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).*

1. **Commencement**

This instrument commences on 1 July 2018.

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 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 |
|  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)  | 131/3 |  | 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 r insers/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*

| ***Irrigation water providers******(28110)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Channel regulators | 80 | \* | 1 Jan 2005 |
| Cranes (including gantries) | 40 | \* | 1 Jan 2005 |
| Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following:concrete, earth and rockfill) | 100 | \* | 1 Jan 2005 |
| Drain inlet | 50 | \* | 1 Jan 2005 |
| Drainage channels (measured from the point of intersection with another drainage channel to the following intersection) | 100 | \* | 1 Jan 2005 |
| Escapes | 50 | \* | 1 Jan 2005 |
| Flow meters | 20 | \* | 1 Jan 2005 |
| Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator: |  |  |  |
|  Concrete | 50 | \* | 1 Jan 2005 |
|  Earth | 80 | \* | 1 Jan 2005 |
| Measurement flumes | 50 | \* | 1 Jan 2005 |
| 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 W*ater 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 |
|  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: |  |  |  |
|  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 |
|  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 | 62/3 |  | 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 | 62/3 |  | 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 displayers, 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 |
|  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 displayers, 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*

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

| ***Road transport******(46100 to 46239)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | \* | 1 Jan 2001 |
| Motor vehicles and trailers: |  |  |  |
|  Buses having a gross vehicle mass of more than 3.5 tonnes | 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*

| ***Scenic and sightseeing transport******(50100 to 50290)*** |
| --- |
| **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: |  |  |  |
|  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 |  |  |  |