Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2017 (No 1)

I, Liem Le, Assistant Commissioner, Public Groups and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Liem Le

Assistant Commissioner, Public Groups and International

Dated: 6 June 2017

1. **Name of instrument**

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2017 (No 1).*

1. **Commencement**

This instrument commences on 1 July 2017.

1. **Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

1. **Definitions – meaning of symbols used in Tables A and B**

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner’s effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the *Income Tax Assessment Act 1997*.

A plus (+) in the third column of Table A indicates a deduction over three years is available to primary producers for the depreciating assets under Subdivision 40-F of the *Income Tax Assessment Act 1997* subject to satisfaction of the required conditions.

Schedule 1 Amendments

(section 3)

**[1] Heading to Table A**

*Omit*

**Table A as at 1 July 2016**

*Substitute*

**Table A as at 1 July 2017**

**[2] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Above ground polyethylene pipes | 10 | \* | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers | 5 | \* | 1 Jul 2008 |
| Control systems | 10 | \* | 1 Jul 2008 |
| Filtration systems | 15 | \* | 1 Jul 2008 |
| Pumps | 12 | \* | 1 Jul 2008 |
| Variable speed drives | 15 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Above ground polyethylene (PE) pipes | 10 | \* | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers | 5 | \* | 1 Jul 2008 |
| Control systems | 10 | \* | 1 Jul 2008 |
| Filtration systems | 15 | \* | 1 Jul 2008 |
| Pumps | 12 | \* | 1 Jul 2008 |
| Variable speed drives (VSDs) | 15 | \* | 1 Jul 2008 |

**[3] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene | 20 | \* | 1 Jul 2008 |
| PVC | 30 | \* | 1 Jul 2008 |
| Water tanks: |  |  |  |
| Concrete | 30 | \* | 1 Jul 2008 |
| Galvanised steel | 25 | \* | 1 Jul 2008 |
| Polyethylene | 15 | \* | 1 Jul 2008 |
| Water troughs: |  |  |  |
| Concrete | 25 | \* | 1 Jul 2008 |
| Galvanised steel | 15 | \* | 1 Jul 2008 |
| Polyethylene | 10 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) | 20 | \* | 1 Jul 2008 |
| Polyvinylchloride (PVC) | 30 | \* | 1 Jul 2008 |
| Water tanks: |  |  |  |
| Concrete | 30 | \* | 1 Jul 2008 |
| Galvanised steel | 25 | \* | 1 Jul 2008 |
| Polyethylene (PE) | 15 | \* | 1 Jul 2008 |
| Water troughs: |  |  |  |
| Concrete | 25 | \* | 1 Jul 2008 |
| Galvanised steel | 15 | \* | 1 Jul 2008 |
| Polyethylene (PE) | 10 | \* | 1 Jul 2008 |

**[4] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290),* subcategory *Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PTO operated (including rotary hoes and power harrows) | 8 | \* | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Power take-off (PTO) operated (including rotary hoes and power harrows) | 8 | \* | 1 Jul 2007 |

**[5] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290),* subcategory *Fruit growing (01310 to 01360 and 01390)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PTO operated (including rotary hoes and power harrows) | 8 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Power take-off (PTO) operated (including rotary hoes and power harrows) | 8 | \* | 1 Jul 2008 |

**[6] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*,sub*-*category *Beef cattle farming (01420)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Cattle yards including races and coolers (steel and timber): |  |  |  |
| Permanent types | 30 | \* | 1 Jan 2007 |
| Portable types | 20 | \* | 1 Jan 2007 |
| Feed bins including hay racks | 15 | \*+ | 1 Jan 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Cattle yards (including races and coolers (steel and timber)): |  |  |  |
| Permanent types | 30 | \* | 1 Jan 2007 |
| Portable types | 20 | \* | 1 Jan 2007 |
| Feed bins (including hay racks) | 15 | \*+ | 1 Jan 2007 |

**[7] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*,sub*-*category *Aquaculture (02011 to 02039)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene | 20 | \* | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) | 20 | \* | 1 Jul 2007 |

**[8] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*,sub*-*category *Aquaculture (02011 to 02039)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Above ground (polyethylene and polyvinylchloride including lay flat hoses) | 10 | \* | 1 Jul 2007 |
| In ground (polyethylene and polyvinylchloride) | 30 | \* | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Above ground (polyethylene (PE) and polyvinylchloride (PVC) including lay flat hoses) | 10 | \* | 1 Jul 2007 |
| In ground (polyethylene (PE) and polyvinylchloride (PVC)) | 30 | \* | 1 Jul 2007 |

**[9] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*,after sub-category *Fishing (04111 to 04199)***

*Insert*

| ***Other agriculture and fishing support services***  ***(05290)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pulse and seed processing assets: |  |  |  |
| Harvesting assets: |  |  |  |
| Headers - flex drapers/pea pluckers | 5 | \* | 1 Jul 2017 |
| Land rollers – steel | 8 | \* | 1 Jul 2017 |
| Packaging assets: |  |  |  |
| Bagging machines | 10 | \* | 1 Jul 2017 |
| Bag sewers – see Table B Packaging machines |  |  |  |
| Labellers | 5 | \* | 1 Jul 2017 |
| Palletisers and depalletisers – see Table B Packaging machines |  |  |  |
| Platform scales | 10 | \* | 1 Jul 2017 |
| Wrapping machines (including shrink wrappers, stretch wrappers, pallet wrappers and strapping machines) – see Table B Packaging machines |  |  |  |
| Processing assets: |  |  |  |
| Cleaning and pre-cleaning assets: |  |  |  |
| Air screen | 15 | \* | 1 Jul 2017 |
| Flat bed | 8 | \* | 1 Jul 2017 |
| Screens | 10 | \* | 1 Jul 2017 |
| Conditioning assets: |  |  |  |
| Clippers/debearders | 9 | \* | 1 Jul 2017 |
| Conditioning units/drying units/heaters | 7 | \* | 1 Jul 2017 |
| Hullers | 15 | \* | 1 Jul 2017 |
| Mixers | 12 | \* | 1 Jul 2017 |
| Seed treaters | 10 | \* | 1 Jul 2017 |
| Separating assets: |  |  |  |
| Gravity tables | 15 | \* | 1 Jul 2017 |
| Rotary sieves | 10 | \* | 1 Jul 2017 |
| Indented cylinders | 15 | \* | 1 Jul 2017 |
| Spirals | 15 | \* | 1 Jul 2017 |
| Splitters | 12 | \* | 1 Jul 2017 |
| Product and raw material handling and receiving assets: |  |  |  |
| Augers | 12 | \* | 1 Jul 2017 |
| Chaser bins | 15 | \* | 1 Jul 2017 |
| Crates: |  |  |  |
| Wooden | 5 | \* | 1 Jul 2017 |
| Wooden (mesh reinforced) | 20 | \* | 1 Jul 2017 |
| Elevators (including bucket elevators) | 15 | \* | 1 Jul 2017 |
| Field bins | 10 | \* | 1 Jul 2017 |
| Silos – conditioning | 20 | \* | 1 Jul 2017 |
| Tubulators/Mobile belt conveyors/Belt shifters | 10 | \* | 1 Jul 2017 |
| Weighbridges - See Table B Weighbridges |  |  |  |
| Quality control assets: |  |  |  |
| Magnets | 7 | \* | 1 Jul 2017 |
| Metal detectors | 8 | \* | 1 Jul 2017 |
| Sorting and sizing assets: |  |  |  |
| Colour sorters | 8 | \* | 1 Jul 2017 |
| Support assets: |  |  |  |
| Air Compressors | 7 | \* | 1 Jul 2017 |
| Extraction assets (including dust collectors and fans) | 9 | \* | 1 Jul 2017 |

**[10] Table A, industry category *MINING (06000 to 10900)*,sub*-*category *Oil and gas extraction (07000)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Infield gathering systems used for gas and associated water (including polyethylene pipes and pumps) | 20 | \*# | 1 Jul 2016 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Infield gathering systems used for gas and associated water (including polyethylene (PE) pipes and pumps) | 20 | \*# | 1 Jul 2016 |

**[11] Table A, industry category *MINING (06000 to 10900)*,aftersub*-*category *Mineral exploration services (10122)***

*Insert*

| ***Other mining support services***  ***(10900)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Blasting assets: |  |  |  |
| Augers | 10 | \* | 1 Jul 2017 |
| Blast hole pumps | 7 | \* | 1 Jul 2017 |
| Explosive boxes | 5 | \* | 1 Jul 2017 |
| Magazines | 10 | \* | 1 Jul 2017 |
| Mobile processing units (MPU) |  |  |  |
| Surface |  |  |  |
| Motor vehicles – see Table B Motor vehicles and trailers |  |  |  |
| MPU | 9 | \* | 1 Jul 2017 |
| Underground MPU (incorporating motor vehicle and MPU) | 6 | \* | 1 Jul 2017 |
| Remote control blasting units | 5 | \* | 1 Jul 2017 |
| Stemming buckets | 7 | \* | 1 Jul 2017 |
| Dewatering pumps | 12 | \* | 1 Jul 2017 |
| Surface drill rigs (production) | 10 | \* | 1 Jul 2017 |

**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Meat processing (11110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide snow making machines | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide (CO2) snow making machines | 10 | \* | 1 Jul 2013 |

**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Meat processing (11110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Cattle restrainers incorporating centre track belly conveyors | 12 | \* | 1 Jul 2013 |
| Carcass cleaning systems: |  |  |  |
| Cutting line sanitising systems (incorporating vacuum pumps and collection tanks) | 8 | \* | 1 Jul 2013 |
| Decontamination chambers | 20 | \* | 1 Jul 2013 |
| Dehorners | 5 | \* | 1 Jul 2013 |
| Electrical immobilisers | 12 | \* | 1 Jul 2013 |
| Electrical stimulators | 12 | \* | 1 Jul 2013 |
| Evisceration tables incorporating organ pans | 15 | \* | 1 Jul 2013 |
| Head cutters and droppers: |  |  |  |
| Automatic | 10 | \* | 1 Jul 2013 |
| Hand held hydraulic | 5 | \* | 1 Jul 2013 |
| Hock cutters | 5 | \* | 1 Jul 2013 |
| Knife blade sharpening machines | 5 | \* | 1 Jul 2013 |
| Knocking boxes incorporating head restrainers | 12 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Cattle restrainers (incorporating centre track belly conveyors) | 12 | \* | 1 Jul 2013 |
| Carcass cleaning systems: |  |  |  |
| Cutting line sanitising systems (incorporating vacuum pumps and collection tanks) | 8 | \* | 1 Jul 2013 |
| Decontamination chambers | 20 | \* | 1 Jul 2013 |
| Dehorners | 5 | \* | 1 Jul 2013 |
| Electrical immobilisers | 12 | \* | 1 Jul 2013 |
| Electrical stimulators | 12 | \* | 1 Jul 2013 |
| Evisceration tables (incorporating organ pans) | 15 | \* | 1 Jul 2013 |
| Head cutters and droppers: |  |  |  |
| Automatic | 10 | \* | 1 Jul 2013 |
| Hand held hydraulic | 5 | \* | 1 Jul 2013 |
| Hock cutters | 5 | \* | 1 Jul 2013 |
| Knife blade sharpening machines | 5 | \* | 1 Jul 2013 |
| Knocking boxes (incorporating head restrainers) | 12 | \* | 1 Jul 2013 |

**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Meat processing (11110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Overhead bleed, dressing and trim conveyors (incorporating housings, handles, chains and motors) including elevators and lowerators | 20 | \* | 1 Jul 2013 |
| Pneumatic knives: |  |  |  |
| De-hiding knives | 2 | \* | 1 Jul 2013 |
| Meat trimmers/round knives and de-fatting knives | 2 | \* | 1 Jul 2013 |
| Preparation and trimming stations | 15 | \* | 1 Jul 2013 |
| Rise and fall platforms | 15 | \* | 1 Jul 2013 |
| Saws: |  |  |  |
| Brisket saws | 5 | \* | 1 Jul 2013 |
| Splitting saws | 5 | \* | 1 Jul 2013 |
| Scribing saws | 3 | \* | 1 Jul 2013 |
| Sheep brisket scissors | 5 | \* | 1 Jul 2013 |
| Sheep restrainers incorporating belts, pulleys, drives and motors | 10 | \* | 1 Jul 2013 |
| Sheep skin pullers | 10 | \* | 1 Jul 2013 |
| Specialised pork slaughter floor assets: |  |  |  |
| Carbon dioxide stunning chambers incorporating carousels | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Overhead bleed, dressing and trim conveyors ((incorporating housings, handles, chains and motors) including elevators and lowerators) | 20 | \* | 1 Jul 2013 |
| Pneumatic knives: |  |  |  |
| De-hiding knives | 2 | \* | 1 Jul 2013 |
| Meat trimmers/round knives and de-fatting knives | 2 | \* | 1 Jul 2013 |
| Preparation and trimming stations | 15 | \* | 1 Jul 2013 |
| Rise and fall platforms | 15 | \* | 1 Jul 2013 |
| Saws: |  |  |  |
| Brisket saws | 5 | \* | 1 Jul 2013 |
| Splitting saws | 5 | \* | 1 Jul 2013 |
| Scribing saws | 3 | \* | 1 Jul 2013 |
| Sheep brisket scissors | 5 | \* | 1 Jul 2013 |
| Sheep restrainers (incorporating belts, pulleys, drives and motors) | 10 | \* | 1 Jul 2013 |
| Sheep skin pullers | 10 | \* | 1 Jul 2013 |
| Specialised pork slaughter floor assets: |  |  |  |
| Carbon dioxide (CO2) stunning chambers (incorporating carousels) | 10 | \* | 1 Jul 2013 |

**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Meat processing (11110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives (VSDs) | 10 | \* | 1 Jul 2013 |

**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Meat processing (11110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Reverse osmosis systems incorporating pumps, pipe work, membranes and controls | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Reverse osmosis systems (incorporating pumps, pipe work, membranes and controls) | 10 | \* | 1 Jul 2013 |

**[17] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Poultry processing (11120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Conveyor systems and troughing | 20 |  | 1 Jan 2001 |
| General plant | 13 1/3 |  | 1 Jan 2001 |
| Refrigeration plant and boiler | 10 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chilling assets: |  |  |  |
| Freezers (including blast tunnels, in-line air chillers, and spiral freezers) | 15 | \* | 1 Jul 2017 |
| Spin chillers and immersion chillers | 15 | \* | 1 Jul 2017 |
| Conveyors: overhead chains (carrying birds) | 1 | \* | 1 Jul 2017 |
| Cut up & portion cutting assets: |  |  |  |
| Cut-up machines (for body, breast, legs, necks, wings etc) | 12 | \* | 1 Jul 2017 |
| Dicers, flatteners and portion cutters (including air, bowl, vacuum, vertical, water jet etc) | 6 | \* | 1 Jul 2017 |
| Deboning area assets: |  |  |  |
| Automatic deboners | 10 | \* | 1 Jul 2017 |
| Bone scanners (x-ray or photo) | 7 | \* | 1 Jul 2017 |
| Cone lines | 10 | \* | 1 Jul 2017 |
| Extruders, grinders and mechanical deboned meat (MDM) machines | 10 | \* | 1 Jul 2017 |
| Saws and pneumatic guns | 5 | \* | 1 Jul 2017 |
| Skinners | 6 | \* | 1 Jul 2017 |
| Defeathering equipment: |  |  |  |
| Pluckers or pickers | 13 | \* | 1 Jul 2017 |
| Pluckers (waterfowl necks or tails) | 7 | \* | 1 Jul 2017 |
| Pluckers (drums and wax peelers) | 6 | \* | 1 Jul 2017 |
| Scalders (air or water) | 11 | \* | 1 Jul 2017 |
| Waxing tanks | 8 | \* | 1 Jul 2017 |
| Evisceration equipment: |  |  |  |
| Croppers, feet removers, giblet processors, head removers, heart lung harvesters, heart lung separators, openers, vent cutters etc) | 11 | \* | 1 Jul 2017 |
| Inside/outside bird washers | 15 | \* | 1 Jul 2017 |
| Further processing assets: |  |  |  |
| Coating machines, breaders, dusters etc | 10 | \* | 1 Jul 2017 |
| Filling machines (including Kiev, sausage, stuffing etc) | 10 | \* | 1 Jul 2017 |
| Injectors (including brine, saline, seasoning etc) | 15 | \* | 1 Jul 2017 |
| Marinating machines (including marinade sprayers, mixers, vacuum tumbler massagers etc) | 10 | \* | 1 Jul 2017 |
| Ovens and cookers (including gyro, spiral, steam, thermal fluid fryers, vertical airflow etc) | 15 | \* | 1 Jul 2017 |
| Grading equipment: |  |  |  |
| Camera vision scanners | 6 | \* | 1 Jul 2017 |
| Overhead chain weighing, sorting, and transfer systems | 7 | \* | 1 Jul 2017 |
| Killing equipment: |  |  |  |
| Controlled atmosphere stunning (CAS) machines | 10 | \* | 1 Jul 2017 |
| Electric water stunners | 12 | \* | 1 Jul 2017 |
| Killers | 12 | \* | 1 Jul 2017 |
| Live bird handling systems (including live bird containers) | 12 | \* | 1 Jul 2017 |
| Packaging machines generally (bagging machines, batchers, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines |  |  |  |
| Shrink dip tanks and shrink wrap tunnels | 10 | \* | 1 Jul 2017 |

**[18] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*categories *Dairy product manufacturing (11310 to 11330)* and *Milk and cream processing (11310)***

*Omit*

| ***Dairy product manufacturing***  ***(11310 to 11330)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dairy product manufacturing: |  |  |  |
| Centrifuges (includes separators, decanters, clarifiers and bactofuges) | 15 | \* | 1 Jan 2001 |
| Cheese blockformers | 15 | \* | 1 Jan 2001 |
| Churns (includes continuous buttermakers, butter reworkers and ice cream freezers) | 15 | \* | 1 Jan 2001 |
| Continuous cheddaring machines | 15 | \* | 1 Jan 2001 |
| Conveyors | 15 | \* | 1 Jul 2016 |
| Driers (includes drum, fluidised bed and spray) | 20 | \* | 1 Jan 2001 |
| Evaporators (includes circulation/vacuum chamber and falling film) | 20 | \* | 1 Jan 2001 |
| Heat exchangers | 15 | \* | 1 Jan 2001 |
| Homogenisers | 15 | \* | 1 Jan 2001 |
| Membrane filtration plant: |  |  |  |
| Filter membranes | 11/2 | \* | 1 Jan 2001 |
| Membrane holding tanks | 15 | \* | 1 Jan 2001 |
| Pumps (brine and cream) | 10 |  | 1 Jan 2001 |
| Tanks (includes storage, mixing, process and balance tanks) | 20 | \* | 1 Jan 2001 |
| Water cooling and aerating plant | 8 |  | 1 Jan 2001 |

| ***Milk and cream processing***  ***(11310)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary and support assets: |  |  |  |
| Air compression assets – see Table B Air compression assets |  |  |  |
| Benches and tables | 15 | \* | 1 Jul 2016 |
| Boilers – see Table B Boilers |  |  |  |
| Boot washers | 10 | \* | 1 Jul 2016 |
| Cages (including cardboard cages and pallet cages) | 10 | \* | 1 Jul 2016 |
| Chemical and flammable storage cabinets | 10 | \* | 1 Jul 2016 |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2016 |
| Control systems – see Table B Control systems and control system assets |  |  |  |
| Conveyors | 15 | \* | 1 Jul 2016 |
| Cooling assets: |  |  |  |
| Chillers | 15 | \* | 1 Jul 2016 |
| Cooling towers | 15 | \* | 1 Jul 2016 |
| Crate handling assets (including lifters, stackers and de-stackers, turners etc) | 12 | \* | 1 Jul 2016 |
| Dock levellers | 15 | \* | 1 Jul 2016 |
| Dosing systems | 15 | \* | 1 Jul 2016 |
| Fire control and alarm assets – see Table B Fire control and alarm assets |  |  |  |
| Floor scrubbers and polishers | 10 | \* | 1 Jul 2016 |
| Foamers | 10 | \* | 1 Jul 2016 |
| Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc |  |  |  |
| Lifting and handling assets: |  |  |  |
| Forklifts – see Table B Forklifts |  |  |  |
| Hoists | 10 | \* | 1 Jul 2016 |
| Pallet jacks and pallet trucks | 10 | \* | 1 Jul 2016 |
| Scissor lifts | 15 | \* | 1 Jul 2016 |
| Piping, pipelines and pipework | 20 | \* | 1 Jul 2016 |
| Pumps | 15 | \* | 1 Jul 2016 |
| Racking | 15 | \* | 1 Jul 2016 |
| Refrigeration assets - see Table B Refrigeration assets |  |  |  |
| Resin beads for milk and protein processing and water filtration | 5 | \* | 1 Jul 2016 |
| Scales | 10 | \* | 1 Jul 2016 |
| Shelving | 12 | \* | 1 Jul 2016 |
| Silos (excluding milk silos) | 20 | \* | 1 Jul 2016 |
| Steelwork structures (including ladders, platforms and walkways) | 20 | \* | 1 Jul 2016 |
| Tanks: |  |  |  |
| Chemical tanks | 15 | \* | 1 Jul 2016 |
| Water tanks | 20 | \* | 1 Jul 2016 |
| Trolleys | 10 | \* | 1 Jul 2016 |
| Valves | 15 | \* | 1 Jul 2016 |
| Washers (including bottle and crate washers) | 15 | \* | 1 Jul 2016 |
| Waste water treatment assets | 20 | \* | 1 Jul 2016 |
| Water filtration system assets (excluding resin beads) | 15 | \* | 1 Jul 2016 |
| Weighbridges | 20 | \* | 1 Jul 2016 |
| Receiving, processing and storage assets: |  |  |  |
| Heat exchangers | 15 | \* | 1 Jul 2016 |
| Homogenisers | 15 | \* | 1 Jul 2016 |
| Instrumentation (including flow meters, level transmitters, pressure transmitters etc) | 10 | \* | 1 Jul 2016 |
| Membrane filtration system assets | 15 | \* | 1 Jul 2016 |
| Milk silos | 20 | \* | 1 Jul 2016 |
| Mixers and blenders | 15 | \* | 1 Jul 2016 |
| Pasteurisers | 15 | \* | 1 Jul 2016 |
| Pumps | 15 | \* | 1 Jul 2016 |
| Separators | 15 | \* | 1 Jul 2016 |
| Standardisers | 15 | \* | 1 Jul 2016 |
| Tanks (including storage, mixing, process and balance tanks) | 20 | \* | 1 Jul 2016 |
| UHT aseptic processing system assets | 15 | \* | 1 Jul 2016 |
| Valve matrixes | 15 | \* | 1 Jul 2016 |
| Packaging assets: |  |  |  |
| Bottle unscramblers | 15 | \* | 1 Jul 2016 |
| Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers) | 15 | \* | 1 Jul 2016 |
| Checkweighers | 10 | \* | 1 Jul 2016 |
| Debaggers (debagging tables) | 20 | \* | 1 Jul 2016 |
| Filling and capping machines | 15 | \* | 1 Jul 2016 |
| Inkjet and laser label printers | 7 | \* | 1 Jul 2016 |
| Palletisers and depalletisers | 15 | \* | 1 Jul 2016 |
| Palletising robots | 10 | \* | 1 Jul 2016 |
| Product identification labellers (including coding machines and label applicators) | 10 | \* | 1 Jul 2016 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 12 | \* | 1 Jul 2016 |

*Substitute*

| ***Dairy product manufacturing***  ***(11310 to 11330)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary and support assets: |  |  |  |
| Air compression assets – see Table B Air compression assets |  |  |  |
| Automated guided vehicles | 12 | \* | 1 Jul 2017 |
| Bag and cardboard compactors | 15 | \* | 1 Jul 2017 |
| Benches and tables | 15 | \* | 1 Jul 2016 |
| Bin tippers | 15 | \* | 1 Jul 2017 |
| Bins generally: |  |  |  |
| Plastic | 8 | \* | 1 Jul 2017 |
| Stainless steel | 15 | \* | 1 Jul 2017 |
| Boilers – see Table B Boilers |  |  |  |
| Boot washers | 10 | \* | 1 Jul 2016 |
| Cages (including cardboard cages and pallet cages) | 10 | \* | 1 Jul 2016 |
| Chemical and flammable storage cabinets | 10 | \* | 1 Jul 2016 |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2016 |
| Contaminant detectors (including magnets, metal detectors and x-ray units) | 10 | \* | 1 Jul 2017 |
| Control systems – see Table B Control systems and control system assets |  |  |  |
| Conveyors | 15 | \* | 1 Jul 2016 |
| Cooling assets: |  |  |  |
| Chillers | 15 | \* | 1 Jul 2016 |
| Cooling towers | 15 | \* | 1 Jul 2016 |
| Crate handling assets (including lifters, stackers and de-stackers, turners etc) | 12 | \* | 1 Jul 2016 |
| Dehumidifiers | 15 | \* | 1 Jul 2017 |
| Dock levellers | 15 | \* | 1 Jul 2016 |
| Dosing systems | 15 | \* | 1 Jul 2016 |
| Dust extractors and collectors | 20 | \* | 1 Jul 2017 |
| Fire control and alarm assets – see Table B Fire control and alarm assets |  |  |  |
| Floor scrubbers and polishers | 10 | \* | 1 Jul 2016 |
| Foamers | 10 | \* | 1 Jul 2016 |
| Infeed water treatment assets (excluding water storage tanks) | 15 | \* | 1 Jul 2017 |
| Instrumentation (including flow meters, level transmitters, pressure transmitters etc) | 10 | \* | 1 Jul 2016 |
| Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc |  |  |  |
| Lifting and handling assets: |  |  |  |
| Forklifts – see Table B Forklifts |  |  |  |
| Hoists | 10 | \* | 1 Jul 2016 |
| Lifters (including small bin, box, drum, roll and vacuum lifters) | 10 | \* | 1 Jul 2017 |
| Pallet jacks and pallet trucks | 10 | \* | 1 Jul 2016 |
| Scissor lifts | 15 | \* | 1 Jul 2016 |
| Milk tankers (incorporating tank and trailer) | 15 | \*# | 1 Jul 2017 |
| Piping, pipelines and pipework | 20 | \* | 1 Jul 2016 |
| Power transformers | 40 | \* | 1 Jul 2017 |
| Pumps: |  |  |  |
| Chemical pumps | 10 | \* | 1 Jul 2017 |
| Product pumps | 12 | \* | 1 Jul 2017 |
| Vacuum pumps | 12 | \* | 1 Jul 2017 |
| Water pumps | 15 | \* | 1 Jul 2017 |
| Racking | 15 | \* | 1 Jul 2016 |
| Refrigeration assets - see Table B Refrigeration assets |  |  |  |
| Resin beads for milk and protein processing and water filtration | 5 | \* | 1 Jul 2016 |
| Scales | 10 | \* | 1 Jul 2016 |
| Shelving | 12 | \* | 1 Jul 2016 |
| Silos | 20 | \* | 1 Jul 2016 |
| Steelwork structures (including ladders, platforms and walkways) | 20 | \* | 1 Jul 2016 |
| Tanks: |  |  |  |
| Chemical storage tanks | 15 | \* | 1 Jul 2016 |
| Water storage tanks | 20 | \* | 1 Jul 2016 |
| Trolleys | 10 | \* | 1 Jul 2016 |
| Valves | 15 | \* | 1 Jul 2016 |
| Washers (including bottle and crate washers) | 15 | \* | 1 Jul 2016 |
| Waste water treatment assets | 20 | \* | 1 Jul 2016 |
| Water filtration system assets (excluding resin beads) | 15 | \* | 1 Jul 2016 |
| Weighbridges | 20 | \* | 1 Jul 2016 |
| Assets used in common for product manufacturing and processing: |  |  |  |
| Feeders (including loss-in-weight feeders and volumetric feeders) | 10 | \* | 1 Jul 2017 |
| Heat exchangers | 15 | \* | 1 Jul 2016 |
| Heaters (including air heaters and concentrate heaters) | 20 | \* | 1 Jul 2017 |
| Homogenisers | 15 | \* | 1 Jul 2016 |
| Hoppers | 15 | \* | 1 Jul 2017 |
| In-line moisture meters and moisture controllers | 10 | \* | 1 Jul 2017 |
| Membrane filtration system assets | 15 | \* | 1 Jul 2016 |
| Mixers and blenders | 15 | \* | 1 Jul 2016 |
| Pasteurisers and thermalisers | 15 | \* | 1 Jul 2017 |
| Separators, decanters, clarifiers and bactofuges | 15 | \* | 1 Jul 2017 |
| Standardisers | 15 | \* | 1 Jul 2016 |
| Tanks (including storage, mixing, process and balance tanks) | 20 | \* | 1 Jul 2016 |
| UHT aseptic processing system assets | 15 | \* | 1 Jul 2016 |
| Valve matrixes | 15 | \* | 1 Jul 2016 |
| Assets for butter and ice cream manufacturing: |  |  |  |
| Churns (includes continuous buttermakers, butter reworkers and ice cream freezers) | 15 | \* | 1 Jan 2001 |
| Assets for cheese manufacturing: |  |  |  |
| Blockformers | 15 | \* | 1 Jul 2017 |
| Cheese cutting machines (including cutters, grinders, shredders and slicers) | 15 | \* | 1 Jul 2017 |
| Cheese washers | 15 | \* | 1 Jul 2017 |
| Continuous cheese making machines | 15 | \* | 1 Jul 2017 |
| Cooker stretchers | 15 | \* | 1 Jul 2017 |
| Extruders | 15 | \* | 1 Jul 2017 |
| Moulding machines | 15 | \* | 1 Jul 2017 |
| Moulds: |  |  |  |
| Plastic | 10 | \* | 1 Jul 2017 |
| Stainless steel | 15 | \* | 1 Jul 2017 |
| Presses | 20 | \* | 1 Jul 2017 |
| Vats: |  |  |  |
| Cheese making vats | 20 | \* | 1 Jul 2017 |
| Culture vats | 15 | \* | 1 Jul 2017 |
| Assets for dairy powder manufacturing: |  |  | 1 Jul 2017 |
| Blowers | 15 | \* | 1 Jul 2017 |
| Crystallisers | 20 | \* | 1 Jul 2017 |
| Dryers (including fluid bed and spray) | 20 | \* | 1 Jul 2017 |
| Evaporators (including circulation/vacuum chamber and falling film) | 20 | \* | 1 Jul 2017 |
| Powder bins | 20 | \* | 1 Jul 2017 |
| Sifters | 15 | \* | 1 Jul 2017 |
| Assets for yoghurt manufacturing: |  |  | 1 Jul 2017 |
| Aerators | 15 | \* | 1 Jul 2017 |
| Fruit dosing system assets | 15 | \* | 1 Jul 2017 |
| Fermentation tanks | 20 | \* | 1 Jul 2017 |
| Incubation room assets: |  |  |  |
| Fans | 4 | \* | 1 Jul 2017 |
| Heaters | 8 | \* | 1 Jul 2017 |
| Insulated sandwich panels | 20 | \* | 1 Jul 2017 |
| Packaging assets: |  |  |  |
| Bottle unscramblers | 15 | \* | 1 Jul 2016 |
| Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers) | 15 | \* | 1 Jul 2016 |
| Checkweighers | 10 | \* | 1 Jul 2016 |
| Cheese wrapping machines (including overwrappers and thermoforming machines) | 12 | \* | 1 Jul 2017 |
| Debaggers (debagging tables) | 20 | \* | 1 Jul 2016 |
| Filling and sealing/capping machines | 15 | \* | 1 Jul 2017 |
| Inkjet and laser label printers | 7 | \* | 1 Jul 2016 |
| Palletisers and depalletisers | 15 | \* | 1 Jul 2016 |
| Palletising robots | 10 | \* | 1 Jul 2016 |
| Product identification labellers (including coding machines and label applicators) | 10 | \* | 1 Jul 2016 |
| Shrink tunnels | 10 | \* | 1 Jul 2017 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 12 | \* | 1 Jul 2016 |

**[19] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Fruit and vegetable processing (11400)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean in place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2010 |
| Control system assets (excluding personal computers but including program logic controllers and switchgear) | 10 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2010 |
| Control system assets (excluding personal computers but including program logic controllers (PLCs) and switchgear) | 10 | \* | 1 Jul 2010 |

**[20] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Fruit and vegetable processing (11400)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Membrane filters generally including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters | 7 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Membrane filters generally (including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters) | 7 | \* | 1 Jul 2010 |

**[21] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Oil and fat manufacturing (11500)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Edible oil or fat, blended, manufacturing assets: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Edible oil or fat, blended, modified, refined or solvent extracted manufacturing assets (including canola, safflower, soybean): |  |  |  |

**[22] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Oil and fat manufacturing (11500)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Measuring, monitoring and quality control assets: |  |  |  |
| Belt weighers | 15 | \* | 1 Jul 2012 |
| Control systems | 10 | \* | 1 Jul 2012 |
| Flow meters | 10 | \* | 1 Jul 2012 |
| Laboratory assets: |  |  |  |
| Colorimeters | 10 | \* | 1 Jul 2012 |
| Furnace ovens | 15 | \* | 1 Jul 2012 |
| Gas chromatograph analysers | 10 | \* | 1 Jul 2012 |
| Moisture and protein analysers, electronic (including near infrared analysers) | 10 | \* | 1 Jul 2012 |
| Spectrophotometers | 15 | \* | 1 Jul 2012 |
| Vacuum separators | 10 | \* | 1 Jul 2012 |
| Quality control assets (including metal detectors and magnets) | 10 | \* | 1 Jul 2012 |
| Seed samplers, hydraulic driven | 10 | \* | 1 Jul 2012 |
| Weighbridges | 20 | \* | 1 Jul 2012 |
| Packaging assets: |  |  |  |
| Capping machines | 15 | \* | 1 Jul 2012 |
| Cartoning assets (including carton and case erecting, packing and closing machines) | 15 | \* | 1 Jul 2012 |
| Coding machines | 10 | \* | 1 Jul 2012 |
| Filling machines | 20 | \* | 1 Jul 2012 |
| Labellers | 10 | \* | 1 Jul 2012 |
| Palletisers and depalletisers | 20 | \* | 1 Jul 2012 |
| Robots (pick and place packaging machines) | 10 | \* | 1 Jul 2012 |
| Wrapping machines (including shrink and stretch wrappers) | 15 | \* | 1 Jul 2012 |
| Receiving and storage assets: |  |  |  |
| Bins and containers | 20 | \* | 1 Jul 2012 |
| Silos: |  |  |  |
| Meal | 20 | \* | 1 Jul 2012 |
| Seed | 30 | \* | 1 Jul 2012 |
| Underground seed storage assets (including concrete dump pits) | 40 | \* | 1 Jul 2012 |
| Seed and product handling assets: |  |  |  |
| Augers, conveyors, elevators and hoppers | 15 | \* | 1 Jul 2012 |
| Support assets: |  |  |  |
| Centrifuges, decanters and separators | 20 | \* | 1 Jul 2012 |
| Cooling towers (including packaged type) | 20 | \* | 1 Jul 2012 |
| Deodorisers | 30 | \* | 1 Jul 2012 |
| Drying assets (including vacuum dryers) | 20 | \* | 1 Jul 2012 |
| Emission control assets: |  |  |  |
| Dust collection assets (including ductwork, dust collectors, scrubbers and fans) | 20 | \* | 1 Jul 2012 |
| Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers) | 20 | \* | 1 Jul 2012 |
| Filtration assets: |  |  |  |
| Plate and frame presses and polished filters | 30 | \* | 1 Jul 2012 |
| Pressure leaf filters | 20 | \* | 1 Jul 2012 |
| Heat exchangers | 15 | \* | 1 Jul 2012 |
| Pipes and pipelines | 25 | \* | 1 Jul 2012 |
| Pumps | 15 | \* | 1 Jul 2012 |
| Stacks (steel flues) | 20 | \* | 1 Jul 2012 |
| Tanks and vessels: |  |  |  |
| Bulk oil storage tanks | 30 | \* | 1 Jul 2012 |
| Other: |  |  |  |
| Steel | 20 | \* | 1 Jul 2012 |
| Stainless steel | 30 | \* | 1 Jul 2012 |
| Olive oil processing assets | 15 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Measuring and monitoring assets: |  |  |  |
| Belt weighers | 15 | \* | 1 Jul 2012 |
| Flow meters | 10 | \* | 1 Jul 2012 |
| Laboratory assets: |  |  |  |
| Colorimeters | 10 | \* | 1 Jul 2012 |
| Furnace ovens | 15 | \* | 1 Jul 2012 |
| Gas chromatograph analysers | 10 | \* | 1 Jul 2012 |
| Moisture and protein analysers, electronic (including near infrared analysers) | 10 | \* | 1 Jul 2012 |
| Spectrophotometers | 15 | \* | 1 Jul 2012 |
| Vacuum separators | 10 | \* | 1 Jul 2012 |
| Seed samplers, hydraulic driven | 10 | \* | 1 Jul 2012 |
| Support assets: |  |  |  |
| Centrifuges, decanters and separators | 20 | \* | 1 Jul 2012 |
| Cooling towers (including packaged type) | 20 | \* | 1 Jul 2012 |
| Deodorisers | 30 | \* | 1 Jul 2012 |
| Drying assets (including vacuum dryers) | 20 | \* | 1 Jul 2012 |
| Emission control assets: |  |  |  |
| Dust collection assets (including ductwork, dust collectors, scrubbers and fans) | 20 | \* | 1 Jul 2012 |
| Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers) | 20 | \* | 1 Jul 2012 |
| Filtration assets: |  |  |  |
| Plate and frame presses and polished filters | 30 | \* | 1 Jul 2012 |
| Pressure leaf filters | 20 | \* | 1 Jul 2012 |
| Heat exchangers | 15 | \* | 1 Jul 2012 |
| Pipes and pipelines | 25 | \* | 1 Jul 2012 |
| Pumps | 15 | \* | 1 Jul 2012 |
| Stacks (steel flues) | 20 | \* | 1 Jul 2012 |
| Tanks and vessels: |  |  |  |
| Bulk oil storage tanks | 30 | \* | 1 Jul 2012 |
| Other: |  |  |  |
| Steel | 20 | \* | 1 Jul 2012 |
| Stainless steel | 30 | \* | 1 Jul 2012 |
| Linseed or flaxseed and other edible, non-modified, refined or solvent extracted oil processing assets (including chai, hemp, acacia and excluding olive oil): |  |  |  |
| Preparatory and extraction assets: |  |  |  |
| Cleaning and pre-cleaning assets (including seed cleaners and vibratory screens) | 15 | \* | 1 Jul 2017 |
| Cookers | 15 | \* | 1 Jul 2017 |
| Crushing and breaking assets (including grinders, flaking machines and seed crackers) | 20 | \* | 1 Jul 2017 |
| Extruders (including expellers and screw presses) | 15 | \* | 1 Jul 2017 |
| Filtration assets (including plate and frame presses and pressure leaf filters) | 15 | \* | 1 Jul 2017 |
| Pipes and pipelines | 20 | \* | 1 Jul 2017 |
| Tanks and vats | 15 | \* | 1 Jul 2017 |
| Olive oil processing assets | 15 | \* | 1 Jul 2008 |
| Packaging assets: |  |  |  |
| Bag sewers – see Table B Packaging machines |  |  |  |
| Capping machines | 15 | \* | 1 Jul 2012 |
| Cartoning assets (including carton and case erecting, packing and closing machines) | 15 | \* | 1 Jul 2017 |
| Coding machines | 10 | \* | 1 Jul 2012 |
| Filling machines | 20 | \* | 1 Jul 2017 |
| Labellers | 10 | \* | 1 Jul 2017 |
| Palletisers and depalletisers | 20 | \* | 1 Jul 2012 |
| Platform scales – see Table B Platform scales |  |  |  |
| Robots (pick and place packaging machines) | 10 | \* | 1 Jul 2012 |
| Wrapping machines (including shrink and stretch wrappers) | 15 | \* | 1 Jul 2012 |
| Quality control assets (including metal detectors and magnets) | 10 | \* | 1 Jul 2012 |
| Receiving and storage assets: |  |  |  |
| Bins and containers | 20 | \* | 1 Jul 2017 |
| Silos: |  |  |  |
| Conditioning/sealed | 20 | \* | 1 Jul 2017 |
| Meal | 20 | \* | 1 Jul 2012 |
| Seed | 30 | \* | 1 Jul 2012 |
| Underground seed storage assets (including concrete dump pits) | 40 | \* | 1 Jul 2012 |
| Seed and product handling assets: |  |  |  |
| Augers, conveyors, elevators and hoppers | 15 | \* | 1 Jul 2017 |
| Support assets: |  |  |  |
| Control systems (excluding personal computers) - see Table B Control systems and control system assets |  |  |  |
| Cool rooms – see Table B Refrigeration assets |  |  |  |
| Forklifts – see Table B Forklifts |  |  |  |
| Generators – see Table B Power supply assets |  |  |  |
| Weighbridges – see Table B Weighbridges |  |  |  |

**[23] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Grain mill product manufacturing (11610)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Flour milling plant: |  |  |  |
| Bins (wooden) | 331/3 |  | 1 Jan 2001 |
| General plant | 131/3 |  | 1 Jan 2001 |
| Silos, concrete | 50 | \* | 1 Jan 2004 |
| Silos, galvanised | 30 | \* | 1 Jan 2004 |
| Silos, steel | 40 | \* | 1 Jan 2004 |
| Linseed oil manufacturing plant | 131/3 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Flour milling assets: |  |  |  |
| Grain cleaning, milling and refining assets: |  |  |  |
| Extraction and evaporation assets: |  |  |  |
| Blowers, fans and evaporative coolers | 15 | \* | 1 Jul 2017 |
| Control systems (dust collectors) - see Table B Control systems and control system assets |  |  |  |
| Cyclones and dust collectors | 20 | \* | 1 Jul 2017 |
| Grain screen cleaners | 12 | \* | 1 Jul 2017 |
| Gravity tables or separators | 20 | \* | 1 Jul 2017 |
| Hammer mills | 15 | \* | 1 Jul 2017 |
| Horizontal scourers | 13 | \* | 1 Jul 2017 |
| Intake separators | 20 | \* | 1 Jul 2017 |
| Intensive dampeners | 20 | \* | 1 Jul 2017 |
| Plan sifters | 20 | \* | 1 Jul 2017 |
| Purifiers | 20 | \* | 1 Jul 2017 |
| Roller mills | 20 | \* | 1 Jul 2017 |
| Rotary sieves | 12 | \* | 1 Jul 2017 |
| Packaging assets: |  |  |  |
| Bag sewers - see Table B packaging machines |  |  |  |
| Carton erecting, packing and closing machines (including cartoners) | 15 | \* | 1 Jul 2017 |
| Hoists | 15 | \* | 1 Jul 2017 |
| Inspection equipment (including check weighers, metal detectors, counting machines etc) - see Table B Packaging machines |  |  |  |
| Label applicators | 10 | \* | 1 Jul 2017 |
| Multihead and singlehead weighers - see Table B Packaging machines |  |  |  |
| Palletisers and depalletisers | 15 | \* | 1 Jul 2017 |
| Vertical form fill and seal/volumetric fillers (including valve bag fillers) | 15 | \* | 1 Jul 2017 |
| Weighers | 25 | \* | 1 Jul 2017 |
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers) – see Table B Packaging machines |  |  |  |
| Product and raw material handling and receiving assets: |  |  |  |
| Conveyors (including belt, chain, drag, screw) | 15 | \* | 1 Jul 2017 |
| Elevators | 20 | \* | 1 Jul 2017 |
| Silos: |  |  |  |
| Concrete | 50 | \* | 1 Jan 2004 |
| Conditioning/sealed | 20 | \* | 1 Jul 2017 |
| Flexible | 10 | \* | 1 Jul 2017 |
| Galvanised | 30 | \* | 1 Jan 2004 |
| Steel | 40 | \* | 1 Jan 2004 |
| Weighbridges - see Table B Weighbridges |  |  |  |
| Quality control assets: |  |  |  |
| Laboratory testing equipment (including near infrared analysers) | 10 | \* | 1 Jul 2017 |
| Test kitchen assets (including dough makers, breadmakers, ovens, provers) | 10 | \* | 1 Jul 2017 |
| Test mills | 25 | \* | 1 Jul 2017 |

**[24] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Grain mill product manufacturing (11610)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean in place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean-in-place (CIP) system assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2008 |

**[25] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Grain mill product manufacturing (11610)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| CO2 extraction units | 15 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide (CO2) extraction units | 15 | \* | 1 Jul 2008 |

**[26] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Grain mill product manufacturing (11610)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Rice milling plant | 131/3 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Rice milling assets: |  |  |  |
| Grain cleaning, milling and refining assets: |  |  |  |
| Colour sorters | 10 | \* | 1 Jul 2017 |
| De-stoners (including aspirators) | 15 | \* | 1 Jul 2017 |
| Extraction and evaporation assets (including blowers, dust collectors, dryers, fans) | 15 | \* | 1 Jul 2017 |
| Flow weighers | 20 | \* | 1 Jul 2017 |
| Hullers | 15 | \* | 1 Jul 2017 |
| Intake separators | 20 | \* | 1 Jul 2017 |
| Length graders | 20 | \* | 1 Jul 2017 |
| Paddy cleaners and pre-cleaners | 20 | \* | 1 Jul 2017 |
| Paddy separators | 15 | \* | 1 Jul 2017 |
| Plan sifters | 20 | \* | 1 Jul 2017 |
| Thickness grading assets (including scalpers and rotary screens) | 20 | \* | 1 Jul 2017 |
| Whiteners (including abrasive and friction whiteners) | 15 | \* | 1 Jul 2017 |
| Packaging assets: |  |  |  |
| Cartoning assets (including bagging machines, bag sealers, carton and case erecting, packing and closing machines) - see Table B Packaging machines |  |  |  |
| Palletisers and depalletisers | 15 | \* | 1 Jul 2017 |
| Weighers | 20 | \* | 1 Jul 2017 |
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) – see Table B Packaging machines |  |  |  |
| Product and raw material handling and receiving assets: |  |  |  |
| Augers, conveyors and elevators | 15 | \* | 1 Jul 2017 |
| Quality control assets: |  |  |  |
| Inspection equipment (including check weighers and metal detectors) | 10 | \* | 1 Jul 2017 |
| Laboratory equipment (including moisture testing machines) | 10 | \* | 1 Jul 2017 |
| Magnets | 10 | \* | 1 Jul 2017 |
| Support assets: |  |  |  |
| Air compressors – see Table B Air compression assets generally (including air compressors, air dryers and air receivers) |  |  |  |
| Fumigation systems | 15 | \* | 1 Jul 2017 |

**[27] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Sugar manufacturing (11810)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Programmable logic controllers | 10 | \* | 1 Jul 2011 |
| Switchboards | 20 | \* | 1 Jul 2011 |
| Variable speed drives | 10 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Programmable logic controllers (PLCs) | 10 | \* | 1 Jul 2011 |
| Switchboards | 20 | \* | 1 Jul 2011 |
| Variable speed drives (VSDs) | 10 | \* | 1 Jul 2011 |

**[28] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Sugar manufacturing (11810)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Product identification labellers including decorating, applicator and coding machines | 10 | \* | 1 Jul 2011 |
| Wrapping machines including shrink wrappers, stretch wrappers and strapping machines | 15 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Product identification labellers (including decorating, applicator and coding machines) | 10 | \* | 1 Jul 2011 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 15 | \* | 1 Jul 2011 |

**[29] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Prepared animal and bird feed manufacturing (11920)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Silos (including PVC and steel construction) | 15 | \* | 1 Jul 2012 |
| Storage tanks (including PVC and steel construction) | 15 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Silos (including polyvinylchloride (PVC) and steel construction) | 15 | \* | 1 Jul 2012 |
| Storage tanks (including polyvinylchloride (PVC) and steel construction) | 15 | \* | 1 Jul 2012 |

**[30] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Other food product manufacturing n.e.c. (11990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Inspection equipment including checkweighers, metal detectors, counting machines etc | 12 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Inspection equipment (including checkweighers, metal detectors, counting machines etc) | 12 | \* | 1 Jul 2012 |

**[31] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Other food product manufacturing n.e.c. (11990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system assets (including programmable logic controllers and variable speed drives ) | 10 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system assets (including programmable logic controllers (PLCs) and variable speed drives (VSDs)) | 10 | \* | 1 Jul 2012 |

**[32] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Other food product manufacturing n.e.c. (11990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean in place (CIP) assets | 10 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean-in-place (CIP) assets | 10 | \* | 1 Jul 2012 |

**[33] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Other food product manufacturing n.e.c. (11990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Frying oil reclaiming and cleansing systems incorporating filtration equipment, storage tanks and ventilation hoods | 20 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Frying oil reclaiming and cleansing systems (incorporating filtration equipment, storage tanks and ventilation hoods) | 20 | \* | 1 Jul 2012 |

**[34] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and ultra violet filters) | 15 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and UV filters) | 15 | \* | 1 Jul 2009 |

**[35] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean in place system (CIP) assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2009 |
| Control system assets (excluding personal computers, but including program logic controllers and switchgear ) | 10 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean-in-place system (CIP) assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2009 |
| Control system assets (excluding personal computers, but including program logic controllers (PLCs) and switchgear) | 10 | \* | 1 Jul 2009 |

**[36] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid CO2 storage | 20 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid carbon dioxide (CO2) storage | 20 | \* | 1 Jul 2009 |

**[37] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide recovery system assets: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide (CO2) recovery system assets: |  |  |  |

**[38] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid CO2 storage |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid carbon dioxide (CO2) storage |  |  |  |

**[39] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean in place system (CIP) assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Clean-in-place system (CIP) assets (including pipes, pumps and tanks) | 15 | \* | 1 Jul 2008 |

**[40] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)***

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Vulcanising moulds | 5 |  | 1 Jan 2001 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Carpet manufacturing assets: |  |  |  |
| Accumulators | 20 | \* | 1 Jul 2017 |
| Beamers (including warpers) | 15 | \* | 1 Jul 2017 |
| Creels | 20 | \* | 1 Jul 2017 |
| Cutting tables | 15 | \* | 1 Jul 2017 |
| J Bins | 20 | \* | 1 Jul 2017 |
| Lapping and mending frames | 15 | \* | 1 Jul 2017 |
| Lapping trolleys | 15 | \* | 1 Jul 2017 |
| Latex application assets | 17 | \* | 1 Jul 2017 |
| Offline mending tables | 15 | \* | 1 Jul 2017 |
| Ovens | 20 | \* | 1 Jul 2017 |
| Pre-coat assets (including direct coat applicators and steamers) | 15 | \* | 1 Jul 2017 |
| Re-wind machines | 13 | \* | 1 Jul 2017 |
| Roll-up machines | 15 | \* | 1 Jul 2017 |
| Sample binding assets (including binders and sewing machines) | 15 | \* | 1 Jul 2017 |
| Sample cutting assets (including stamping presses) | 15 | \* | 1 Jul 2017 |
| Shearers | 20 | \* | 1 Jul 2017 |
| Stretchers (including pre-tenters) | 15 | \* | 1 Jul 2017 |
| Tufters | 15 | \* | 1 Jul 2017 |

**[41] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Wool scouring machinery | 162/3 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Wool and fleece scouring and carbonising assets: |  |  |  |
| Baker | 16 | \* | 1 Jul 2017 |
| Bale breaker (including wool feeder and wool opener) | 15 | \* | 1 Jul 2017 |
| Crusher (including duster) | 13 | \* | 1 Jul 2017 |
| Dryers: |  |  |  |
| Used in carbonising | 13 | \* | 1 Jul 2017 |
| Used in scouring | 18 | \* | 1 Jul 2017 |
| Dust extraction plant | 15 | \* | 1 Jul 2017 |
| Grease separators | 15 | \* | 1 Jul 2017 |
| High density press | 15 | \* | 1 Jul 2017 |
| Scour machine | 15 | \* | 1 Jul 2017 |
| Waste treatment system | 10 | \* | 1 Jul 2017 |

**[42] Table A, industry category *MANUFACTURING (11110 to 25990)* after sub-category *Log sawmilling and timber dressing (14110 to 14130)***

*Insert*

| ***Other wood product manufacturing***  ***(14910 to 14990)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothes peg manufacturing plant (wood) | 131/3 |  | 1 Jan 2001 |
| Case‑making plant | 131/3 |  | 1 Jan 2001 |
| Cork manufacturers’ plant | 10 |  | 1 Jan 2001 |
| Frame (picture) manufacturing plant | 131/3 |  | 1 Jan 2001 |
| Joinery plant | 131/3 |  | 1 Jan 2001 |
| Moulding machinery (wood) | 131/3 |  | 1 Jan 2001 |
| Wood working plant | 131/3 |  | 1 Jan 2001 |

**[43] Table A, industry category *MANUFACTURING (11110 to 25990)* after sub-category *Reconstituted wood product manufacturing (14940)***

*Omit*

| ***Other wood product manufacturing***  ***(14910 to 14990)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothes peg manufacturing plant (wood) | 131/3 |  | 1 Jan 2001 |
| Case‑making plant | 131/3 |  | 1 Jan 2001 |
| Cork manufacturers’ plant | 10 |  | 1 Jan 2001 |
| Frame (picture) manufacturing plant | 131/3 |  | 1 Jan 2001 |
| Joinery plant | 131/3 |  | 1 Jan 2001 |
| Moulding machinery (wood) | 131/3 |  | 1 Jan 2001 |
| Wood working plant | 131/3 |  | 1 Jan 2001 |

**[44] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Sanitary paper product manufacturing (15240)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system and monitoring assets (including programmable logic controllers, variable speed drives, instruments and sensors) | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system and monitoring assets (including programmable logic controllers (PLCs), variable speed drives (VSDs), instruments and sensors) | 10 | \* | 1 Jul 2013 |

**[45] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Printing support services (16120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Conventional flexographic plate making assets (including combination units, dryers, post exposure units, ultra violet (UV) light exposure units and washout units) | 7 | \* | 1 Jan 2006 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Conventional flexographic plate making assets (including combination units, dryers, post exposure units, UV light exposure units and washout units) | 7 | \* | 1 Jan 2006 |

**[46] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Industrial gas manufacturing (18110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Extraction fans for waste CO2 | 10 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Extraction fans for waste carbon dioxide (CO2) | 10 | \* | 1 Jul 2011 |

**[47] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Industrial gas manufacturing (18110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid CO2storage assets: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid carbon dioxide (CO2) storage assets: |  |  |  |

**[48] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Industrial gas manufacturing (18110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid CO2 pumps | 15 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Liquid carbon dioxide (CO2) pumps | 15 | \* | 1 Jul 2011 |

**[49] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks) | 20 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Carbon dioxide (CO2) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks) | 20 | \* | 1 Jul 2013 |

**[50] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chemical storage tanks: |  |  |  |
| Polyethylene | 12 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chemical storage tanks: |  |  |  |
| Polyethylene (PE) | 12 | \* | 1 Jul 2013 |

**[51] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Water storage tanks: |  |  |  |
| Polyethylene | 15 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Water storage tanks: |  |  |  |
| Polyethylene (PE) | 15 | \* | 1 Jul 2013 |

**[52] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator panels, fire retardant lines and foam storage tanks) | 15 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks) | 15 | \* | 1 Jul 2012 |

**[53] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chemical tanks (including clean in place tanks): |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chemical tanks (including clean-in-place (CIP) tanks): |  |  |  |

**[54] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 ) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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)) |  |  |  |

**[55] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Foamed polyethylene or extruded polystyrene extruder dies | 10 | \* | 1 Jul 2016 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Foamed polyethylene (PE) or extruded polystyrene extruder dies | 10 | \* | 1 Jul 2016 |

**[56] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Foamed polyethylene or extruded polystyrene extruders | 10 | \* | 1 Jul 2016 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Foamed polyethylene (PE) or extruded polystyrene extruders | 10 | \* | 1 Jul 2016 |

**[57] Table A, industry category *MANUFACTURING (11110 to 25990)* after sub-category *Paint and coatings manufacturing (19160)***

*Insert*

| ***Non‑metallic mineral product manufacturing***  ***(20100 to 20900)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Monumental masons’ plant | 131/3 |  | 1 Jan 2001 |
| Slate works plant | 20 |  | 1 Jan 2001 |

**[58] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Glass and glass product manufacturing (20100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Others including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling | 15 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Others (including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling) | 15 | \* | 1 Jul 2009 |

**[59] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Non‑metallic mineral product manufacturing (20210 to 20900)***

*Omit*

| ***Non‑metallic mineral product manufacturing***  ***(20210 to 20900)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Monumental masons’ plant | 131/3 |  | 1 Jan 2001 |
| Slate works plant | 20 |  | 1 Jan 2001 |

**[60] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Ready-mixed concrete manufacturing (20330)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene water tanks | 8 | \* | 1 Jul 2014 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) water tanks | 8 | \* | 1 Jul 2014 |

**[61] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Closed circuit television (CCTV) system | 3 | \* | 1 Jul 2010 |
| Coil cars including hydraulic sliding floor plates | 13 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| CCTV system | 3 | \* | 1 Jul 2010 |
| Coil cars (including hydraulic sliding floor plates) | 13 | \* | 1 Jul 2010 |

**[62] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Uninterruptible power supplies | 5 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Uninterruptible power supplies (UPS) | 5 | \* | 1 Jul 2010 |

**[63] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Stacks including flare off stacks (incorporating burners and derricks) | 20 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Stacks (including flare off stacks (incorporating burners and derricks)) | 20 | \* | 1 Jul 2010 |

**[64] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Weighbridges incorporating load cells | 20 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Weighbridges (incorporating load cells) | 20 | \* | 1 Jul 2010 |

**[65] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Pumps including slurry disposal pumps | 15 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Pumps (including slurry disposal pumps) | 15 | \* | 1 Jul 2010 |

**[66] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Hot cars incorporating locomotive, wagon, tray and bogies | 15 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Hot cars (incorporating locomotive, wagon, tray and bogies) | 15 | \* | 1 Jul 2009 |

**[67] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Cooling towers incorporating fans, motors, access platforms and stairs | 25 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Cooling towers (incorporating fans, motors, access platforms and stairs) | 25 | \* | 1 Jul 2009 |

**[68] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Down coiler assets including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives) | 15 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Down coiler assets (including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives)) | 15 | \* | 1 Jul 2010 |

**[69] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Slurry tanks incorporating agitators | 15 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Slurry tanks (incorporating agitators) | 15 | \* | 1 Jul 2010 |

**[70] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Walking beam cooling beds incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics | 20 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Walking beam cooling beds (incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics) | 20 | \* | 1 Jul 2010 |

**[71] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| De burring machines incorporating fixed drives | 15 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| De-burring machines (incorporating fixed drives) | 15 | \* | 1 Jul 2010 |

**[72] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Up enders including hydraulics | 17 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Up-enders (including hydraulics) | 17 | \* | 1 Jul 2010 |

**[73] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Shears incorporating motors and drives | 17 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Shears (incorporating motors and drives) | 17 | \* | 1 Jul 2010 |

**[74] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[75] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Acid and alkaline cleaning baths including scrubbing units, rolls and electrical grids | 13 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Acid and alkaline cleaning baths (including scrubbing units, rolls and electrical grids) | 13 | \* | 1 Jul 2011 |

**[76] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Iron smelting and steel manufacturing (21100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[77] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PLCs | 10 | \* | 1 Jul 2012 |
| Potentiometers | 5 | \* | 1 Jul 2012 |
| Variable speed drives | 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[78] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Power supply assets including generators – use any relevant determinations made for Power supply assets in Table B |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Power supply assets (including generators) – use any relevant determinations made for Power supply assets in Table B |  |  |  |

**[79] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Gas storage tanks (including argon, CNG and nitrogen gas storage tanks) | 30 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Gas storage tanks (including argon, compressed natural gas (CNG) and nitrogen gas storage tanks) | 30 | \* | 1 Jul 2011 |

**[80] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Water demineralising plant assets including containers, pipework, pumps and reverse osmosis assets | 15 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Water demineralising plant assets (including containers, pipework, pumps and reverse osmosis assets) | 15 | \* | 1 Jul 2011 |

**[81] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chassis rail processing machines incorporating drilling and profiling | 20 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chassis rail processing machines (incorporating drilling and profiling) | 20 | \* | 1 Jul 2011 |

**[82] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[83] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Coil loaders including hydraulic carts, lift tables and platforms | 15 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Coil loaders (including hydraulic carts, lift tables and platforms) | 15 | \* | 1 Jul 2012 |

**[84] Table A, industry category *MANUFACTURING (11110 to 25990)*,sub*-*category *Motor vehicle manufacturing (23110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Automated nut runner and fastening systems incorporating cables and controllers, and including bolt torquing robots | 10 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Automated nut runner and fastening systems (incorporating cables and controllers, and including bolt torquing robots) | 10 | \* | 1 Jul 2012 |

**[85] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400),* Power generators, Co‑generation**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[86] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400)*, Power generators, Combined cycle**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[87] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400)*, Power generators, Diesel or gas engine**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[88] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400)*, Power generators, Gas turbine**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[89] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400)*, Power generators, Hydro‑electric**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[90] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Electricity supply (26110 to 26400)*, Power generators, Thermal**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply assets) | 15 | \* | 1 Jan 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets) | 15 | \* | 1 Jan 2002 |

**[91] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Gas supply (27000)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PVC pipelines | 30 | \*# | 1 Jul 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyvinylchloride (PVC) pipelines | 30 | \*# | 1 Jul 2002 |

**[92] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Water supply (28110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chlorine analysers, mini labs, PH meters, turbidity analysers and meters | 7 | \* | 1 Jan 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chlorine analysers, mini labs, pH meters, turbidity analysers and meters | 7 | \* | 1 Jan 2005 |

**[93] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Water supply (28110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives | 15 | \* | 1 Jan 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives (VSDs) | 15 | \* | 1 Jan 2005 |

**[94] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Sewerage and drainage services (28120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chlorine residual analysers and PH meters | 7 | \* | 1 Jan 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chlorine residual analysers and pH meters | 7 | \* | 1 Jan 2005 |

**[95] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Sewerage and drainage services (28120)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives | 15 | \* | 1 Jan 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Variable speed drives (VSDs) | 15 | \* | 1 Jan 2005 |

**[96] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Solid waste collection services (29110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Washing assets including pressure washers | 4 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Washing assets (including pressure washers) | 4 | \* | 1 Jul 2015 |

**[97] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Waste treatment and disposal services (29210)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Extraction assets including wells, laterals and headers, and condensate systems | 8 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Extraction assets (including wells, laterals and headers, and condensate systems) | 8 | \* | 1 Jul 2015 |

**[98] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Waste treatment and disposal services (29210)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Flare skid assets generally including blowers, monitoring systems and flame arresters, but excluding flare stacks | 71/2 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Flare skid assets generally (including blowers, monitoring systems and flame arresters, but excluding flare stacks) | 71/2 | \* | 1 Jul 2015 |

**[99] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*,sub*-*category *Waste remediation and materials recovery services (29220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Conveyors generally (incorporating belt, drive, motors and supporting structure) including walking floor conveyors | 9 | \* | 1 Jul 2014 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Conveyors generally ((incorporating belt, drive, motors and supporting structure) including walking floor conveyors) | 9 | \* | 1 Jul 2014 |

**[100] Table A, industry category *Construction (30110 to 32990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Surveying assets including levels - see Table A Surveying and mapping services (69220) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Surveying assets (including levels) - see Table A Surveying and mapping services (69220) |  |  |  |

**[101] Table A, industry category *WHOLESALE TRADE (33110 to 38000)*,sub*-*category *Petroleum product wholesaling (33210)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator anels, fire retardant lines and foam storage tank) | 15 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator anels, fire retardant lines and foam storage tank) | 15 | \* | 1 Jul 2010 |

**[102] Table A, industry category *RETAIL TRADE (39110 to 43209)*,sub*-*category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Air tools including ratchet guns | 2 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Air tools (including ratchet guns) | 2 | \* | 1 Jul 2011 |

**[103] Table A, industry category *RETAIL TRADE (39110 to 43209)*,sub*-*category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene | 15 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) | 15 | \* | 1 Jul 2011 |

**[104] Table A, industry category *RETAIL TRADE (39110 to 43209)*,sub*-*category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Wheel lifters incorporating tyre spreaders | 8 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Wheel lifters (incorporating tyre spreaders) | 8 | \* | 1 Jul 2011 |

**[105] Table A, industry category *RETAIL TRADE (39110 to 43209)*,sub*-*category *Fuel retailing (40000)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Coffee making machines including espresso and drip filter type machines | 5 | \* | 1 Jul 2010 |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Coffee making machines (including espresso and drip filter type machines) | 5 | \* | 1 Jul 2010 |
| 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 |

**[106] Table A, industry category *ACCOMMODATION AND FOOD SERVICES (46100 to 53090)*,sub*-*category *Accommodation (44000)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Audio visual entertainment assets including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment) | 5 | \* | 1 Jul 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment)) | 5 | \* | 1 Jul 2005 |

**[107] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Tramway and light rail passenger transport services (46220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Automatic vehicle monitoring tram borne equipment including transponders | 10 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Automatic vehicle monitoring tram borne equipment (including transponders) | 10 | \* | 1 Jul 2010 |

**[108] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Rail freight and passenger transport services (47100 to 47200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Control systems including commutators | 10 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Control systems (including commutators) | 10 | \* | 1 Jul 2010 |

**[109] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Rail freight and passenger transport services (47100 to 47200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Uninterruptible power supply systems | 5 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Uninterruptible power supply (UPS) systems | 5 | \* | 1 Jul 2010 |

**[110] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Water transport and support services (48100 to 48200 and 52110 to 52190)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, global positioning systems [GPS], radar systems and marine radios) | 5 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[111] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Water transport and support services (48100 to 48200 and 52110 to 52190)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system assets – PLCs and hardware | 10 | \* | 1 Jul 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Control system assets – programmable logic controllers (PLCs) and hardware | 10 | \* | 1 Jul 2002 |

**[112] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Cabins including carriers | 25 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Cabins (including carriers) | 25 | \* | 1 Jul 2009 |

**[113] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives and tensioning systems) | 15 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 15 | \* | 1 Jul 2009 |

**[114] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*,sub*-*category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Transportation systems incorporating drives and belts | 3 | \* | 1 Jul 2009 |
| Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas including double, triple and quad chair lifts, T‑bar, poma and surface lifts: |  |  |  |
| Chair head grips | 15 | \* | 1 Jul 2009 |
| Chairs, T‑bars and pomas | 25 | \* | 1 Jul 2009 |
| Communication assets: |  |  |  |
| Communications cables – above ground | 10 | \* | 1 Jul 2009 |
| Communications cables – under ground | 25 | \* | 1 Jul 2009 |
| Radios and telephone systems | 5 | \* | 1 Jul 2009 |
| Covered moving walkways including covered walkways and carpets | 10 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Transportation systems (incorporating drives and belts) | 3 | \* | 1 Jul 2009 |
| Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T‑bar, poma and surface lifts): |  |  |  |
| Chair head grips | 15 | \* | 1 Jul 2009 |
| Chairs, T‑bars and pomas | 25 | \* | 1 Jul 2009 |
| Communication assets: |  |  |  |
| Communications cables – above ground | 10 | \* | 1 Jul 2009 |
| Communications cables – under ground | 25 | \* | 1 Jul 2009 |
| Radios and telephone systems | 5 | \* | 1 Jul 2009 |
| Covered moving walkways (including covered walkways and carpets) | 10 | \* | 1 Jul 2009 |

**[115] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Motion picture and video activities (55110 to 55140),* Post production sound assets**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders) | 3 | \* | 1 Jan 2006 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders) | 3 | \* | 1 Jan 2006 |

**[116] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Motion picture and video activities (55110 to 55140),* Sound recording assets**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders) | 2 | \* | 1 Jan 2006 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders) | 2 | \* | 1 Jan 2006 |

**[117] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Radio broadcasting (56100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PC based assets (including, delay units, logging units, program fail detectors, RDS generators etc) | 6 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Personal computer based assets (including delay units, logging units, program fail detectors, RDS generators etc) | 6 | \* | 1 Jul 2012 |

**[118] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Radio broadcasting (56100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Telephone screening systems and other PC based telephone systems (excluding software) | 6 | \* | 1 Jul 2012 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Telephone screening systems and other personal computer based telephone systems (excluding software) | 6 | \* | 1 Jul 2012 |

**[119] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Television broadcasting (56210 to 56220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital audio players and recorders (including CD players and recorders, DAT players, DVD players and recorders, and Mini disc players and recorders) | 5 | \* | 1 Jul 2005 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[120] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*,sub*-*category *Telecommunications services (58010 to 58090)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter) |  |  |  |

**[121] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200),* after sub-category *Telecommunications services (58010 to 58090)***

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| ***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 |
| 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 |

**[122] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Rental and hiring services (except real estate) (66110 to 67200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital video display (DVD) players | 5 | \* | 1 Jan 2006 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| DVD players | 5 | \* | 1 Jan 2006 |

**[123] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Rental and hiring services (except real estate) (66110 to 67200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers) | 5 | \* | 1 Jan 2006 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers) | 5 | \* | 1 Jan 2006 |

**[124] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Residential property operators (67110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Digital video display (DVD) players | 5 | \* | 1 Jul 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| DVD players | 5 | \* | 1 Jul 2004 |

**[125] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Residential property operators (67110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers) | 7 | \* | 1 Jul 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers) | 7 | \* | 1 Jul 2004 |

**[126] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Residential property operators (67110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| AC variable speed drives | 10 | \* | 1 Jul 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| AC variable speed drives (VSDs) | 10 | \* | 1 Jul 2004 |

**[127] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*,sub*-*category *Residential property operators (67110)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Closed circuit television systems: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| CCTV systems: |  |  |  |

**[128] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*,sub*-*category *Scientific research services (69100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| PH meters | 7 | \* | 1 Jul 2014 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| pH meters | 7 | \* | 1 Jul 2014 |

**[129] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*,sub*-*category *Veterinary services (69700)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Fibreglass, plastic and polyethylene cages | 10 | \* | 1 Jan 2004 |
| Stainless steel cages | 20 | \* | 1 Jan 2004 |
| Animal patient monitoring assets (including blood pressure monitors, CO2 end‑tidal monitors, ECGs and pulse oximeters) | 7 | \* | 1 Jan 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 (CO2) end‑tidal monitors, ECGs and pulse oximeters) | 7 | \* | 1 Jan 2004 |

**[130] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*,sub*-*category *Hospitals (84010 to 84020)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| ECGs (electrocardiographs) | 7 | \* | 1 Jan 2003 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| ECGs | 7 | \* | 1 Jan 2003 |

**[131] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)* after sub-category Hospitals *(84010 to 84020)***

*Insert*

| ***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 |
| 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 (CO2) monitors, integrated pulse oximeters, integrated computers and integrated software) | 7 | \* | 1 Jul 2003 |

| ***Pathology and diagnostic imaging services***  ***(85201, 85202, 85203 and 85209)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pathologists’ assets: |  |  |  |
| Batch slide stainer | 6 | \* | 1 Jan 2002 |
| Bio hazard chambers | 10 | \* | 1 Jan 2002 |
| Centrifuges | 5 | \* | 1 Jan 2002 |
| Incubators | 6 | \* | 1 Jan 2002 |
| Laboratory analysers | 5 | \* | 1 Jan 2002 |
| Microscopes | 10 | \* | 1 Jan 2002 |
| Rotary microtomes | 6 | \* | 1 Jan 2002 |
| Tissue embedding systems | 6 | \* | 1 Jan 2002 |
| Tissue processors | 6 | \* | 1 Jan 2002 |
| 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 |
| 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 |

**[132] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*,sub*-*category *Dental services (85310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Conventional x-ray film systems (incorporating control boxes, swing arms and x-ray heads, but excluding OPG systems) | 15 | \* | 1 Jul 2003 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Conventional x-ray film systems (incorporating control boxes, swing arms and x-ray heads, but excluding orthopantomogram (OPG) systems) | 15 | \* | 1 Jul 2003 |

**[133] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)* after sub-category *Optometry and optical dispensing (85320)***

*Omit*

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

**[134] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)* after sub-category *Podiatry services (85399)***

*Omit*

| ***Radiology and diagnostic imaging services***  ***(85201, 85203 and 85209)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 |

| ***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 |
| 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 monitors, integrated pulse oximeters, integrated computers and integrated software) | 7 | \* | 1 Jul 2003 |

**[135] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099)*,sub*-*category *Sport and recreation services (91121 to 91390)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Juke boxes (compact disc ) | 10 | \* | 1 Jul 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Juke boxes (CD) | 10 | \* | 1 Jul 2001 |

**[136] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Air tools including ratchet guns | 2 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Air tools (including ratchet guns) | 2 | \* | 1 Jul 2011 |

**[137] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene | 15 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) | 15 | \* | 1 Jul 2011 |

**[138] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene pallets | 5 | \* | 1 Jul 2011 |
| Rubber | 3 | \* | 1 Jul 2011 |
| Distribution lines: |  |  |  |
| Polyethylene | 5 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Polyethylene (PE) pallets | 5 | \* | 1 Jul 2011 |
| Rubber | 3 | \* | 1 Jul 2011 |
| Distribution lines: |  |  |  |
| Polyethylene (PE) | 5 | \* | 1 Jul 2011 |

**[139] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Automotive body, paint and interior repair n.e.c. (94129)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[140] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Automotive body, paint and interior repair n.e.c. (94129)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Filter system assets including reverse osmosis | 10 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Filter system assets (including reverse osmosis) | 10 | \* | 1 Jul 2009 |

**[141] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Other machinery and equipment repair and maintenance (94290)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Welders (including arc, MIG, TIG, multi process and oxy-acetylene welders/cutters) | 10 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Welders (including ARC, MIG, TIG, multi process and oxy-acetylene welders/cutters) | 10 | \* | 1 Jul 2015 |

**[142] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Laundry and dry cleaning services (95310)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Ozone generators and ultra violet sterilisers | 7 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Ozone generators and UV sterilisers | 7 | \* | 1 Jul 2011 |

**[143] Table A, industry category *OTHER SERVICES (94110 to 96030)*,sub*-*category *Photographic film processing (95320)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Mini lab | 10 |  | 1 Jan 2001 |
| Photo engraving plant: |  |  |  |
| Automatic (dark room) cameras | 10 |  | 1 Jan 2001 |
| General plant | 20 |  | 1 Jan 2001 |
| Powderless etching machines | 10 |  | 1 Jan 2001 |
| Power operated proofing presses | 131/3 |  | 1 Jan 2001 |
| Photo lab (one-hour service) | 10 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |
| 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 |

**[144] Heading to Table B**

*Omit*

**Table B as at 1 July 2016**

*Substitute*

**Table B as at 1 July 2017**

**[145] Table B, items beginning with *C***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Desktop computers (including personal computers (PCs)) | 4 | \* | 1 Jul 2016 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Desktop computers (including personal computers) | 4 | \* | 1 Jul 2016 |

**[146] Table B, items beginning with *C***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives) | 10 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |

**[147] Table B, items beginning with *F***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| AC variable speed drives | 10 | \* | 1 Jul 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| AC variable speed drives (VSDs) | 10 | \* | 1 Jul 2004 |

**[148] Table B, items beginning with *F***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Fogging machines (insecticide), including cold foggers and thermal foggers : |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Fogging machines (insecticide, including cold foggers and thermal foggers): |  |  |  |

**[149] Table B, items beginning with *P***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Packaging machines: |  |  |  |
| Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines) | 10 | \* | 1 Jul 2009 |
| Carton erecting, packing and closing machines (including cartoners) | 10 | \* | 1 Jul 2009 |
| Case erecting, packing and closing machines (including casepackers) | 10 | \* | 1 Jul 2009 |
| Inspection equipment including checkweighers, metal detectors, counting machines etc | 10 | \* | 1 Jul 2009 |
| Multihead and singlehead weighers | 10 | \* | 1 Jul 2009 |
| Palletisers and depalletisers | 12 | \* | 1 Jul 2009 |
| Product identification labellers including decorating, applicators and coding machines | 8 | \* | 1 Jul 2009 |
| Robotic pick and place packaging machines | 10 | \* | 1 Jul 2009 |
| Wrapping machines including shrink wrappers, stretch wrappers and strapping machines | 10 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| 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 |
| Product identification labellers (including decorating, applicators and coding machines) | 8 | \* | 1 Jul 2009 |
| Robotic pick and place packaging machines | 10 | \* | 1 Jul 2009 |
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 10 | \* | 1 Jul 2017 |

**[150] Table B, items beginning with *S***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Closed circuit television systems: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| CCTV systems: |  |  |  |