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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2019 (No 1)

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I, Simon Timothy Staples, Assistant Commissioner, Public Groups, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Simon Timothy Staples  
Assistant Commissioner, Public Groups  
Dated: 29 May 2019

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### 1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2019 (No 1)*.

### 2. Commencement

This instrument commences on 1 July 2019.

### 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 an immediate deduction 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 2018**

*Substitute*

**Table A as at 1 July 2019**

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

*Omit whenever occur*

Floating production storage and offloading (FPSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002

## [3] Table A, industry category *MINING (06000 to 10900)*, sub-category *Oil and gas extraction (07000)*, Gas production assets

*After*

Offshore bulk loading transfer systems	10	*	1 Jul 2002
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*Insert*

Self-propelled floating production storage and offloading (FPSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002
Self-propelled floating storage and offloading (FSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002

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

*After*

Offshore bulk loading transfer systems	10	*	1 Jul 2002
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*Insert*

Self-propelled floating production storage and offloading (FPSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002
Self-propelled floating storage and offloading (FSO) ships (incorporating mooring systems)	20	*#	1 Jul 2002

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

*Omit*

De-humidifiers:			
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*Substitute*

Dehumidifiers:			
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**[6] Table A, industry category *WHOLESALE TRADE (33110 TO 38000)***

*After*

<b>WHOLESALE TRADE (33110 to 38000)</b>
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*Insert*

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

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Signs – see Table B Advertising signs			
Tanks:			
Chemical storage tanks	15		1 Jul 2019
Water storage tanks	20		1 Jul 2019
Trailers – see Table B Motor vehicles and trailers			
Trolleys – see Table B Warehouse and distribution centre equipment and machines			
Unmanned aerial vehicles (drones/remotely piloted aircraft) – see Table B Unmanned aerial vehicles			

**[7] Table A, industry category ACCOMMODATION AND FOOD SERVICES (44000 to 45302), sub-category Accommodation (44000)**

*Omit*

Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2005

*Substitute*

Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television sets, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2005

**[8] Table A, industry category ACCOMMODATION AND FOOD SERVICES (44000 to 45302), sub-category Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)**

*Omit*

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment)	5	*	1 Jul 2005
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*Substitute*

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, television sets, turntables and video projection equipment)	5	*	1 Jul 2005
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**[9] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Other warehousing and storage services (53090)***

*Omit*

Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
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*Substitute*

Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
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**[10] Table A, industry category *FINANCIAL AND INSURANCE SERVICES (62100 TO 64200)***

*Omit*

Banks:			
Demountable strongrooms	100		1 Jan 2001
Portable safes	40		1 Jan 2001
Strongroom doors	100		1 Jan 2001

*Substitute*

<b><i>Banking, building society and credit union operations (62210 to 62230)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Automatic teller machines (ATMs) – see Table B Automatic teller machines (ATMs)			
Cheque processing machines (including proof machines, endorsers, MICR encoders, printers, readers, sorters and scanners)	5	*	1 Jul 2019
Cash handling assets:			
Coin cabinets, secure coin storage units and coin trolleys	15	*	1 Jul 2019
Coin counters and sorters, and coin deposit machines (CDMs)	10	*	1 Jul 2019
Note counters and sorters	8	*	1 Jul 2019
Teller cash recyclers (TCRs), teller cash dispensers (TCDs), teller assist units (TAUs) and automated teller safes (ATSS)	7	*	1 Jul 2019
Weighing machines (such as coin scales, digital weighing machines, and note scales)	7	*	1 Jul 2019
EFTPOS machines and EFTPOS terminals (such as PIN pads) – see Table B Point of sale assets			
Safes:			
Safes (portable)	40	*	1 Jul 2019
Strongroom door and frame	100		1 Jan 2001
Teller safes, counter safes and teller time-delay safes	25	*	1 Jul 2019
Vaults (demountable or portable) and demountable strongrooms	100	*	1 Jul 2019
Security assets:			

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

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

*Omit*

<b>Rental and hiring services (except real estate) (66110 to 67200)</b>
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*Substitute*

<b>Rental and hiring services (except real estate) (66110 to 66400)</b>
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**[12] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Rental and hiring services (except real estate) (66110 to 67200)**

*Omit*

Rental cars	6	*	1 Jul 2016
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*Substitute*

Rental cars	5	*	1 Jul 2016
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**[13] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Residential property operators (67110)**

*Omit*

DVD players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Evaporative coolers:			
Fixed (excluding ducting and vents)	20	*	1 Jul 2005
Portable	10	*	1 Jul 2005

Floor coverings (removable without damage):			
Carpet	10		1 Jan 2001
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			
Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Solar power generating system assets	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	10	*	1 Jul 2004
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	10	*	1 Jul 2004
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004

Video cassette recorder systems (VCRs)	5	*	1 Jul 2004
Water pumps	20		1 Jan 2001
Window blinds, internal	10	*	1 Jul 2004
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	5	*	1 Jul 2004
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004
Spa bath pumps	20	*	1 Jul 2004
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones (WIPs)	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	10	*	1 Jul 2004
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	10	*	1 Jul 2004
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	10	*	1 Jul 2004
Ironing boards, freestanding	7	*	1 Jul 2004
Irons	5	*	1 Jul 2004
Washing machines	10	*	1 Jul 2004
Outdoor assets:			
Automatic garage doors:			



Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	8	*	1 Jul 2004
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	12	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Filtration assets (including pumps)	12	*	1 Jul 2004

### *Substitute*

Digital peep holes	10	*	1 Jul 2019
DVD players	5	*	1 Jul 2004
Door closers	10	*	1 Jul 2004
Door stops, freestanding	10	*	1 Jul 2004
Escalators (machinery and moving parts)	20	*	1 Jan 2003
Evaporative coolers:			
Fixed (excluding ducting and vents)	15	*	1 Jul 2019
Portable	10	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2019
Floating timber	15	*	1 Jul 2004
Linoleum	10		1 Jan 2001
Vinyl	10		1 Jan 2001
Furniture, freestanding	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Garbage bins	10	*	1 Jul 2004
Garbage compacting systems (excluding chutes)	6 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Generators	20		1 Jan 2001
Gym assets:			

Cardiovascular	5	*	1 Jul 2004
Resistance	10	*	1 Jul 2004
Hand dryers, electrical	10		1 Jan 2001
Heaters:			
Fixed:			
Electric	15	*	1 Jul 2004
Gas:			
Ducted central heating unit	20	*	1 Jul 2004
Other	15	*	1 Jul 2004
Freestanding	15	*	1 Jul 2004
Home automation control assets	10	*	1 Jul 2019
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Hydronic assets:			
Controls	10	*	1 Jul 2019
Water heaters	15	*	1 Jul 2019
Intercom system assets	10	*	1 Jul 2004
Lifts (including hydraulic and traction lifts)	30	*	1 Jan 2003
Lights:			
Fittings (excluding hardwired)	5	*	1 Jul 2004
Freestanding	5	*	1 Jul 2004
Shades, removable	5	*	1 Jul 2004
Linen	5	*	1 Jul 2004
Master antenna television (MATV) assets:			
Amplifiers	10	*	1 Jul 2004
Modulators	10	*	1 Jul 2004
Power sources	10	*	1 Jul 2004
Mirrors, freestanding	15	*	1 Jul 2004
Radios	10		1 Jan 2001
Rugs	7	*	1 Jul 2004
Skylights:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Solar power generating system (incorporating batteries, inverters, solar panels, regulators)	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	6	*	1 Jul 2019
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	8	*	1 Jul 2019
Vacuum cleaners:			
Ducted:			
Hoses	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Wands	10	*	1 Jul 2004
Portable	10		1 Jan 2001
Ventilation fans	20	*	1 Jul 2004
Video cassette recorder systems (VCRs)	5	*	1 Jul 2004
Water pumps:			

Multi-storey	20	*	1 Jul 2019
Rainwater tanks	5	*	1 Jul 2019
Single residence pressure pumps	8	*	1 Jul 2019
Window blinds, internal	10	*	1 Jul 2004
Window curtains	6	*	1 Jul 2004
Window shutters, automatic:			
Controls	10	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Bathroom assets:			
Accessories, freestanding (including shower caddies, soap holders, toilet brushes)	3	*	1 Jul 2019
Exhaust fans (including light/heating)	10	*	1 Jul 2004
Heated towel rails, electric	10	*	1 Jul 2004
Shower curtains (excluding curtain rods and screens)	2	*	1 Jul 2004
Spa bath pumps	10	*	1 Jul 2019
Fire control assets:			
Alarms:			
Heat	6	*	1 Jul 2004
Smoke	6	*	1 Jul 2004
Detection and alarm systems:			
Alarm bells	12	*	1 Jul 2004
Detectors (including addressable manual call points, heat, multi type and smoke)	20	*	1 Jul 2004
Fire indicator panels	12	*	1 Jul 2004
Emergency warning and intercommunication systems (EWIS):			
Master emergency control panels	12	*	1 Jul 2004
Speakers	12	*	1 Jul 2004
Strobe lights	12	*	1 Jul 2004
Warden intercom phones (WIPs)	12	*	1 Jul 2004
Extinguishers	15	*	1 Jul 2004
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Kitchen assets:			
Cook tops	12	*	1 Jul 2004
Crockery	5	*	1 Jul 2004
Cutlery	5	*	1 Jul 2004
Dishwashers	8	*	1 Jul 2019
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	8	*	1 Jul 2019
Ovens	12	*	1 Jul 2004
Range hoods	12	*	1 Jul 2004
Refrigerators	12	*	1 Jul 2004
Stoves	12	*	1 Jul 2004
Water filters, electrical	15	*	1 Jul 2004
Laundry assets:			
Clothes dryers	7	*	1 Jul 2019
Ironing boards, freestanding	5	*	1 Jul 2019
Irons	5	*	1 Jul 2004
Washing machines	8	*	1 Jul 2019
Outdoor assets:			

Automatic garage doors:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Barbecue assets:			
Fixed barbecue assets:			
Sliding trays and cookers	10	*	1 Jul 2004
Freestanding barbecues	5	*	1 Jul 2004
Floor carpet (including artificial grass and matting)	5	*	1 Jul 2004
Folding arm awnings:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Furniture, freestanding	5	*	1 Jul 2004
Gardening watering installations:			
Control panels	5	*	1 Jul 2004
Pumps	5	*	1 Jul 2004
Timing devices	5	*	1 Jul 2004
Garden lights, solar	5	*	1 Jul 2019
Garden sheds, freestanding	15	*	1 Jul 2004
Gates, electrical:			
Controls	5	*	1 Jul 2004
Motors	10	*	1 Jul 2004
Operable pergola louvres:			
Controls	15	*	1 Jul 2004
Motors	15	*	1 Jul 2004
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Roller blinds			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Sauna heating assets	15	*	1 Jul 2004
Sewage treatment assets:			
Controls	8	*	1 Jul 2004
Motors	8	*	1 Jul 2004
Spas:			
Fixed spa assets:			
Chlorinators	10	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
Heaters (electric or gas)	15	*	1 Jul 2004
Freestanding spas (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2004
Swimming pool assets:			
Chlorinators	10	*	1 Jul 2019
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019

**[14] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Non-residential property operators (67120)**

*Omit*

Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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*Substitute*

Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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**[15] Table A, industry category PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000), sub-category Scientific testing and analysis services (69250)**

*After*

X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018
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*Insert*

Mineral processing and metallurgical laboratory assets:			
Sample preparation assets:			
Benchtop (including work benches and tables)	10	*	1 Jul 2019
Centrifugal concentrators	15	*	1 Jul 2019
Cone crushers	20	*	1 Jul 2019
Drying ovens:			
Benchtop	7	*	1 Jul 2019
Others (including floor size with trolleys)	10	*	1 Jul 2019
Dust cabinet (including extracted workstations)	20	*	1 Jul 2019
Dust extraction systems	15	*	1 Jul 2019
Flotation machines (including froth rotation machines)	20	*	1 Jul 2019
Gravity separation assets (including centrifuges and cyclones)	10	*	1 Jul 2019
Grinding mills	12	*	1 Jul 2019
Jaw crushers	10	*	1 Jul 2019
Laboratory tumblers (including cyanide leach test tumblers)	10	*	1 Jul 2019
Micro dosing peristaltic pumps	7	*	1 Jul 2019
Overhead tank mixers	5	*	1 Jul 2019
pH control systems	15	*	1 Jul 2019
Pressure filters	8	*	1 Jul 2019
Pulverisers	10	*	1 Jul 2019
Riffle splitters	10	*	1 Jul 2019
Rotary Sample Dividers (RSDs)	10	*	1 Jul 2019
Sample storage assets:			
Cool room assets – See Table B under 'Refrigeration'			
Portable refrigerators/freezers	8	*	1 Jul 2019

Sample trays	3	*	1 Jul 2019
Sample trolleys	7	*	1 Jul 2019
Scrubbers	15	*	1 Jul 2019
Shaking tables (including wet tables)	20	*	1 Jul 2019
Sieve shakers (excluding sieves)	10	*	1 Jul 2019
Sieves (including various meshes and sizes)	3	*	1 Jul 2019
Solvent extraction & electro winning equipment	15	*	1 Jul 2019
Vacuum filters	7	*	1 Jul 2019
Water purification systems	15	*	1 Jul 2019
Weighing scales	7	*	1 Jul 2019
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2019
Atomic Absorption Spectroscopy (AAS) instruments	10	*	1 Jul 2019
Auto dilutors	7	*	1 Jul 2019
Auto titration instruments	7	*	1 Jul 2019
Carbon and Sulphur analysers	7	*	1 Jul 2019
Cupellation furnaces	10	*	1 Jul 2019
Fume cabinets	15	*	1 Jul 2019
Fusion furnaces	10	*	1 Jul 2019
Fourier Transform Infrared (FTIR) spectroscopy	7	*	1 Jul 2019
Hot blocks	7	*	1 Jul 2019
Hotplate magnetic stirrers	10	*	1 Jul 2019
Incubators	7	*	1 Jul 2019
Inductively coupled plasma mass spectrometry (ICP-MS), and Inductively coupled plasmas optical emission spectroscopy (ICP-OES)	10	*	1 Jul 2019
Ion Chromatography (IC) equipment	15	*	1 Jul 2019
Muffle furnaces	12	*	1 Jul 2019
Overhead stirrers	8	*	1 Jul 2019
Particle size analysers	10	*	1 Jul 2019
Petrographic microscopes	10	*	1 Jul 2019
Robotic cells (including robotic fusion cells, robotic preparations cells)	10	*	1 Jul 2019
Robotic TGA cells	7	*	1 Jul 2019
Thermogravimetric Analysers (TGAs)	7	*	1 Jul 2019
Water baths	5	*	1 Jul 2019
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2019

**[16] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Nursing home operation (86011)**

*Omit*

<b>Nursing home operation (86011)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Beds:			
Electronic	7	*	1 Jul 2004
Mechanical	10	*	1 Jul 2004
Bedside cabinets/lockers, carts and poles and overbed tables	10	*	1 Jul 2004

<b>Nursing home operation (86011)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Commodes	10	*	1 Jul 2004
Nurse call systems	7	*	1 Jul 2004
Pan flushers	10	*	1 Jul 2004
Patient hoists and lifters	10	*	1 Jul 2004
Patient monitoring assets	7	*	1 Jul 2004
Patient scales	10	*	1 Jul 2004
Shower chairs	7	*	1 Jul 2004
Trolleys	10	*	1 Jul 2004
Wheelchairs	10	*	1 Jul 2004

*Substitute*

<b>Retirement village and accommodation for the aged operation (86011 to 86012)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Assistance and medical assets:			
Beds:			
Electronic (including hi-lo and lo-lo beds)	7	*	1 Jul 2019
Mechanical	10	*	1 Jul 2004
Bedside cabinets, lockers and overbed tables	10	*	1 Jul 2019
Blood pressure machines	3	*	1 Jul 2019
Call systems	7	*	1 Jul 2019
Chairs			
Commode	7	*	1 Jul 2019
Electronic recliner (including electric lift)	10	*	1 Jul 2019
Fallout/floating/princess	7	*	1 Jul 2019
Shower	5	*	1 Jul 2019
Wheelchair – electric, manual, tilt in space	5	*	1 Jul 2019
Defibrillators	8	*	1 Jul 2019
Drug safes	15	*	1 Jul 2019
Electronic arms for toilets	10	*	1 Jul 2019
Hoists			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses			
Air	3	*	1 Jul 2019
Foam	7	*	1 Jul 2019
Medication trolleys	10	*	1 Jul 2019
Mobile suction machines	3	*	1 Jul 2019
Pan flushers/pan sanitisers	10	*	1 Jul 2019
Sensor beams and sensor mats	3	*	1 Jul 2019
Shower trolleys/mobile baths	8	*	1 Jul 2019
Syringe driven infusion pumps	5	*	1 Jul 2019
Treatment trolleys	15	*	1 Jul 2019
Walking belts	3	*	1 Jul 2019
Walking frames (including forearm walkers)	12	*	1 Jul 2019

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



<b>Retirement village and accommodation for the aged operation (86011 to 86012)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Toasters	6	*	1 Jul 2019
Laundry assets:			
Dryers	12	*	1 Jul 2019
Spring loaded trolleys	10	*	1 Jul 2019
Washing machines	12	*	1 Jul 2019
Lockers, freestanding – see Table B Lockers, freestanding			
Master antenna television (MATV) assets – see Table A Residential property operators (67110)			
Refrigerators (including controlled temperature medication refrigerators)	10	*	1 Jul 2019
Swimming pool assets:			
Dehumidifiers	15	*	1 Jul 2019
Filtration equipment (including chlorinators and pumps) - see Table B Swimming pool assets			
Pool covers (including blankets) - see Table B Swimming pool assets			
Vacuum cleaners, ride on	7	*	1 Jul 2019

**[17] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Creative and performing arts activities (90010 to 90030)**

*After*

Accessories (theatrical – wigs, costumes etc)	5		1 Jan 2001
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*Insert*

Performing dogs – see Table B Working dogs			
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**[18] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Health and fitness centres and gymnasium operation (91110)**

*Omit*

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and televisions)	4	*	1 Jul 2012
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*Substitute*

Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and television sets)	4	*	1 Jul 2012
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**[19] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Hairdressing and beauty services (95110)***

*Omit*

Light therapy units (including intense pulse light systems)	10	*	1 Jul 2010
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*Substitute*

Light therapy units (including intense pulse light (IPL) systems)	10	*	1 Jul 2010
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**[20] Heading to Table B**

*Omit*

**Table B as at 1 July 2018**

*Substitute*

**Table B as at 1 July 2019**

**[21] Table B, items beginning with A**

*Omit*

Automatic teller machines	8	*	1 Jul 2001
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*Substitute*

Automatic teller machines (ATMs)	7	*	1 Jul 2019
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**[22] Table B, items beginning with C**

*After*

Ceiling fans	10	*	1 Jul 2016
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*Insert*

Cleaning carts and trolleys	5	*	1 Jul 2019
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**[23] Table B, items beginning with D***Omit*

Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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*Substitute*

Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
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**[24] Table B, items beginning with L***Omit*

Livestock, being working beasts and beasts of burden (including camels and horses) used in a business other than primary production	15	*	1 Jul 2014
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**[25] Table B, items beginning with L***After*

Scissor lifts	15	*	1 Jul 2005
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*Insert*

Lockers, freestanding	20	*	1 Jul 2019
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**[26] Table B, items beginning with R***Before*

Refrigeration assets:			
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*Insert*

Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019

**[27] Table B, items beginning with S***After*

Cleaning assets	7	*	1 Jul 2004
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*Insert*

Covers (including blankets)	8	*	1 Jul 2019
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**[28] Table B, items beginning with W**

*Omit*

Door control and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
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*Substitute*

Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
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**[29] Table B, items beginning with W**

*After*

Window blinds	15	*	1 Jul 2016
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*Insert*

Working beasts and beasts of burden (including camels and horses but excluding working dogs) used in a business other than primary production	15	*	1 Jul 2014
Working dogs (including certified therapy dogs used by qualified therapists, detection dogs, guard dogs, performing dogs, police dogs and security dogs; but excluding assistance dogs (such as guide dogs, hearing dogs and service dogs), pet dogs, racing dogs, support dogs, and working dogs used in primary production)	8	*	1 Jul 2019