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 |