Legislative Instrument

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

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

## Name of instrument

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

## Commencement

This instrument commences on 1 July 2019.

## 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.

## 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 |

*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 |

*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: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Dehumidifiers: |  |  |  |

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

*After*

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

*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 |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, television sets, turntables and video projection equipment) | 5 | \* | 1 Jul 2005 |

**[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): |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors): |  |  |  |

**[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*

| ***Banking, building society and credit union operations***  ***(62210 to 62230)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic teller machines (ATMs) – see Table B Automatic teller machines (ATMs) |  |  |  |
| Cheque processing machines (including proof machines, endorsers, MICR encoders, printers, readers, sorters and scanners) | 5 | \* | 1 Jul 2019 |
| Cash handling assets: |  |  |  |
| Coin cabinets, secure coin storage units and coin trolleys | 15 | \* | 1 Jul 2019 |
| Coin counters and sorters, and coin deposit machines (CDMs) | 10 | \* | 1 Jul 2019 |
| Note counters and sorters | 8 | \* | 1 Jul 2019 |
| Teller cash recyclers (TCRs), teller cash dispensers (TCDs), teller assist units (TAUs) and automated teller safes (ATSs) | 7 | \* | 1 Jul 2019 |
| Weighing machines (such as coin scales, digital weighing machines, and note scales) | 7 | \* | 1 Jul 2019 |
| EFTPOS machines and EFTPOS terminals (such as PIN pads) – see Table B Point of sale assets |  |  |  |
| Safes: |  |  |  |
| Safes (portable) | 40 | \* | 1 Jul 2019 |
| Strongroom door and frame | 100 |  | 1 Jan 2001 |
| Teller safes, counter safes and teller time-delay safes | 25 | \* | 1 Jul 2019 |
| Vaults (demountable or portable) and demountable strongrooms | 100 | \* | 1 Jul 2019 |
| Security assets: |  |  |  |
| Anti-jump barriers (cables or partitions) | 15 | \* | 1 Jul 2019 |
| Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building – see Table B Security and monitoring assets |  |  |  |
| Variable message signs, such as electronic FX boards and digital LED screens – see Table B Advertising signs |  |  |  |

**[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*

| ***Rental and hiring services (except real estate)***  ***(66110 to 67200)*** |
| --- |

*Substitute*

| ***Rental and hiring services (except real estate)***  ***(66110 to 66400)*** |
| --- |

**[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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Rental cars | 5 | \* | 1 Jul 2016 |

**[13] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residental 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 | 131/3 |  | 1 Jan 2001 |
| Garbage bins | 10 | \* | 1 Jul 2004 |
| Garbage compacting systems (excluding chutes) | 62/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Garbage bins | 10 | \* | 1 Jul 2004 |
| Garbage compacting systems (excluding chutes) | 62/3 |  | 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-residental 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | \* | 1 Jul 2005 |

**[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 |

*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*

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

| ***Retirement village and accommodation for the aged operation***  ***(86011 to 86012)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assistance and medical assets: |  |  |  |
| Beds: |  |  |  |
| Electronic (including hi-lo and lo-lo beds) | 7 | \* | 1 Jul 2019 |
| Mechanical | 10 | \* | 1 Jul 2004 |
| Bedside cabinets, lockers and overbed tables | 10 | \* | 1 Jul 2019 |
| Blood pressure machines | 3 | \* | 1 Jul 2019 |
| Call systems | 7 | \* | 1 Jul 2019 |
| Chairs |  |  |  |
| Commode | 7 | \* | 1 Jul 2019 |
| Electronic recliner (including electric lift) | 10 | \* | 1 Jul 2019 |
| Fallout/floating/princess | 7 | \* | 1 Jul 2019 |
| Shower | 5 | \* | 1 Jul 2019 |
| Wheelchair – electric, manual, tilt in space | 5 | \* | 1 Jul 2019 |
| Defibrillators | 8 | \* | 1 Jul 2019 |
| Drug safes | 15 | \* | 1 Jul 2019 |
| Electronic arms for toilets | 10 | \* | 1 Jul 2019 |
| Hoists |  |  |  |
| Ceiling (incorporating tracks) | 12 | \* | 1 Jul 2019 |
| Mobile (floor, full, standing) | 10 | \* | 1 Jul 2019 |
| Lifting slings | 2 | \* | 1 Jul 2019 |
| Mattresses |  |  |  |
| Air | 3 | \* | 1 Jul 2019 |
| Foam | 7 | \* | 1 Jul 2019 |
| Medication trolleys | 10 | \* | 1 Jul 2019 |
| Mobile suction machines | 3 | \* | 1 Jul 2019 |
| Pan flushers/pan sanitisers | 10 | \* | 1 Jul 2019 |
| Sensor beams and sensor mats | 3 | \* | 1 Jul 2019 |
| Shower trolleys/mobile baths | 8 | \* | 1 Jul 2019 |
| Syringe driven infusion pumps | 5 | \* | 1 Jul 2019 |
| Treatment trolleys | 15 | \* | 1 Jul 2019 |
| Walking belts | 3 | \* | 1 Jul 2019 |
| Walking frames (including forearm walkers) | 12 | \* | 1 Jul 2019 |
| Weighing machines and scales (including chair scales and wheelchair scales) | 10 | \* | 1 Jul 2019 |
| Common area assets: |  |  |  |
| Artificial grass/synthetic lawn (removable without damage) | 15 | \* | 1 Jul 2019 |
| Audio visual assets | 8 | \* | 1 Jul 2019 |
| Carpets - see Table B Floor coverings (removable without damage) |  |  |  |
| Curtains and drapes – see Table B Curtains and drapes |  |  |  |
| Furniture: |  |  |  |
| General/indoor | 10 | \* | 1 Jul 2019 |
| Outdoor | 7 | \* | 1 Jul 2019 |
| Hair salon assets (including chairs and dryers) | 15 | \* | 1 Jul 2019 |
| Hot water dispensers | 8 | \* | 1 Jul 2019 |
| Television sets | 5 | \* | 1 Jul 2019 |
| Window blinds – see Table B Window blinds |  |  |  |
| Fitness and recreation assets: |  |  |  |
| Billiard/pool tables | 20 | \* | 1 Jul 2019 |
| Bowling greens – artificial grass or carpet (removable without damage) | 15 | \* | 1 Jul 2019 |
| Gymnasium and exercise equipment | 10 | \* | 1 Jul 2019 |
| Support assets: |  |  |  |
| Annunciator panels | 15 | \* | 1 Jul 2019 |
| Boilers – see Table B Boilers |  |  |  |
| Buggies to transport people | 8 | \* | 1 Jul 2019 |
| Cleaning carts and trolleys – see Table B Cleaning carts and trolleys |  |  |  |
| Cool rooms – see Table B Refrigeration assets |  |  |  |
| Electronic mops and floor scrubbers | 5 | \* | 1 Jul 2019 |
| Hot water systems (excluding commercial boilers and piping) | 10 | \* | 1 Jul 2019 |
| Kitchen assets: |  |  |  |
| Blast chillers | 8 | \* | 1 Jul 2019 |
| Bowl mixers | 10 | \* | 1 Jul 2019 |
| Dishwashers | 8 | \* | 1 Jul 2019 |
| Food preparation assets – large commercial type (including cooktops, fryers, multi-function centres, self-cooking centres, single tray meal service, soup kettles, stoves) | 10 | \* | 1 Jul 2019 |
| Hot food display and warming assets (including bain marie, banquet units, buffet units, hot boxes, plate warmers) | 10 | \* | 1 Jul 2019 |
| Ice making machines | 10 | \* | 1 Jul 2019 |
| Kitchen trolleys | 5 | \* | 1 Jul 2019 |
| Small appliances (including food processors, blenders, stick mixers) | 4 | \* | 1 Jul 2019 |
| Toasters | 6 | \* | 1 Jul 2019 |
| Laundry assets: |  |  |  |
| Dryers | 12 | \* | 1 Jul 2019 |
| Spring loaded trolleys | 10 | \* | 1 Jul 2019 |
| Washing machines | 12 | \* | 1 Jul 2019 |
| 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 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Performing dogs – see Table B Working dogs |  |  |  |

**[18] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099),* sub-category *Health and fitness centres and gymnasia operation (91110)***

*Omit*

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

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and television sets) | 4 | \* | 1 Jul 2012 |

**[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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Light therapy units (including intense pulse light (IPL) systems) | 10 | \* | 1 Jul 2010 |

**[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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Automatic teller machines (ATMs) | 7 | \* | 1 Jul 2019 |

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

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Ceiling fans | 10 | \* | 1 Jul 2016 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Cleaning carts and trolleys | 5 | \* | 1 Jul 2019 |

**[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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors) | 15 | \* | 1 Jul 2005 |

**[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 |

**[25] Table B, items beginning with L**

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Scissor lifts | 15 | \* | 1 Jul 2005 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Lockers, freestanding | 20 | \* | 1 Jul 2019 |

**[26] Table B, items beginning with R**

*Before*

|  |  |  |  |
| --- | --- | --- | --- |
| Refrigeration assets: |  |  |  |

*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 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Covers (including blankets) | 8 | \* | 1 Jul 2019 |

**[28] Table B, items beginning with W**

*Omit*

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

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors): |  |  |  |

**[29] Table B, items beginning with W**

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Window blinds | 15 | \* | 1 Jul 2016 |

*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 |