Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 2) 2020

I, Louise Clarke, Deputy Commissioner of Taxation, , make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

**Louise Clarke**

Policy, Analysis and Legislation

Law Design and Practice

Dated: 12 June 2020

1. **Name of instrument**

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 2) 2020.*

1. **Commencement**

This instrument commences on 1 July 2020.

1. **Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

1. **Definitions – meaning of symbols used in Tables A and B**

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner’s effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the ITAA 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 ITAA 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 2019**

*Substitute*

**Table A as at 1 July 2020**

**[2] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*,sub*-*category *Coffee, olive and tree nut growing (01370, 01390 to 01590)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Tree shakes | 10 | \*# | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Tree shakers | 10 | \*# | 1 Jul 2007 |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Coolrooms – see Table B Refrigeration assets  |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Cool rooms – see Table B Refrigeration assets  |  |  |  |

**[4] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Petroleum refining (17010)***

*Before:*

|  |  |  |  |
| --- | --- | --- | --- |
| Oil refinery assets: |  |  |  |

*Insert:*

|  |  |  |  |
| --- | --- | --- | --- |
| Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery - see Table A Oil and gas extraction (07000) |  |  |  |

**[5] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Glass and glass product manufacturing (20100)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), elevating work platforms (EWPs) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 66400), Elevating work platforms (EWPs) |  |  |  |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), Elevating work platforms (EWPs)  |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 66400), Elevating work platforms (EWPs)  |  |  |  |

**[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Railway rolling stock manufacturing and repair services (23930)***

*Insert*

| ***Aircraft manufacturing and repair services*** ***(23940)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compression assets: |  |  |  |
|  Generally (including air compressors, air dryers and air receivers) (excluding portable air compressors) | 13 | \* | 1 Jul 2020 |
|  Portable: |  |  |  |
|  Reciprocating | 7 | \* | 1 Jul 2020 |
|  Rotary screw  | 10 | \* | 1 Jul 2020 |
| Aircraft testing and measurement equipment: |  |  |  |
|  Instrumentation, dynamometers and calibrating equipment (including testing equipment for engines, radios) | 10 | \* | 1 Jul 2020 |
|  Maintenance stands (including rigs and engine  stands) | 20 | \* | 1 Jul 2020 |
|  Test cell tunnels  | 40 | \* | 1 Jul 2020 |
| Air start units  | 15 | \* | 1 Jul 2020 |
| Benches and tables  | 10 | \* | 1 Jul 2020 |
| Borescope equipment: |  |  |  |
|  Fixed probes  | 3 | \* | 1 Jul 2020 |
|  Flexible probes  | 3 | \* | 1 Jul 2020 |
|  Light source  | 5 | \* | 1 Jul 2020 |
|  Video scopes  | 5 | \* | 1 Jul 2020 |
| Cabin pressurisation test units | 15 | \* | 1 Jul 2020 |
| Carbon fibre cutters used in manufacturing  | 10 | \* | 1 Jul 2020 |
| Computer numerical control (CNC) machines  | 10 | \* | 1 Jul 2020 |
| Cranes (gantry and overhead)  | 25 | \* | 1 Jul 2020 |
| Degreasing machines (including washing machines) | 7 | \* | 1 Jul 2020 |
| Elevating work platforms: |  |  |  |
|  Boom lifts  | 15 | \* | 1 Jul 2020 |
|  Personnel lifts  | 10 | \* | 1 Jul 2020 |
|  Scissor lifts  | 10 | \* | 1 Jul 2020 |
| Hand tools, manual (including screw drivers, spanners,wrenches) | 10 | \* | 1 Jul 2020 |
| Hand tools, powered: |  |  | 1 Jul 2020 |
|  Air | 5 | \* | 1 Jul 2020 |
|  Battery  | 3 | \* | 1 Jul 2020 |
|  Electric  | 5 | \* | 1 Jul 2020 |
| Hydraulic power units (including hydraulic mules) | 15 | \* | 1 Jul 2020 |
| Industrial autoclaves  | 30 | \* | 1 Jul 2020 |
| Industrial ovens  | 15 | \* | 1 Jul 2020 |
| Jacks  | 10 | \* | 1 Jul 2020 |
| Maintenance work platforms  | 20 | \* | 1 Jul 2020 |
| Measuring tools, manually operated (including verniercalipers, micrometers, depth gauges, tyre pressure gauges) | 5 | \* | 1 Jul 2020 |
| Metal working precision machines (including automatic lathes, milling machines, jig borers) | 10 | \* | 1 Jul 2020 |
| Mobile cranes  | 10 | \* | 1 Jul 2020 |
| Nitrogen carts  | 15 | \* | 1 Jul 2020 |
| Oxygen carts  | 15 | \* | 1 Jul 2020 |
| Racks  | 20 | \* | 1 Jul 2020 |
| Robots  | 10 | \* | 1 Jul 2020 |
| Sandblasters  | 7 | \* | 1 Jul 2020 |
| Sheet metal machines (including benders and folders, guillotines and roll formers) | 15 | \* | 1 Jul 2020 |
| Tow bars  | 10 | \* | 1 Jul 2020 |
| Tow tractors: |  |  |  |
|  Generally (excluding remote controlled tugs) | 20 | \* | 1 Jul 2020 |
|  Remote controlled tugs  | 10 | \* | 1 Jul 2020 |
| Tyre bead breakers  | 15 | \* | 1 Jul 2020 |
| Welders – see Table B Welders  |  |  |  |

**[8] Table A, industry category *CONSTRUCTION (30110 to 32900)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), whether or not the assets are in fact hired or leased) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Traffic management assets (use the relevant lives given under Table A Rental and hiring services (except real estate) (66110 to 66400), whether or not the assets are in fact hired or leased) |  |  |  |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Pallet conveyers see Table B Warehouse and distribution centres |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Pallet conveyers – see Table B Warehouse and distribution centre equipment and machines |  |  |  |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Generator assets: |  |  |  |
|  Acoustic hoods and canopies | 20 | \* | 1 Jul 2005 |
|  Generators (incorporating attached engine management and generator monitoring instrument) | 25 | \* | 1 Jul 2005 |
|  Power management unit | 15 | \* | 1 Jul 2005 |

*Substitute*

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

 **[11] Table A, industry category *RETAIL TRADE (39110 to 43209),* after sub-category *Food retailing (41100 to 41290)***

*Insert*

| ***Supermarket and grocery stores******(41100)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEW** | **DATE OF APPLICATION** |
| Bakery assets: |  |  |  |
|  Bakery display assets, non-refrigerated (including freestanding display cabinets, cases, racks, shelves and stands) | 10 | \* | 1 Jul 2020 |
|  Bakery trolleys  | 12 | \* | 1 Jul 2020 |
|  Bread slicers | 10 | \* | 1 Jul 2020 |
|  Bun divider rounders | 10 | \* | 1 Jul 2020 |
|  Doughnut making machines | 8 | \* | 1 Jul 2020 |
|  Hydraulic dough dividers | 10 | \* | 1 Jul 2020 |
|  Mixers (including planetary and spiral mixers) | 10 | \* | 1 Jul 2020 |
|  Moulders  | 12 | \* | 1 Jul 2020 |
|  Ovens | 10 | \* | 1 Jul 2020 |
|  Provers and retarder provers | 8 | \* | 1 Jul 2020 |
| Butcher assets: |  |  |  |
|  Bandsaws | 10 | \* | 1 Jul 2020 |
|  Meat: |  |  |  |
|  Mincers | 10 | \* | 1 Jul 2020 |
|  Tenderisers | 10 | \* | 1 Jul 2020 |
|  Meat trolleys | 12 | \* | 1 Jul 2020 |
|  Sausage filling machines | 10 | \* | 1 Jul 2020 |
| Deli Assets: |  |  |  |
|  Cheese cutters | 10 | \* | 1 Jul 2020 |
|  Cheese graters | 10 | \* | 1 Jul 2020 |
|  Coffee making machines (including espresso and drip filter type machines) | 5 | \* | 1 Jul 2020 |
|  Contact grills | 10 | \* | 1 Jul 2020 |
|  Deep fryers | 10 | \* | 1 Jul 2020 |
|  Deli slicers | 10 | \* | 1 Jul 2020 |
|  Hot food display assets (including bain marie, hot boxes and pie warmers) | 10 | \* | 1 Jul 2020 |
|  Juicing machines, commercial type | 8 | \* | 1 Jul 2020 |
|  Ovens (including chicken ovens and smoker ovens) | 10 | \* | 1 Jul 2020 |
|  Popcorn machines | 8 | \* | 1 Jul 2020 |
|  Sushi making assets (including rice cookers, rice mixers and sushi robots) | 7 | \* | 1 Jul 2020 |
| Produce assets: |  |  |  |
|  Display barrels | 10 | \* | 1 Jul 2020 |
|  Produce bins | 12 | \* | 1 Jul 2020 |
|  Scales (including bench scales and hanging scales) | 8 | \* | 1 Jul 2020 |
| Refrigeration and freezing assets: |  |  |  |
|  Compressors, condensers and evaporators | 10 | \* | 1 Jul 2020 |
|  Freezers and refrigerators generally (including refrigeration cabinets and cases, standalone chillers, standalone freezers and standalone refrigerators) | 10 | \* | 1 Jul 2020 |
|  Insulation panels used in cool or freezer rooms | 30 | \* | 1 Jul 2020 |
|  Night blinds/covers | 10 | \* | 1 Jul 2020 |
| Support and other assets: |  |  |  |
|  Automatic entrance swing gates | 10 | \* | 1 Jul 2020 |
|  Balers (for cardboard and plastic) – see Table B Warehouse and distribution centre equipment and machines |  |  |  |
|  Benches (stainless steel), free standing | 20 | \* | 1 Jul 2020 |
|  Bin lifters | 15  | \* | 1 Jul 2020 |
|  Cash handling assets: |  |  |  |
|  Coin counters and sorters | 10 | \* | 1 Jul 2020 |
|  Note counters and sorters  | 10 | \* | 1 Jul 2020 |
|  Safes | 15 | \* | 1 Jul 2020 |
|  Cigarette cabinets, free standing | 15 | \* | 1 Jul 2020 |
|  Counters, free standing (including checkout and service counters) | 10 | \* | 1 Jul 2020 |
|  Dishwashers | 10 | \* | 1 Jul 2020 |
| Display racks and stands (including magazine racks/stands) | 10 | \* | 1 Jul 2020 |
|  Hot water systems (excluding piping) | 12 | \* | 1 Jul 2020 |
|  Label printers | 5 | \* | 1 Jul 2020 |
|  Label printing scales | 8 | \* | 1 Jul 2020 |
| Labelling guns | 5 | \* | 1 Jul 2020 |
|  Microwave ovens | 5 | \* | 1 Jul 2020 |
| Nut grinders/peanut butter makers | 5 | \* | 1 Jul 2020 |
|  Packaging assets: |  |  |  |
|  Automatic labelling wrappers , modified atmosphere packaging (MAP) and vacuum chamber packaging machines | 10 | \* | 1 Jul 2020 |
|  Benchtop heat wrappers | 10 | \* | 1 Jul 2020 |
|  Point of sale assets: |  |  |  |
|  Generally (excluding self-checkout registers) – see Table B Point of sale assets |  |  |  |
|  Self-checkout registers | 6 | \* | 1 Jul 2020 |
|  Power generators (emergency or standby)  | 20 | \* | 1 Jul 2020 |
|  Racking | 20 | \* | 1 Jul 2020 |
|  Range hood exhaust fans  | 12 | \* | 1 Jul 2020 |
|  Safety steps | 10 | \* | 1 Jul 2020 |
|  Shelving | 15 | \* | 1 Jul 2020 |
|  Signage: |  |  |  |
|  Aisle signs | 7 | \* | 1 Jul 2020 |
|  Others (such as advertising signs and signage for business identification) – see Table B Advertising signs |  |  |  |
|  Stock ladders | 12 | \* | 1 Jul 2020 |
|  Trolleys, customer shopping type  | 7 | \* | 1 Jul 2020 |
|  Trolleys, stock type (including roll cages, platform trolleys, etc)  | 10 | \* | 1 Jul 2020 |
|  UV insect exterminators | 7 | \* | 1 Jul 2020 |

**[12] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 TO 53090),* sub-category *Airport operations and other air transport support services (52200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Aircraft maintenance assets: |  |  |  |
|  Aircraft testing equipment | 131/3 |  | 1 Jan 2001 |
|  General plant and machinery | 20 |  | 1 Jan 2001 |
|  Hangar fixtures and fittings | 20 |  | 1 Jan 2001 |
|  Plant subject to excessive corrosion | 10 |  | 1 Jan 2001 |
|  Precision machines and plant | 10 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Aircraft maintenance assets – see Table A Aircraft manufacturing and repair services (23940) |  |  |  |

**[13] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL* *SERVICES (69100 to 70000),* sub-category *Scientific testing and analysis services (69250)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Mineral processing and metallurgical laboratory assets: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Mineral processing and metallurgical laboratory assets: |  |  |  |

**[14] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL* *SERVICES (69100 to 70000),* sub-category *Scientific testing and analysis services (69250)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Solvent extraction & electro winning equipment | 15 | \* | 1 Jul 2019 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Solvent extraction & electrowinning equipment | 15 | \* | 1 Jul 2019 |

**[15] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL* *SERVICES (69100 to 70000),* sub-category *Scientific testing and analysis services (69250)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Carbon and Sulphur analysers | 7 | \* | 1 Jul 2019 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Carbon and sulphur analysers | 7 | \* | 1 Jul 2019 |

**[16] Table A, industry category *EDUCATION AND TRAINING (80100 to 82200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Kindergarten furniture and play equipment | 5 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Kindergarten furniture an play equipment – see Table A Child care services (87100) |  |  |  |

**[17] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE* *(84010 to 87900),* aftersub-category** ***Hospitals (84010 to 84020)***

*Insert*

| ***General practice medical services******(85110)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Anatomical medical models, plastic | 10 | \* | 1 Jul 2020 |
| Autoclaves and sterilisers | 8 | \* | 1 Jul 2020 |
| Automated ankle brachial pressure index (ABPI) measurement devices | 6 | \* | 1 Jul 2020 |
| Automated external defibrillators (AEDs) – see Table B |  |  |  |
| Blood coagulation (INR) meters | 5 | \* | 1 Jul 2020 |
| Cryosurgical assets: |  |  |  |
|  Cryosurgical flasks and guns | 5 | \* | 1 Jul 2020 |
|  Liquid nitrogen storage dewers and tanks | 10 | \* | 1 Jul 2020 |
| Dermatoscopes | 5 | \* | 1 Jul 2020 |
| Ear irrigators | 5 | \* | 1 Jul 2020 |
| Electrocardiograph (ECG) machines | 7 | \* | 1 Jul 2020 |
| Examination lights: |  |  |  |
|  Desktop/trolley | 3 | \* | 1 Jul 2020 |
|  Procedure | 7 | \* | 1 Jul 2020 |
| Foetal heart monitors, external | 7 | \* | 1 Jul 2020 |
| Hyfrecators – electrosurgical units | 6 | \* | 1 Jul 2020 |
| Magnifying loupes | 10 | \* | 1 Jul 2020 |
| Medical examination beds (adjustable/electric) | 8 | \* | 1 Jul 2020 |
| Medical plaster saws | 7 | \* | 1 Jul 2020 |
| Medical refrigerators | 8 | \* | 1 Jul 2020 |
| Nebulisers | 5 | \* | 1 Jul 2020 |
| Ophthalmoscopes, direct and otoscopes | 6 | \* | 1 Jul 2020 |
| Oxygen tank regulators | 10 | \* | 1 Jul 2020 |
| Portable observation machines (including vital signs monitors) | 7 | \* | 1 Jul 2020 |
| Privacy curtains and rails | 8 | \* | 1 Jul 2020 |
| Pulse oximeters | 4 | \* | 1 Jul 2020 |
| Resuscitation kits | 15 | \* | 1 Jul 2020 |
| Saddle chairs | 7 | \* | 1 Jul 2020 |
| Scales:  |  |  |  |
|  Baby scales | 3 | \* | 1 Jul 2020 |
|  General, heavy duty, mother/baby scales | 5 | \* | 1 Jul 2020 |
| Sphygmomanometers (including aneroid and digital) | 5 | \* | 1 Jul 2020 |
| Spirometers | 7 | \* | 1 Jul 2020 |
| Stethoscopes | 10 | \* | 1 Jul 2020 |
| Suction machines, portable | 8 | \* | 1 Jul 2020 |
| Surgical instruments (including forceps, needle holders, scissors, skin graft knives) | 8 | \* | 1 Jul 2020 |
| Thermometers, digital | 4 | \* | 1 Jul 2020 |
| Trolleys (including instrument and treatment trolleys) | 10 | \* | 1 Jul 2020 |
| Wheelchairs | 8 | \* | 1 Jul 2020 |
| X-ray viewers | 10 | \* | 1 Jul 2020 |

**[18] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE* *(84010 to 87900),* sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Small appliances (including food processors, blenders, stick mixers) | 4 | \* | 1 Jul 2019 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Small appliances (including blenders, food processors, meat slicers, stick mixers) | 4 | \* | 1 Jul 2019 |

**[19] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE* *(84010 to 87900),* after sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Insert*

| Child care services***(87100)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio visual assets | 5 | \* | 1 Jul 2020 |
| Augmented reality (AR) interactive sandboxes (incorporating projectors) | 5 | \* | 1 Jul 2020 |
| Electronic whiteboards (including touch screen interactive digital boards) | 6 | \* | 1 Jul 2020 |
| Furniture used by children, freestanding: |  |  |  |
|  Age specific (including cots, changing tables, floor sleeping mattresses, high and low feeding chairs, and stackable beds) | 5 | \* | 1 Jul 2020 |
|  Carpet mats (including rugs and floor mats/cushions) | 5 | \* | 1 Jul 2020 |
|  Others (including bookcases, chairs and sofas, coat/dress-up racks, easels, room dividers, tables and storage shelving units) | 10 | \* | 1 Jul 2020 |
| Play area assets: |  |  |  |
|  Furniture, freestanding (including tables, seating and toy storage boxes)  | 5 | \* | 1 Jul 2020 |
|  Pet enclosures and structures, freestanding (including bird aviaries ,chicken coops, fish tanks, guinea pig cages and rabbit hutches) | 10 | \* | 1 Jul 2020 |
|  Playground flooring: |  |  |  |
|  Artificial grass/synthetic lawn | 7 | \* | 1 Jul 2020 |
|  Soft fall flooring (including wet pour rubber and rubber mats) | 5 | \* | 1 Jul 2020 |
|  Playsets (including cubby houses, forts, slides, swing sets and trestle frames) | 8 | \* | 1 Jul 2020 |
|  Pole and post padding/protectors | 5 | \* | 1 Jul 2020 |
|  Sandpits, freestanding (including portable sandpits and sandpit covers) | 7 | \* | 1 Jul 2020 |
|  Tents, portable (including gazebos, marquees and tepee play tents) | 5 | \* | 1 Jul 2020 |
|  Toys (not specified elsewhere) | 3 | \* | 1 Jul 2020 |
|  Tricycles and bicycles (including balance bicycles and tricycle scooters) | 5 | \* | 1 Jul 2020 |
|  Water play area filtration assets and water pumps | 7 | \* | 1 Jul 2020 |
| Support assets: |  |  |  |
|  Automated external defibrillators (AEDs) – see Table B Automated external defibrillators (AEDs) |  |  |  |
|  Fascia signs (including freestanding signs) – see Table B Advertising signs |  |  |  |
|  Fire control and alarm assets – see Table B Fire control and alarm assets |  |  |  |
|  Floor coverings – see Table B Floor coverings (removable without damage) |  |  |  |
|  Garden sheds, freestanding  | 15 | \* | 1 Jul 2020 |
|  Hand dryers – see Table B Hand dryers (electrical) |  |  |  |
|  Kiosk stands, freestanding | 10 | \* | 1 Jul 2020 |
|  Kitchen assets: |  |  |  |
|  Dishwashers | 5 | \* | 1 Jul 2020 |
|  Food cooking assets (including combination ovens, cooktops, fryers, soup kettles and stoves) | 10 | \* | 1 Jul 2020 |
|  Grease traps | 10 | \* | 1 Jul 2020 |
|  Kitchen trolleys | 5 | \* | 1 Jul 2020 |
|  Microwave ovens | 5 | \* | 1 Jul 2020 |
|  Refrigerators/freezers | 10 | \* | 1 Jul 2020 |
|  Small appliances (including blenders, food processors ,mixers and toasters) | 4 | \* | 1 Jul 2020 |
|  Laundry assets: |  |  |  |
|  Dryers | 5 | \* | 1 Jul 2020 |
|  Washing machines | 5 | \* | 1 Jul 2020 |
|  Reception furniture, freestanding (including lobb chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding |  |  |  |
|  Security and monitoring assets - see Table B Security and monitoring assets |  |  |  |
|  Steam cleaners | 3 | \* | 1 Jul 2020 |
|  Strollers: |  |  |  |
|  Commercial multi seat (including buggies) | 10 | \* | 1 Jul 2020 |
|  Others | 5 | \* | 1 Jul 2020 |
|  Time attendance devices (including fingerprint and vein scanners) | 7 | \* | 1 Jul 2020 |
|  Vacuum cleaners | 3 | \* | 1 Jul 2020 |
| Table games  | 5 | \* | 1 Jul 2020 |
| Television sets | 8 | \* | 1 Jul 2020 |

**[20] Table A, industry category *OTHER SERVICES (94100 to 96030),* sub-category *Funeral, crematorium and cemetery services (95200)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Funeral directors’ plant | 20 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Cemetery assets: |  |  |  |
|  Casket lowering devices | 10 | \* | 1 Jul 2020 |
|  Mini excavators and skid steer loaders | 10 | \* | 1 Jul 2020 |
| Crematorium assets: |  |  |  |
|  Ash processors/granulators | 7 | \* | 1 Jul 2020 |
|  Cremators | 20 | \* | 1 Jul 2020 |
|  Dust collection assets | 10 | \* | 1 Jul 2020 |
| Funeral assets: |  |  |  |
|  Bench seating | 10 | \* | 1 Jul 2020 |
|  Broadcasting equipment (including audio visual devices and streaming equipment) | 5 | \* | 1 Jul 2020 |
|  Church trolleys/trucks | 15 | \* | 1 Jul 2020 |
|  Coffin racks | 13 | \* | 1 Jul 2020 |
|  Engravers: |  |  |  |
|  Electronic/laser cutters | 7 | \* | 1 Jul 2020 |
|  Manual | 20 | \* | 1 Jul 2020 |
|  Lecterns | 15 | \* | 1 Jul 2020 |
|  Scissor lift tables – see Table B Loading bay assets |  |  |  |
| General assets: |  |  |  |
|  Funeral coaches/hearses | 15 | \* | 1 Jul 2020 |
|  Mortuary cots/stretchers | 15 | \* | 1 Jul 2020 |
|  Refrigeration assets: |  |  |  |
|  Cool rooms – see Table B Refrigeration assets |  |  |  |
|  Refrigeration racks | 20 | \* | 1 Jul 2020 |
|  Scales: |  |  |  |
|  Animal scales | 5 | \* | 1 Jul 2020 |
|  Platform scales – see Table B  |  |  |  |
|  Transfer vehicles (including fitouts) – see Table B Motor vehicles and trailers – Generally  |  |  |  |
| Mortuary assets: |  |  |  |
|  Embalming machines | 10 | \* | 1 Jul 2020 |
|  Embalming/morgue tables | 15 | \* | 1 Jul 2020 |
|  Floor coverings – linoleum and vinyl (removable without damage) | 15 | \* | 1 Jul 2020 |
|  Hoists and lifting machines | 10 | \* | 1 Jul 2020 |
|  Hydro-aspirators | 10 | \* | 1 Jul 2020 |

**[21] Heading to Table B**

*Omit*

**Table B as at 1 July 2019**

*Substitute*

**Table B as at 1 July 2020**

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

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers) | 100 | \* | 1 Jul 2013 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Automated external defibrillators (AEDs)  | 8 | \* | 1 Jul 2020 |