



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)

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

Sharon Murray
Assistant Commissioner, Public Groups and International

Dated: 1 June 2018

1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2018 (No 1)*.

2. Commencement

This instrument commences on 1 July 2018.

3. 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.

4. 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 2017

Substitute

Table A as at 1 July 2018

[2] Table A, industry category *MINING (06000 to 10900)*, sub-category *Other mining support services (10900)*

Omit

| 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 |

Substitute

| Other mining support services (10900) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Gas and oil mining support services (excluding offshore services): | | | |
| Cementing assets: | | | |
| Batch mixing assets: | | | |
| Batch mixing units (excluding batch mixing units incorporated with trailers) | 8 | * | 1 Jul 2018 |
| Trailers (incorporating batch mixing unit and trailer) | 10 | * | 1 Jul 2018 |
| Cement silos: | | | |
| Fixed steel | 30 | * | 1 Jul 2018 |
| Mobile | 10 | * | 1 Jul 2018 |

| Other mining support services (10900) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes | | | |
| Pumping units | 10 | * | 1 Jul 2018 |
| Drilling assets: | | | |
| Bottom hole assemblies (including logging while drilling tools, measuring while drilling tools, motors and stabilisers) | 5 | * | 1 Jul 2018 |
| Coil tubing assets: | | | |
| Pumping units | 7 | * | 1 Jul 2018 |
| Reel and power units | 10 | * | 1 Jul 2018 |
| Downhole fishing and remedial tools (including casing swages, junk magnets and milling tools) | 5 | * | 1 Jul 2018 |
| Drill rigs | 10 | * | 1 Jul 2018 |
| Drill strings | 5 | * | 1 Jul 2018 |
| Fluid assets (including centrifuges, pumps and shear units) | 10 | * | 1 Jul 2018 |
| Mobile fluid tanks | 10 | * | 1 Jul 2018 |
| Well control equipment (including blow out preventers and choke manifolds) | 5 | * | 1 Jul 2018 |
| Hydraulic fracturing assets: | | | |
| Blenders | 8 | * | 1 Jul 2018 |
| Frac tanks | 10 | * | 1 Jul 2018 |
| Pumps | 8 | * | 1 Jul 2018 |
| Mineral mining support services: | | | |
| 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 (MPUs): | | | |
| Surface | | | |
| Motor vehicles – see Table B Motor vehicles and trailers | | | |
| MPUs | 9 | * | 1 Jul 2017 |
| Underground MPUs (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 |

[3] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Aftert

| | | | |
|---|--|--|--|
| Air compression assets – see Table B Air compression assets | | | |
|---|--|--|--|

Insert

| | | | |
|-----------------------|----|---|------------|
| Ammonia gas detectors | 12 | * | 1 Jul 2018 |
|-----------------------|----|---|------------|

[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|---------------------------|----|---|------------|
| Automated guided vehicles | 12 | * | 1 Jul 2017 |
|---------------------------|----|---|------------|

Substitute

| | | | |
|----------------------------------|----|---|------------|
| Automated guided vehicles (AGVs) | 12 | * | 1 Jul 2017 |
|----------------------------------|----|---|------------|

[5] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|-------------|----|---|------------|
| Bin tippers | 15 | * | 1 Jul 2017 |
|-------------|----|---|------------|

Substitute

| | | | |
|----------------------|----|---|------------|
| Bin and drum tippers | 15 | * | 1 Jul 2018 |
|----------------------|----|---|------------|

[6] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|---|--|--|--|
| Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc | | | |
|---|--|--|--|

Substitute

| | | | |
|--|----|---|------------|
| Laboratory equipment: | | | |
| Generally (excluding penetrometers) – see Table B Laboratory assets used in quality control, sample checking etc | | | |
| Penetrometers | 13 | * | 1 Jul 2018 |

[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|---|--|--|--|
| Assets used in common for product manufacturing and processing: | | | |
|---|--|--|--|

Substitute

| | | | |
|--|--|--|--|
| Assets commonly used for product manufacturing and processing: | | | |
|--|--|--|--|

[8] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|--|----|---|------------|
| Assets for butter and ice cream manufacturing: | | | |
| Churns (includes continuous buttermakers, butter reworkers and ice cream freezers) | 15 | * | 1 Jan 2001 |

Substitute

| | | | |
|----------------------------------|--|--|--|
| Assets for butter manufacturing: | | | |
|----------------------------------|--|--|--|

| | | | |
|--|----|---|------------|
| Butter churns (including continuous buttermakers and butter reworkers) | 20 | * | 1 Jul 2018 |
| Butter melters | 25 | * | 1 Jul 2018 |
| Crystallisers | 20 | * | 1 Jul 2018 |
| In-line titrators | 10 | * | 1 Jul 2018 |
| Salt crushers | 20 | * | 1 Jul 2018 |

[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

After

| | | | |
|---------|----|---|------------|
| Sifters | 15 | * | 1 Jul 2017 |
|---------|----|---|------------|

Insert

| | | | |
|--|----|---|------------|
| Assets for ice cream manufacturing: | | | |
| Blenders and mixers: | | | |
| Bench mounted planetary mixers | 15 | * | 1 Jul 2018 |
| Hand-held stick blenders | 5 | * | 1 Jul 2018 |
| Enrobers (including dippers) | 15 | * | 1 Jul 2018 |
| Extruders and extrusion line stick inserters | 15 | * | 1 Jul 2018 |
| Freezing assets: | | | |
| Blast freezers and freezer tunnels/hardening tunnels (excluding cabinet style self-contained blast freezers) | 15 | * | 1 Jul 2018 |
| Cabinet style self-contained blast freezers | 10 | * | 1 Jul 2018 |
| Ice cream churners/freezers | 15 | * | 1 Jul 2018 |
| Moulding machines, moulds and moulding line stick inserters | 15 | * | 1 Jul 2018 |
| Ovens | 15 | * | 1 Jul 2018 |
| Portable batch pasteurisers | 12 | * | 1 Jul 2018 |
| Slush machines | 10 | * | 1 Jul 2018 |

[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|---------------------|----|---|------------|
| Bottle unscramblers | 15 | * | 1 Jul 2016 |
|---------------------|----|---|------------|

Substitute

| | | | |
|-----------------------------|----|---|------------|
| Bottle and lid unscramblers | 15 | * | 1 Jul 2018 |
|-----------------------------|----|---|------------|

[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

After

| | | | |
|---------------------|----|---|------------|
| Bottle unscramblers | 15 | * | 1 Jul 2016 |
|---------------------|----|---|------------|

Insert

| | | | |
|-------------------------|----|---|------------|
| Butter patting machines | 20 | * | 1 Jul 2018 |
|-------------------------|----|---|------------|

[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Dairy product manufacturing (11310 to 11330)*

Omit

| | | | |
|---|----|---|------------|
| Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers) | 15 | * | 1 Jul 2016 |
|---|----|---|------------|

Substitute

| | | | |
|--|----|---|------------|
| Cartoning assets (including carton and case erecting, packing and closing machines, and carton and box sealers/tapers) | 15 | * | 1 Jul 2018 |
|--|----|---|------------|

**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Omit

| | | | |
|--------------------------------------|----|---|------------|
| Filling and sealing/capping machines | 15 | * | 1 Jul 2017 |
|--------------------------------------|----|---|------------|

Substitute

| | | | |
|---|----|---|------------|
| Filling and sealing/capping machines (including various types used in the industry such as bag, bin, bottle, bulk, can, carton, pouch and tub filling and sealing/capping machines; form fill and seal machines; preformed cup filling and sealing machines; seamers and clinchers) | 15 | * | 1 Jul 2018 |
|---|----|---|------------|

**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Dairy product manufacturing (11310 to 11330)***

Before

| | | | |
|---------------------------------|---|---|------------|
| Inkjet and laser label printers | 7 | * | 1 Jul 2016 |
|---------------------------------|---|---|------------|

Insert

| | | | |
|---|----|---|------------|
| Flow wrappers (including continuous heat seal wrappers) | 15 | * | 1 Jul 2018 |
|---|----|---|------------|

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

Omit

| | | | |
|-----------------------------------|----|--|------------|
| Fruit and vegetable canning plant | 20 | | 1 Jan 2001 |
|-----------------------------------|----|--|------------|

Substitute

| | | | |
|--|----|---|------------|
| Dried fruit (other than sun-dried) manufacturing assets: | | | |
| Packaging assets: | | | |
| Box sealers (including taping machines) | 10 | * | 1 Jul 2018 |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2018 |
| Form fill and seal machines – see Table B Packaging machines | | | |
| Labellers – see Table B Packaging machines | | | |
| Multihead weighers – see Table B Packaging machines | | | |
| Palletisers – see Table B Packaging machines | | | |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |

| | | | |
|---|----|---|------------|
| Aspirators | 20 | * | 1 Jul 2018 |
| Cappers and destemmers | 15 | * | 1 Jul 2018 |
| Cookers | 15 | * | 1 Jul 2018 |
| Cooling tunnels | 15 | * | 1 Jul 2018 |
| Drying assets (including dehydrators and dryers) | 20 | * | 1 Jul 2018 |
| Mixers | 15 | * | 1 Jul 2018 |
| Pitters | 15 | * | 1 Jul 2018 |
| Riddles (including pre-riddles and rotary sieves) | 15 | * | 1 Jul 2018 |
| Shaker tables | 15 | * | 1 Jul 2018 |
| Sulphur tanks | 15 | * | 1 Jul 2018 |
| Washing assets (including barrel washers, brush washers and ripple washers) | 15 | * | 1 Jul 2018 |
| Product and raw material handling assets: | | | |
| Bins | 10 | * | 1 Jul 2018 |
| Bin tippers | 15 | * | 1 Jul 2018 |
| Conveyors and elevators | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Colour sorters and laser scanners | 10 | * | 1 Jul 2018 |
| Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines | | | |
| Testing equipment | 15 | * | 1 Jul 2018 |
| Support assets: | | | |
| Coolrooms – see Table B Refrigeration assets | | | |
| Weighers | 20 | * | 1 Jul 2018 |

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

Omit

| | | | |
|------------------|----|--|------------|
| Jam-making plant | 20 | | 1 Jan 2001 |
|------------------|----|--|------------|

Substitute

| | | | |
|--|----|---|------------|
| Jam, pickles and sauces manufacturing assets: | | | |
| Filling and sealing assets: | | | |
| Bottle rinsing machines | 10 | * | 1 Jul 2018 |
| Capping machines | 15 | * | 1 Jul 2018 |
| Denesters | 10 | * | 1 Jul 2018 |
| Filling machines (including aseptic, bucket and portion control) | 15 | * | 1 Jul 2018 |
| Jar de-palletisers | 15 | * | 1 Jul 2018 |
| Lid descramblers, cap sorters and hoppers | 15 | * | 1 Jul 2018 |
| Packaging assets: | | | |
| Carton erecting, packing and closing machines (including cartoners) | 12 | * | 1 Jul 2018 |
| Labellers – see Table B Packaging machines | | | |
| Palletisers | 10 | * | 1 Jul 2018 |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Brush finishers and pulper finishers | 15 | * | 1 Jul 2018 |
| Cookers | 10 | * | 1 Jul 2018 |
| Cooling tunnels (including water cooling tunnels) | 15 | * | 1 Jul 2018 |
| Micro filters | 20 | * | 1 Jul 2018 |
| Pasteurisers | 15 | * | 1 Jul 2018 |

| | | | |
|--|----|---|------------|
| Pectin mixers | 10 | * | 1 Jul 2018 |
| Pipes and pipelines (including pigging) | 15 | * | 1 Jul 2018 |
| Tanks and vats (including blending, holding and mixing tanks) | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Metal detectors and camera vision scanners | 10 | * | 1 Jul 2018 |
| Support assets: | | | |
| Accumulation tables and turntables | 15 | * | 1 Jul 2018 |
| Air compression assets (including air compressors, air dryers and air receivers) | 10 | * | 1 Jul 2018 |
| Boilers – see Table B Boilers | | | |
| Conveyors | 15 | * | 1 Jul 2018 |
| Exhaust systems | 10 | * | 1 Jul 2018 |
| Heat exchangers | 10 | * | 1 Jul 2018 |
| Pumps (including cavity, diaphragm and lobe) | 15 | * | 1 Jul 2018 |
| Preserved fruit and vegetable manufacturing assets: | | | |
| Filling and sealing assets: | | | |
| Canning assets (including can loaders, closers and seamers) | 10 | * | 1 Jul 2018 |
| Capping machines: | | | |
| Cappers | 10 | * | 1 Jul 2018 |
| Induction sealers | 5 | * | 1 Jul 2018 |
| Filling machines (including aseptic, bag in box, cup, direct and piston) | 10 | * | 1 Jul 2018 |
| Packaging assets: | | | |
| Carton erecting, packing and closing machines (including cartoners) | 15 | * | 1 Jul 2018 |
| Labellers | 10 | * | 1 Jul 2018 |
| Palletisers and depalletisers – see Table B Packaging machines | | | |
| Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines | | | |
| Processing assets: | | | |
| Blanchers and paste finishers (including bean and spaghetti) | 12 | * | 1 Jul 2018 |
| Concentrates and syrup assets (including centrifuges, decanters and syrupers) | 15 | * | 1 Jul 2018 |
| Cookers: | | | |
| Rotary atmospheric sterilisers | 20 | * | 1 Jul 2018 |
| Rotary pressure sterilisers | 10 | * | 1 Jul 2018 |
| Static retorts | 15 | * | 1 Jul 2018 |
| Crushing mills | 30 | * | 1 Jul 2018 |
| Graders | 15 | * | 1 Jul 2018 |
| Peelers: | | | |
| Chemical (including caustic) | 10 | * | 1 Jul 2018 |
| Mechanical (including ginacas and magnesium scrubbers) | 5 | * | 1 Jul 2018 |
| Pitters and repitters | 20 | * | 1 Jul 2018 |
| Slicers and resizers | 15 | * | 1 Jul 2018 |
| Tanks and vats (including blending, holding and mixing tanks) | 15 | * | 1 Jul 2018 |
| Quality control and inspection assets: | | | |
| Colour sorters | 10 | * | 1 Jul 2018 |
| Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines | | | |
| Support assets: | | | |

| | | | |
|---|----|---|------------|
| Bin tippers | 20 | * | 1 Jul 2018 |
| Control systems – see Table B Control systems and control system assets | | | |
| Conveyors and elevators | 15 | * | 1 Jul 2018 |
| Filtration systems | 15 | * | 1 Jul 2018 |
| Pasteurisers (including heat exchangers) | 10 | * | 1 Jul 2018 |
| Pumps | 10 | * | 1 Jul 2018 |

[17] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Spirit manufacturing (12130)*

Omit

| | | | |
|------------------------------|--------------------------------|--|------------|
| Distillery pant (brandy etc) | 13 ¹ / ₃ | | 1 Jan 2001 |
|------------------------------|--------------------------------|--|------------|

Substitute

| | | | |
|--|----|---|------------|
| Barrels, tanks and tuns: | | | |
| Barrels or casks (wooden): | | | |
| Capacity greater than 150 litres | 10 | * | 1 Jul 2018 |
| Capacity of 150 litres or less | 4 | * | 1 Jul 2018 |
| Fermenters, washbacks, vats and holding tanks | 25 | * | 1 Jul 2018 |
| Intermediate bulk containers (IBC) | 8 | * | 1 Jul 2018 |
| Mash tuns and lauter tuns | 20 | * | 1 Jul 2018 |
| Bottling assets: | | | |
| Bottle fillers: | | | |
| Automated (including bottle rinsers/washers, cappers, capsule applicators and foilers) | 15 | * | 1 Jul 2018 |
| Manual | 7 | * | 1 Jul 2018 |
| Labellers | 10 | * | 1 Jul 2018 |
| Printers and ink coders | 8 | * | 1 Jul 2018 |
| Distillation assets | | | |
| Laboratory and testing assets (including alcoholmeters, alcolyzers, density meters, gas chromatographs, Graham condensers, homogenisers, hydrometers, Inland Revenue condensers and sugar testers) | 7 | * | 1 Jul 2018 |
| Stainless steel stills (continuous/vacuum stills, marc stills producing grape spirit, neutral spirit or potable ethanol [incorporating analyser/stripping columns, purifier columns, rectifying columns, condensers and dephlegmators/reflux condensers and methanol/fusel oil isolators]) | 25 | * | 1 Jul 2018 |
| Stills generally (copper stills, pot stills, spirit stills and wash stills [incorporating botanical baskets, condensers, head tubes/necks, rectifiers, rectifying columns and still columns]) | 15 | * | 1 Jul 2018 |
| Support assets: | | | |
| Barrel racks: | | | |
| Steel | 20 | * | 1 Jul 2018 |
| Wooden | 15 | * | 1 Jul 2018 |
| CCTV, security and monitoring systems assets – see Table B Security and monitoring assets | | | |
| Chillers | 15 | * | 1 Jul 2018 |
| Floor scales (platform scales) | 10 | * | 1 Jul 2018 |

| | | | |
|--|----|---|------------|
| Flow meters | 10 | * | 1 Jul 2018 |
| Furnaces, barley smokers, crispers and malt kilns | 15 | * | 1 Jul 2018 |
| Gristmills | 15 | * | 1 Jul 2018 |
| Heat exchangers (plate or tube) | 15 | * | 1 Jul 2018 |
| Programmable logic control (PLC) system assets – see Table B Control systems and control system assets | | | |
| Pumps (including macerating pumps) | 7 | * | 1 Jul 2018 |
| Water filters, reverse osmosis (RO) filters and water softeners | 10 | * | 1 Jul 2018 |
| Water heating assets: | | | |
| Boilers – see Table B Boilers | | | |
| Water heaters (including small steam boilers [up to 500KW]) | 10 | * | 1 Jul 2018 |

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

Omit

| | | | |
|-----------------|----|--|------------|
| Sewing machines | 10 | | 1 Jan 2001 |
|-----------------|----|--|------------|

Substitute

| | | | |
|-----------------|----|---|------------|
| Sewing machines | 10 | * | 1 Jul 2014 |
|-----------------|----|---|------------|

[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*

Omit

| | | | |
|--|----|---|------------|
| Automated guided vehicles (including laser guided vehicles and track mounted automated vehicles) | 10 | * | 1 Jan 2007 |
|--|----|---|------------|

Substitute

| | | | |
|---|----|---|------------|
| Automated guided vehicles (AGVs) (including laser guided vehicles and track mounted automated vehicles) | 10 | * | 1 Jan 2007 |
|---|----|---|------------|

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

Omit

| | | | |
|---------------------------|----|---|------------|
| Automated guided vehicles | 20 | * | 1 Jul 2010 |
|---------------------------|----|---|------------|

Substitute

| | | | |
|----------------------------------|----|---|------------|
| Automated guided vehicles (AGVs) | 20 | * | 1 Jul 2010 |
|----------------------------------|----|---|------------|

[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)*

Omit

| | | | |
|--------------------------|----|--|------------|
| Tank manufacturing plant | 20 | | 1 Jan 2001 |
|--------------------------|----|--|------------|

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

Omit

| | | | |
|---|----|---|------------|
| Automated guided vehicles (AGVs used in blank/stamped parts handling) | 10 | * | 1 Jul 2012 |
|---|----|---|------------|

Substitute

| | | | |
|---|----|---|------------|
| Automated guided vehicles (AGVs) (used in blank/stamped parts handling) | 10 | * | 1 Jul 2012 |
|---|----|---|------------|

[23] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Irrigation water providers (28110)*

Omit

| <i>Irrigation water providers (28110)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Channel regulators | 80 | * | 1 Jan 2005 |
| Cranes (including gantries) | 40 | * | 1 Jan 2005 |
| Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill) | 100 | * | 1 Jan 2005 |
| Drain inlet | 50 | * | 1 Jan 2005 |
| Drainage channels (measured from the point of intersection with another drainage channel to the following intersection) | 100 | * | 1 Jan 2005 |
| Escapes | 50 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator: | | | |
| Concrete | 50 | * | 1 Jan 2005 |
| Earth | 80 | * | 1 Jan 2005 |
| Measurement flumes | 50 | * | 1 Jan 2005 |
| Metered outlets: | | | |
| Electronic | 40 | * | 1 Jan 2005 |
| Mechanical | 50 | * | 1 Jan 2005 |
| Piped | 40 | * | 1 Jan 2005 |
| Offtakes | 80 | * | 1 Jan 2005 |
| Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Pump inlets | 50 | * | 1 Jan 2005 |
| Pump sets (incorporating switchboards, starters, motors and pumps) | 40 | * | 1 Jan 2005 |
| Reservoirs and tanks | 80 | * | 1 Jan 2005 |
| Valves | 40 | * | 1 Jan 2005 |

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

Omit

| Water supply (28110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Cathodic protection systems | 20 | * | 1 Jan 2005 |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Raw water storage and supply assets: | | | |
| Bores | 30 | * | 1 Jan 2005 |
| Dam or weir intake structures | 100 | * | 1 Jan 2005 |
| Dams and weirs | 100 | * | 1 Jan 2005 |
| Reservoirs, elevated tanks and standpipes: whether made from steel or concrete | 80 | * | 1 Jan 2005 |
| Service connections: | | | |
| Water meters | 20 | * | 1 Jan 2005 |
| Valves: | | | |
| Generally | 30 | * | 1 Jan 2005 |
| Pressure reducing valves | 25 | * | 1 Jan 2005 |
| Water mains: Being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Water supply control systems assets: | | | |
| Air scour flow meters, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Chlorine analysers, mini labs, pH meters, turbidity analysers and meters | 7 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Pressure sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives (VSDs) | 15 | * | 1 Jan 2005 |
| Water supply pumping station detention tanks | 80 | * | 1 Jan 2005 |
| Water treatment assets: | | | |
| Balance tanks | 80 | * | 1 Jan 2005 |
| Bore water treatment assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Lime silos | 50 | * | 1 Jan 2005 |
| Batching tanks | 80 | * | 1 Jan 2005 |
| Lime pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Reactors | 25 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Backwash pumps | 25 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Sludge thickeners | 50 | * | 1 Jan 2005 |
| Drying beds | 50 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical dosing systems | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |

| Water supply (28110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Filtration tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Flocculation tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Inline mixers | 15 | * | 1 Jan 2005 |
| Penstocks | 25 | * | 1 Jan 2005 |
| Raw water inlet screening systems | 25 | * | 1 Jan 2005 |
| Sludge treatment lagoons | 50 | * | 1 Jan 2005 |
| Wash water holding tanks | 80 | * | 1 Jan 2005 |

Substitute

| Water supply (28110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Assets used by irrigation water providers: | | | |
| Channel regulators | 80 | * | 1 Jan 2005 |
| Cranes (including gantries) | 40 | * | 1 Jan 2005 |
| Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill) | 100 | * | 1 Jan 2005 |
| Drain inlet | 50 | * | 1 Jan 2005 |
| Drainage channels (measured from the point of intersection with another drainage channel to the following intersection) | 100 | * | 1 Jan 2005 |
| Escapes | 50 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator: | | | |
| Concrete | 50 | * | 1 Jan 2005 |
| Earth | 80 | * | 1 Jan 2005 |
| Measurement flumes | 50 | * | 1 Jan 2005 |
| Metered outlets: | | | |
| Electronic | 40 | * | 1 Jan 2005 |
| Mechanical | 50 | * | 1 Jan 2005 |
| Piped | 40 | * | 1 Jan 2005 |
| Offtakes | 80 | * | 1 Jan 2005 |
| Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Pump inlets | 50 | * | 1 Jan 2005 |
| Pump sets (incorporating switchboards, starters, motors and pumps) | 40 | * | 1 Jan 2005 |
| Reservoirs and tanks | 80 | * | 1 Jan 2005 |
| Valves | 40 | * | 1 Jan 2005 |
| Assets used in water supply: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Cathodic protection systems | 20 | * | 1 Jan 2005 |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Raw water storage and supply assets: | | | |

| Water supply (28110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Bores | 30 | * | 1 Jan 2005 |
| Dam or weir intake structures | 100 | * | 1 Jan 2005 |
| Dams and weirs | 100 | * | 1 Jan 2005 |
| Reservoirs, elevated tanks and standpipes: whether made from steel or concrete | 80 | * | 1 Jan 2005 |
| Service connections: | | | |
| Water meters | 20 | * | 1 Jan 2005 |
| Valves: | | | |
| Generally | 30 | * | 1 Jan 2005 |
| Pressure reducing valves | 25 | * | 1 Jan 2005 |
| Water mains: being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Water supply control systems assets: | | | |
| Air scour flow meters, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Chlorine analysers, mini labs, pH meters, turbidity analysers and meters | 7 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Pressure sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives (VSDs) | 15 | * | 1 Jan 2005 |
| Water supply pumping station detention tanks | 80 | * | 1 Jan 2005 |
| Water treatment assets: | | | |
| Balance tanks | 80 | * | 1 Jan 2005 |
| Bore water treatment assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Backwash pumps | 25 | * | 1 Jan 2005 |
| Batching tanks | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Drying beds | 50 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Lime pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Lime silos | 50 | * | 1 Jan 2005 |
| Reactors | 25 | * | 1 Jan 2005 |
| Sludge thickeners | 50 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical dosing systems | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Filtration tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Flocculation tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Inline mixers | 15 | * | 1 Jan 2005 |
| Penstocks | 25 | * | 1 Jan 2005 |
| Raw water inlet screening systems | 25 | * | 1 Jan 2005 |

| Water supply (28110) | | | |
|---------------------------------|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Sludge treatment lagoons | 50 | * | 1 Jan 2005 |
| Wash water holding tanks | 80 | * | 1 Jan 2005 |

[25] Table A, industry category CONSTRUCTION (30110 to 32990)

Omit

| | | | |
|--|-------------------------------|---|------------|
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shaft | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| Concreting plant: | | | |
| Buggies or dumpers (motorised) | 5 | | 1 Jan 2001 |
| Hoppers, skips and hoist buckets | 10 | | 1 Jan 2001 |
| Mobile concrete pumping units | 6 ² / ₃ | | 1 Jan 2001 |

Substitute

| | | | |
|--|-------------------------------|---|------------|
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Buggies or dumpers (motorised) | 5 | | 1 Jan 2001 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shaft | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| Hoppers, skips and hoist buckets | 10 | | 1 Jan 2001 |
| Mobile concrete pumping units | 6 ² / ₃ | | 1 Jan 2001 |

[26] Table A, industry category RETAIL TRADE (39110 to 43209)

Omit

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---------------------|-----------------|----------------------------|
| Counters, freestanding (including check-out and service counters) | 10 | * | 1 Jul 2005 |
| Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 8 | * | 1 Jul 2005 |
| Floating timber | 10 | * | 1 Jul 2005 |
| Linoleum | 10 | * | 1 Jul 2005 |
| Vinyl | 10 | * | 1 Jul 2005 |
| Furniture, freestanding (including chairs, cupboards, racks, showcases and tables) | 10 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Overhead track scales (including meat rail scales) | 10 | * | 1 Jul 2005 |
| Refrigeration assets: | | | |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2014 |
| Ice making machines | 8 | * | 1 Jul 2014 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2014 |
| Roller shutter electric motors | 20 | * | 1 Jul 2005 |
| Shelving | 10 | * | 1 Jul 2005 |
| Trolleys, customer shopping type | 7 | * | 1 Jul 2005 |
| Trolleys, stock type | 10 | * | 1 Jul 2005 |
| Visual display assets (including body forms, head displays, mannequins and seasonal decorations) | 7 | * | 1 Jul 2005 |

Substitute

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---------------------|-----------------|----------------------------|
| Counters, freestanding (including check-out and service counters) | 10 | * | 1 Jul 2005 |
| Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | * | 1 Jul 2005 |
| Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 8 | * | 1 Jul 2005 |
| Floating timber | 10 | * | 1 Jul 2005 |
| Linoleum | 10 | * | 1 Jul 2005 |
| Vinyl | 10 | * | 1 Jul 2005 |
| Furniture, freestanding (including chairs, cupboards, racks, showcases and tables) | 10 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Loading bay assets – see Table B Loading bay assets | | | |
| Overhead track scales (including meat rail scales) | 10 | * | 1 Jul 2005 |
| Power supply assets, emergency or standby: | | | |
| Generator assets: | | | |
| Acoustic hoods and canopies | 20 | * | 1 Jul 2005 |

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

[27] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Road transport (46100 to 46239)*

Omit

| <i>Road transport (46100 to 46239)</i> | | | |
|--|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Hire cars: | | | |
| Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX) | 8 | * | 1 Jul 2016 |
| Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK) | 6 | * | 1 Jul 2016 |
| Limousines: | | | |
| Sedan limousines | 6 | * | 1 Jul 2016 |
| Stretch limousines | 12 | * | 1 Jul 2016 |
| Taxis | 4 | * | 1 Jul 2015 |

Substitute

| <i>Road transport (46100 to 46239)</i> | | | |
|---|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Motor vehicles and trailers: | | | |

| Road transport (46100 to 46239) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Buses having a gross vehicle mass of more than 3.5 tonnes | 15 | *# | 1 Jan 2005 |
| Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers): | | | |
| Generally | 8 | * | 1 Jan 2006 |
| Hire cars: | | | |
| Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX) | 8 | * | 1 Jul 2016 |
| Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK) | 6 | * | 1 Jul 2016 |
| Rental cars | 5 | * | 1 Jul 2016 |
| Taxis | 4 | * | 1 Jul 2015 |
| Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less | 12 | *# | 1 Jan 2005 |
| Limousines: | | | |
| Sedan limousines | 6 | * | 1 Jul 2016 |
| Stretch limousines | 12 | * | 1 Jul 2016 |
| Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers | 12 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass greater than 4.5 tonnes | 15 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass of 4.5 tonnes or less: | | | |
| Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers | 10 | * | 1 Jul 2015 |
| Mild steel trailers (painted and unpainted) | 5 | * | 1 Jul 2015 |
| Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations) | 15 | *# | 1 Jan 2005 |

[28] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, after sub-category *Water transport and support services (48100 to 48200 and 52110 to 52190)*

Insert

| Other air and space transport (49009) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Aircraft: | | | |
| Aeroplanes: | | | |
| General use | 20 | *# | 1 Jul 2002 |
| Used predominantly for agricultural spraying or agricultural dusting | 10 | *# | 1 Jul 2002 |
| Helicopters: | | | |
| General use | 20 | *# | 1 Jul 2002 |
| Used predominantly for mustering, agricultural spraying or agricultural dusting | 10 | *# | 1 Jul 2002 |

[29] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46110 to 53090)*, sub-category *Scenic and sightseeing transport (50100 to 50290)*

Omit

| <i>Scenic and sightseeing transport (50100 to 50290)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Gliders (including motor gliders) | 20 | * | 1 Jul 2013 |
| Hot air balloon ride operation assets: | | | |
| Flight instruments | 10 | * | 1 Jul 2013 |
| Hot air balloon assets: | | | |
| Baskets | 6 | * | 1 Jul 2013 |
| Burners | 10 | * | 1 Jul 2013 |
| Envelopes | 5 | * | 1 Jul 2013 |
| Fuel cylinders and tanks (incorporating shut off valves) | 20 | * | 1 Jul 2013 |
| Inflator fans | 15 | * | 1 Jul 2013 |
| Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas: | | | |
| Cabins (including carriers) | 25 | * | 1 Jul 2009 |
| Communications assets: | | | |
| Communications cables | 10 | * | 1 Jul 2009 |
| Radios | 5 | * | 1 Jul 2009 |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 15 | * | 1 Jul 2009 |
| Rescue vehicles | 30 | * | 1 Jul 2009 |
| Ropes: | | | |
| Haul ropes | 10 | * | 1 Jul 2009 |
| Track ropes | 20 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Towers: | | | |
| Tower heads | 15 | * | 1 Jul 2009 |
| Tower structures | 30 | * | 1 Jul 2009 |
| Transportation systems (incorporating drives and belts) | 3 | * | 1 Jul 2009 |
| Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts): | | | |
| Chair head grips | 15 | * | 1 Jul 2009 |
| Chairs, T-bars and pomas | 25 | * | 1 Jul 2009 |
| Communication assets: | | | |
| Communications cables – above ground | 10 | * | 1 Jul 2009 |
| Communications cables – under ground | 25 | * | 1 Jul 2009 |
| Radios and telephone systems | 5 | * | 1 Jul 2009 |
| Covered moving walkways (including covered walkways and carpets) | 10 | * | 1 Jul 2009 |
| Drive and return station assets (including braking system, drive system, gear boxes, motors, variable speed drives and tensioning systems) | 20 | * | 1 Jul 2009 |
| Oversnow transport assets: | | | |
| Oversnow transporters | 8 | * | 1 Jul 2009 |
| Skidoos | 5 | * | 1 Jul 2009 |
| Ropes: | | | |

| Scenic and sightseeing transport (50100 to 50290) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Main hauling rope for detachable lifts etc | 15 | * | 1 Jul 2009 |
| Main hauling rope for fixed grip, t-bars lifts etc | 20 | * | 1 Jul 2009 |
| Snow grooming assets (including free groomers, snow blowers and winches) | 8 | * | 1 Jul 2009 |
| Snowmaking assets including: | | | |
| Air water guns and fan guns | 10 | * | 1 Jul 2009 |
| Compressors, pumps, water mains and pipes | 20 | * | 1 Jul 2009 |
| Cooling towers | 15 | * | 1 Jul 2009 |
| Electrical cables – above ground | 10 | * | 1 Jul 2009 |
| Electrical cables – under ground | 25 | * | 1 Jul 2009 |
| Weather stations | 5 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Tower heads and structures | 30 | * | 1 Jul 2009 |

Substitute

| Scenic and sightseeing transport (50100) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Gliders (including motor gliders) | 20 | * | 1 Jul 2013 |
| Hot air balloon ride operation assets: | | | |
| Flight instruments | 10 | * | 1 Jul 2013 |
| Hot air balloon assets: | | | |
| Baskets | 6 | * | 1 Jul 2013 |
| Burners | 10 | * | 1 Jul 2013 |
| Envelopes | 5 | * | 1 Jul 2013 |
| Fuel cylinders and tanks (incorporating shut off valves) | 20 | * | 1 Jul 2013 |
| Inflator fans | 15 | * | 1 Jul 2013 |
| Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas: | | | |
| Cabins (including carriers) | 25 | * | 1 Jul 2009 |
| Communications assets: | | | |
| Communications cables | 10 | * | 1 Jul 2009 |
| Radios | 5 | * | 1 Jul 2009 |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 15 | * | 1 Jul 2009 |
| Rescue vehicles | 30 | * | 1 Jul 2009 |
| Ropes: | | | |
| Haul ropes | 10 | * | 1 Jul 2009 |
| Track ropes | 20 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Towers: | | | |
| Tower heads | 15 | * | 1 Jul 2009 |
| Tower structures | 30 | * | 1 Jul 2009 |
| Transportation systems (incorporating drives and belts) | 3 | * | 1 Jul 2009 |

| Pipeline transport (50210) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 25 | * | 1 Jul 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps: | | | |
| Generally | 20 | * | 1 Jul 2003 |
| Positive displacement pumps | 15 | * | 1 Jul 2003 |

| Other transport n.e.c. (50290) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts): | | | |
| Chair head grips | 15 | * | 1 Jul 2009 |
| Chairs, T-bars and pomas | 25 | * | 1 Jul 2009 |
| Communication assets: | | | |
| Communications cables – above ground | 10 | * | 1 Jul 2009 |
| Communications cables – under ground | 25 | * | 1 Jul 2009 |
| Radios and telephone systems | 5 | * | 1 Jul 2009 |
| Covered moving walkways (including covered walkways and carpets) | 10 | * | 1 Jul 2009 |
| Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems) | 20 | * | 1 Jul 2009 |
| Oversnow transport assets: | | | |
| Oversnow transporters | 8 | * | 1 Jul 2009 |
| Skidoos | 5 | * | 1 Jul 2009 |
| Ropes: | | | |
| Main hauling rope for detachable lifts etc | 15 | * | 1 Jul 2009 |
| Main hauling rope for fixed grip, t-bars lifts etc | 20 | * | 1 Jul 2009 |
| Snow grooming assets (including free groomers, snow blowers and winches) | 8 | * | 1 Jul 2009 |
| Snowmaking assets including: | | | |
| Air water guns and fan guns | 10 | * | 1 Jul 2009 |
| Compressors, pumps, water mains and pipes | 20 | * | 1 Jul 2009 |
| Cooling towers | 15 | * | 1 Jul 2009 |
| Electrical cables – above ground | 10 | * | 1 Jul 2009 |
| Electrical cables – under ground | 25 | * | 1 Jul 2009 |
| Weather stations | 5 | * | 1 Jul 2009 |
| Standby power drives | 25 | * | 1 Jul 2009 |
| Tower heads and structures | 30 | * | 1 Jul 2009 |

[30] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, after sub-category *Surveying and mapping services (69220)*

Insert

| Scientific testing and analysis services (69250) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Coal laboratory assets: | | | |
| Sample preparation assets: | | | |
| Drop shatters | 20 | * | 1 Jul 2018 |
| Drum tumblers | 15 | * | 1 Jul 2018 |
| Drying ovens: | | | |
| Benchtop | 7 | * | 1 Jul 2018 |
| Others (including floor size with trolleys) | 15 | * | 1 Jul 2018 |
| Dust extraction systems | 15 | * | 1 Jul 2018 |
| Float-sink buckets | 8 | * | 1 Jul 2018 |
| Float-sink testing units (incorporating ventilation ducting, fans, density separation apparatus etc, but excluding float-sink buckets) | 15 | * | 1 Jul 2018 |
| Flotation machines (including froth rotation machines) | 20 | * | 1 Jul 2018 |
| Jaw crushers | 10 | * | 1 Jul 2018 |
| Pulverisers | 10 | * | 1 Jul 2018 |
| Riffle splitters | 10 | * | 1 Jul 2018 |
| Rotary Sample Dividers (RSDs) | 15 | * | 1 Jul 2018 |
| Sample storage assets: | | | |
| Cool room assets – see Table B Refrigeration assets | | | |
| Portable refrigerators/freezers | 10 | * | 1 Jul 2018 |
| Sample trays | 5 | * | 1 Jul 2018 |
| Sample trolleys | 10 | * | 1 Jul 2018 |
| Sieve shakers (excluding sieves) | 10 | * | 1 Jul 2018 |
| Sieves (including various meshes and sizes) | 7 | * | 1 Jul 2018 |
| Weighing scales | 10 | * | 1 Jul 2018 |
| Laboratory analytical equipment and instruments: | | | |
| Analytical balances | 7 | * | 1 Jul 2018 |
| Calorimeters | 10 | * | 1 Jul 2018 |
| Carbon and sulphur analysers | 7 | * | 1 Jul 2018 |
| CHN analysers (including carbon, hydrogen and nitrogen) | 7 | * | 1 Jul 2018 |
| Coal ash fusibility furnaces | 10 | * | 1 Jul 2018 |
| Crucible Swell Number (CSN) burners | 10 | * | 1 Jul 2018 |
| Dilatometers | 9 | * | 1 Jul 2018 |
| Fume cabinets | 15 | * | 1 Jul 2018 |
| Moisture testing ovens (including nitrogen setup apparatus) | 10 | * | 1 Jul 2018 |
| Muffle furnaces | 15 | * | 1 Jul 2018 |
| Particle size analysers | 10 | * | 1 Jul 2018 |
| Petrographic microscopes | 10 | * | 1 Jul 2018 |
| Plastometers | 9 | * | 1 Jul 2018 |
| Water baths (including ultrasonic water baths) | 7 | * | 1 Jul 2018 |
| X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD) | 7 | * | 1 Jul 2018 |

[31] Heading to Table B

Omit

Table B as at 1 July 2017

Substitute

Table B as at 1 July 2018

[32] Table B, items beginning with C

Omit

| | | | |
|--|----|---|------------|
| Raised access floors in computer data rooms and server rooms | 40 | * | 1 Jul 2014 |
|--|----|---|------------|

Substitute

| | | | |
|---------------|----|---|------------|
| Raised floors | 25 | * | 1 Jul 2017 |
|---------------|----|---|------------|

[33] Table B, items beginning with G

Omit

| | | | |
|--|--|--|--|
| Generators (see Table B Power supply assets) | | | |
|--|--|--|--|

Substitute

| | | | |
|--|--|--|--|
| Generators – see Table B Power supply assets | | | |
|--|--|--|--|

[34] Table B, items beginning with P

Omit

| | | | |
|--|----|---|------------|
| Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines) | 10 | * | 1 Jul 2017 |
|--|----|---|------------|

Substitute

| | | | |
|---|----|---|------------|
| Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) | 10 | * | 1 Jul 2017 |
|---|----|---|------------|

[35] Table B, items beginning with S

Omit

| | | | |
|--|----|---|------------|
| Signage for business identification (including lighting for signs) | 10 | * | 1 Jul 2005 |
|--|----|---|------------|

Substitute

| | | | |
|--|--|--|--|
| Signage for business identification (including lighting for signs) – see Table B Advertising signs | | | |
|--|--|--|--|