:			
Mixers (incorporating barrel, chutes, frame and hydraulic pumps)	5	*	1 Jul 2014
Trucks – see Table B Motor vehicles and trailers			
Volumetric concrete batching trucks:			
Trucks – see Table B Motor vehicles and trailers			

Ready-mixed concrete manufacturing (20330)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Volumetric concrete batching units (incorporating bins, hoppers, mixing augurs and water tanks)	10	*	1 Jul 2014
Waste water treatment assets:			
Catchment and settlement ponds	20	*	1 Jul 2014
Concrete slurry pumps	3	*	1 Jul 2014
Polyethylene (PE) water tanks	8	*	1 Jul 2014
Water pumps	5	*	1 Jul 2014

Concrete product manufacturing (20340)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Concrete block, brick and paver manufacturing assets:			
Batching and mixing assets:			
Bins (excluding concrete bins)	15	*	1 Jul 2011
Colour dosing assets	12	*	1 Jul 2011
Colour tanks (incorporating stirrers)	15	*	1 Jul 2011
Hoppers	15	*	1 Jul 2011
Mixers	15	*	1 Jul 2011
Block/brick/paver making assets:			
Block/brick/paver making machines	15	*	1 Jul 2011
Moulds	5	*	1 Jul 2011
Splitters	10	*	1 Jul 2011
Curing assets:			
Boilers (including steam generators)	20	*	1 Jul 2011
Drying chambers	25	*	1 Jul 2011
Elevators/lowerators (including loaders/unloaders)	15	*	1 Jul 2011
Racks (excluding racks fixed to drying chambers)	5	*	1 Jul 2011
Transfer car (incorporating finger cars) track works	15	*	1 Jul 2011
Transfer cars (incorporating finger cars)	15	*	1 Jul 2011
General assets:			
Control systems	10	*	1 Jul 2011
Conveyors	15	*	1 Jul 2011
Plates	10	*	1 Jul 2011
Palletising and packaging assets:			
Cubing assets (including cubers, doublers and squeezers)	15	*	1 Jul 2011
Robots	10	*	1 Jul 2011
Wrapping and strapping machines	10	*	1 Jul 2011
Concrete roof tile manufacturing assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Applicator batching assets (including hoppers, mixers and tanks, but excluding batching assets for anti-scuff hot glue/max applicators and oil applicators)	15	*	1 Jul 2012

Concrete product manufacturing (20340)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Applicators:			
Anti-scuff hot glue/wax	10	*	1 Jul 2012
General (including colour, sealer and sheen)	20	*	1 Jul 2012
Oil (excluding oil tanks)	10	*	1 Jul 2012
Bins	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Curing assets:			
Boilers	20	*	1 Jul 2012
Curing bays:			
Concrete	25	*	1 Jul 2012
Foam sandwich (incorporating insulated panel walls, roof and doors)	10	*	1 Jul 2012
Rackers/derackers (including loaders/unloaders)	20	*	1 Jul 2012
Racks (used in curing bays)	10	*	1 Jul 2012
Depalleters	20	*	1 Jul 2012
Extruders	15	*	1 Jul 2012
Hoppers	15	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Packaging assets:			
General (including collectors, compilers and cranes)	20	*	1 Jul 2012
Robots	10	*	1 Jul 2012
Shrink wrappers	10	*	1 Jul 2012
Strapping assets	10	*	1 Jul 2012
Wrapping assets	10	*	1 Jul 2012
Plates:			
General	7	*	1 Jul 2012
Trim (including plates used for barge and ridge tiles)	5	*	1 Jul 2012
Fibre cement building boards manufacturing assets:			
Curing assets:			
Autoclaves (incorporating rails)	30	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Chargers (including traversers)	15	*	1 Jul 2012
Trackwork	20	*	1 Jul 2012
Trolley chain hauling systems (incorporating chains, gearboxes, motors and tappets)	15	*	1 Jul 2012
Trolley transfer platforms (including transversals)	20	*	1 Jul 2012
Trolleys (including trucks) used inside and outside autoclaves	10	*	1 Jul 2012
Trolleys (including trucks) used only outside autoclaves	20	*	1 Jul 2012
Tunnels (including steamers)	25	*	1 Jul 2012

Concrete product manufacturing (20340)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Finishing line and packaging assets:			
Applicators (including coating and sealing applicators)	7	*	1 Jul 2012
Drying tunnels (including heating ovens)	10	*	1 Jul 2012
Machining assets (including sanding and trimming assets)	15	*	1 Jul 2012
Printers	5	*	1 Jul 2012
Robots	10	*	1 Jul 2012
General assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Dust collection assets	20	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Stackers/unstackers (including pilers/unpilers)	15	*	1 Jul 2012
Steel templates	7	*	1 Jul 2012
Manufacturing, trimming and pressing assets:			
Cranes (used to load boards into presses and unload boards from presses)	15	*	1 Jul 2012
Guillotines	20	*	1 Jul 2012
Hatschek machines (including tub machines)	25	*	1 Jul 2012
Presses	20	*	1 Jul 2012
Scrap return assets (including pulpers and shredders)	15	*	1 Jul 2012
Trimmers	20	*	1 Jul 2012
Storage, preparation and mixing assets:			
Ball mills	25	*	1 Jul 2012
Batching vessels (including feeding vessels) (excluding silica thickener vessels)	20	*	1 Jul 2012
Classifiers (including cyclones)	15	*	1 Jul 2012
Hoppers	20	*	1 Jul 2012
Hydropulpers	20	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Refiners	20	*	1 Jul 2012
Storage tanks (including silica thickener vessels)	25	*	1 Jul 2012
Prefabricated concrete product manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Automated panel manufacturing assets:			
Automated trowel machines (incorporating crane and trowel)	15	*	1 Jul 2013
Concrete distribution stations:			
Distributors	10	*	1 Jul 2013
Flying buckets	10	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Curing chambers	25	*	1 Jul 2013
Laser beam alignment systems	10	*	1 Jul 2013
Pallet cleaning machines	15	*	1 Jul 2013

Concrete product manufacturing (20340)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pallet receivable stands (excluding pallet vibrating stands)	20	*	1 Jul 2013
Pallet transport systems:			
Pallet drive mechanisms (incorporating drive units, motors, sensors and wheels)	10	*	1 Jul 2013
Track work	20	*	1 Jul 2013
Transversals (including continuous transfer wagons)	10	*	1 Jul 2013
Pallet vibrating stands	10	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Rack feeders	15	*	1 Jul 2013
Shutter cleaning machines	15	*	1 Jul 2013
Shutter transporting assets (including automated roller conveyors)	15	*	1 Jul 2013
Shutters	8	*	1 Jul 2013
Turning machines (including flippers and tilting assets)	20	*	1 Jul 2013
Buckets (including kibbles, skips and tippers)	6	*	1 Jul 2013
Casting tables	10	*	1 Jul 2013
Concrete manufacturing assets:			
Bins (excluding concrete bins)	15	*	1 Jul 2013
Conveyors	20	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Mixers	15	*	1 Jul 2013
Concrete testers	10	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013
Lifting gear (including chains, lugs and swivels)	7	*	1 Jul 2013
Moulds	10	*	1 Jul 2013
Pipe manufacturing assets:			
Cage machines	20	*	1 Jul 2013
Load testers	25	*	1 Jul 2013
Moulds	7	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Pipe making machines	20	*	1 Jul 2013
Prestressing assets	10	*	1 Jul 2013
Shutter saws	7	*	1 Jul 2013
Steel cutters and benders	7	*	1 Jul 2013
Trowel machines	4	*	1 Jul 2013
Work tables	10	*	1 Jul 2013
Silos	30	*	1 Jul 2012
Tile manufacturing plant (cement and concrete, but excluding concrete roof tiles):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assets used in common in iron smelting and steel manufacturing processes:			
Automated guided vehicles (AGVs)	20	*	1 Jul 2010
CCTV systems	3	*	1 Jul 2010
Coil cars (including hydraulic sliding floor plates)	13	*	1 Jul 2010
Coil car tracks and rails	7	*	1 Jul 2010
Control systems assets:			
Instruments (including temperature probes, control panels, gas analysers, location sensors, carbon monoxide monitors, pressure controls, temperature controls, pyrometers, strip position sensors, gamma ray detectors, hot metal detectors, x-ray gauges, width gauges, thickness gauges)	7	*	1 Jul 2010
Programmable logic controllers (PLCs) and distributed control systems (DCS)	10	*	1 Jul 2010
Uninterruptible power supplies (UPS)	5	*	1 Jul 2010
Cranes and gantries	20	*	1 Jul 2010
Electricity distribution, generation or transmission assets:			
Aerials or underground cables	30	*	1 Jul 2010
Electronic protection relays	10	*	1 Jul 2010
High voltage switchgear	25	*	1 Jul 2010
Transformers	20	*	1 Jul 2010
Use any relevant determinations made in Electricity supply (26110 to 26400) for any other electricity distribution, generation or transmission assets			
Gasometers	30	*	1 Jul 2010
Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail freight and passenger transport services (47100 to 47200)			
Rolls for mill roll stands (including roughing mill rolls, finishing mill rolls and skin conditioning mill rolls)	2	*	1 Jul 2010
Roller tables (incorporating gearboxes, motors, drives, rolls, table frames, aprons, side guards and foundations)	15	*	1 Jul 2010
Scale or transfer car rail tracks and turntables	20	*	1 Jul 2010
Scale or transfer cars (incorporating cable reel and drive units)	20	*	1 Jul 2010
Ship ore unloaders	20	*	1 Jul 2010
Slag processing assets:			
Crushers	20	*	1 Jul 2010
Granulators	15	*	1 Jul 2010
Slag pots	20	*	1 Jul 2010
Slag pot carriers	10	*	1 Jul 2010
Stacks (including flare off stacks (incorporating burners and derricks))	20	*	1 Jul 2010
Stackers, reclaimers, stacker/reclaimers and sequencers	25	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Basic oxygen steelmaking (BOS) and electric arc furnace (EAF) steel making assets:			
BOS vessels (incorporating motors, gearboxes, bull gear, vessel, torsion bar, lube pumps, pulse generators, tacho generators, brakes, limit switches, pressure switches and support structures)	10	*	1 Jul 2010
Desulphurising lances (incorporating masts, winch control boxes, hydraulic cylinders carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Electric arc furnaces (EAFs)	10	*	1 Jul 2010
Electrode control arms	10	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
De-dusting ducts and mains	15	*	1 Jul 2010
Electrostatic precipitators	15	*	1 Jul 2010
Primary and secondary scrubbers (incorporating support structure and spray systems)	20	*	1 Jul 2010
Waste gas radiation cooling systems (incorporating water sprays and ducts)	20	*	1 Jul 2010
Waste gas extractor fans and silencers	20	*	1 Jul 2010
Flux making assets:			
Kiln contact coolers (including agitator, agitator hydraulic system and rotary valves)	15	*	1 Jul 2010
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Lime kiln discharge conveyors (incorporating structures, belts, pulleys, motors and gearboxes)	15	*	1 Jul 2010
Lime kilns (incorporating rollers, tyres, support structures, drives, motors and gearboxes)	25	*	1 Jul 2010
Raw material crushers and ball mills	15	*	1 Jul 2010
Grinders (incorporating motors, drive pulleys and belts, drive shafts, roller crusher units and whizzer separators)	15	*	1 Jul 2010
Heat shielding for vessels incorporating supports	30	*	1 Jul 2010
Hot metal pots	20	*	1 Jul 2010
Lance pumps and motor assemblies	15	*	1 Jul 2010
Liquid oxygen lances (incorporating carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Liquid oxygen supply pipes	10	*	1 Jul 2010
Materials handling assets:			
Air blowers	15	*	1 Jul 2010
Bins	20	*	1 Jul 2010
Bucket elevators	20	*	1 Jul 2010
Conveyor systems (incorporating structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Cyclones	10	*	1 Jul 2010
Hoppers, weigh hoppers, chutes, silos	20	*	1 Jul 2010
Scrap metal buckets, skips and stands	20	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Screens and weighing systems	15	*	1 Jul 2010
Vibro feeders	15	*	1 Jul 2010
Vibrators	15	*	1 Jul 2010
Weighbridges (incorporating load cells)	20	*	1 Jul 2010
Pneumatic air tube systems (incorporating blower units)	20	*	1 Jul 2010
Scull breakers	10	*	1 Jul 2010
Secondary treatment assets:			
Composition adjustment stations (including Injection Reheating Up Temperature (IRUT) stations incorporating snorkels, support structures and motors)	20	*	1 Jul 2010
Ladle metallurgical furnaces (LMFs)	20	*	1 Jul 2010
Vacuum degassers (incorporating steam pumps and vacuum pumps)	10	*	1 Jul 2010
Slag rakes	10	*	1 Jul 2010
Steel ladles (incorporating tilting bales, thrusters, cassettes, shells, lids and linings)	20	*	1 Jul 2010
Sub or sampling lances (incorporating motors, drives, gearboxes, limit switches, over speed switches, drums, cables and slow motors)	10	*	1 Jul 2010
Water treatment assets:			
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Laundry distribution and collection systems	15	*	1 Jul 2010
Pipes and pipelines:			
Slurry disposal pipelines	15	*	1 Jul 2010
Water pipes	20	*	1 Jul 2010
Valves and other non-pipe fittings	10	*	1 Jul 2010
Pumps (including slurry disposal pumps)	15	*	1 Jul 2010
Settling ponds	30	*	1 Jul 2010
Tanks:			
Conditioner, slurry, polymer, liquid flocculants and mixer tanks	20	*	1 Jul 2010
Water tanks	25	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Blast furnace assets:			
Cast house assets:			
Cast house floor iron and slag runner systems, covers, and tilting spouts	5	*	1 Jul 2010
Cast house structure	40	*	1 Jul 2010
Common hydraulic systems	15	*	1 Jul 2010
Manipulators	15	*	1 Jul 2010
Mud guns	15	*	1 Jul 2010
Taphole drills	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chimney mains	30	*	1 Jul 2010
De-dusting ducts and mains	15	*	1 Jul 2010
Dust catchers (incorporating supporting structures)	15	*	1 Jul 2010
Excess gas bleeder systems	20	*	1 Jul 2010
Furnace top recovery turbine systems (incorporating hydraulic system, inlet and outlet mains and valves)	20	*	1 Jul 2010
Scrubbers (incorporating support structure and spray systems)	15	*	1 Jul 2010
Uptakes, bleeders and platforms, downcomers, dust dumping, valves and hydraulics	15	*	1 Jul 2010
Waste gas collector mains and ducts	15	*	1 Jul 2010
Furnace proper assets:			
Furnace charging tops (incorporating charging valves and hydraulics)	15	*	1 Jul 2010
Furnace elevators	15	*	1 Jul 2010
Furnace shells (incorporating hearths, refractory linings, staves, probes, profile meters and sondes)	15	*	1 Jul 2010
Furnace support assets (including maintenance platforms and control and switch rooms)	15	*	1 Jul 2010
Furnace support structure (incorporating foundations)	40	*	1 Jul 2010
Hot blast system assets:			
Cold blast mains (incorporating snorts and mixer valves)	15	*	1 Jul 2010
Hot blast mains (incorporating bustle mains, back draught mains and tuyere stock)	15	*	1 Jul 2010
Stoves (incorporating refractory, shell, foundations, fan and valves)	30	*	1 Jul 2010
Stoves mixed gas main systems	15	*	1 Jul 2010
Materials handling assets:			
Furnace charging bins	15	*	1 Jul 2010
Furnace charging conveyor systems (incorporating structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Furnace charging skip hoist	20	*	1 Jul 2010
Furnace charging skip tracks	30	*	1 Jul 2010
Furnace charging skips	15	*	1 Jul 2010
Screens and weighing systems	15	*	1 Jul 2010
Torpedo cars	17	*	1 Jul 2010
Water treatment assets:			
Basins	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Valves and other non-pipe fittings	8	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Water distribution systems	10	*	1 Jul 2010
Water pumps	10	*	1 Jul 2010
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 systems and water pump pits)	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 valves)	15	*	1 Jul 2009
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

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 (incorporating 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
Water treatment assets:			
Cooling towers (incorporating fans, motors, access platforms and stairs)	25	*	1 Jul 2009
Hot strip mill assets:			
Coil and slab weighers	15	*	1 Jul 2010
Coil box and crop shear assets:			
Coil boxes (incorporating side guard drives and transfer mechanism assemblies)	8	*	1 Jul 2010
Coil box shear and scale breakers	17	*	1 Jul 2010
Crop shears (incorporating assemblies and main drive motors)	17	*	1 Jul 2010
Crop shear maintenance jigs and pinch rolls	15	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Transfer bed oxy cutting stations	15	*	1 Jul 2010
Coil handling assets:			
Cooling tunnel ventilation fans	10	*	1 Jul 2010
Cooling tunnel conveyors	13	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010
De-scaling systems (incorporating scale breakers, nozzles, pipe works, valves and high pressure pumps)	10	*	1 Jul 2010
Down coiler assets (including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives))	15	*	1 Jul 2010
Finishing mill assets:			
Finishing mill flumes	20	*	1 Jul 2010
Finishing mills (incorporating mill stands, side guides, strippers, screw downs, drive shafts, pinion boxes, main drive motors, transformers, loopers, grease systems, oil circulation systems, and hydraulic systems)	20	*	1 Jul 2010
Laminar flow cooling systems	15	*	1 Jul 2010
Mill roll shop assets:			
Bearing washing machines	10	*	1 Jul 2010
Chuck changers	15	*	1 Jul 2010
Floor plate or checker plate machines	15	*	1 Jul 2010
Roll grinders	15	*	1 Jul 2010
Roll lathes	20	*	1 Jul 2010
Roll racks and sleds	20	*	1 Jul 2010
Reversing roughing mill assets:			
Reversing roughing mills (incorporating mill stands, entry side guards, delivery side guards, main drive motors and hydraulic systems)	20	*	1 Jul 2010
Vertical edgers (incorporating drive motors, gearboxes and edger adjustments)	20	*	1 Jul 2010
Roll changing assets	20	*	1 Jul 2010
Scale scrapers	15	*	1 Jul 2010
Skin pass mill assets:			
Skin pass mills (incorporating mill entry assets, gap control and auxiliary hydraulics, main drive motors, payoff reel, un-coiler mandrels and re-coiler mandrels)	20	*	1 Jul 2010
Tension reels and belt wrappers	15	*	1 Jul 2010
Laser systems mill entry	5	*	1 Jul 2010
Slab tracking systems	5	*	1 Jul 2010
Strapping machines (including radial and circumferential)	13	*	1 Jul 2010
Walking beam furnace assets:			
Air dilution manifolds	20	*	1 Jul 2010
Air ducts	10	*	1 Jul 2010
Coke ovens gas systems	15	*	1 Jul 2010
Cold combustion air systems	20	*	1 Jul 2010
Dilution blowers	10	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Extractors	10	*	1 Jul 2010
Furnaces (incorporating structure, charging machines with synchronising drive trains, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Nitrogen purge systems	15	*	1 Jul 2010
Tracking lasers (incorporating cables and adapters)	5	*	1 Jul 2010
Pellet making assets:			
Balling assets:			
Balling drums	20	*	1 Jul 2010
Bentonite tanks	20	*	1 Jul 2010
Mixers	20	*	1 Jul 2010
Seed screens	10	*	1 Jul 2010
Cooler assets:			
Cooler fans	10	*	1 Jul 2010
Annular coolers (incorporating pans, pan conveyors and drives)	25	*	1 Jul 2010
Roller screens	10	*	1 Jul 2010
Dewatering assets:			
Launders	20	*	1 Jul 2010
Pressure filter pumps	5	*	1 Jul 2010
Process water tanks	20	*	1 Jul 2010
Return water pipes	20	*	1 Jul 2010
Slurry feed pipes	10	*	1 Jul 2010
Slurry pumps	10	*	1 Jul 2010
Slurry tanks (incorporating agitators)	15	*	1 Jul 2010
Sumps	20	*	1 Jul 2010
Thickeners (incorporating tanks, rakes and access platforms)	20	*	1 Jul 2010
Vertical plate pressure filters (incorporating filters, plates, membranes, water sprays, ladders, bomb bay doors)	20	*	1 Jul 2010
Emissions control assets:			
Compressors	20	*	1 Jul 2010
Dust collection system	20	*	1 Jul 2010
Multi-cone	20	*	1 Jul 2010
Scrubbers	20	*	1 Jul 2010
Waste gas collector mains and ducts	20	*	1 Jul 2010
Waste gas extractor fans	20	*	1 Jul 2010
Fluxing tanks	20	*	1 Jul 2010
Grinding mills	15	*	1 Jul 2010
Induration assets:			
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Rotary kilns (incorporating bearings, drive gear and drive system)	30	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Travelling grates (incorporating motors, gearboxes or drives and rollers)	30	*	1 Jul 2010
Waste heat recovery ducts	15	*	1 Jul 2010
Waste heat recovery fans	10	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (incorporating structures, belts, gearboxes and motors):			
Conveyors to and from balling drums	20	*	1 Jul 2010
Filter cake conveyors	20	*	1 Jul 2010
Finished pellet conveyor	20	*	1 Jul 2010
Flux bins	20	*	1 Jul 2010
Roller feeders	10	*	1 Jul 2010
Table feeders	10	*	1 Jul 2010
Vibrating feeders	10	*	1 Jul 2010
Weigh feeders	10	*	1 Jul 2010
Plate mill assets:			
Cold levellers (incorporating motor, gearbox spindles, hydraulic traverse cylinders, fill-in table rolls, motor, gearbox, rolls and catenaries)	30	*	1 Jul 2010
De-scaling boxes (incorporating sprays, mechanicals, control valves pipe work after isolation valves, de-scaling box table rolls, tables, chains, covers, side guides and covers)	10	*	1 Jul 2010
Edgers (incorporating motors, hydraulic controls, mechanical controls, anvil (carryover table), hand rails and walkways)	20	*	1 Jul 2010
Furnace entry skids	20	*	1 Jul 2010
Furnaces (incorporating slab pushers, bumpers, pyrometers, off takes from king valve to outlets and all structures and equipment from after entry skids up to and including circular apron skids)	20	*	1 Jul 2010
Hot levellers (incorporating motors, gearboxes, spindles, rolls, leveller AGC capsules, screws, crowning device, de-scaling header and valves)	20	*	1 Jul 2010
Inter-roll stand cooling sprays	15	*	1 Jul 2010
Reversing finishing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Reversing roughing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Rope driven cooling transfer bed	20	*	1 Jul 2010
Shears (including crop, divide, scrap, rotary trim, guillotine and end shears)	20	*	1 Jul 2010
Slab sizing systems (incorporating side guard measuring devices and stands, slab sizing unit supports, cameras and light banks)	5	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Turnover inspection table (incorporating barriers and hydraulics)	20	*	1 Jul 2010
Walking beam cooling beds (incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics)	20	*	1 Jul 2010
Primary metal product casting assets:			
Continuous casting machines (incorporating turrets, tundishes (incorporating lids and cassettes), tundish cars, moulds, dummy bars, segments, oscillators, rolls, water sprays, hydraulics, motors and gearboxes):			
Billet casters	17	*	1 Jul 2010
Combination casters	17	*	1 Jul 2010
Slab casters	17	*	1 Jul 2010
Cooler transfer arms (incorporating motors, gearboxes and drive shafts)	17	*	1 Jul 2010
Crop removal machines	20	*	1 Jul 2010
Cut to length machines and torch cutters	15	*	1 Jul 2010
De-burring machines (incorporating fixed drives)	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
Dedusting fans (including extraction dusting incorporating gearboxes and drives)	15	*	1 Jul 2010
Dedusting ducts and mains	15	*	1 Jul 2010
Steam exhaust fans	10	*	1 Jul 2010
Hydraulic shears	17	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (including structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Mould powder bins	23	*	1 Jul 2010
Screw feeders	15	*	1 Jul 2010
Scarfing machines (incorporating catenary system of hoses, power supply cables and support structures)	20	*	1 Jul 2010
Slab or billet cooler tanks (incorporating grid stands)	30	*	1 Jul 2010
Slab or billet marking machines	17	*	1 Jul 2010
Transfer beds	17	*	1 Jul 2010
Up-enders (including hydraulics)	17	*	1 Jul 2010
Walking beam cooling beds and run out tables	17	*	1 Jul 2010
Water treatment assets:			
Basins and ponds	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Gravel and sand filters	25	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Pipelines:			
Water pipelines	20	*	1 Jul 2010
Valves and other non-pipe fittings	10	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pumps:			
Water pumps	10	*	1 Jul 2010
Chemical dosing pumps	5	*	1 Jul 2010
Skimmers and scrapers	15	*	1 Jul 2010
Tanks:			
Sludge, chemical storage and dosing tanks	20	*	1 Jul 2010
Water tanks	25	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Rod, bar, structural and rail mill assets:			
Controlled tempering quenching cars	10	*	1 Jul 2010
Cut to length machines	17	*	1 Jul 2010
De-scaling systems (incorporating scale breaker, nozzles, pipe work, valves and high pressure pump)	10	*	1 Jul 2010
Finishing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Furnace charging skids	20	*	1 Jul 2010
Intermediate mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Reversing roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Shears (incorporating motors and drives)	17	*	1 Jul 2010
Stacker/bundlers	12	*	1 Jul 2010
Straighteners	20	*	1 Jul 2010
Walking beam cooling beds	20	*	1 Jul 2010
Walking beam, natural gas furnaces (incorporating structure, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Sinter making assets:			
Cooler assets:			
Cooler fans	10	*	1 Jul 2009
Coolers (incorporating pan conveyors and drives)	25	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Activated carbon packed bed filters	15	*	1 Jul 2009
Dedusting fans	10	*	1 Jul 2009
Electrostatic precipitators and scraper chains	20	*	1 Jul 2009
Waste gas collector mains and ducts	20	*	1 Jul 2009
Feed sequence assets:			
Feed rolls	7	*	1 Jul 2009
Mixing and rolling drums	30	*	1 Jul 2009
Materials handling assets:			
Belt weighers	5	*	1 Jul 2009
Bins:			
Coke bins	15	*	1 Jul 2009

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ore bins	23	*	1 Jul 2009
Sinter bins	17	*	1 Jul 2009
Chutes	15	*	1 Jul 2009
Conveyor systems (incorporating 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
Steel railway track product manufacturing assets:			
Steel railway clip manufacturing assets:			
Anti-corrosion dip tanks	20	*	1 Jul 2011
Coil transfer arms (incorporating motors, gearboxes and drive shafts)	15	*	1 Jul 2011
End spades	20	*	1 Jul 2011
Gas temper furnaces	20	*	1 Jul 2011
Induction heaters	20	*	1 Jul 2011
Noise reduction enclosures	30	*	1 Jul 2011
Presses	20	*	1 Jul 2011
Quench systems (incorporating heat exchangers, transfer arms, tanks, pipes and pumps)	20	*	1 Jul 2011
Shears	20	*	1 Jul 2011
Tooling	15	*	1 Jul 2011
Transfer systems (incorporating flat bed transfer table)	30	*	1 Jul 2011
Quality control test rigs	30	*	1 Jul 2011
Materials handling assets:			
Conveyor systems	20	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Racks for storage	20	*	1 Jul 2011
Weigh scales	15	*	1 Jul 2011
Water treatment assets:			
Cooling towers	20	*	1 Jul 2011

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pumps	10	*	1 Jul 2011
Tanks	20	*	1 Jul 2011
Steel railway sleeper manufacturing assets:			
Crop shear and presses	20	*	1 Jul 2011
Form presses	20	*	1 Jul 2011
Punch presses	20	*	1 Jul 2011
Steel strip metallic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Air knife assemblies	13	*	1 Jul 2010
Crop shears	17	*	1 Jul 2010
Curing ovens	15	*	1 Jul 2010
Horizontal air coolers (incorporating ducting fans and nozzles)	15	*	1 Jul 2010
Horizontal furnaces	20	*	1 Jul 2010
Levellers (incorporating gearboxes and drives)	15	*	1 Jul 2010
Metal coating pots	15	*	1 Jul 2010
Passivators (incorporating tanks and pumps)	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Pot hardware (incorporating zinc roll frames and roll assemblies)	13	*	1 Jul 2010
Pre melt pots	5	*	1 Jul 2010
Quench systems (incorporating rolls, spray bars and tanks)	10	*	1 Jul 2010
Re-coilers	15	*	1 Jul 2010
Resin coaters	15	*	1 Jul 2010
Scrapers	13	*	1 Jul 2010
Skin conditioning mills (incorporating entry and exit tension rolls)	20	*	1 Jul 2010
Steering rolls and bridles (incorporating motors, gearboxes and rolls)	15	*	1 Jul 2010
Vertical air coolers (incorporating ducting, fans and motors)	15	*	1 Jul 2010
Vertical preheat furnaces	15	*	1 Jul 2010
Welders	17	*	1 Jul 2010
Steel strip organic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Banders	15	*	1 Jul 2010
Branders	10	*	1 Jul 2010
Chemical rinsing, cleaning and pre-treatment assets	15	*	1 Jul 2010
Cooler and cooling assets	15	*	1 Jul 2010
Curing ovens	15	*	1 Jul 2010
Finishing assets	15	*	1 Jul 2010
Inspection assets	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Primer and main coaters	13	*	1 Jul 2010
Quench systems	10	*	1 Jul 2010

<i>Iron smelting and steel manufacturing (21100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Re-coilers	15	*	1 Jul 2010
Shears	15	*	1 Jul 2010
Stitchers	17	*	1 Jul 2010
Tin-plating mill assets:			
Accumulators and loopers	17	*	1 Jul 2011
Acid and alkaline cleaning baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
Batch annealing assets:			
Annealing furnaces	6	*	1 Jul 2011
Bases	4	*	1 Jul 2011
Convactor plates	4	*	1 Jul 2011
Inner covers	4	*	1 Jul 2011
Cold reduction mills	20	*	1 Jul 2011
Continuous annealing furnaces	15	*	1 Jul 2011
Crop shears	15	*	1 Jul 2011
Dryers	15	*	1 Jul 2011
Electro plating baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
Pickling tanks (including scrubbing units and rolls and electrical grids)	13	*	1 Jul 2011
Preheat furnaces	20	*	1 Jul 2011
Recoilers, bridles and uncoilers	15	*	1 Jul 2011
Rinse tanks	15	*	1 Jul 2011
Side trimmers	15	*	1 Jul 2011
Temper mills	20	*	1 Jul 2011
Tension control system (including steering)	10	*	1 Jul 2011
Welders	17	*	1 Jul 2011

<i>Alumina production (21310)</i>			
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

Alumina production (21310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

<i>Aluminium smelting (21320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

<i>Non-ferrous metal casting (21410)</i>			
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
Deodorising machines/fume extraction systems	15	*	1 Jul 2013
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
Impregnation machines	10	*	1 Jul 2013
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
Finishing belt machines	10	*	1 Jan 2004
Trim presses (hydraulic type and crank type)	15	*	1 Jan 2004
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
Sand core dies	7	*	1 Jul 2013
Sand core making machines	15	*	1 Jul 2013

<i>Non-ferrous metal casting (21410)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Tinsmiths' plant	20		1 Jan 2001

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

<i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Steel coil blanking or shear line assets:			
Coil cars (including stationary coil cars)	15	*	1 Jul 2012
Cut to length shears and guillotines	15	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
Grip feeders	10	*	1 Jul 2012
Levellers	15	*	1 Jul 2012
Meter wheels	7	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012
Run out tables	15	*	1 Jul 2012
Scissor lifts	15	*	1 Jul 2012
Stackers	15	*	1 Jul 2012
Steel coil roll forming assets:			
Auto banders	10	*	1 Jul 2012
Closed section induction welders	15	*	1 Jul 2012
Closed section laser welders	10	*	1 Jul 2012
CNC laser cutting units	10	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil joining welding units	15	*	1 Jul 2012
Coil levellers and straighteners	15	*	1 Jul 2012
Coil magazines	15	*	1 Jul 2012

<i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coil tilters	15	*	1 Jul 2012
Coil tilting coil cars	15	*	1 Jul 2012
Control systems assets:			
Motion controllers	10	*	1 Jul 2012
Programmable logic controllers (PLCs)	10	*	1 Jul 2012
Potentiometers	5	*	1 Jul 2012
Variable speed drives (VSDs)	10	*	1 Jul 2012
Control systems (including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems)	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Embossing units	5	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
In-line presses and punches	15	*	1 Jul 2012
In-line printers and labellers	7	*	1 Jul 2012
Metal saws:			
Band saws	10	*	1 Jul 2012
Rotary cut off saws	10	*	1 Jul 2012
Roll former tooling	8	*	1 Jul 2012
Roll formers (incorporating entry guides, fixed and height adjustable pinch rollers, drive motor and gearboxes, base and power supply unit):			
Fixed	15	*	1 Jul 2012
Mobile	10	*	1 Jul 2012
Run out tables	15	*	1 Jul 2012
Shears and guillotines	15	*	1 Jul 2012
Snubbers (incorporating drives, motors and gearboxes)	15	*	1 Jul 2012
Strip lubricators	10	*	1 Jul 2012
Support assets:			
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Engineering workshop assets:			
CNC and NC lathes	10	*	1 Jul 2012
Drilling machines	10	*	1 Jul 2012
Keyway broaching presses	15	*	1 Jul 2012
Guard lights (incorporating red eye guard lights and stands)	7	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Spreader bars	10	*	1 Jul 2012
Manual strapping machines	7	*	1 Jul 2012

<i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Measuring assets (including micrometers, protractors, tapes, and vernier callipers)	7	*	1 Jul 2012
Perimeter fencing	15	*	1 Jul 2012
Pneumatic systems assets:			
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Stackers (drop and suction)	15	*	1 Jul 2012
Stretch wrappers	10	*	1 Jul 2012
Tunnel guarding (including safety cages)	15	*	1 Jul 2012
Steel coil slitting assets:			
Anti-flutter rolls	10	*	1 Jul 2012
Auto banders (incorporating conveyors, strapping heads, coil lift systems, strapping dispensers, accumulators and controls)	10	*	1 Jul 2012
Carryover tables	15	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil stacking systems	20	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
De-coiler/un-coiler edge guides	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Downenders (incorporating conveyors, hydraulics and controls)	20	*	1 Jul 2012
Entry and exit coil carousels/capstans	20	*	1 Jul 2012
Entry shears	15	*	1 Jul 2012
Exit edge guides	10	*	1 Jul 2012
Exit feed up units (incorporating deflector and lift rolls, shears, separators, tables and traverse drives)	20	*	1 Jul 2012
Exit turnstile/coil stackers	20	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Magnet cranes	20	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Main hydraulic power pack (incorporating interconnecting pipe work to valve stands)	15	*	1 Jul 2012
Pallet conveyor monorails	10	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012
Perimeter guarding	15	*	1 Jul 2012
Pinch rollers/breakers	20	*	1 Jul 2012
Pneumatic systems assets:			

<i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Re-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers, and brakes)	15	*	1 Jul 2012
Scrap baller	15	*	1 Jul 2012
Scrap chopper bins and carriages	20	*	1 Jul 2012
Scrap chopper conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Scrap choppers	20	*	1 Jul 2012
Separator blades	10	*	1 Jul 2012
Slitter tooling (incorporating blades, rubbers and spacers)	5	*	1 Jul 2012
Slitting head building stations (incorporating rotating rigs)	20	*	1 Jul 2012
Slitting head entry side guides	10	*	1 Jul 2012
Slitting heads (incorporating electric motors, gearboxes and drive shafts)	15	*	1 Jul 2012
Tension units (incorporating entry and exit quadrants, rolls, separators, drag pads, motors, gearboxes and drives)	15	*	1 Jul 2012
Weighing scales (incorporating load cells and controls)	20	*	1 Jul 2012
Steel sheet metal forming assets:			
Blankers	15	*	1 Jul 2012
Brake presses	20	*	1 Jul 2012
CNC multi head combined slitter/blankers	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Folders	10	*	1 Jul 2012
Guillotines	15	*	1 Jul 2012
Mini slitters	15	*	1 Jul 2012

<i>Boiler, tank and other heavy gauge metal container manufacturing (22310)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Sheet metal tanks manufacturing assets:			
Band saws	5	*	1 Jul 2012
Coil holders	10	*	1 Jul 2012
Curving rollers	10	*	1 Jul 2012
Drilling machines (including bench and radial drills)	5	*	1 Jul 2012
Gang and turret punching machines	15	*	1 Jul 2012
Hand tools	5	*	1 Jul 2012
Hoists:			
Electric	5	*	1 Jul 2012
Hydraulic	15	*	1 Jul 2012
Hooks (including c-hooks and slinger hooks)	5	*	1 Jul 2012
Jib cranes	15	*	1 Jul 2012

<i>Boiler, tank and other heavy gauge metal container manufacturing (22310)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Laser cutters	7	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Pallet jacks	10	*	1 Jul 2012
Plate grabs	5	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Riveting machines	15	*	1 Jul 2012
Shears:			
Hand-held type	3	*	1 Jul 2012
Guillotine type	15	*	1 Jul 2012
Spreader bars	15	*	1 Jul 2012
Trolleys	5	*	1 Jul 2012
Welders	5	*	1 Jul 2012

<i>Motor vehicle manufacturing (23110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets):			
Ancillary and support assets:			
Air compressors	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts) – see Table B			
Warehouse and distribution centre equipment and machines			
Brake hose cleaning machines	10	*	1 Jul 2011
Calibration assets	10	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2011
Dust and fume extraction assets:			
Fixed extraction systems (incorporating ducting, extraction arms etc)	15	*	1 Jul 2011
Mobile	7	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Glycol and water mixing plant assets	15	*	1 Jul 2011
Hose reels	7	*	1 Jul 2011
Power supply assets (including generators) – use any relevant determinations made for Power supply assets in Table B			
Racks and shelving	20	*	1 Jul 2011
Stillages, storage bins tote boxes and trolleys	15	*	1 Jul 2011
Storage tanks:			
Fuel storage tanks	20	*	1 Jul 2011
Gas storage tanks (including argon, compressed natural gas (CNG) and nitrogen gas storage tanks)	30	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Lubricant storage tanks	20	*	1 Jul 2011
Tooling:			
Dies (for press brakes)	12	*	1 Jul 2011
Jigs and fixtures	7	*	1 Jul 2011
Moulds (including fibreglass moulds)	7	*	1 Jul 2011
Vehicle platforms and runways (used in wheel alignment etc)	20	*	1 Jul 2011
Ventilation fans	20	*	1 Jul 2011
Waste oil collection and storage assets	10	*	1 Jul 2011
Waste water treatment assets:			
Meters	5	*	1 Jul 2011
Pipework	15	*	1 Jul 2011
Pumps	12	*	1 Jul 2011
Separators	15	*	1 Jul 2011
Tanks	30	*	1 Jul 2011
Water demineralising plant assets (including containers, pipework, pumps and reverse osmosis assets)	15	*	1 Jul 2011
Weighers:			
Fixed (weighbridges)	20	*	1 Jul 2011
Mobile	10	*	1 Jul 2011
Assembly and body shop assets:			
Adhesive mixing and dispensing assets	15	*	1 Jul 2011
Alignment, positioning and verification assets:			
Axle and frame alignment assets (including frame presses)	15	*	1 Jul 2011
Computer and laser based contact and non-contact devices (including 'Faro arms')	10	*	1 Jul 2011
Dumpy levels	7	*	1 Jul 2011
Coupling machines	15	*	1 Jul 2011
Power tool and rivet gun power packs and rigs	15	*	1 Jul 2011
Power tools:			
Nut runners (including cables and controllers)	7	*	1 Jul 2011
Others (including angle grinders, fastening tools, hand operated saws, rivet guns etc) – see Table B Power tools, hand tools			
Sawing machines (including aluminium cutting saws, bandsaws and cold saws)	12	*	1 Jul 2011
Welding assets:			
Automatic stud well bowl feeder units	10	*	1 Jul 2011
Hand held and portable spot welders (including transformers)	10	*	1 Jul 2011
MIG welders	15	*	1 Jul 2011
Stud welding machines	15	*	1 Jul 2011
TIG welders	15	*	1 Jul 2011
Vertical electric welders (pedestal welders)	15	*	1 Jul 2011
Welding reels	7	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Handling assets:			
Conveyors:			
Floor and in-floor conveyors (including belt conveyors, skid conveyors, skillet conveyors, slat conveyors, turntables etc)	15	*	1 Jul 2011
Monorails and overhead conveyors	20	*	1 Jul 2011
Cranes (including gantry cranes, overhead cranes and turnover cranes)	25	*	1 Jul 2011
Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), Elevating work platforms (EWPs)			
Forklift trucks (including pallet jacks, pallet stackers and reach trucks) – see Table B Forklifts			
Mobile hoists/floor cranes (including engine and radiator hoists)	15	*	1 Jul 2011
Pushers, rollers and tug units	10	*	1 Jul 2011
Vehicle hoists/lifters (including column lifters and post hoists)	25	*	1 Jul 2011
Paint shop assets:			
Booths and ovens:			
Generally (including baking/curing ovens, paint mixing booths/rooms, pre-treatment/sanding booths and wash down booths including cab degreasers)	20	*	1 Jul 2011
Spray booths and combination spray booth baking ovens	15	*	1 Jul 2011
Dip tank electro coating assets (including alkaline cleaner tanks, electro application tanks, surface conditioner tanks and water rinse tanks)	15	*	1 Jul 2011
Infrared paint dryers	7	*	1 Jul 2011
Paint proportioning assets:			
Electronic component proportioning systems	10	*	1 Jul 2011
Paint tinting and colour blending machines	5	*	1 Jul 2011
Press shop assets:			
Bending machines:			
Chassis rail/frame bending machines	20	*	1 Jul 2011
Folders (including pan brakes)	20	*	1 Jul 2011
Press brakes (brake presses)	25	*	1 Jul 2011
Tube benders	12	*	1 Jul 2011
Chassis rail drilling/punching machines:			
Chassis rail processing machines (incorporating drilling and profiling)	20	*	1 Jul 2011
Punching machines	20	*	1 Jul 2011
CNC milling machines	10	*	1 Jul 2011
CNC routing machines	10	*	1 Jul 2011
Drilling machines (bench drills, pedestal drills and pillar drills)	12	*	1 Jul 2011
Guillotine shears	20	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Lathes:			
CNC lathes	10	*	1 Jul 2011
Conventional or non-CNC lathes	15	*	1 Jul 2011
Plasma cutters	15	*	1 Jul 2011
Scribing and number stamping machines (including chassis number scribing/stamping machines and vehicle identification number stamping machines)	10	*	1 Jul 2011
Trim and final shop assets:			
Air conditioning charging units	10	*	1 Jul 2011
Brake testing units	20	*	1 Jul 2011
Bus and truck wash assets – see Table A Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets			
Electrical systems testing assets	15	*	1 Jul 2011
Fluid filling assets:			
Fluid filling machines (including coolant, fuel, lubrication and power steering fluid filling machines)	10	*	1 Jul 2011
Urea dispensing systems (incorporating intermediate bulk containers, hose reels, meters and pumps)	10	*	1 Jul 2011
Headlight aiming equipment	10	*	1 Jul 2011
Torque testing machines (including chassis dynamometers and engine dynamometers)	12	*	1 Jul 2011
Wheel alignment assets:			
Wheel alignment lasers	4	*	1 Jul 2011
Wheel alignment systems (incorporating alignment machines housing computer hardware and software, probes and sensors)	15	*	1 Jul 2011
Metal stamping and blanking assets:			
Ancillary assets (including building and services assets):			
Air compressors	15	*	1 Jul 2012
Air dryers	10	*	1 Jul 2012
Generally (including air conditioning assets, air cooling assets, fencing (removable), fire control and alarm assets, power supply assets) – use any applicable determination in Table B			
Steelwork structures (including access and storage platforms, bollards, ladders etc)	15	*	1 Jul 2012
Blanking and stamping press assets:			
Presses (including production presses and production supporting presses such as die spotting presses, tryout presses etc)	15	*	1 Jul 2012
Support assets (including decoilers, loaders, unloaders, pallet transfer, sheet feeders, crane savers etc)	15	*	1 Jul 2012
Die change over assets (die trailers, die trucks, die trolleys etc)	15	*	1 Jul 2012
Die racks	15	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Dies (stamping dies)	7	*	1 Jul 2012
Inspection and measuring assets (including accelerometers, accuracy measurement tools, desktop friction and wear testers, dualscopes and measuring and evaluation machines generally)	10	*	1 Jul 2012
Maintenance workshop and tool room assets:			
Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Cutting machines (including gas cutters and plasma cutting machines)	10	*	1 Jul 2012
Exhaust fans	10	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Hand tools (including portable power tools, sealer guns and spray guns)	3	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks etc)	15	*	1 Jul 2012
Lifting equipment (including vertical elevators and hoists)	15	*	1 Jul 2012
Maintenance machines and tool room assets generally (including boring machines, folding machines, grinding machines, guillotines, hydraulic benders and presses, lapping machines, lathes, milling machines, NC machines and pipe threaders)	15	*	1 Jul 2012
Measuring assets (including height gauges, micrometers, surface measuring machines and vernier calipers)	10	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (including ARC welders, MIG welders and TIG welders)	10	*	1 Jul 2012
Pallets	10	*	1 Jul 2012
Production control systems	10	*	1 Jul 2012
Robots (including press tending robots, press transfer robots and pressed parts rack loading robots)	10	*	1 Jul 2012
Scrap metal baling assets (including balers and conveying systems)	15	*	1 Jul 2012
Steel coil and steel sheet handling assets:			
Automated guided vehicles (AGVs) (used in blank/stamped parts handling)	10	*	1 Jul 2012
Coil loaders (including hydraulic carts, lift tables and platforms)	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Forklifts – see Table B			
Overhead cranes and hoists	20	*	1 Jul 2012
Steel coil and steel sheet processing assets:			
Blank/sheet turnover machines	15	*	1 Jul 2012
Destacking/stacking machines	10	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Washing machines	10	*	1 Jul 2012
Motor car engine assembly and manufacturing assets:			
Ancillary and support assets:			
Air compressors	15	*	1 Jul 2012
Air curtains	10	*	1 Jul 2012
Control systems (including mimic panels)	10	*	1 Jul 2012
Cooling water supply assets (including cooling towers, storage tanks and water conditioning/dosing assets)	15	*	1 Jul 2012
Dust and fume extraction assets (including ducting, extraction fans, hoppers etc)	15	*	1 Jul 2012
Engine lubrication storage, filtration and feed plant assets	15	*	1 Jul 2012
Engine pallets	10	*	1 Jul 2012
Lighting (production)	15	*	1 Jul 2012
Racks, shelving, stands and tables generally	15	*	1 Jul 2012
Robots generally (including assembly robots, gantry robots and pick and place robots etc)	10	*	1 Jul 2012
Safety assets generally (including guarding, matting, railing etc, where separately identifiable and not incorporated into an existing asset)	10	*	1 Jul 2012
Stillages, storage bins, tote boxes and trolleys	10	*	1 Jul 2012
Swarf and machining line coolant separation and refrigeration systems (incorporating coolant circulation pumps and tanks, outfeed extractors, refrigeration chiller packs, separators and swarf tote excavators)	15	*	1 Jul 2012
Tooling assets:			
Electronic and laser tool pre-setting and setting machines (including coordinate measurement machines)	10	*	1 Jul 2012
Tooling (for drills, lathes, mills etc)	3	*	1 Jul 2012
Engine assembly and engine component sub-assembly assets:			
Adhesive application assets used in form-in-place gasket systems etc (including adhesive unloading equipment and robots)	10	*	1 Jul 2012
Assembly and sub-assembly assets generally (including assembly machines, balancing machines, bearing shell detection assets, crank and piston spin test machines, oil filling machines etc)	10	*	1 Jul 2012
Coding assets (including automated ink or spray jet coders and automated pin coding stamping machines)	10	*	1 Jul 2012
Nut runner assets:			
Automated nut runner and fastening systems (incorporating cables and controllers, and including bolt torquing robots)	10	*	1 Jul 2012
Manually operated nut runners (pre-torque applications etc)	5	*	1 Jul 2012
Power tools generally	3	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Engine component machining line assets (including broaching machines, deburring machines, gauging machines, honing machines, leak testing machines, machining centres, pallet loading systems, surface grinding machines, transfer machines, washing machines etc)	15	*	1 Jul 2012
Engine function testing assets (including cold test machines, engine dynamometers, engine ignition testing machines and hot test machines)	10	*	1 Jul 2012
Handling assets:			
Conveyors:			
Elevating conveyors (including engine block elevating conveying assets etc)	15	*	1 Jul 2012
Floor and in-floor standalone conveyors (including belt conveyors, infeed and outfeed conveyors)	15	*	1 Jul 2012
Monorails and overhead conveyors	15	*	1 Jul 2012
Cranes and hoists (including bridge cranes, gantry cranes, overhead cranes and turnover cranes)	20	*	1 Jul 2012
Lifting fixtures, magnets, slings etc	10	*	1 Jul 2012
Quality control assets generally (including cylinder head thickness testers, digital torque wrenches, gauges, inspection equipment generally, measuring equipment generally, microscopes, scales, scanners, testing equipment generally, thermometers, vibration meters etc)	10	*	1 Jul 2012
Toolroom assets:			
Benchs and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Degreasing plant systems (incorporating float valves, hoists, monorails, pumps etc)	15	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks)	15	*	1 Jul 2012
Tool grinding and maintenance machines (including boring machines, broach sharpening machines, grinding machines, guillotines, lapping machines, milling machines, toolroom lathes etc)	15	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (ARC welders, MIG welders etc)	10	*	1 Jul 2012
Waste treatment assets:			
Laboratory equipment (including balancers, chart recorders, dryers, pH sampling devices, rotameters and simulators etc)	10	*	1 Jul 2012
Meters and sensors (including chart recorders, dosing meters, level meters, level sensors and pH method meters and sensors etc)	10	*	1 Jul 2012

<i>Motor vehicle manufacturing (23110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pumps (including dosing pumps, recirculation pumps etc)	10	*	1 Jul 2012
Tanks and pools (including recycling tanks, sludge tanks and pools, storage tanks etc)	20	*	1 Jul 2012
Waste treatment assets generally (including dosing systems, flotation waste treatment systems, heaters, oil removing systems, skimmers and sludge presses etc)	15	*	1 Jul 2012
Motor vehicle manufacturing plant (not listed elsewhere):			
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
Non-ferrous metal casting assets – see Table A Non-ferrous metal casting (21410)			

<i>Motor vehicle body and trailer manufacturing (23120)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bus vehicle body assembly assets (on supplied motor and chassis) – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets)			
Truck body manufacturing assets – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets)			

<i>Other motor vehicle parts manufacturing (23190)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Metal stamping and blanking assets – see Table A Motor vehicle manufacturing (23110), metal stamping and blanking assets			
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

<i>Railway rolling stock manufacturing and repair services (23930)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assembly assets:			
Access and assembly platforms	15	*	1 Jul 2014
Alignment assets (including gearbox alignment assets)	10	*	1 Jul 2014
Bearing puller assets	10	*	1 Jul 2014
Blast chamber assets (incorporating shot recovery systems)	10	*	1 Jul 2014
Cutting assets (including plate profilers, profile cutters and saws)	10	*	1 Jul 2014
De-coiling assets	15	*	1 Jul 2014
Drilling assets (including radial drills)	10	*	1 Jul 2014
Foam filling station assets	10	*	1 Jul 2014
Furnaces and ovens (including ladles and stress relief ovens)	20	*	1 Jul 2014
Jigs (including rollover jigs and lifting jigs)	15	*	1 Jul 2014
Lathes (including above floor and under floor wheel lathes)	20	*	1 Jul 2014
Milling machines (including gantry)	20	*	1 Jul 2014
Pipe and tube bending assets	10	*	1 Jul 2014
Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)	20	*	1 Jul 2014
Riveting assets	5	*	1 Jul 2014
Specialised hydraulic tool assets	10	*	1 Jul 2014
Stretch formers	10	*	1 Jul 2014
Sweeping assets	10	*	1 Jul 2014
Turning assets	10	*	1 Jul 2014
Wash bay assets	10	*	1 Jul 2014
Welding assets (including robot welders and spot welding towers)	10	*	1 Jul 2014
Wire cutting and stripping assets	10	*	1 Jul 2014
Handling assets:			
Cranes (including overhead gantry cranes)	25	*	1 Jul 2014
Lifting assets generally (including hydraulic double lift jacks, locomotive jacks and stands)	20	*	1 Jul 2014
Pallet lifters	10	*	1 Jul 2014
Scissor lifts	10	*	1 Jul 2014
Maintenance and refurbishment assets:			
Boring assets	10	*	1 Jul 2014
Cutting assets (including guillotines, plasma cutters and profilers)	15	*	1 Jul 2014
Detecting assets (including flaw detectors)	10	*	1 Jul 2014
Drilling assets (including radial drills)	10	*	1 Jul 2014
Grinding and milling assets	20	*	1 Jul 2014
Hydraulic drop and work tables	10	*	1 Jul 2014
Lathes (including above floor and under floor wheel lathes)	20	*	1 Jul 2014
Paint spraying booths (incorporating baking ovens, extractor fans and gas heaters)	15	*	1 Jul 2014

<i>Railway rolling stock manufacturing and repair services (23930)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Portable presses (including hydraulic power presses)	10	*	1 Jul 2014
Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)	20	*	1 Jul 2014
Tanks (including washing and water tanks)	20	*	1 Jul 2014
Vacuum assets	10	*	1 Jul 2014
Washing assets (including bearing and bogie washers)	10	*	1 Jul 2014
Welding assets (including robot welders and spot welding towers)	10	*	1 Jul 2014
Wheel condition monitoring systems	7	*	1 Jul 2014
Support assets:			
Cleaning assets (including high pressure cleaners)	5	*	1 Jul 2014
Compressed air system assets (including compressors, dryers and filters and receivers)	10	*	1 Jul 2014
Computer measuring and monitoring assets (including load and pressure indicators)	7	*	1 Jul 2014
Control system assets (including supervisory control and data acquisition (SCADA) systems and vehicle preparation systems)	10	*	1 Jul 2014
Cooling towers	15	*	1 Jul 2014
Dust and fume extraction system assets	15	*	1 Jul 2014
Electricity supply assets – see Table A Electricity supply (26100 to 26400)			
Fastening and riveting assets	5	*	1 Jul 2014
Fire prevention systems (incorporating fire protection systems and water tanks)	15	*	1 Jul 2014
Induction heaters	10	*	1 Jul 2014
Portable train weighing assets	10	*	1 Jul 2014
Pumps (including hydraulic pumps)	10	*	1 Jul 2014
Racking and storage assets	20	*	1 Jul 2014
Rail vehicle moving and placing assets (including crabs, shunting locomotives and trackmobiles)	10	*	1 Jul 2014
Railway tracks – see Table A Rail freight and passenger transport services (47100 to 47200)			
Refrigerant recovery assets	10	*	1 Jul 2014
Traversers and turntables	20	*	1 Jul 2014
Vehicle progression systems assets (including rabbits)	10	*	1 Jul 2014
Waste water and effluent treatment assets	10	*	1 Jul 2014
Weighing assets for carriages and locomotives	20	*	1 Jul 2014
Testing assets:			
Bogie, brake and spring testing assets	10	*	1 Jul 2014
Cab test benches and CRC cable testing assets	5	*	1 Jul 2014
Earth testing assets	10	*	1 Jul 2014
Electrical testing assets (including multimeters)	10	*	1 Jul 2014
Post production testing assets (excluding weighing assets – see above in support assets):			
Water test facility assets (incorporating control systems, gantries, pipes, pumps etc)	10	*	1 Jul 2014

<i>Railway rolling stock manufacturing and repair services (23930)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Other post production testing assets	5	*	1 Jul 2014
Test sheds for testing locomotives and other rolling stock	30	*	1 Jul 2014

<i>Other transport equipment manufacturing n.e.c. (23990)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Motor cycle building plant	10		1 Jan 2001

<i>Photographic, optical and ophthalmic equipment manufacturing (24110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Optical lens grinding and contact lens manufacturing:			
CNC milling machines	7	*	1 Jul 2004
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:			
Automated	5	*	1 Jul 2004
Manual	10	*	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

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

<i>Furniture and other manufacturing (25110 to 25990)</i>			
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)***

<i>Electricity supply (26110 to 26400)</i>			
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 systems	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 systems (incorporating downstream delivery pipelines)	30	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
On-site liquid fuel supply systems (incorporating downstream delivery pipelines)	30	*	1 Jan 2002
Solid fuels:			
Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers)	30	*	1 Jan 2002
Day bunkers and silos, concrete or steel (incorporating top side conveyor system)	30	*	1 Jan 2002
On-site coal storage assets (including stacking and reclaiming assets)	30	*	1 Jan 2002
On-site storage silos, concrete or steel	30	*	1 Jan 2002
Quality control assets (including coal sampling assets and secondary crushers)	30	*	1 Jan 2002
Power generators:			
Co-generation:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring system	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Heat recovery steam generators	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Reciprocating engines, diesel fired	20	*	1 Jan 2002
Reciprocating engines, gas spark ignition	20	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Combined cycle:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Heat recovery steam generators	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Diesel or gas engine:			
Control and monitoring systems	15	*	1 Jan 2002
Diesel reciprocating engines	20	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas spark ignition reciprocating engines	20	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards 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 systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards 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 (UPS) assets)	15	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical area	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Hydro turbines and generators	40	*	1 Jan 2002
Miscellaneous assets	40	*	1 Jan 2002

<i>Electricity supply (26110 to 26400)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
On-site switchyards with conventional outdoor switchgear	40	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	35	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	40	*	1 Jan 2002
Solar:			
Photovoltaic electricity generating system assets (incorporating photovoltaic panels, mounting frames and inverters)	20	*	1 Jul 2011
Thermal:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Primary dust collection systems (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 generators	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Wind:			
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Wind turbines	20	*	1 Jan 2002
Power station civil and structural works:			
Chimney stacks:			
Concrete surrounds	30	*	1 Jan 2002
Steel flues	20	*	1 Jan 2002
Cooling towers (concrete or timber)	30	*	1 Jan 2002
Cooling water systems (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 supply (26110 to 26400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 ²⁹ :			
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meters	15	*	1 Jul 2002
Low pressure (LP) gas storage holders	40	*#	1 Jul 2002
Pigging devices	5	*	1 Jul 2002
Pipelines (including high, medium or low pressure trunk, primary or secondary mains or services):			
Generally	50	*#	1 Jul 2002
Polyvinylchloride (PVC) pipelines	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 ³⁰ :			
Compressor gas turbine (GT) drivers	20	*	1 Jul 2002
Compressor station assets	30	*#	1 Jul 2002
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meters	15	*	1 Jul 2002
Gas pipeline LNG station assets	30	*#	1 Jul 2002
Pigging devices	5	*	1 Jul 2002
Pipelines – 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

²⁹ A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).

³⁰ A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assets used by irrigation water providers:			
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
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
Assets used in water supply:			
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
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	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
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005

Water supply (28110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 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 (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Sludge thickeners	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
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
Penstocks	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

<i>Sewerage and drainage services (28120)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chemical dosing pumps	25	*	1 Jan 2005
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
Methane gas and cogeneration assets – see Table A Electricity supply (26110 to 26400) and Gas supply (27000)			
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Sewage pump station assets:			
Detention tanks	80	*	1 Jan 2005
Overflow screens	25	*	1 Jan 2005
Sewage service connection assets:			
Low pressure pumps	25	*	1 Jan 2005
Vacuum pumps	25	*	1 Jan 2005
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
Grit removal assets	25	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Screenings removal assets	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
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
Treatment assets:			

<i>Sewerage and drainage services (28120)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Water storage tanks	80	*	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 (VSDs)	15	*	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
Valves:			
Generally	25	*	1 Jan 2005
Pressure reducing valves	30	*	1 Jan 2005

<i>Solid waste collection services (29110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air compressors and receivers	7	*	1 Jul 2015
Balers	7	*	1 Jul 2015
Bins:			
Domestic mobile bins (plastic)	10	*	1 Jul 2015
Industrial mobile rubbish bins (metal)	8	*	1 Jul 2015
Industrial mobile rubbish bins (plastic)	5	*	1 Jul 2015
Metal skips for hire	8	*	1 Jul 2015
Roll-on roll-off containers	10	*	1 Jul 2015
Stationary and portable compactor bins	8	*	1 Jul 2015
Bin delivery vehicle cranes/bin and skip lifters	10	*	1 Jul 2015
Compactors and collection bodies on trucks (including lifting arms)	8	*	1 Jul 2015
Fans	10	*	1 Jul 2015
Forklifts	11	*	1 Jul 2015
Garbage compactor trucks (excluding the compactor) ³¹	10	*#	1 Jul 2015
Hook lifts on truck body	10	*	1 Jul 2015
Truck hoists	20	*	1 Jul 2015
Washing assets (including pressure washers)	4	*	1 Jul 2015
Waste water treatment systems	10	*	1 Jul 2015

<i>Waste treatment and disposal services (29210)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Transfer stations and landfill operation assets:			
Air compressors and receivers	7	*	1 Jul 2015
Balers	7	*	1 Jul 2015
Bins:			
Bins generally (including metal bins)	7	*	1 Jul 2015
Compactor bins	6	*	1 Jul 2015
Mobile bins (including rubbish bins)	5	*	1 Jul 2015
Bulk fuel above ground tanks	20	*	1 Jul 2015
Bulldozers and drotts (including landfill compaction assets)	5	*	1 Jul 2015
CCTV and security systems	4	*	1 Jul 2015
Concrete crushing assets	15		1 Jul 2015
Dust and odour control assets	12	*	1 Jul 2015
Excavators and front end loaders	5	*	1 Jul 2015
Fans	10	*	1 Jul 2015
Forklifts used in waste handling	5	*	1 Jul 2015
Forklifts not used in waste handling	11	*	1 Jul 2015
Gas capture assets:			
Extraction assets (including wells, laterals and headers, and condensate systems)	8	*	1 Jul 2015

³¹ A capped effective life of 7¹/₂ years may be available – see subsection 40-102(4).

Waste treatment and disposal services (29210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Flare skid assets generally (including blowers, monitoring systems and flame arresters, but excluding flare stacks)	7 ¹ / ₂	*	1 Jul 2015
Flare stacks – continuous use	15	*	1 Jul 2015
Flare stacks – standby stacks	7 ¹ / ₂	*	1 Jul 2015
Monitoring systems (excluding wells)	5	*	1 Jul 2015
Off-site monitoring wells	15	*	1 Jul 2015
Green waste mulchers and shredders	7	*	1 Jul 2015
Hoppers	7	*	1 Jul 2015
Push pits	15	*	1 Jul 2015
Sweepers – road sweepers	10	*	1 Jul 2015
Transfer trailers	10	*	1 Jul 2015
Water treatment systems	10	*	1 Jul 2015
Weighbridges	15	*	1 Jul 2015

Waste remediation and materials recovery services (29220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Materials recovery facility (MRF) assets:			
Air compressors and receivers	7	*	1 Jul 2014
Balers	7	*	1 Jul 2014
Ballistic separators	10	*	1 Jul 2014
Bins:			
Bins generally (including metal bins)	7	*	1 Jul 2014
Compactor bins	6	*	1 Jul 2014
Mobile bins (including rubbish bins)	5	*	1 Jul 2014
Bunkers	10	*	1 Jul 2014
CCTV and security systems	4	*	1 Jul 2014
Chippers and shredders	7	*	1 Jul 2014
Control systems	10	*	1 Jul 2014
Conveyors and conveyor systems:			
Bounce conveyors and feeders	10	*	1 Jul 2014
Conveyors generally ((incorporating belt, drive, motors and supporting structure) including walking floor conveyors)	9	*	1 Jul 2014
Hand sort conveyors	10	*	1 Jul 2014
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	10	*	1 Jul 2014
Ducted air transfer system assets	10	*	1 Jul 2014
Dust collectors	12	*	1 Jul 2014
Eddy current separators	7	*	1 Jul 2014
Excavators and front end loaders	5	*	1 Jul 2014
Fans	10	*	1 Jul 2014
Feed hoppers (incorporating steel drag chain, conveyor belt, metering feed roller, motor and gearbox)	5	*	1 Jul 2014

Waste remediation and materials recovery services (29220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ferrous and magnetic separators	10	*	1 Jul 2014
Food separation and screening assets	10	*	1 Jul 2014
Forklifts	5	*	1 Jul 2014
Glass breakers and crushers	6	*	1 Jul 2014
Hoppers	7	*	1 Jul 2014
Leachate pumps and filters	10	*	1 Jul 2014
Lifting assets (including pallet jacks)	10	*	1 Jul 2014
Optical sorters	5	*	1 Jul 2014
Screen separators	10	*	1 Jul 2014
Sweepers and scrubbers	10	*	1 Jul 2014
Trommels (incorporating wheels, motors and gearboxes):			
Fixed	7	*	1 Jul 2014
Portable	7	*	1 Jul 2014
Vacuum extraction and cleaning assets	10	*	1 Jul 2014
Vibrating screen separators	10	*	1 Jul 2014
Waste compactors	9	*	1 Jul 2014
Weighbridges	15	*	1 Jul 2014

**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
Compactors – vertical rammer	6	*	1 Jul 2008
Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Buggies or dumpers (motorised)	5		1 Jan 2001
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:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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
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
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
Surveying assets (including levels) – see Table A Surveying and mapping services (69220)			
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002
Track loaders	9	*	1 Jul 2002

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), 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

***Other heavy and civil engineering construction n.e.c.
(31099)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Automatic welding machines (used at sea in construction of submarine pipelines)	10		1 Jan 2001

***WHOLESALE TRADE
(33110 to 38000)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Barcode readers/scanners – see Table B Warehouse and distribution centre equipment and machines			
Benches	15	*	1 Jul 2019
Dimensioning machines	15	*	1 Jul 2019
Ice making machines	8	*	1 Jul 2019
Intermediate bulk containers:			
Mild and stainless steel	15	*	1 Jul 2019
Others	8	*	1 Jul 2019
Lifting and handling assets:			
Elevating work platforms	10	*	1 Jul 2019
Forklifts – see Table B Warehouse and distribution centre equipment and machines			
Pallet conveyers see Table B Warehouse and distribution centres			
Pallet jacks – see Table B Loading bay assets			
Picking and collating machines – see Table B Warehouse and distribution centre equipment and machines			
Ladders	4	*	1 Jul 2019
Livestock scales, weigh indicators and loading bars	5	*	1 Jul 2019
Racks – see Table B Warehouse and distribution centre equipment and machines			
Packaging assets:			
Carton sealers and box taping machines	12	*	1 Jul 2019
Pallet wrappers – see Table B Packaging machines			
Pumps:			
Chemical pumps	10	*	1 Jul 2019

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ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Product pumps	12	*	1 Jul 2019
Vacuum pumps	12	*	1 Jul 2019
Water pumps	15	*	1 Jul 2019
Refrigeration assets – see Table B Refrigeration assets			
Scales (excluding livestock scales)	10	*	1 Jul 2019
Signs – see Table B Advertising signs			
Tanks:			
Chemical storage tanks	15		1 Jul 2019
Water storage tanks	20		1 Jul 2019
Trailers – see Table B Motor vehicles and trailers			
Trolleys – see Table B Warehouse and distribution centre equipment and machines			
Unmanned aerial vehicles (drones/remotely piloted aircraft) – see Table B Unmanned aerial vehicles			

<i>Wool wholesaling (33110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wool presses	20	*	1 Jul 2006

<i>Petroleum product wholesaling (33210)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bulk fuel regional depot assets (excluding LPG assets):			
Cathodic protection systems:			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Effluent treatment system (incorporating pumps, motors and electronic circuitry)	15	*	1 Jul 2010
Electric pumps	10	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading gantries and racks (incorporating meters and metering systems)	15	*	1 Jul 2010
Petroleum product storage tanks – fibreglass and steel	20	*	1 Jul 2010
Rigid fuel tank truck assets:			
Aluminium tanks or barrels	10	*	1 Jul 2010
Filters	5	*	1 Jul 2010
Metering systems	5	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Pumping systems:			
Guns and nozzles	3	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Hydraulically driven pumps	8	*	1 Jul 2010
Pipes and fittings	10	*	1 Jul 2010
Tailgate loaders	15	*	1 Jul 2010

<i>Petroleum product wholesaling (33210)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meter, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground distribution piping systems (incorporating pipes, fittings and manholes) fibreglass and steel	20	*	1 Jul 2010
Bulk fuel terminal assets (excluding LPG assets):			
Automatic tank gauges	10	*	1 Jul 2010
Effluent treatment systems (incorporating air pump, pipes, separator and tank)	10	*	1 Jul 2010
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator anels, fire retardant lines and foam storage tank)	15	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2010
Marketing pumps	7	*	1 Jul 2010
Meters and metering systems	7	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Product piping (steel)	20	*	1 Jul 2010
Terminal automation equipment	10	*	1 Jul 2010
Vapour recovery units	15	*	1 Jul 2010
LPG depot and terminal assets:			
Automatic tank gauges	10	*	1 Jul 2010
Cathodic protection systems:			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Depot and terminal storage vessels – aboveground and underground	30	*	1 Jul 2010
Electronic scales	10	*	1 Jul 2010
Forklift fuel tanks:			
Galvanised steel or steel tanks coated with zinc rich enamel	15	*	1 Jul 2010
Aluminium tanks	12	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
In-situ permanently installed cylinders	30	*	1 Jul 2010
Leak detection systems	8	*	1 Jul 2010
Leisure market cylinders (4.5 and 9 kgs capacity)	15	*	1 Jul 2010
Loading arms:			
Terminal	10	*	1 Jul 2010

<i>Petroleum product wholesaling (33210)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Marine	25	*	1 Jul 2010
LPG fleet refuelling facility:			
Dispenser	10	*	1 Jul 2010
Guns and nozzles	3	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Meters	7	*	1 Jul 2010
Piping	20	*	1 Jul 2010
Pump sets	10	*	1 Jul 2010
Storage tanks	30	*	1 Jul 2010
Valves	10	*	1 Jul 2010
LPG tank truck assets:			
LPG storage tanks	20	*	1 Jul 2010
Metering systems	7	*	1 Jul 2010
Pumping systems:			
Guns and nozzles	3	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Pipes and fittings	7	*	1 Jul 2010
Pumps	7	*	1 Jul 2010
Valves	7	*	1 Jul 2010
Product piping systems:			
Pipes	20	*	1 Jul 2010
Valves	10	*	1 Jul 2010
Pumps	7	*	1 Jul 2010
Stillages	5	*	1 Jul 2010
Vapour recovery units and vapour compressors	7	*	1 Jul 2010
Weighbridges	25	*	1 Jul 2010

<i>Commission-based wholesaling (38000)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Sale yards (used by stock and station agents)	30	*	1 Jul 2014

<i>RETAIL TRADE (39110 to 43209)</i>

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Loading bay assets – see Table B Loading bay assets			
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instrument)	25	*	1 Jul 2005
Power management unit	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive type	5	*	1 Jul 2013
On line double conversion type	10	*	1 Jul 2013
Public address and paging system assets (including amplifiers, audio speakers and microphones) – see Table B Public address and paging system assets			
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Signage used for business identification (including lighting for signs) – see Table B Advertising signs			
Trolleys, customer shopping type	7	*	1 Jul 2005
Trolleys, stock type	10	*	1 Jul 2005
Visual display assets (including body forms, head displays, mannequins and seasonal decorations)	7	*	1 Jul 2005

**Motor vehicle tyre or tube retailing
(39220)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air tools (including ratchet guns)	2	*	1 Jul 2011
Compressed air assets:			
Air compressors:			
Reciprocating	10	*	1 Jul 2011
Rotary screw	10	*	1 Jul 2011

<i>Motor vehicle tyre or tube retailing (39220)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rotary vane	10	*	1 Jul 2011
Air receivers	10	*	1 Jul 2011
Air driers and dehumidifiers	10	*	1 Jul 2011
Hose reels	3	*	1 Jul 2011
Reticulation lines:			
Aluminium	15	*	1 Jul 2011
Copper	20	*	1 Jul 2011
Polyethylene (PE)	15	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Floor jacks:			
Used for car and light truck repairs	3	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Hand tools	10	*	1 Jul 2011
Stillages	15	*	1 Jul 2011
Storage shelving	10	*	1 Jul 2011
Tyre conveyors:			
Horizontal	10	*	1 Jul 2011
Vertical	8	*	1 Jul 2011
Tyre fitting machines	5	*	1 Jul 2011
Tyre inflation cages	10	*	1 Jul 2011
Tyre inflators (automatic and manual)	3	*	1 Jul 2011
Tyre spreaders	8	*	1 Jul 2011
Vehicle hoists:			
Used for car and light truck repairs	10	*	1 Jul 2011
Used for heavy vehicle repairs	20	*	1 Jul 2011
Wheel alignment machines	7	*	1 Jul 2011
Wheel balancing machines	5	*	1 Jul 2011
Wheel balancing plates, flanges and finger adaptors	5	*	1 Jul 2011
Wheel lifters	5	*	1 Jul 2011
Wheel lifters (incorporating tyre spreaders)	8	*	1 Jul 2011

<i>Fuel retailing (40000)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air compressors and air lines	7	*	1 Jul 2010
Automatic tank gauges	10	*	1 Jul 2010
Canopy lighting:			
Liquid emitting diode	10	*	1 Jul 2010
Radiant gas positive	5	*	1 Jul 2010
Convenience store assets:			
Air conditioning systems	7	*	1 Jul 2010
Back-loading refrigerated cabinets (incorporating fans, boosters and compressors)	10	*	1 Jul 2010
CCTV video surveillance systems	4	*	1 Jul 2010
Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2010

Fuel retailing (40000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Counters – freestanding	10	*	1 Jul 2010
Display shelving and racking	10	*	1 Jul 2010
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	7	*	1 Jul 2010
Hot food display assets (including bain maries)	10	*	1 Jul 2010
Microwave ovens	5	*	1 Jul 2010
Pie warmers and heating units	10	*	1 Jul 2010
Refrigerated cabinets and freezers	10	*	1 Jul 2010
PA systems	12	*	1 Jul 2010
Point of sale assets:			
Barcode scanners	6	*	1 Jul 2010
Electronic funds transfer point of sale machines (EFTPOS)	6	*	1 Jul 2010
Forecourt controllers	6	*	1 Jul 2010
Safes:			
Cash storage	10	*	1 Jul 2010
Cash vending	7	*	1 Jul 2010
Cigarette safes	7	*	1 Jul 2010
Emergency shut off systems	10	*	1 Jul 2010
Facility signs	7	*	1 Jul 2010
Gasoline and diesoline assets:			
Effluent treatment systems (incorporating motors, electronic circuitry, pumps, and separators)	8	*	1 Jul 2010
Leak protection pressure systems	8	*	1 Jul 2010
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	7	*	1 Jul 2010
Pay at pump card reading systems	6	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010
Underground fuel storage tanks – steel and fibreglass	20	*	1 Jul 2010
Hot water systems	10	*	1 Jul 2010
LPG assets:			
LPG pumps	7	*	1 Jul 2010
LPG dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets)	10	*	1 Jul 2010

Fuel retailing (40000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
LPG storage tanks – aboveground and underground	30	*	1 Jul 2010
Underground steel piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010

Food retailing (41100 to 41290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Butchers' plant	20		1 Jan 2001
Other store-based retailing (42110 to 42799)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Newspaper wrapping machines	10		1 Jan 2001
Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014

**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, cafe, 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 sets, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but 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

Accommodation (44000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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, but 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

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Accommodation (44000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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, television sets, 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, but 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

Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality)
(45110 to 45302)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014

TRANSPORT, POSTAL AND WAREHOUSING
(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
Motor vehicles and trailers:			
Buses having a gross vehicle mass of more than 3.5 tonnes ³²	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 cars ³³ :			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars ³⁴	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
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 ³⁵	12	*#	1 Jan 2005

³² A capped effective life of 7½ years is available – see subsection 40-102(4).

³³ A hire car is a passenger car hired with a driver, not being a taxi.

³⁴ A rental car is a passenger car hired, leased or rented for short-term use without a driver.

³⁵ A capped effective life of 7½ years is available – see subsection 40-102(4).

Road transport (46100 to 46239)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers ³⁶	12	*#	1 Jan 2005
Trailers having a gross vehicle mass greater than 4.5 tonnes ³⁷	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations) ³⁸	15	*#	1 Jan 2005

Tramway and light rail passenger transport services (46220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Infrastructure assets:			
Communication, computer and passenger support assets:			
Automatic vehicle monitoring computer systems	10	*	1 Jul 2010
Automatic vehicle monitoring tram borne equipment (including transponders)	10	*	1 Jul 2010
CCTV systems	4	*	1 Jul 2010
Control systems	10	*	1 Jul 2010
Hand-held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Radio base stations, intercoms	7	*	1 Jul 2010
Electrification assets:			
Lighting	15	*	1 Jul 2010
Overhead distribution lines (incorporating conductors, cross arms, feeders, insulators, inverters, fittings and poles)	30	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Signalling assets (including automatic points)	15	*	1 Jul 2010

³⁶ A capped effective life of 7¹/₂ years is available – see subsection 40-102(4).

³⁷ A capped effective life of 10 years is available – see subsection 40-102(4).

³⁸ A capped effective life of 7¹/₂ years is available – see subsection 40-102(4).

<i>Tramway and light rail passenger transport services (46220)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Track maintenance assets:			
Truck mounted maintenance assets (including points cleaning, sweeping and welding machines)	15	*	1 Jul 2010
Trackwork (incorporating track drainage):			
Ballasted track	25	*	1 Jul 2010
Curved track	20	*	1 Jul 2010
Embedded track	30	*	1 Jul 2010
Points (excluding automatic points) and crossings	20	*	1 Jul 2010
Track within depots	40	*	1 Jul 2010
Tramway and light rail rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010
Pantographs	15	*	1 Jul 2010

<i>Rail freight and passenger transport services (47100 to 47200)</i>			
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 1 GMT 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

<i>Rail freight and passenger transport services (47100 to 47200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Monorail operation assets:			
Infrastructure assets:			
Communication, computer and passenger assets:			
CCTV systems	4	*	1 Jul 2010
Control systems (including commutators)	10	*	1 Jul 2010
Hand held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Phones, radio base stations, intercoms	7	*	1 Jul 2010
Rescue and recovery vehicles	30	*	1 Jul 2010
Electrification assets:			
Collector rails	30	*	1 Jul 2010
Lighting	15	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Standby generators	25	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Uninterruptible power supply (UPS) systems	5	*	1 Jul 2010
Track and maintenance assets:			
Beams and columns	30	*	1 Jul 2010
Maintenance vehicles	15	*	1 Jul 2010
Track	30	*	1 Jul 2010
Track switches	30	*	1 Jul 2010
Traversers	30	*	1 Jul 2010
Monorail rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010
Railway rolling stock:			
Locomotives:			
Generally (including diesel-electric and electric)	25	*	1 Jan 2002
Heavy haul (bulk minerals/coal)	20	*	1 Jan 2002
Underground (diesel-battery)	15	*	1 Jan 2002
Passenger:			
Electric/diesel power cars and trailers	30	*	1 Jan 2002
Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers)	30	*	1 Jan 2002
Power vans	15	*	1 Jan 2002
Rail mounted track infrastructure assets:			
Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders)	20	*	1 Jan 2002
Mainline and switch tampers	15	*	1 Jan 2002
Wagons – bulk freight:			
Mineral ores and coal:			
Carbon steel	20	*	1 Jan 2002
Ferritic steel	30	*	1 Jan 2002

<i>Rail freight and passenger transport services (47100 to 47200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Other:			
Coke quenchers	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

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

<i>Water transport and support services (48100 to 48200 and 52110 to 52190)</i>			
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
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

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

**Water transport and support services
(48100 to 48200 and 52110 to 52190)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 from the vessel):			
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, 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
Mobile (over 15.24 tonnes lift)	20	*	1 Jul 2002
Dozers	9	*	1 Jul 2002
Forklifts:			
Container handling	7½	*	1 Jul 2002
General handling	11	*	1 Jul 2002

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

**Water transport and support services
(48100 to 48200 and 52110 to 52190)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 – programmable logic controllers (PLCs) 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 (26110 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 (including floating dry docks)	40	*	1 Jul 2013
Fender systems:			
Elastomeric	20	*	1 Jul 2002
Timber	10	*	1 Jul 2002

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

**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

**Other air and space transport
(49009)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aircraft:			
Aeroplanes:			
General use ³⁹	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting ⁴⁰	10	*#	1 Jul 2002
Helicopters:			
General use ⁴¹	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting ⁴²	10	*#	1 Jul 2002

**Scenic and sightseeing transport
(50100)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013

³⁹ A capped effective life of 10 years is available – see subsection 40-102(4).

⁴⁰ A capped effective life of 8 years is available – see subsection 40-102(4).

⁴¹ A capped effective life of 10 years is available – see subsection 40-102(4).

⁴² A capped effective life of 8 years is available – see subsection 40-102(4).

Scenic and sightseeing transport (50100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
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 (VSDs) 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

Pipeline transport (50210)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Other transport n.e.c. (50290)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) 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

Postal services (51010)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Mail house assets:			
Envelope inserters	7	*	1 Jul 2015
Folders	12 ¹ / ₂	*	1 Jul 2015
Guillotines	15	*	1 Jul 2015
Heat sealers	10	*	1 Jul 2015
Printers	5	*	1 Jul 2015
Racks	20	*	1 Jul 2015
Scales	5	*	1 Jul 2015
Scanners	5	*	1 Jul 2015
Trolleys	8	*	1 Jul 2015
Postal delivery services:			
Control systems and control system assets	10	*	1 Jul 2016
Flat mail optical character reading and sorting machines	12	*	1 Jul 2016
Letter boxes (bulk private)	30	*	1 Jul 2016
Letter sorting assets (including bar code sorters, culler facer cancellers and multiline optical character readers)	12	*	1 Jul 2016
Motorcycles	5	*	1 Jul 2016
Parcel lockers	10	*	1 Jul 2016

Postal services (51010)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Parcel sorting system assets (excluding control systems and control system assets)	15	*	1 Jul 2016
Post boxes (street type)	20	*	1 Jul 2016

Courier pick-up and delivery services (51020)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Inspection assets:			
Scales:			
Bench	10	*	1 Jul 2011
Floor (platform)	20	*	1 Jul 2011
Weight dimension capture system assets (including checkweighers, in motion scales and readers)	10	*	1 Jul 2011
Materials handling equipment:			
Ball transfer mats and castor decks	20	*	1 Jul 2011
Control systems and control system assets	10	*	1 Jul 2016
Conveyors (including shoe sorters)	15	*	1 Jul 2011
Forklifts – see Table B			
Parcel sorting system assets (including sortation system assets) (excluding control systems and control system assets)	15	*	1 Jul 2016
Scissor lifts	10	*	1 Jul 2015
Storage racks	20	*	1 Jul 2011
Trolleys, freight barrows, cages and bins	10	*	1 Jul 2011
Pick up and delivery equipment:			
Barcode label printers	5	*	1 Jul 2011
Portable hand held barcode readers (including point of delivery capture devices and delivery information acquisition devices)	4	*	1 Jul 2011

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

<i>Airport operations and other air transport support services (52200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

<i>Airport operations and other air transport support services (52200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

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

<i>Other warehousing and storage services (53090)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Warehouse and distribution centre equipment and machines:			
Automated storage and retrieval machines	20	*	1 Jul 2011
Balers	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts):			
Batteries (detachable for recharging)	5	*	1 Jul 2011
Battery chargers:			
Forklifts	11	*	1 Jul 2011
Other	10	*	1 Jul 2011
Handling assets:			
Battery tuggers	10	*	1 Jul 2011
Racking roller beds	15	*	1 Jul 2011
Transfer carts	10	*	1 Jul 2011
Washers	10	*	1 Jul 2011
Carts/buggies	15	*	1 Jul 2011

***Other warehousing and storage services
(53090)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Conveyors	15	*	1 Jul 2011
Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets			
Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
External	20	*	1 Jul 2011
Internal	10	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Forklift attachments:			
Cages	10	*	1 Jul 2011
Push pull units	11	*	1 Jul 2011
Inflatable dock bags/seals/shelters	10	*	1 Jul 2011
Packaging machines and wrapping machines – see Table B Packaging machines			
Pallet assets:			
Dispensers	15	*	1 Jul 2011
Lift tables	10	*	1 Jul 2011
Racks	20	*	1 Jul 2011
Radio frequency terminal assets:			
Barcode readers/scanners	5	*	1 Jul 2011
Portable/handheld and vehicle mounted terminal devices	4	*	1 Jul 2011
Refrigeration assets – see Table B			
Roll cages	10	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Voice picking assets:			
Battery chargers	4	*	1 Jul 2011
Headsets	4	*	1 Jul 2011
Terminals (on person)	4	*	1 Jul 2011
Waste compactors (used for cardboard and plastic):			
Electric	15	*	1 Jul 2011
Hydraulic	20	*	1 Jul 2011

***INFORMATION MEDIA AND TELECOMMUNICATIONS
(54110 to 60200)***

***Motion picture and video 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

<i>Motion picture and video activities (55110 to 55140)</i>			
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:			
16mm and 35mm film cameras	10	*	1 Jan 2006
Digital cameras	5	*	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 Table B Motor vehicles and trailers			
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 colour analysers and colour grading machines	8	*	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

<i>Motion picture and video activities (55110 to 55140)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Flat bed and rear projection film viewers	15	*	1 Jan 2006
Mixed chemical pumps	10	*	1 Jan 2006
Optical sound camera systems (incorporating soundtrack and time code generators)	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, digital audio tape (DAT), 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 chains (incorporating colour correctors, film time code readers, grain and noise reduction systems and telecine machines)	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

<i>Motion picture and video activities (55110 to 55140)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Screens	8	*	1 Jan 2006
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, digital audio tape (DAT), 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 accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers)	5	*	1 Jan 2006
Microphone cables	2	*	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

<i>Motion picture exhibition (55130)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Audio amplification and processing equipment (including component rack systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema automation systems	10	*	1 Jan 2001
Cinema and sound processors	8	*	1 Jan 2001
Cinema seating (including frames, seat bodies and covers)	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

<i>Motion picture exhibition (55130)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Film handling and maintenance equipment (including splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners)	10	*	1 Jan 2001
Film transport systems (including platter systems, tower, make-up tables and interlock systems)	15	*	1 Jan 2001
Lighting (including 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 projectors	10	*	1 Jan 2001
Projector heat extraction systems	10	*	1 Jan 2001
Projection ports	20	*	1 Jan 2001
Slide projectors	10	*	1 Jan 2001
Screen installations (including screens, framing and masking equipment)	8	*	1 Jan 2001

<i>Radio broadcasting (56100)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Amplifiers and pre-amplifiers	10	*	1 Jul 2012
Audio monitors	10	*	1 Jul 2012
Audio processing assets (including rack mounted effects units etc)	10	*	1 Jul 2012
Audio routers	10	*	1 Jul 2012
Automation systems (including broadcast playout automation systems, content creation systems, music scheduling systems and traffic and billing automation systems)	6	*	1 Jul 2012
Consoles:			
Broadcast consoles (incorporating audio logging and routing, intercommunication etc)	7	*	1 Jul 2012
Production consoles	10	*	1 Jul 2012
Control room assets generally:			
Electronically based assets (including audio processors, audio switchers, aural studio to transmitter linkage assets, distribution amplifiers, monitor receivers etc)	10	*	1 Jul 2012
Personal computer based assets (including delay units, logging units, program fail detectors, RDS generators etc)	6	*	1 Jul 2012
Digital audio players and recorders (including CD, DVD, mini disc, hard disc and solid state players and recorders)	5	*	1 Jul 2012
Headphones and headsets	2	*	1 Jul 2012
Intercommunication systems (standalone)	10	*	1 Jul 2012
Microphones:			
Field and portable microphones	5	*	1 Jul 2012
Studio based microphones (including recording microphones)	10	*	1 Jul 2012
Microwave and satellite telecommunications assets – see Table A Telecommunications services (58010 to 58090)			

Radio broadcasting (56100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Mobile production vehicles (excluding the assets contained within) – see Table B Motor vehicles and trailers			
On air lights	15	*	1 Jul 2012
Racks	20	*	1 Jul 2012
Servers, domain controllers, switches, transcoders etc	6	*	1 Jul 2012
Studio based digital audio broadcasting infrastructure (encoding assets etc)	10	*	1 Jul 2012
Telephone systems:			
Telephone interface assets generally (used for sending and receiving audio to and from connected telephone lines)	10	*	1 Jul 2012
Telephone screening systems and other personal computer based telephone systems (excluding software)	6	*	1 Jul 2012
Voice over internet protocol (VoIP) based systems	7	*	1 Jul 2012
Time code generators	10	*	1 Jul 2012
Transmission assets:			
Antennas	20	*	1 Jul 2012
Codecs	10	*	1 Jul 2012
Fibre optic terminal equipment generally	10	*	1 Jul 2012
Generators (backup)	15	*	1 Jul 2012
Obstruction lighting	15	*	1 Jul 2012
Power conditioners	15	*	1 Jul 2012
RF switching units	15	*	1 Jul 2012
Signal receiving and monitoring assets (including audio processors, decoders, modulation monitors, spectrum analysers etc)	10	*	1 Jul 2012
Silence detection and switching units	10	*	1 Jul 2012
Surge arresters	10	*	1 Jul 2012
Translators	15	*	1 Jul 2012
Transmission towers	40	*	1 Jul 2012
Transmitters	15	*	1 Jul 2012
Uninterruptible power supply (UPS) assets – see Table B Power supply assets			

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

Television broadcasting (56210 to 56220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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, digital audio tape (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 and trailers			
Monitors:			
Audio monitors	10	*	1 Jul 2005

Television broadcasting (56210 to 56220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

Internet publishing and broadcasting (57000)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Internet only audio broadcasting assets – use any relevant determination in Table A Radio broadcasting (56100)			

Telecommunications 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

Telecommunications services (58010 to 58090)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Optical fibre cables	25	*	1 Jul 2003
Optical patch panels	25	*	1 Jul 2003
Regenerators	15	*	1 Jul 2003
International telecommunications submarine cables	15	*	1 Jul 2002
Microwave radio telecommunications 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
Low capacity licensed microwave radio system < 16Mb	5	*	1 Jul 2004
Class licence microwave radio system (including antenna)	3	*	1 Jul 2004
Multiplexers	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
Payphones (public telephones)	10		1 Jan 2001
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

Telecommunications services (58010 to 58090)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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

Electronic information storage services (59220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Aisle containments (including hot aisle containments (HAC), cold aisle containments (CAC))	15	*	1 Jul 2017
Data centre control systems – see Table B control systems and control system assets			
Data centre cooling assets:			
Chillers	15	*	1 Jul 2017
Computer room air conditioning (CRAC) units (including direct expansion (DX) systems)	10	*	1 Jul 2017
Computer room air handling (CRAH) units (including chilled water systems)	15	*	1 Jul 2017
Cooling towers	10	*	1 Jul 2017
Humidifier assets:			
Others (including ultrasonic humidifiers)	10	*	1 Jul 2017
Steam humidifiers (including steam generators)	5	*	1 Jul 2017
Rear door heat exchangers (RDHx)	15	*	1 Jul 2017
Row-based cooling units assets:			
Others (including direct expansion (DX) cooling system units)	10	*	1 Jul 2017
Water-chilled	15	*	1 Jul 2017
Water buffer tanks	20	*	1 Jul 2017
Diesel rotary uninterruptible power supply (DRUPS)	22	*	1 Jul 2017
Fire protection and suppression systems assets – see Table B Fire control and alarm assets			
Generators – see Table B Power supply assets: Emergency or standby			
Leak detection systems	10	*	1 Jul 2017
Load banks	15	*	1 Jul 2017
Modular data centre (including portable containerised data centre modules, prefabricated data centre modules – able to be transported)	10	*	1 Jul 2017
Rack based power rails (including rack based power distribution unit (PDU))	10	*	1 Jul 2017
Racks	10	*	1 Jul 2017
Raised floors	25	*	1 Jul 2017

***Electronic information storage services
(59220)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rectifiers	12	*	1 Jul 2017
Static transfer switches (STS)	12	*	1 Jul 2017
Switchboards – see Table B Switchboards			
Security and monitoring systems assets – see Table B Security and monitoring assets			
Uninterruptible power supply (UPS) systems (excluding batteries)	12	*	1 Jul 2017
Uninterruptible power supply (UPS) systems batteries	5	*	1 Jul 2017

***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

***FINANCIAL AND INSURANCE SERVICES
(62100 to 64200)***

***Banking, building society and credit union operations
(62210 to 62230)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Automatic teller machines (ATMs) – see Table B Automatic teller machines (ATMs)			
Cheque processing machines (including proof machines, endorsers, MICR encoders, printers, readers, sorters and scanners)	5	*	1 Jul 2019
Cash handling assets:			
Coin cabinets, secure coin storage units and coin trolleys	15	*	1 Jul 2019
Coin counters and sorters, and coin deposit machines (CDMs)	10	*	1 Jul 2019
Note counters and sorters	8	*	1 Jul 2019
Teller cash recyclers (TCRs), teller cash dispensers (TCDs), teller assist units (TAUs) and automated teller safes (ATSS)	7	*	1 Jul 2019
Weighing machines (such as coin scales, digital weighing machines, and note scales)	7	*	1 Jul 2019
EFTPOS machines and EFTPOS terminals (such as PIN pads) – see Table B Point of sale assets			
Safes:			
Safes (portable)	40	*	1 Jul 2019
Strongroom door and frame	100		1 Jan 2001
Teller safes, counter safes and teller time-delay safes	25	*	1 Jul 2019

Banking, building society and credit union operations (62210 to 62230)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Vaults (demountable or portable) and demountable strongrooms	100	*	1 Jul 2019
Security assets:			
Anti-jump barriers (cables or partitions)	15	*	1 Jul 2019
Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building – see Table B Security and monitoring assets			
Variable message signs, such as electronic FX boards and digital LED screens – see Table B Advertising signs			

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

Note: 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 66400)			
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 scarifiers)	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
Elevating work platforms (EWPs):			
Boom lifts (including knuckle and telescopic boom lifts)	15	*	1 Jul 2015
Personnel lifts	10	*	1 Jul 2015

Note: 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 66400)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Scissor lifts	10	*	1 Jul 2015
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
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, CD 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
Ladders (including stepladders, work platforms extension ladders, trestles and planks):			
Aluminium	4	*	1 Jul 2015
Fibreglass	4	*	1 Jul 2015
Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	10	*	1 Jul 2014
Power tools:			
Chainsaws	3	*	1 Jul 2005
Hand tools – air	5	*	1 Jul 2005
Hand tools – battery	3	*	1 Jul 2008
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
Recreational vehicles:			
Campervans and motorhomes:			
Vehicles having a gross vehicle mass greater than 3 tonnes and 4WD vehicles	5	*	1 Jul 2015
Vehicles having a gross vehicle mass of 3 tonnes or less	8	*	1 Jul 2015

Note: 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

<i>Rental and hiring services (except real estate)</i> <i>(66110 to 66400)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Caravans and camper trailers	12	*	1 Jul 2015
Rental cars ⁴³	5	*	1 Jul 2016
Scaffolding:			
Aluminium	5	*	1 Jul 2015
Fibreglass	5	*	1 Jul 2015
Steel	15	*	1 Jul 2015
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
Video recorder or equipment hiring	6 ² / ₃		1 Jan 2001
Video tapes and games hiring	1 ¹ / ₂	*	1 Jan 2001
Welders:			
Diesel	10	*	1 Jul 2005
Electric	5	*	1 Jul 2005

⁴³ A rental car is a passenger car hired, leased or rented for short-term use without a driver.

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Residential property operators⁴⁴
(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
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 peep holes	10	*	1 Jul 2019
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)	15	*	1 Jul 2019
Portable	10	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2019
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

⁴⁴ From 1 July 2017, certain investors in residential properties will not be able to deduct the decline in value of plant and equipment that has been used previously by an entity (other than as trading stock), subject to limited exceptions. This measure applies to plant and equipment acquired at or after 7:30pm (AEST), 9 May 2017.

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Residential property operators⁴⁴
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Home automation control assets	10	*	1 Jul 2019
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Hydronic assets:			
Controls	10	*	1 Jul 2019
Water heaters	15	*	1 Jul 2019
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
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
Skylights:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Solar power generating system (incorporating batteries, inverters, solar panels, regulators)	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			

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Residential property operators⁴⁴
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	6	*	1 Jul 2019
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	8	*	1 Jul 2019
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 (VCRs)	5	*	1 Jul 2004
Water pumps:			
Multi-storey	20	*	1 Jul 2019
Rainwater tanks	5	*	1 Jul 2019
Single residence pressure pumps	8	*	1 Jul 2019
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)	3	*	1 Jul 2019
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
Spa bath pumps	10	*	1 Jul 2019
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

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Residential property operators⁴⁴
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Warden intercom phones (WIPs)	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:			
AC variable speed drives (VSDs)	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	8	*	1 Jul 2019
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	8	*	1 Jul 2019
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	7	*	1 Jul 2019
Ironing boards, freestanding	5	*	1 Jul 2019
Irons	5	*	1 Jul 2004
Washing machines	8	*	1 Jul 2019
Outdoor assets:			
Automatic garage doors:			
Controls	5	*	1 Jul 2004
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
Folding arm awnings:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
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

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 operators⁴⁴
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Garden lights, solar	5	*	1 Jul 2019
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
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Roller blinds			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
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	10	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
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	10	*	1 Jul 2019
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
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
Security and monitoring assets:			
Access control systems:			
Code pads	5	*	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 operators⁴⁴ (67110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
CCTV 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 infrared, 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
Commercial office building assets:			
Boilers	20	*	1 Jul 2005
Boiler pumps	5	*	1 Jul 2005
Building maintenance units	35	*	1 Jul 2005
Carpets	8	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Hot water installations (excluding commercial boilers and piping)	15	*	1 Jul 2005
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
Lighting control systems (microprocessor based)	5	*	1 Jul 2014
Uninterruptible power supply (UPS) systems:			
Line interactive types	5	*	1 Jul 2013

***Non-residential property operators
(67120)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
On line double conversion types	10	*	1 Jul 2013
Window blinds	20	*	1 Jul 2005

***PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
(69100 to 70000)***

***Scientific research services
(69100)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Scientific, medical and pharmaceutical research assets:			
Autoclaves:			
Bench top autoclaves	5	*	1 Jul 2014
Others	10	*	1 Jul 2014
Automated cell counters	5	*	1 Jul 2014
Automated colony pickers	5	*	1 Jul 2014
Balances	10	*	1 Jul 2014
Biological safety cabinets	10	*	1 Jul 2014
Cell harvesters	10	*	1 Jul 2014
Centrifuges:			
Bench top centrifuges	5	*	1 Jul 2014
Others	10	*	1 Jul 2014
Computed tomography (CT) scanners	10	*	1 Jul 2014
Digital cameras	3	*	1 Jul 2014
DNA sequencers	5	*	1 Jul 2014
Electrophoresis systems (incorporating power supplies and tanks)	7	*	1 Jul 2014
Electroporators	8	*	1 Jul 2014
Fermenters	10	*	1 Jul 2014
Flow cytometers	8	*	1 Jul 2014
Freeze dryers	10	*	1 Jul 2014
Freezers	10	*	1 Jul 2014
Gel documentation systems	5	*	1 Jul 2014
Glassware washers	8	*	1 Jul 2014
Heating blocks	10	*	1 Jul 2014
Homogenisers	7	*	1 Jul 2014
Incubators	6	*	1 Jul 2014
Liquid chromatography systems	5	*	1 Jul 2014
Liquid nitrogen assets (including dewars and tanks)	10	*	1 Jul 2014
Microscopes	10	*	1 Jul 2014
Microtomes	10	*	1 Jul 2014
Mixers	7	*	1 Jul 2014
Nano spectrophotometers	8	*	1 Jul 2014
Ovens	6	*	1 Jul 2014
Peristaltic pumps	7	*	1 Jul 2014

Scientific research services (69100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
pH meters	7	*	1 Jul 2014
Plate readers	5	*	1 Jul 2014
Polymerase chain reaction (PCR) thermal cyclers	8	*	1 Jul 2014
Real-time PCR detection machines	5	*	1 Jul 2014
Refrigerators	8	*	1 Jul 2014
Robotic systems (including robotic liquid handling systems and robotic sampler systems)	5	*	1 Jul 2014
Shakers	7	*	1 Jul 2014
Sonicators (including water bath sonicators and sonicators with probes)	7	*	1 Jul 2014
Spectrophotometers (excluding nano spectrophotometers)	10	*	1 Jul 2014
Surface plasmon resonance (SPR) machines	5	*	1 Jul 2014
Vacuum concentrators	7	*	1 Jul 2014
Water baths (including refrigerated and shaking water baths)	7	*	1 Jul 2014
Water purification systems	8	*	1 Jul 2014

Surveying and mapping services (69220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Airborne imaging (cameras)	7	*	1 Jul 2015
Automatic optical levels (dumpy levels)	7	*	1 Jul 2015
Controllers	4	*	1 Jul 2015
Digital (electronic) levels	5	*	1 Jul 2015
Echo sounders	5	*	1 Jul 2015
GNSS/GIS handhelds (asset receivers)	3	*	1 Jul 2015
GNSS/GPS survey equipment (including receivers, reference/base stations, rover receivers, data radios, antennas and integrated GNSS)	5	*	1 Jul 2015
Ground imaging (pole cameras)	5	*	1 Jul 2015
Laser detectors/receivers (rod-eye receivers)	4	*	1 Jul 2015
Laser distance measurers/meters (DISTOs)	4	*	1 Jul 2015
Laser levels:			
Grade laying (dial-in grade)	6	*	1 Jul 2015
Laser plummets	5	*	1 Jul 2015
Line and plumb/point and cross line	4	*	1 Jul 2015
Pipe laying	6	*	1 Jul 2015
Rotating	6	*	1 Jul 2015
Tunnelling and plumbing	6	*	1 Jul 2015
Laser scanners – 3D (high definition surveying) – ground LIDAR	5	*	1 Jul 2015
Laser scanners – vehicle mounted – ground LIDAR	5	*	1 Jul 2015
LIDAR (airborne)	7	*	1 Jul 2015
Rail surveying assets:			
Mobile rail surveying equipment	5	*	1 Jul 2015
Platform clearance gauges	6	*	1 Jul 2015

<i>Surveying and mapping services (69220)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rail profile gauges	6	*	1 Jul 2015
Stereoplotters – digital/softcopy (hardware only)	10	*	1 Jul 2015
Tablets	4	*	1 Jul 2015
Theodolites (digital)	7	*	1 Jul 2015
Total stations (including mechanical, manual, motorised, auto lock, robotic, universal and multi-stations)	5	*	1 Jul 2015
Traverse kits (incorporating tripods, tribrachs, prisms, poles and optical plummets)	5	*	1 Jul 2015
Unmanned aerial vehicles (drones/remotely piloted aircraft):			
Fixed wing	3	*	1 Jul 2015
Rotary wing	2	*	1 Jul 2015
Unmanned surface vehicles	4	*	1 Jul 2015
Utility locator (underground service locator) assets:			
Ground penetrating radars (GPRs)	5	*	1 Jul 2015
Magnetic locators	5	*	1 Jul 2015
Service locators	5	*	1 Jul 2015
Signal generators	5	*	1 Jul 2015
Signal tracer for locators	4	*	1 Jul 2015

<i>Scientific testing and analysis services (69250)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coal laboratory assets:			
Sample preparation assets:			
Drop shatters	20	*	1 Jul 2018
Drum tumblers	15	*	1 Jul 2018
Drying ovens:			
Benchtop	7	*	1 Jul 2018
Others (including floor size with trolleys)	15	*	1 Jul 2018
Dust extraction systems	15	*	1 Jul 2018
Float-sink buckets	8	*	1 Jul 2018
Float-sink testing units (incorporating ventilation ducting, fans, density separation apparatus etc, but excluding float-sink buckets)	15	*	1 Jul 2018
Flotation machines (including froth rotation machines)	20	*	1 Jul 2018
Jaw crushers	10	*	1 Jul 2018
Pulverisers	10	*	1 Jul 2018
Riffle splitters	10	*	1 Jul 2018
Rotary Sample Dividers (RSDs)	15	*	1 Jul 2018
Sample storage assets:			
Cool room assets – see Table B			
Refrigeration assets			
Portable refrigerators/freezers	10	*	1 Jul 2018
Sample trays	5	*	1 Jul 2018

Scientific testing and analysis services (69250)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Sample trolleys	10	*	1 Jul 2018
Sieve shakers (excluding sieves)	10	*	1 Jul 2018
Sieves (including various meshes and sizes)	7	*	1 Jul 2018
Weighing scales	10	*	1 Jul 2018
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2018
Calorimeters	10	*	1 Jul 2018
Carbon and sulphur analysers	7	*	1 Jul 2018
CHN analysers (including carbon, hydrogen and nitrogen)	7	*	1 Jul 2018
Coal ash fusibility furnaces	10	*	1 Jul 2018
Crucible Swell Number (CSN) burners	10	*	1 Jul 2018
Dilatometers	9	*	1 Jul 2018
Fume cabinets	15	*	1 Jul 2018
Moisture testing ovens (including nitrogen setup apparatus)	10	*	1 Jul 2018
Muffle furnaces	15	*	1 Jul 2018
Particle size analysers	10	*	1 Jul 2018
Petrographic microscopes	10	*	1 Jul 2018
Plastometers	9	*	1 Jul 2018
Water baths (including ultrasonic water baths)	7	*	1 Jul 2018
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018
Mineral processing and metallurgical laboratory assets:			
Sample preparation assets:			
Benchtop (including work benches and tables)	10	*	1 Jul 2019
Centrifugal concentrators	15	*	1 Jul 2019
Cone crushers	20	*	1 Jul 2019
Drying ovens:			
Benchtop	7	*	1 Jul 2019
Others (including floor size with trolleys)	10	*	1 Jul 2019
Dust cabinet (including extracted workstations)	20	*	1 Jul 2019
Dust extraction systems	15	*	1 Jul 2019
Flotation machines (including froth rotation machines)	20	*	1 Jul 2019
Gravity separation assets (including centrifuges and cyclones)	10	*	1 Jul 2019
Grinding mills	12	*	1 Jul 2019
Jaw crushers	10	*	1 Jul 2019
Laboratory tumblers (including cyanide leach test tumblers)	10	*	1 Jul 2019
Micro dosing peristaltic pumps	7	*	1 Jul 2019
Overhead tank mixers	5	*	1 Jul 2019
pH control systems	15	*	1 Jul 2019
Pressure filters	8	*	1 Jul 2019
Pulverisers	10	*	1 Jul 2019
Riffle splitters	10	*	1 Jul 2019
Rotary Sample Dividers (RSDs)	10	*	1 Jul 2019

<i>Scientific testing and analysis services (69250)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Sample storage assets:			
Cool room assets – See Table B under 'Refrigeration'			
Portable refrigerators/freezers	8	*	1 Jul 2019
Sample trays	3	*	1 Jul 2019
Sample trolleys	7	*	1 Jul 2019
Scrubbers	15	*	1 Jul 2019
Shaking tables (including wet tables)	20	*	1 Jul 2019
Sieve shakers (excluding sieves)	10	*	1 Jul 2019
Sieves (including various meshes and sizes)	3	*	1 Jul 2019
Solvent extraction & electro winning equipment	15	*	1 Jul 2019
Vacuum filters	7	*	1 Jul 2019
Water purification systems	15	*	1 Jul 2019
Weighing scales	7	*	1 Jul 2019
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2019
Atomic Absorption Spectroscopy (AAS) instruments	10	*	1 Jul 2019
Auto dilutors	7	*	1 Jul 2019
Auto titration instruments	7	*	1 Jul 2019
Carbon and Sulphur analysers	7	*	1 Jul 2019
Cupellation furnaces	10	*	1 Jul 2019
Fume cabinets	15	*	1 Jul 2019
Fusion furnaces	10	*	1 Jul 2019
Fourier Transform Infrared (FTIR) spectroscopy	7	*	1 Jul 2019
Hot blocks	7	*	1 Jul 2019
Hotplate magnetic stirrers	10	*	1 Jul 2019
Incubators	7	*	1 Jul 2019
Inductively coupled plasma mass spectrometry (ICP-MS), and Inductively coupled plasmas optical emission spectroscopy (ICP-OES)	10	*	1 Jul 2019
Ion Chromatography (IC) equipment	15	*	1 Jul 2019
Muffle furnaces	12	*	1 Jul 2019
Overhead stirrers	8	*	1 Jul 2019
Particle size analysers	10	*	1 Jul 2019
Petrographic microscopes	10	*	1 Jul 2019
Robotic cells (including robotic fusion cells, robotic preparations cells)	10	*	1 Jul 2019
Robotic TGA cells	7	*	1 Jul 2019
Thermogravimetric Analysers (TGAs)	7	*	1 Jul 2019
Water baths	5	*	1 Jul 2019
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2019

Advertising services (69400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Advertising signs – see Table B Advertising signs			

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 (PE) cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, carbon dioxide (CO ₂) 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

Professional photographic services (69910)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Audio assets (including microphones, preamplifiers, sound recording devices, transmitters and receivers)	3	*	1 Jul 2015
Camera lenses	5	*	1 Jul 2015

<i>Professional photographic services (69910)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Digital cameras:			
Compact cameras (including point and shoot cameras)	3	*	1 Jul 2015
Compact system cameras (including bridge cameras, micro four-thirds cameras, mirrorless cameras)	3	*	1 Jul 2015
Medium format single lens reflex (SLR) camera systems (including camera bodies and digital backs)	4	*	1 Jul 2015
SLR cameras (including full-frame SLR cameras)	3	*	1 Jul 2015
Lighting assets:			
Electronic flash units (including compact flash heads, monolights):			
Portable	3	*	1 Jul 2015
Studio lightings	5	*	1 Jul 2015
Light meters	5	*	1 Jul 2015
Light shaping tools (including modelling glass protectors, reflectors and scrims, softboxes and umbrellas)	3	*	1 Jul 2015
Portable flash units (including flashguns)	2	*	1 Jul 2015
Power packs (including battery packs and compact flash generators)	4	*	1 Jul 2015
Support assets:			
Backdrop support systems (including background elevation systems)	10	*	1 Jul 2015
Bags and cases	5	*	1 Jul 2015
Camera track sliders	2	*	1 Jul 2015
Light stands (including boom arms)	5	*	1 Jul 2015
Photographic printers/plotters	4	*	1 Jul 2015
Tent and shooting tables	2	*	1 Jul 2015
Tripods	5	*	1 Jul 2015
Unmanned aerial vehicles (drones/remotely piloted aircraft) – rotary	2	*	1 Jul 2015
Wind machines	5	*	1 Jul 2015

**ADMINISTRATIVE AND SUPPORT SERVICES
(72110 to 73200)**

<i>Building and other industrial cleaning services (73110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Batteries, deep cycle (including those used in ride-on polishers, scrubbers, sweepers and vacuum cleaners)	2	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010

<i>Building and other industrial cleaning services (73110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Other (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Polishing, carpet cleaning and floor stripping assets (including floor polishers, burnishers, rotary scrubbers, encapsulation machines and floor strippers):			
Portable	5	*	1 Jul 2010
Ride-on	5	*	1 Jul 2010
Pressure washers:			
Portable	4	*	1 Jul 2010
Trailer or truck mounted	7	*	1 Jul 2010
Scrubbers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Steam cleaners for sanitising floor and surfaces	5	*	1 Jul 2010
Sweepers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Road sweeper trucks (including sweepers) ⁴⁵	10	*#	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable (including upright machines)	5	*	1 Jul 2010
Ride-on or stand on	7	*	1 Jul 2010

<i>Gardening services (73130)</i>			
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
Ride-ons	5	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004

⁴⁵ A capped effective life of 7¹/₂ years may be available – see subsection 40-102(4).

Gardening services (73130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 pulleys)	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)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

Packaging services (73200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	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

**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 (used in common across all health care industry segments):			
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 systems (incorporating computers with digital subtraction capability, digital cameras, monitors and integrated software)	4	*	1 Jul 2002
Image intensifiers	7	*	1 Jul 2002
Patient gantries or tables, 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

Hospitals (84010 to 84020)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

Hospitals (84010 to 84020)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Patient monitoring assets:			
Bedside monitoring systems	7	*	1 Jan 2003
Cardiac monitors	7	*	1 Jan 2003
ECGs	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
Ventilators:			
Fixed	7	*	1 Jan 2003
Portable	5	*	1 Jan 2003
Wheelchairs	10	*	1 Jan 2003

Specialist medical services n.e.c. (85129)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Neurologists' assets:			
Electroencephalography (EEG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers)	5	*	1 Jul 2003

<i>Specialist medical services n.e.c. (85129)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers)	5	*	1 Jul 2003
Thoracic physicians' assets:			
Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computers)	7	*	1 Jul 2003
Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems	7	*	1 Jul 2003
Lung function analysis exercise systems (incorporating flow sensors, treadmills or ergometers, ECGs, pulse oximeters, integrated software and integrated computers)	7	*	1 Jul 2003
Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computers)	7	*	1 Jul 2003
Spirometers	7	*	1 Jul 2003
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitors, integrated carbon dioxide (CO ₂) monitors, integrated pulse oximeters, integrated computers and integrated software)	7	*	1 Jul 2003

<i>Pathology and diagnostic imaging services (85201, 85202, 85203 and 85209)</i>			
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
Radiologists' diagnostic imaging assets:			
Bone densitometry (BMD) systems (incorporating either whole body scanners, integrated computer and integrated software, or spine and hip scanners, holding devices, integrated computers and integrated software)	10	*	1 Jul 2002
Computed radiography (CR) digitisers	4	*	1 Jul 2002
Computed tomography (CT) systems (incorporating scanners, integrated computers and integrated software)	10	*	1 Jul 2002
Film digitisers	4	*	1 Jul 2002

<i>Pathology and diagnostic imaging services (85201, 85202, 85203 and 85209)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fluoroscopy assets (excluding direct radiography assets):			
Fixed systems (incorporating buckies, generators, screening tables and suspensions)	15	*	1 Jul 2002
Image acquisition systems (incorporating computers, digital cameras, integrated software and monitors)	4	*	1 Jul 2002
Image intensifiers	7	*	1 Jul 2002
Mobile systems (incorporating buckies, generators, screening tables and suspensions)	10	*	1 Jul 2002
Magnetic resonance imaging (MRI) systems (incorporating scanners, cooling systems, radio frequency coil accessories, integrated computer and integrated software)	7	*	1 Jul 2002
Mammography systems (incorporating either prone core biopsy scanners, quality assurance equipment, stereotaxis, integrated computers and integrated software, or conventional upright scanners, quality assurance equipment, stereotaxis, integrated computer and integrated software)	7	*	1 Jul 2002
Nuclear medicine systems (incorporating cameras, gantries, collimators, integrated computers, integrated software and hot lab equipment, but excluding Positron Emission Tomography (PET) systems)	10	*	1 Jul 2002
Orthopantomography (OPG) systems (incorporating scanners, integrated computers 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

<i>Dental services (85310)</i>			
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 boxes, swing arms and x-ray heads, but excluding orthopantomogram (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

<i>Optometry and optical dispensing (85320)</i>			
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

<i>Optometry and optical dispensing (85320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 (OCTs), 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 Table A 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 imaging devices)	4	*	1 Jan 2004
Tonometers:			
Contact tonometers:			
Applanation:			
Hand-held	6	*	1 Jan 2004
Mounted	8	*	1 Jan 2004
Electronic	6	*	1 Jan 2004
Non-contact tonometers:			
Hand-held	5	*	1 Jan 2004
Table mounted	8	*	1 Jan 2004
Trial lens sets	20	*	1 Jan 2004

<i>Optometry and optical dispensing (85320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, laser interference biometers, pachymeters and ultrasound biomicroscopes (UBMs))	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

<i>Podiatry services (85399)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Podiatrists' assets:			
Computerised orthoses manufacturing assets:			
Carving mills	7	*	1 Jul 2003
Contact pin digitisers	7	*	1 Jul 2003
Doppler vasculoscopes	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
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

<i>Retirement village and accommodation for the aged operation (86011 to 86012)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Assistance and medical assets:			
Beds:			
Electronic (including hi-lo and lo-lo beds)	7	*	1 Jul 2019
Mechanical	10	*	1 Jul 2004
Bedside cabinets, lockers and overbed tables	10	*	1 Jul 2019
Blood pressure machines	3	*	1 Jul 2019
Call systems	7	*	1 Jul 2019
Chairs			
Commode	7	*	1 Jul 2019
Electronic recliner (including electric lift)	10	*	1 Jul 2019
Fallout/floating/princess	7	*	1 Jul 2019
Shower	5	*	1 Jul 2019
Wheelchair – electric, manual, tilt in space	5	*	1 Jul 2019
Defibrillators	8	*	1 Jul 2019
Drug safes	15	*	1 Jul 2019
Electronic arms for toilets	10	*	1 Jul 2019
Hoists			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses			
Air	3	*	1 Jul 2019
Foam	7	*	1 Jul 2019
Medication trolleys	10	*	1 Jul 2019
Mobile suction machines	3	*	1 Jul 2019
Pan flushers/pan sanitisers	10	*	1 Jul 2019
Sensor beams and sensor mats	3	*	1 Jul 2019
Shower trolleys/mobile baths	8	*	1 Jul 2019
Syringe driven infusion pumps	5	*	1 Jul 2019
Treatment trolleys	15	*	1 Jul 2019
Walking belts	3	*	1 Jul 2019
Walking frames (including forearm walkers)	12	*	1 Jul 2019
Weighing machines and scales (including chair scales and wheelchair scales)	10	*	1 Jul 2019
Common area assets:			
Artificial grass/synthetic lawn (removable without damage)	15	*	1 Jul 2019
Audio visual assets	8	*	1 Jul 2019
Carpets - see Table B Floor coverings (removable without damage)			
Curtains and drapes – see Table B Curtains and drapes			

<i>Retirement village and accommodation for the aged operation (86011 to 86012)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Furniture:			
General/indoor	10	*	1 Jul 2019
Outdoor	7	*	1 Jul 2019
Hair salon assets (including chairs and dryers)	15	*	1 Jul 2019
Hot water dispensers	8	*	1 Jul 2019
Television sets	5	*	1 Jul 2019
Window blinds – see Table B Window blinds			
Fitness and recreation assets:			
Billiard/pool tables	20	*	1 Jul 2019
Bowling greens – artificial grass or carpet (removable without damage)	15	*	1 Jul 2019
Gymnasium and exercise equipment	10	*	1 Jul 2019
Support assets:			
Annunciator panels	15	*	1 Jul 2019
Boilers – see Table B Boilers			
Buggies to transport people	8	*	1 Jul 2019
Cleaning carts and trolleys – see Table B Cleaning carts and trolleys			
Cool rooms – see Table B Refrigeration assets			
Electronic mops and floor scrubbers	5	*	1 Jul 2019
Hot water systems (excluding commercial boilers and piping)	10	*	1 Jul 2019
Kitchen assets:			
Blast chillers	8	*	1 Jul 2019
Bowl mixers	10	*	1 Jul 2019
Dishwashers	8	*	1 Jul 2019
Food preparation assets – large commercial type (including cooktops, fryers, multi-function centres, self-cooking centres, single tray meal service, soup kettles, stoves)	10	*	1 Jul 2019
Hot food display and warming assets (including bain marie, banquet units, buffet units, hot boxes, plate warmers)	10	*	1 Jul 2019
Ice making machines	10	*	1 Jul 2019
Kitchen trolleys	5	*	1 Jul 2019
Small appliances (including food processors, blenders, stick mixers)	4	*	1 Jul 2019
Toasters	6	*	1 Jul 2019
Laundry assets:			
Dryers	12	*	1 Jul 2019
Spring loaded trolleys	10	*	1 Jul 2019
Washing machines	12	*	1 Jul 2019

<i>Retirement village and accommodation for the aged operation (86011 to 86012)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Lockers, freestanding – see Table B Lockers, freestanding			
Master antenna television (MATV) assets – see Table A Residential property operators (67110)			
Refrigerators (including controlled temperature medication refrigerators)	10	*	1 Jul 2019
Swimming pool assets:			
Dehumidifiers	15	*	1 Jul 2019
Filtration equipment (including chlorinators and pumps) - see Table B Swimming pool assets			
Pool covers (including blankets) - see Table B Swimming pool assets			
Vacuum cleaners, ride on	7	*	1 Jul 2019

***ARTS AND RECREATION SERVICES
(89100 to 92099)***

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

<i>Creative and performing arts activities (90010 to 90030)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Theatre equipment:			
Accessories (theatrical – wigs, costumes etc)	5		1 Jan 2001
Performing dogs – see Table B Working dogs			

<i>Health and fitness centres and gymnasia operation (91110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Health and fitness centre operation assets:			
Cardiovascular training machines:			
Cross trainers, steppers and treadmills	4	*	1 Jul 2012
Exercise bicycles (including spin bicycles, upright and recumbent bicycles)	4	*	1 Jul 2012
Rowing machines	5	*	1 Jul 2012
Free weight training assets:			
Barbells, dumbbells, kettle bells, weight plates and storage racks	6	*	1 Jul 2012
Benches (including abdominal crunch, adjustable, declined, inclined and flat benches)	8	*	1 Jul 2012
Resistance training machines (including abdomen, arm, back, chest, hip, leg, shoulder and multiple training machines)	8	*	1 Jul 2012
Support assets:			
Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and television sets)	4	*	1 Jul 2012
Fans (including wall mounted)	5	*	1 Jul 2012
Lockers	8	*	1 Jul 2012
Platform scales	5	*	1 Jul 2012

<i>Sport and recreation services (91121 to 91390)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	5 ¹ / ₂	*	1 Jul 2001
Dedicated video games/simulators	3 ¹ / ₂	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	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

<i>Sport and recreation services (91121 to 91390)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
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
Carpets	4		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):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001

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

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 machines	13 ¹ / ₃		1 Jan 2001
Space theatre domes	33 ¹ / ₃		1 Jan 2001
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Trampolines	10		1 Jan 2001

***Gambling activities
(92010 to 92099)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Poker/gaming machines	7	*	1 Jul 2009
Totalisators:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	13 ¹ / ₃		1 Jan 2001

***OTHER SERVICES
(94110 to 96030)***

***Automotive repair and maintenance
(94110 to 94199)***

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Automotive and heavy vehicle repair and maintenance assets:			
Air conditioning assets:			
Refrigerant leak detectors	3	*	1 Jul 2011
Refrigerant management systems	5	*	1 Jul 2011
Refrigerant recovery machine	5	*	1 Jul 2011
Refrigerant recovery and recycling machines	5	*	1 Jul 2011
Vacuum pumps	5	*	1 Jul 2011
Air tools (including ratchet guns)	2	*	1 Jul 2011
Automatic transmission flush and fill machines	5	*	1 Jul 2011
Axle and ball joint play testers or shakers	10	*	1 Jul 2011
Battery chargers	5	*	1 Jul 2011
Battery testers	5	*	1 Jul 2011
Brake disc and drum grinding lathes:			
Fixed	10	*	1 Jul 2011
Portable on-car	5	*	1 Jul 2011

<i>Automotive repair and maintenance (94110 to 94199)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Brake fluid testers	5	*	1 Jul 2011
Brake shoe riveters	5	*	1 Jul 2011
Brake system flushers	5	*	1 Jul 2011
Compressed air assets:			
Air compressors:			
Reciprocating	10	*	1 Jul 2011
Rotary screw	10	*	1 Jul 2011
Rotary vane	10	*	1 Jul 2011
Air driers and dehumidifiers	10	*	1 Jul 2011
Air receivers	10	*	1 Jul 2011
Hose reels	3	*	1 Jul 2011
Reticulation lines:			
Aluminium	15	*	1 Jul 2011
Copper	20	*	1 Jul 2011
Polyethylene (PE)	15	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Continuous diesel engine particulate testers	5	*	1 Jul 2011
Cooling system flushers	5	*	1 Jul 2011
Decelerometer brake testers	7	*	1 Jul 2011
Diagnostic assets:			
Diagnostic and roller dynamometers, performance and emissions testers	10	*	1 Jul 2011
Engine analysers	5	*	1 Jul 2011
Electrical test benches	10	*	1 Jul 2011
Fuel injection pump test benches	5	*	1 Jul 2011
Oscilloscopes	10	*	1 Jul 2011
Scan tools	5	*	1 Jul 2011
Diesel engine emission testers	5	*	1 Jul 2011
Drill presses	15	*	1 Jul 2011
Drive-on plate brake, steering and suspension testing machines	10	*	1 Jul 2011
Drive-on shock absorber testers	10	*	1 Jul 2011
Dual wheel removers	8	*	1 Jul 2011
Effluent treatment systems incorporating motors, electronic circuitry, pumps, and separators	8	*	1 Jul 2011
Engine cranes	10	*	1 Jul 2011
Exhaust gas analysers for petrol engines:			
Computer operated	5	*	1 Jul 2011
Standalone	10	*	1 Jul 2011
Exhaust stands	11	*	1 Jul 2011
Flywheel grinders	13	*	1 Jul 2011
Hand tools	10	*	1 Jul 2011
Headlight testers	7	*	1 Jul 2011
Hydraulic brake hose machines	5	*	1 Jul 2011
Hydraulic presses	10	*	1 Jul 2011
Jacks:			

<i>Automotive repair and maintenance (94110 to 94199)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Floor jacks:			
Used for car and light truck repairs	3	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Transmission jacks:			
Used for car and light truck repairs	8	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Vehicle positioning jacks	3	*	1 Jul 2011
Lathes	20	*	1 Jul 2011
Measuring assets:			
Micrometers	10	*	1 Jul 2011
Tension wrenches	5	*	1 Jul 2011
Tyre pressure gauges	5	*	1 Jul 2011
Noise level meters	5	*	1 Jul 2011
Oil and grease delivery systems:			
Bunding:			
Polyethylene (PE) pallets	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Distribution lines:			
Polyethylene (PE)	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Guns and pumps	3	*	1 Jul 2011
Reels:			
Plastic	3	*	1 Jul 2011
Steel	7	*	1 Jul 2011
Tanks (including waste oil tanks)	20	*	1 Jul 2011
Oil filter crushers	10	*	1 Jul 2011
Parts cleaners and washers	7	*	1 Jul 2011
Pipe and tube benders	10	*	1 Jul 2011
Pipe and tube saws and cutters	10	*	1 Jul 2011
Power steering flushing systems	5	*	1 Jul 2011
Pressure washers	4	*	1 Jul 2011
Sand blasters	7	*	1 Jul 2011
Spring compressors	5	*	1 Jul 2011
Stillages	15	*	1 Jul 2011
Storage shelving	10	*	1 Jul 2011
Toolbox roller cabinets	7	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Truck brake imbalance testers	5	*	1 Jul 2011
Tyre conveyors:			
Horizontal	10	*	1 Jul 2011
Vertical	8	*	1 Jul 2011
Tyre fitting machines	5	*	1 Jul 2011
Tyre inflation cages	10	*	1 Jul 2011
Tyre inflators (automatic and manual)	3	*	1 Jul 2011
Tyre spreaders	8	*	1 Jul 2011

<i>Automotive repair and maintenance (94110 to 94199)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Vehicle hoists:			
Used for car and light truck repairs	10	*	1 Jul 2011
Used for heavy vehicle repairs	20	*	1 Jul 2011
Vehicle service and inspection lane assets:			
Control consoles	10	*	1 Jul 2011
Data collection devices (including bar code readers, mobile recorders and transponders)	5	*	1 Jul 2011
Floor unit assets:			
Axle and ball joint play testers or shakers	10	*	1 Jul 2011
Roller brake testers	10	*	1 Jul 2011
Shock absorber testers	10	*	1 Jul 2011
Side slip testers	10	*	1 Jul 2011
Speedometer tester	10	*	1 Jul 2011
Suspension play detectors	10	*	1 Jul 2011
Vehicle special tools	5	*	1 Jul 2011
Waste oil evacuators	5	*	1 Jul 2011
Welders:			
Electric	10	*	1 Jul 2011
Oxy-acetylene	10	*	1 Jul 2011
Wheel alignment machines	7	*	1 Jul 2011
Wheel balancing machines	5	*	1 Jul 2011
Wheel balancing plates, flanges and finger adaptors	5	*	1 Jul 2011
Wheel lifters	5	*	1 Jul 2011
Wheel lifter incorporating tyre spreaders	8	*	1 Jul 2011
Work platform ladders	10	*	1 Jul 2011

<i>Automotive body, paint and interior repair n.e.c. (94129)</i>			
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
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

<i>Automotive body, paint and interior repair n.e.c. (94129)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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

<i>Other machinery and equipment repair and maintenance (94290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Agriculture, construction and mining heavy machinery and equipment repair and maintenance assets:			
Field service assets:			
Assets used in field service that are not listed under this sub-heading – use any relevant determination listed under Workshop assets below			
Air compressors	8	*	1 Jul 2015
Cranes	10	*	1 Jul 2015
Cutting machines	8	*	1 Jul 2015
Diagnostic assets	5	*	1 Jul 2015
Lathes	5	*	1 Jul 2015
Line boring machines	10	*	1 Jul 2015
Milling machines	8	*	1 Jul 2015
Turning machines	8	*	1 Jul 2015
Trailers:			
Generally (including comb trailers and tilt trailers) – see Table B Motor vehicles and trailers			
Service trailers (incorporating built-in hoses, built-in pumps, built-in tanks etc)	10	*	1 Jul 2015
Workshop assets:			
Air conditioning service assets (including refrigerant management/charging stations, refrigerant recovery machines, refrigerant recovery and recycling machines and vacuum pumps)	5	*	1 Jul 2015
Air compression assets (including air dryers, air receivers, compressors and packaged air compression systems)	10	*	1 Jul 2015
Battery chargers	5	*	1 Jul 2015
Battery load testers	5	*	1 Jul 2015
Bending machines:			
Folders	15	*	1 Jul 2015
Pipe and tube benders	10	*	1 Jul 2015
Press brakes	20	*	1 Jul 2015
Brake shoe riveting machines	5	*	1 Jul 2015
Brake testers (including in-ground and mobile roller brake testers)	10	*	1 Jul 2015
Boring machines (including floor borers, jib borers, horizontal and vertical boring machines)	15	*	1 Jul 2015
Diagnostic, measuring and testing assets:			
Generally (including co-ordinate measuring machines, dynamometers, electrical testers, flow meters, hardness testers, hydraulic testers and multimeters)	10	*	1 Jul 2015
Laptop diagnostic systems:			
Laptops – see Table B Computers, Laptops			

<i>Other machinery and equipment repair and maintenance (94290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Machine interface units	3	*	1 Jul 2015
Tyre pressure gauges	5	*	1 Jul 2015
Vehicle specific diagnostic assets	5	*	1 Jul 2015
Drilling machines (including drill presses, magnetic drills, pedestal drills and radial arm drills)	10	*	1 Jul 2015
Flange facers	5	*	1 Jul 2015
Forklift attachments	10	*	1 Jul 2015
Forklifts	11	*	1 Jul 2015
Grinding machines (including gear grinding machines)	10	*	1 Jul 2015
Guillotine shears	15	*	1 Jul 2015
Heat treatment assets (including furnaces and quenches)	15	*	1 Jul 2015
Hydraulic hose crimpers	10	*	1 Jul 2015
Lathes:			
CNC lathes	10	*	1 Jul 2015
Manual lathes	20	*	1 Jul 2015
Lifting assets:			
Cranes:			
Jib cranes (including column/wall mounted, floor mounted/freestanding and portable jib cranes)	15	*	1 Jul 2015
Overhead cranes	25	*	1 Jul 2015
Pick & carry cranes/yard cranes	10	*	1 Jul 2015
Portable cranes generally (including engine cranes, engine hoists, floor cranes, mobile gantries, shop cranes etc)	15	*	1 Jul 2015
Hoists	10	*	1 Jul 2015
Jacks (including air hydraulic jacks, hydro pneumatic jacks, floor jacks, transmission jacks, trolley jacks and truck jacks)	5	*	1 Jul 2015
Scissor lifts	15	*	1 Jul 2015
Vehicle lifters (including mobile column lifts and post hoists)	20	*	1 Jul 2015
Machining centres	10	*	1 Jul 2015
Milling machines (including bed mills and universal mills)	10	*	1 Jul 2015
Oil recovery, service and treatment assets:			
Collection vessels/tanks	20	*	1 Jul 2015
Dangerous goods containers	15	*	1 Jul 2015
Pumps	5	*	1 Jul 2015
Painting assets:			
Buffing machines	3	*	1 Jul 2015
Paint agitators	3	*	1 Jul 2015
Space heaters	10	*	1 Jul 2015
Spray booths	15	*	1 Jul 2015
Spray gun washing machines	5	*	1 Jul 2015
Parts washing machines	7	*	1 Jul 2015

<i>Other machinery and equipment repair and maintenance (94290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Pipe cutting machines	10	*	1 Jul 2015
Plasma cutters	10	*	1 Jul 2015
Presses:			
Hydraulic presses	10	*	1 Jul 2015
Punch and shear machines	15	*	1 Jul 2015
Saws (including band saws and cold cut saws)	10	*	1 Jul 2015
Stands (including axle stands, engine stands and transmission stands)	10	*	1 Jul 2015
Storage assets (including racking, shelving, safety cabinets and storage cabinets)	10	*	1 Jul 2015
Surface preparation assets:			
Abrasive blasting assets:			
Abrasive blasting machines (incorporating blasting pots, hoses, nozzles, valves etc)	10	*	1 Jul 2015
Abrasive recovery/recycling machines and associated equipment (including storage hoppers)	12	*	1 Jul 2015
Blast booths/chambers	12	*	1 Jul 2015
Dust collection and ventilation systems	12	*	1 Jul 2015
Pressure cleaners/washers	4	*	1 Jul 2015
Toolboxes and toolbox roller cabinets	7	*	1 Jul 2015
Tooling:			
Moulds	7	*	1 Jul 2015
Press brake dies	10	*	1 Jul 2015
Tooling for lathes, machining centres, milling machines and other machine tools	7	*	1 Jul 2015
Vehicle specific specialised tooling	5	*	1 Jul 2015
Workholding devices (including jigs and fixtures)	7	*	1 Jul 2015
Tools:			
Hand tools (manually operated)	10	*	1 Jul 2015
Hand held power tools (air, battery and electric)	3	*	1 Jul 2015
Power packs	5	*	1 Jul 2015
Torque/tension wrenches	5	*	1 Jul 2015
Torque wrench pumps (pneumatic and electric driven)	5	*	1 Jul 2015
Trolleys (including powered and electrodrive trolleys)	10	*	1 Jul 2015
Turning machines	10	*	1 Jul 2015
Waste water recovery and treatment assets:			
Grease traps	10	*	1 Jul 2015
Pumps	5	*	1 Jul 2015
Tanks and separators	15	*	1 Jul 2015
Waterjet cutting machines	10	*	1 Jul 2015
Weight scales (corner weight)	10	*	1 Jul 2015

<i>Other machinery and equipment repair and maintenance (94290)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Welding assets:			
Welders (including ARC, MIG, TIG, multi process and oxy-acetylene welders/cutters)	10	*	1 Jul 2015
Weld tables and positioners (including rotary tables)	10	*	1 Jul 2015
Welding helmets incorporating respirators	3	*	1 Jul 2015
Wire feeders	5	*	1 Jul 2015
Wheel service assets:			
Bead breaker kits	5	*	1 Jul 2015
Tyre changers	5	*	1 Jul 2015
Wheel aligners	7	*	1 Jul 2015
Wheel balancers	5	*	1 Jul 2015
Wheel handlers and lifters	5	*	1 Jul 2015
Wheel play detectors	10	*	1 Jul 2015
Work benches and tables	15	*	1 Jul 2015

<i>Hairdressing and beauty services (95110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Beauty industry assets:			
Electrical treatment assets:			
Faradic, galvanic, high frequency and multi function units	10	*	1 Jul 2010
Light therapy units (including intense pulse light (IPL) systems)	10	*	1 Jul 2010
Micro dermabrasion units	5	*	1 Jul 2010
Hydrotherapy assets:			
Spa capsules	10	*	1 Jul 2010
Vichy shower units	10	*	1 Jul 2010
Wet tables	10	*	1 Jul 2010
Massage and treatments beds:			
Dry hydrotherapy (including flotation)	7	*	1 Jul 2010
Electronic	7	*	1 Jul 2010
Non electronic (including folding)	10	*	1 Jul 2010
Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Sterilisation processing assets (including autoclaves and hot towel cabinets)	5	*	1 Jul 2010
Hairdressing industry assets:			
Barber chairs	15	*	1 Jul 2010
Coffee making machines (including espresso and drip filter type)	5	*	1 Jul 2010
Cutting chairs (including styling chairs and cutting stools)	10	*	1 Jul 2010
Cutting and styling workstations, freestanding	10	*	1 Jul 2010
Display shelving, freestanding	10	*	1 Jul 2010
Hairdryers and heat accelerator machines	15	*	1 Jul 2010

<i>Hairdressing and beauty services (95110)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
(excluding hand held)			
Reception furniture (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Shampoo units and wash lounges, freestanding	10	*	1 Jul 2010

<i>Funeral, crematorium and cemetery services (95200)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Funeral directors' plant	20		1 Jan 2001

<i>Laundry and dry cleaning services (95310)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Carpet, upholstery and rug cleaning services assets:			
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Carpet cleaning assets, portable (including rotary scrubbers and encapsulation machines)	5	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Others (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable cleaners (including upright machines)	5	*	1 Jul 2010
Dry cleaning and laundry assets:			
Dry cleaning machines	12	*	1 Jul 2011
Washers:			
Continuous batch washer systems (including washers, moisture extraction units and dryers)	17	*	1 Jul 2011
Extractors, standalone	12	*	1 Jul 2011
Drying assets:			
Tumble dryers, standalone	12	*	1 Jul 2011
Tunnel dryers and garment finishers (including steam cabinets)	15	*	1 Jul 2011
Finishing assets:			
Flatwork processing assets (including automatic pickers, feeders, folders and stackers)	13	*	1 Jul 2011
Garment finishers (including collar and cuff presses, form finishers, pant toppers and puff irons)	10	*	1 Jul 2011

<i>Laundry and dry cleaning services (95310)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Presses (including flat, utility and scissor legger presses):			
Air operated, semi automatic	15	*	1 Jul 2011
Manual	20	*	1 Jul 2011
Roller ironers	17	*	1 Jul 2011
Support assets:			
Air vacuum units, standalone	10	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Heat seal machines for labelling laundry items	10	*	1 Jul 2011
Hot water systems	12	*	1 Jul 2011
Ironing and spotting boards and tables:			
Vacuum operated	10	*	1 Jul 2011
Non vacuum operated	15	*	1 Jul 2011
Laundry handling assets:			
Conveyors and garment sorting and storage systems	15	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Monorail and bag loading systems	20	*	1 Jul 2011
Tipplers	10	*	1 Jul 2011
Pipes	20	*	1 Jul 2011
Soap dispenser machines	20	*	1 Jul 2011
Trolleys and bins:			
Generally	10	*	1 Jul 2011
Stainless steel	15	*	1 Jul 2011
Waste water treatment and recycling system assets:			
Filters (including carbon and sand)	10	*	1 Jul 2011
Lint shakers (including circular vibratory screens)	20	*	1 Jul 2011
Ozone generators and UV sterilisers	7	*	1 Jul 2011
Pumps	5	*	1 Jul 2011
Tanks	20	*	1 Jul 2011

<i>Photographic film processing (95320)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Binding assets:			
Binders	7	*	1 Jul 2017
Building-in machines	15	*	1 Jul 2017
Casemakers	8	*	1 Jul 2017
Casing-in machines	7	*	1 Jul 2017
Comb binders (including ring wire binders and spiral binders)	5	*	1 Jul 2017
Cutting machines (guillotines)	10	*	1 Jul 2017
Die cutting machines	15	*	1 Jul 2017
Folding machines	10	*	1 Jul 2017
Glue binders	6	*	1 Jul 2017

Photographic film processing (95320)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hole punching machines	7	*	1 Jul 2017
Sewing machines	5	*	1 Jul 2017
Stich liners	5	*	1 Jul 2017
Finishing assets:			
Laminators:			
Cold	10	*	1 Jul 2017
Heat assisted	7	*	1 Jul 2017
Vacuum press	23	*	1 Jul 2017
UV coaters	7	*	1 Jul 2017
Framing assets:			
Automatic measuring stops	10	*	1 Jul 2017
Board and glass wall cutters	12	*	1 Jul 2017
Dust extractors	10	*	1 Jul 2017
Mat cutters	10	*	1 Jul 2017
Mitre guillotines	25	*	1 Jul 2017
Mitre saws	10	*	1 Jul 2017
Trimmers	15	*	1 Jul 2017
Underpinners	15	*	1 Jul 2017
Vinyl cutters	5	*	1 Jul 2017
Printing assets:			
Colour matching booths	10	*	1 Jul 2017
Digital minilabs:			
Dry:			
Commercial	5	*	1 Jul 2017
Compact	3	*	1 Jul 2017
Wet	10	*	1 Jul 2017
Digital presses	5	*	1 Jul 2017
Film processers	10	*	1 Jul 2017
Heat presses:			
Automatic, manual, mug and multipurpose	4	*	1 Jul 2017
Large format flatbed	6	*	1 Jul 2017
ID card printers	10	*	1 Jul 2017
Kiosks	5	*	1 Jul 2017
Large format flatbed digital printers	5	*	1 Jul 2017
Laser cutters (incorporating laser printing):			
Desktop	3	*	1 Jul 2017
Floor mounted	7	*	1 Jul 2017
Photo calibration monitors	8	*	1 Jul 2017
Photo scanners (including photo and film scanners)	9	*	1 Jul 2017
Roll to roll printers	15	*	1 Jul 2017
Textile printers (including direct to fabric printers and direct to garment printers)	5	*	1 Jul 2017
Wide format printers:			
Dye sublimation (including desktop)	5	*	1 Jul 2017
Solvent	4	*	1 Jul 2017
Specialist photo	6	*	1 Jul 2017

<i>Parking services (95330)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Car park operation assets – see Table B Car park assets			

Schedule

Table B as at 1 July 2019

Effective lives (Asset categories)

Table B provides a list of assets generally. It should only be used if you could not find the asset under the relevant industry category in **Table A**.

If a particular asset is not listed in either **Table A** or **B**, it means the Commissioner has not made a determination of its effective life. You will need to work out its effective life yourself (see section 40-105 and Appendix 1, *Working out your own effective life* – paragraphs 46 to 49 of this Ruling).

A			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Accommodation units in caravan/tourist parks being articles, not fixtures, and used for a specified purpose ⁴⁶ :			
Relocatable homes and tourist park cabins constructed with chassis	20	*	1 Jul 2015
Other accommodation units (eg manufactured homes)	30	*	1 Jul 2015
Additive manufacturing printers (including 3D printers)	3	*	1 Jul 2016
Advertising signs:			
Billboard assets:			
Billboard lighting:			
HID/Metal halide lighting systems	5	*	1 Jul 2015
LED lighting systems (including solar powered LED lighting systems)	10	*	1 Jul 2015
Solar power generating assets – see Table B Solar photovoltaic electricity generation system assets			
Billboard steel structures (incorporating electrical systems, footings, scaffolding and walking platforms and steel frame sign panels)	20	*	1 Jul 2015
Computer hardware – see Table B Computers			
Digital LED screens	6	*	1 Jul 2015
Electronic message centre (EMC) units	3	*	1 Jul 2015
Mobile billboard assets:			
Digital LED screens	4	*	1 Jul 2015
Mobile billboard trucks and trailers – see Table B Motor vehicles and trailers			
Floor mounted internal advertising panels (used in airports and shopping centres etc)	7	*	1 Jul 2015
Kiosks and other external standalone advertising panel structures	15	*	1 Jul 2015
LED advertising screens (used in office tower foyers etc)	5	*	1 Jul 2015

⁴⁶ A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

A			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wall mounted advertising panels (used in airports, rail concourses and platforms, shopping centres etc):			
Digital LED advertising panels	5	*	1 Jul 2015
Static advertising panels	10	*	1 Jul 2015
Air compression assets:			
Air compression assets generally (including air compressors, air dryers and air receivers)	15	*	1 Jul 2014
Air compressors (portable):			
Compressors – reciprocating	7	*	1 Jul 2014
Compressors – rotary screw	10	*	1 Jul 2014
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 controllers)	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 systems up to 20KW (including ceiling, floor and high wall split systems)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003
Room units	10	*	1 Jul 2003
Aircraft:			
Aeroplanes:			
General use ⁴⁷	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting ⁴⁸	10	*#	1 Jul 2002
Helicopters:			
General use ⁴⁹	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting ⁵⁰	10	*#	1 Jul 2002
Airless sprayers (used in painting, epoxy and polyurethane coating, priming etc):			
Electrically and petrol-driven units	7	*	1 Jul 2013
Pneumatically-driven units	15	*	1 Jul 2013

⁴⁷ A capped effective life of 10 years is available – see subsection 40-102(4).

⁴⁸ A capped effective life of 8 years is available – see subsection 40-102(4).

⁴⁹ A capped effective life of 10 years is available – see subsection 40-102(4).

⁵⁰ A capped effective life of 8 years is available – see subsection 40-102(4).

A			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers)	100	*	1 Jul 2013
Automatic teller machines (ATMs)	7	*	1 Jul 2019

B			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bending machines (bar, angle and rod)	10	*	1 Jul 2008
Block and brick elevators, portable	10	*	1 Jul 2008
Boilers	20	*	1 Jul 2005
Boom gates:			
Electromechanically operated boom gates	7	*	1 Jul 2013
Hydraulically operated boom gates	10	*	1 Jul 2013

C			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Car park assets:			
Automatic and semi-automatic parking systems (including platforms, stackers, turntables etc)	20	*	1 Jul 2016
Automatic payment machines/stations	10	*	1 Jul 2016
Barrier gates/boom gates – see Table B Boom gates			
Car park floodlighting	20	*	1 Jul 2016
Car park signage	7	*	1 Jul 2016
Entry and exit stations/columns (including RFID card readers, ticket dispensing machines, ticket readers etc)	10	*	1 Jul 2016
Licence plate recognition cameras and systems	5	*	1 Jul 2016
Parking guidance assets:			
Automatic vehicle counter systems (incorporating counter modules and signage)	7	*	1 Jul 2016
Parking guidance systems (incorporating controllers, detectors, dynamic signage, lighting etc)	7	*	1 Jul 2016
Pay and display machines/Pay and go machines	8	*	1 Jul 2016
Security and monitoring assets:			
Generally (including CCTV systems) – see Table B Security and monitoring assets			
Intercommunication (intercom) system assets	7	*	1 Jul 2016
Two-way radios – see Table B Two-way radios			
Ceiling fans	10	*	1 Jul 2016
Cleaning carts and trolleys	5	*	1 Jul 2019

C			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Compaction assets:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
Computers and computer equipment:			
Computers and computer equipment (not specified elsewhere below)	4	*	1 Jul 2016
Computer monitors	4	*	1 Jul 2016
Desktop computers (including personal computers)	4	*	1 Jul 2016
Mainframe computers	5	*	1 Jul 2016
Mobile/portable computers (including laptops, tablets)	2	*	1 Jul 2016
Network equipment (including hubs, modems routers, switches, etc)	5	*	1 Jul 2016
Raised floors	25	*	1 Jul 2017
Servers	4	*	1 Jul 2016
Concrete truck mixers (incorporating barrel, chutes, frame and hydraulic pumps)	5	*	1 Jul 2014
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 shafts	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives VSDs))	10	*	1 Jul 2015
Cranes (gantry and overhead)	25	*	1 Jul 2014
Curtains and drapes	6	*	1 Jul 2004

D			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Digital cameras:			
Camera lenses	5	*	1 Jul 2015
Medium format single lens reflex (SLR) system (including camera bodies and digital backs)	4	*	1 Jul 2015
Others	3	*	1 Jul 2015

D			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Dozers/front end loaders	9	*	1 Jul 2002
Drink dispensing machines	10	*	1 Jul 2005
Drones/remotely piloted aircraft – see Table B Unmanned aerial vehicles			

E			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Employee time and attendance recorders (including Bundy clocks, time clocks etc):			
Computerised time and attendance recorders (including fingerprint and face recognition systems and swipe card digital time clock systems)	10	*	1 Jul 2013
Standalone electronic time and attendance recorders (card based etc)	10	*	1 Jul 2013
Escalators (machinery and their moving parts)	20	*	1 Jan 2003

F			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fences:			
Portable electric fences	20	*	1 Jul 2014
Wire mesh (demountable used for partitioning purposes, including portable electric fences)	20	*	1 Jul 2014
Fire control and alarm assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
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

F			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Floor coverings (removable without damage):			
Carpets (excluding fixed carpet tiles)	8	*	1 Jul 2016
Floating timber	15	*	1 Jul 2016
Linoleum and vinyl	10	*	1 Jul 2016
Fogging machines (insecticide, including cold foggers and thermal foggers):			
Portable	6	*	1 Jul 2013
Vehicle mounted	10	*	1 Jul 2013
Forklifts	11	*	1 Jul 2002
Forklift battery chargers	11	*	1 Jul 2013
Formwork, beams and props, steel	10	*	1 Jul 2008
Foundations for plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself)	40	*	1 Jul 2014

G			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Generators – see Table B Power supply assets			

H			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hand dryers (electrical)	10	*	1 Jul 2013
Hand tools (manually operated)	10	*	1 Jul 2014

J			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Judges' robes:			
Ceremonial robes	15	*	1 Jul 2013
Working robes	10	*	1 Jul 2013

L			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Laboratory assets used in quality control, sample checking etc:			
Automated and electronically based laboratory assets (including analysers, refractometers, spectrometry machines etc)	7	*	1 Jul 2014

L			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Other laboratory assets (including autoclaves, centrifuges, microscopes, ovens etc)	10	*	1 Jul 2014
Laser cutting machines	10	*	1 Jul 2014
Levels:			
Automatic optical levels (dumpy levels)	7	*	1 Jul 2015
Laser levels:			
Grade laying (dial-in grade)	6	*	1 Jul 2015
Laser plummets	5	*	1 Jul 2015
Line and plumb/point and cross line	4	*	1 Jul 2015
Pipe laying	6	*	1 Jul 2015
Rotating	6	*	1 Jul 2015
Tunnelling and plumbing	6	*	1 Jul 2015
Libraries (professional)	10	*	1 Jul 2014
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
Light fittings and freestanding lights (excluding hardwired light fittings)	10	*	1 Jul 2016
Light shades (removable)	5	*	1 Jul 2016
Lighting control systems (microprocessor based)	5	*	1 Jul 2014
Loading bay assets:			
Dock levellers	20	*	1 Jul 2005
Pallet jacks and pallet trucks	10	*	1 Jul 2005
Scissor lifts	15	*	1 Jul 2005
Lockers, freestanding	20	*	1 Jul 2019

M			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Machine tools (grinding machines, lathes, milling machines etc):			
CNC and NC based machines	10	*	1 Jul 2014
Conventional or manual machines	20	*	1 Jul 2014
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
Motor graders	10	*	1 Jul 2002
Motor vehicles and trailers:			
Buses having a gross vehicle mass of more than 3.5 tonnes ⁵¹	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

⁵¹ A capped effective life of 7½ years is available – see subsection 40-102(4).

M			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hire cars ⁵² :			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars ⁵³	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
Garbage compactor trucks – see Table A Solid waste collection services (29110)			
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 ⁵⁴	12	*#	1 Jan 2005
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers ⁵⁵	12	*#	1 Jan 2005
Motorcycles (including courier motorcycles and mailbox delivery motorcycles)	7	*	1 Jul 2015
Scooters	3	*	1 Jul 2015
Trailers having a gross vehicle mass greater than 4.5 tonnes ⁵⁶	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations) ⁵⁷	15	*#	1 Jan 2005
Moving walks	20	*	1 Jan 2003
Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 ² / ₃	*	1 Jan 2001
Brass instruments	10	*	1 Jan 2001
Keyboard instruments (acoustic)	10	*	1 Jan 2001
Keyboard instruments (electric)	5	*	1 Jan 2001
Percussion instruments	5	*	1 Jan 2001
Stringed instruments	10	*	1 Jan 2001
Woodwind instruments	10	*	1 Jan 2001

⁵² A hire car is a passenger car hired with a driver, not being a taxi.

⁵³ A rental car is a passenger car hired, leased or rented for short-term use without a driver.

⁵⁴ A capped effective life of 7¹/₂ years is available – see subsection 40-102(4).

⁵⁵ A capped effective life of 7¹/₂ years is available – see subsection 40-102(4).

⁵⁶ A capped effective life of 10 years is available – see subsection 40-102(4).

⁵⁷ A capped effective life of 7¹/₂ years is available – see subsection 40-102(4).

O			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Office furniture, freestanding:			
Bookcases:			
Metal	20	*	1 Jul 2005
Timber	15	*	1 Jul 2005
Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type):			
Metal	20	*	1 Jul 2005
Timber/laminated	15	*	1 Jul 2005
Chairs	10	*	1 Jul 2005
Desks	20	*	1 Jul 2005
Mobile storage units (compactus type)	25	*	1 Jul 2005
Reception assets (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
Office machines and equipment:			
Electronic whiteboards	6	*	1 Jan 2001
Enveloping machines	6	*	1 Jan 2001
Facsimile machines	5	*	1 Jan 2001
Letter folding and inserting machines (including envelope inserters and letter inserters – desktop/low volume units)	5	*	1 Jul 2013
Mailing machines	5	*	1 Jan 2001
Multi function machines (includes fax, copy, print and scan functions)	5	*	1 Jan 2001
Photo copying machines	5	*	1 Jan 2001
Projectors (including lenses)	5	*	1 Jul 2014
Shredders	15	*	1 Jul 2005
Trolleys	15	*	1 Jul 2005
Whiteboards	10	*	1 Jul 2005

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
Bag sewers	7	*	1 Jul 2017
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

P			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 pallet wrappers, shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
Partitions (demountable)	20	*	1 Jul 2005
Platform scales	15	*	1 Jul 2014
Plumbing fixtures and fittings (including wall and floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income:			
Floor and wall tiles	20	*	1 Jul 2015
Generally (including basins, bidets, sinks, toilets, urinals etc)	20	*	1 Jul 2015
Tapware (including taps, mixers and shower heads and assemblies)	15	*	1 Jul 2015
Pneumatic air tube systems	10	*	1 Jul 2013
Point of sale assets:			
Cash registers, standalone type	10	*	1 Jul 2005
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
Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	15	*	1 Jul 2014
Powder coating machines and systems (automatic and manual)	10	*	1 Jul 2014
Power regulation systems (PRS)	5	*	1 Jul 2016
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) systems	15	*	1 Jul 2013
Generators, portable (incorporating attached engine management and generator monitoring instruments):			
Diesel	10	*	1 Jul 2008

P			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Petrol	5	*	1 Jul 2008
Private electricity line assets (where used for a specified purpose ⁵⁸):			
Distribution lines:			
Combination of overhead and underground	47½	*	1 Jul 2014
Overhead (incorporating poles – concrete, wood, steel or stobie – and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45	*	1 Jul 2014
Underground (incorporating cables, fittings and ground pad mounted transformers)	50	*	1 Jul 2014
Service cables, overhead	40	*	1 Jul 2014
Service cables, underground	50	*	1 Jul 2014
Storage batteries	15	*	1 Jul 2013
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
Public address and paging system assets (including amplifiers, audio speakers and microphones)	12	*	1 Jul 2005

R			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Refrigeration assets:			
Compressors, condensers, evaporators etc	15	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Robots (industrial)	10	*	1 Jul 2014

S			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Saws, bench and mitre, portable	7	*	1 Jul 2008

⁵⁸ A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

S			
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
Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building	20	*	1 Jul 2014
CCTV 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 infrared and vibration)	5	*	1 Jul 2004
Global system for mobiles (GSM) units	5	*	1 Jul 2004
Noise maker (including alarms and bells)	5	*	1 Jul 2004
Sewing machines	10	*	1 Jan 2014
Signage for business identification (including lighting for signs) – see Table B Advertising signs			
Silos:			
Bulk handling:			
Ancillary mechanical assets (including augers, bucket elevators, conveyors etc)	15	*	1 Jul 2014
Concrete construction	50	*	1 Jan 2004
Galvanised construction	30	*	1 Jan 2004
Steel construction	40	*	1 Jan 2004
Solar photovoltaic electricity generation system assets	20	*	1 Jul 2011
Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2014
Spray booths	15	*	1 Jul 2014
Stacks (chimney stacks, exhaust stacks, flues etc):			
Concrete stacks (including concrete reinforced stacks)	30	*	1 Jul 2014
Flare stacks	25	*	1 Jul 2014
Reinforced plastic stacks	25	*	1 Jul 2014
Steel stacks (steel flues)	20	*	1 Jul 2014
Suitcases	10	*	1 Jul 2013
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019

S			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 Jul 2014
Synthetic lawn surfaces	5	*	1 Jul 2014

T			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tarpaulins	5	*	1 Jul 2014
Telephony:			
Mobile phones	3	*	1 Jul 2014
Telephone systems (including analogue and digital telephone systems, PABX/PBX systems, key/commander systems, VoIP systems and hybrid telephone systems such as IP-PBX systems etc)	7	*	1 Jul 2015
Television sets	10	*	1 Jul 2014
Tractors	12	*	1 Jul 2007
Trailers – see Table B Motor vehicles and trailers			
Two-way radios:			
Base stations	6	*	1 Jul 2014
Mobile units	6	*	1 Jul 2014
Portable units	3	*	1 Jul 2014
Repeaters	7	*	1 Jul 2014

U			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Unmanned aerial vehicles (drones/remotely piloted aircraft):			
Fixed wing	3	*	1 Jul 2015
Rotary wing	2	*	1 Jul 2015

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

W			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Warehouse and distribution centre equipment and machines:			
Automated storage and retrieval machines	20	*	1 Jul 2011
Balers	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts):			
Batteries (detachable for recharging)	5	*	1 Jul 2011
Battery chargers:			
Forklifts	11	*	1 Jul 2011
Other	10	*	1 Jul 2011
Handling assets:			
Battery tuggers	10	*	1 Jul 2011
Racking roller beds	15	*	1 Jul 2011
Transfer carts	10	*	1 Jul 2011
Washers	10	*	1 Jul 2011
Carts/buggies	15	*	1 Jul 2011
Conveyors	15	*	1 Jul 2011
Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets			
Door controls and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
External	20	*	1 Jul 2011
Internal	10	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Forklift attachments:			
Cages	10	*	1 Jul 2011
Push pull units	11	*	1 Jul 2011
Inflatable dock bags/seals/shelters	10	*	1 Jul 2011
Packaging machines and wrapping machines – see Table B Packaging machines			
Pallet assets:			
Dispensers	15	*	1 Jul 2011
Lift tables	10	*	1 Jul 2011
Racks	20	*	1 Jul 2011
Radio frequency terminal assets:			
Barcode readers/scanners	5	*	1 Jul 2011
Portable/handheld and vehicle mounted terminal devices	4	*	1 Jul 2011
Refrigeration assets – see Table B Refrigeration assets			
Roll cages	10	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Voice picking assets:			
Battery chargers	4	*	1 Jul 2011
Headsets	4	*	1 Jul 2011
Terminals (on person)	4	*	1 Jul 2011
Waste compactors (used for cardboard and plastic):			
Electric	15	*	1 Jul 2011

W			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Hydraulic	20	*	1 Jul 2011
Waste storage and disposal bins (including crane bins, hooklift bins, skip bins and other industrial use bins)	10	*	1 Jul 2016
Weighbridges	20	*	1 Jul 2014
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Oxygen welders and cutters	10	*	1 Jul 2014
Window blinds	15	*	1 Jul 2016
Working beasts and beasts of burden (including camels and horses but excluding working dogs) used in a business other than primary production	15	*	1 Jul 2014
Working dogs (including certified therapy dogs used by qualified therapists, detection dogs, guard dogs, performing dogs, police dogs and security dogs; but excluding assistance dogs (such as guide dogs, hearing dogs and service dogs), pet dogs, racing dogs, support dogs, and working dogs used in primary production)	8	*	1 Jul 2019