



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2021

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

Deputy Commissioner of Taxation
Policy, Analysis and Legislation
Law Design and Practice
Dated: 17 June 2021

1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2021*.

2. Commencement

This instrument commences on 1 July 2021.

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

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

4. Definitions

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.

Schedule 1 Amendments

(section 3)

[1] Heading to Table A

Omit

Table A as at 1 July 2020

Substitute

Table A as at 1 July 2021

[2] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**

Omit

Coffee assets:			
Dryers	15	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Washers/separators	10	*	1 Jul 2008

Substitute

Coffee assets:			
Dryers	15	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Washers/separators	10	*	1 Jul 2008

[3] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

Omit

Bee farming assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016

Horse stalls (Breeze way, Shed row)	33 ¹ / ₃		1 Jan 2001
Horticultural plants:			
Citrus:			
Grapefruits	30	*	1 Jan 2001
Lemons	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarins	25	*	1 Jan 2001
Oranges	30	*	1 Jan 2001

Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almonds	25	*	1 Jul 2001
Cashews	25	*	1 Jul 2001
Chestnuts	25	*	1 Jul 2001
Hazelnuts	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecans	25	*	1 Jul 2001
Pistachios	25	*	1 Jul 2001
Walnuts	25	*	1 Jul 2001
Pome:			
Apples	20	*	1 Jan 2001
Pears	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarines	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peaches	10	*	1 Jan 2001
Plums	15	*	1 Jan 2001
Prunes	20	*	1 Jan 2001
Tropical:			
Avocados	20	*	1 Jan 2001
Mangoes	30	*	1 Jan 2001

Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
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Stud stock and thoroughbred horses	10		1 Jan 2001
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[4] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)

Omit

Fertilizer spreaders:			
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Substitute

Fertiliser spreaders:			
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[5] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)

After

Windrowers (including potato diggers, onion and potato windrowers)	10	*#	1 Jul 2007
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Insert

Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
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[6] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Fruit growing (01310 to 01360 and 01390) and sub-category Coffee, olive and tree nut growing (01310 to 01390 and 01590)

Omit

Fruit growing (01310 to 01360 and 01390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008
Vine covers	3	*	1 Jul 2008
Dried fruit assets:			
Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines)	15	*	1 Jul 2008
Drying sheets (including ground sheets)	10	*	1 Jul 2008
Trays	10	*	1 Jul 2008
Fertilising assets:			
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Spreaders:			
Generally	10	*	1 Jul 2008
Spinners	5	*	1 Jul 2008
General assets:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevating work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			
Grape harvesters	10	*#	1 Jul 2008

Fruit growing (01310 to 01360 and 01390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
Planting assets:			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008
Weed matting	5	*	1 Jul 2008
Pruning assets:			
Chain saws	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers)	10	*	1 Jul 2008
Pneumatic pruners:			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
Tillage assets:			
Generally	15	*	1 Jul 2008
Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2008

Coffee, olive and tree nut growing (01370, 01390 and 01590)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chemical spraying assets (including air blast sprayers and linkage sprayers)	10	*	1 Jul 2007
Cleaning and mulching assets:			
Blowers	10	*	1 Jul 2007
Mowers (including zero turn and ride on)	8	*	1 Jul 2007
Mulchers	8	*	1 Jul 2007
Slashers	10	*	1 Jul 2007
Sweeper attachments	10	*	1 Jul 2007
Fertilizer spreaders	10	*	1 Jul 2007
General assets:			
Bins:			
Plastic	10	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Stakes (including trellising)	3	*	1 Jul 2007
Harvesting assets:			
Bankouts (almonds)	15	*	1 Jul 2007
Catcher nets	10	*	1 Jul 2007
Elevators (almonds)	12	*	1 Jul 2007
Harvesters:			
Coffee	10	*#	1 Jul 2007

Coffee, olive and tree nut growing (01370, 01390 and 01590)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakers	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Pruning assets:			
Chain saws	5	*	1 Jul 2007
Electric hand pruners	3	*	1 Jul 2007
Manual hand pruners	2	*	1 Jul 2007
Pneumatic pruners:			
Compressor	10	*	1 Jul 2007
Hand tools	5	*	1 Jul 2007

Substitute

Fruit and tree nut growing (01310 to 01370, 01390 and 01590)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coffee, olive and tree nut growing assets:			
Chemical spraying assets (including air blast sprayers and linkage sprayers)	10	*	1 Jul 2007
Cleaning and mulching assets:			
Blowers	10	*	1 Jul 2007
Mowers (including zero turn and ride on)	8	*	1 Jul 2007
Mulchers	8	*	1 Jul 2007
Slashers	10	*	1 Jul 2007
Sweeper attachments	10	*	1 Jul 2007
Fertiliser spreaders	10	*	1 Jul 2007
General assets:			
Bins:			
Plastic	10	*	1 Jul 2007
Timber	5	*	1 Jul 2007
Stakes (including trellising)	3	*	1 Jul 2007
Harvesting assets:			
Bankouts (almonds)	15	*	1 Jul 2007
Catcher nets	10	*	1 Jul 2007
Elevators (almonds)	12	*	1 Jul 2007
Harvesters:			
Coffee	10	*#	1 Jul 2007
Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007

Fruit and tree nut growing
(01310 to 01370, 01390 and 01590)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tree shakers	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007
Trailers	15	*	1 Jul 2007
Pruning assets:			
Chainsaws (Chain saws)	5	*	1 Jul 2007
Electric hand pruners	3	*	1 Jul 2007
Manual hand pruners	2	*	1 Jul 2007
Pneumatic pruners:			
Compressor	10	*	1 Jul 2007
Hand tools	5	*	1 Jul 2007
Fruit growing assets:			
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008
Vine covers	3	*	1 Jul 2008
Dried fruit assets:			
Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines)	15	*	1 Jul 2008
Drying sheets (including ground sheets)	10	*	1 Jul 2008
Trays	10	*	1 Jul 2008
Fertilising assets:			
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Spreaders:			
Generally	10	*	1 Jul 2008
Spinners	5	*	1 Jul 2008
General assets:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevating work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			

**Fruit and tree nut growing
(01310 to 01370, 01390 and 01590)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Grape harvesters	10	*#	1 Jul 2008
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
Planting assets:			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008
Weed matting	5	*	1 Jul 2008
Pruning assets:			
Chainsaws (Chain saws)	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers, but excluding vine leaf removers)	10	*	1 Jul 2008
Pneumatic pruners:			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
Tillage assets:			
Generally	15	*	1 Jul 2008
Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2008
Horticultural plants:			
Citrus:			
Grapefruits	30	*	1 Jan 2001
Lemons	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarins	25	*	1 Jan 2001
Oranges	30	*	1 Jan 2001
Grape:			
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almonds	25	*	1 Jul 2001
Cashews	25	*	1 Jul 2001
Chestnuts	25	*	1 Jul 2001
Hazelnuts	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecans	25	*	1 Jul 2001
Pistachios	25	*	1 Jul 2001
Walnuts	25	*	1 Jul 2001
Pome:			
Apples	20	*	1 Jan 2001
Pears	25	*	1 Jan 2001

Fruit and tree nut growing (01310 to 01370, 01390 and 01590)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Stone fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarines	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001
Peaches	10	*	1 Jan 2001
Plums	15	*	1 Jan 2001
Prunes	20	*	1 Jan 2001
Tropical:			
Avocados	20	*	1 Jan 2001
Mangoes	30	*	1 Jan 2001

[7] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Sheep farming (01410)

Omit

Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007

Substitute

Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jan 2007
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jan 2007

[8] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle farming (01420)

Omit

Feed bins (including hay racks)	15	*+	1 Jan 2007
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Substitute

Feed bins (including hay racks)	15	*	1 Jan 2007
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[9] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle farming (01420)

Omit

Manure and fertilizer spreaders	10	*	1 Jan 2007
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Substitute

Manure and fertiliser spreaders	10	*	1 Jan 2007
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[10] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Beef cattle feedlots (01430)

Omit

Tempering silos:			
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007
Galvanised steel	12	*	1 Jan 2007

Substitute

Tempering silos:			
Galvanised steel	12	*	1 Jan 2007
Glass fused to steel	50	*	1 Jan 2007
Stainless steel	15	*	1 Jan 2007

[11] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Beef cattle feedlots (01430)

Insert

Grain-sheep or grain-beef cattle farming (01450)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cereal grain growing assets – see Table A Agriculture (01110 to 01990)			

[12] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), sub-category Poultry hatcheries (01710 to 01720)

Omit

Control systems (excluding personal computers)	10	*	1 Jan 2007
Condensers/heat exchangers	10	*	1 Jan 2007

Substitute

Condensers/heat exchangers	10	*	1 Jan 2007
Control systems (excluding personal computers)	10	*	1 Jan 2007

[13] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Poultry hatcheries (01710 to 01720)

Insert

Horse farming (01910)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Horse stalls (Breeze way, Shed row)	33 ¹ / ₃		1 Jan 2001
Stud stock and thoroughbred horses	10		1 Jan 2001

[14] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Pig farming (01920)

Insert

Beekeeping (01930)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bee farming assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016

[15] Table A, industry category AGRICULTURE, FORESTRY AND FISHING (01110 to 05290), after sub-category Fishing (04111 to 04199)

Insert

Forestry support services (05100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Forestry support services assets - see Table A Nursery and floriculture production (01110 to 01150)			

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

Omit

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

Substitute

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

[17] Table A, industry category MINING (06000 to 10900), after sub-category Construction material mining (09110 to 09190)

Insert

Other non-metallic mineral mining and quarrying n.e.c. (09909)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Salt harvesting assets:			
Culverts for conveying seawater/brine/bitterns	50	*	1 Jul 2021
Dollies	10	*	1 Jul 2021
Dozers	8	*	1 Jul 2021
Excavators	10	*	1 Jul 2021
Front end loaders	8	*	1 Jul 2021

**Other non-metallic mineral mining and quarrying n.e.c.
(09909)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Graders	8	*	1 Jul 2021
Harvesters	7	*	1 Jul 2021
Levees	40	*	1 Jul 2021
Mobile pump stations	5	*	1 Jul 2021
Port assets:			
Mooring buoys	25	*	1 Jul 2021
Other port assets (including dolphins, ship loaders and stackers) - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Pumps:			
Bore pumps	10	*	1 Jul 2021
Channel feed pumps and concentrator pond pumps	10	*	1 Jul 2021
Primary intake pumps	15	*	1 Jul 2021
Tractors	10	*	1 Jul 2021
Trailers	10	*	1 Jul 2021
Trucks	12	*	1 Jul 2021
Tugboats - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			

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

Omit

Capping machines	15	*	1 Jul 2010
Cap sorters	10	*	1 Jul 2010

Substitute

Cap sorters	10	*	1 Jul 2010
Capping machines	15	*	1 Jul 2010

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

Omit

Peelers:		*	
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Substitute

Peelers:			
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[20] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Bakery product manufacturing (11710 to 11740)

Omit

Storage, feeding and ingredient handling assets:			
Flour silos	25	*	1 Jan 2002

Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Weighers	10	*	1 Jan 2002

Substitute

Storage, feeding and ingredient handling assets:			
Blowers, flour sifters and grain soak systems	15	*	1 Jan 2002
Flour silos	25	*	1 Jan 2002
Weighers	10	*	1 Jan 2002

[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Prepared animal and bird feed manufacturing (11920)*

Omit

Cooling towers	15	*	1 Jul 2013
Cool rooms	15	*	1 Jul 2013

Substitute

Cool rooms	15	*	1 Jul 2013
Cooling towers	15	*	1 Jul 2013

[22] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)*

Omit

<i>Textile, leather, clothing and footwear manufacturing (13110 to 13520)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Boot and shoe-making machinery:			
Machinery and general plant	13 ¹ / ₃		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001
Carpet manufacturing assets:			
Accumulators	20	*	1 Jul 2017
Beamers (including warpers)	15	*	1 Jul 2017
Creels	20	*	1 Jul 2017
Cutting tables	15	*	1 Jul 2017
J Bins	20	*	1 Jul 2017
Lapping and mending frames	15	*	1 Jul 2017
Lapping trolleys	15	*	1 Jul 2017
Latex application assets	17	*	1 Jul 2017
Offline mending tables	15	*	1 Jul 2017
Ovens	20	*	1 Jul 2017
Pre-coat assets (including direct coat applicators and steamers)	15	*	1 Jul 2017
Re-wind machines	13	*	1 Jul 2017
Roll-up machines	15	*	1 Jul 2017
Sample binding assets (including binders and sewing machines)	15	*	1 Jul 2017
Sample cutting assets (including stamping presses)	15	*	1 Jul 2017
Shearers	20	*	1 Jul 2017
Stretchers (including pre-tenters)	15	*	1 Jul 2017

**Textile, leather, clothing and footwear manufacturing
(13110 to 13520)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tufters	15	*	1 Jul 2017
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	13 ¹ / ₃		1 Jan 2001
Sewing machines	10	*	1 Jul 2014
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	13 ¹ / ₃		1 Jan 2001
Gins	10		1 Jan 2001
Flock manufacturing plant:			
Carding machines	13 ¹ / ₃		1 Jan 2001
General plant	20		1 Jan 2001
Knitting machines	13 ¹ / ₃		1 Jan 2001
Rope and twine manufacturers' plant	20		1 Jan 2001
Tanners' plant:			
General plant	20		1 Jan 2001
Modern plant used in 'wet' process	13 ¹ / ₃		1 Jan 2001
Weaving machinery (silk and cotton)	13 ¹ / ₃		1 Jan 2001
Wool dumping machinery	13 ¹ / ₃		1 Jan 2001
Wool and fleece scouring and carbonising assets:			
Baker	16	*	1 Jul 2017
Bale breaker (including wool feeder and wool opener)	15	*	1 Jul 2017
Crusher (including duster)	13	*	1 Jul 2017
Dryers:			
Used in carbonising	13	*	1 Jul 2017
Used in scouring	18	*	1 Jul 2017
Dust extraction plant	15	*	1 Jul 2017
Grease separators	15	*	1 Jul 2017
High density press	15	*	1 Jul 2017
Scour machine	15	*	1 Jul 2017
Waste treatment system	10	*	1 Jul 2017
Woolen manufacturers' machinery	16 ² / ₃		1 Jan 2001

Substitute

**Wool scouring
(13110)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Wool dumping machinery	13 ¹ / ₃		1 Jan 2001
Wool and fleece scouring and carbonising assets:			
Baker	16	*	1 Jul 2017
Bale breaker (including wool feeder and wool opener)	15	*	1 Jul 2017
Crusher (including duster)	13	*	1 Jul 2017
Dryers:			
Used in carbonising	13	*	1 Jul 2017
Used in scouring	18	*	1 Jul 2017
Dust extraction plant	15	*	1 Jul 2017
Grease separators	15	*	1 Jul 2017
High density press	15	*	1 Jul 2017

Wool scouring (13110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Scour machine	15	*	1 Jul 2017
Waste treatment system	10	*	1 Jul 2017

Natural textile manufacturing (13120)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cotton manufacturers' machinery:			
Conveyors	10		1 Jan 2001
Engines, gas	20		1 Jan 2001
Gas producer plant	13 ¹ / ₃		1 Jan 2001
Gins	10		1 Jan 2001
Weaving machinery (silk and cotton)	13 ¹ / ₃		1 Jan 2001

Leather tanning, fur dressing and leather product manufacturing (13200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanners' plant:			
General plant	20		1 Jan 2001
Modern plant used in 'wet' process	13 ¹ / ₃		1 Jan 2001

Textile floor covering manufacturing (13310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Carpet manufacturing assets:			
Accumulators	20	*	1 Jul 2017
Beamers (including warpers)	15	*	1 Jul 2017
Creels	20	*	1 Jul 2017
Cutting tables	15	*	1 Jul 2017
J Bins	20	*	1 Jul 2017
Lapping and mending frames	15	*	1 Jul 2017
Lapping trolleys	15	*	1 Jul 2017
Latex application assets	17	*	1 Jul 2017
Offline mending tables	15	*	1 Jul 2017
Ovens	20	*	1 Jul 2017
Pre-coat assets (including direct coat applicators and steamers)	15	*	1 Jul 2017
Re-wind machines	13	*	1 Jul 2017
Roll-up machines	15	*	1 Jul 2017
Sample binding assets (including binders and sewing machines)	15	*	1 Jul 2017
Sample cutting assets (including stamping presses)	15	*	1 Jul 2017
Shearers	20	*	1 Jul 2017
Stretchers (including pre-tenters)	15	*	1 Jul 2017
Tufters	15	*	1 Jul 2017

Rope, cordage and twine manufacturing (13320)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rope and twine manufacturers' plant	20		1 Jan 2001

Textile finishing and other textile product manufacturing (13340)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Flock manufacturing plant:			
Carding machines	13 ¹ / ₃		1 Jan 2001
General plant	20		1 Jan 2001

Knitted product manufacturing (13400)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Knitting machines	13 ¹ / ₃		1 Jan 2001
Woollen manufacturers' machinery	16 ² / ₃		1 Jan 2001

Clothing manufacturing (13510)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	13 ¹ / ₃		1 Jan 2001
Sewing machines	10	*	1 Jul 2014

Footwear manufacturing (13520)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Boot and shoe-making machinery:			
Machinery and general plant	13 ¹ / ₃		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001

[23] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Industrial gas manufacturing (18110)

Omit

Ammonia manufacturing assets - see Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
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Substitute

Ammonia manufacturing assets - see Table A Basic inorganic chemical manufacturing (18130)			
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[24] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Basic chemical and chemical product manufacturing (18120, 18130 and 18310)

Omit

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide (CO ₂) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression systems	30	*	1 Jul 2013
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems – marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013

**Basic chemical and chemical product manufacturing
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
De-aerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013
Other	20	*	1 Jul 2013
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets – see Table B Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets – see Table A Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets – see Table B Fire control and alarm assets			
Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			

**Basic chemical and chemical product manufacturing
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013
Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			
Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013

**Basic chemical and chemical product manufacturing
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets – see above in Ammonia manufacturing assets, support assets			
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 ¹ / ₃		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012

**Basic chemical and chemical product manufacturing
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012
Dam covers	12	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012

**Basic chemical and chemical product manufacturing
(18120, 18130 and 18310)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets – see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012
Meters and metering systems	7	*	1 Jul 2012
Overfill protection systems	10	*	1 Jul 2012
Tanks:			

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chemical tanks (including clean-in-place (CIP) tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	20		1 Jan 2001
Salt manufacturing and refining plant	10		1 Jan 2001
Sulphuric acid plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	13 ¹ / ₃		1 Jan 2001

Substitute

Basic organic chemical manufacturing (18120)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 ¹ / ₃		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012

Basic organic chemical manufacturing (18120)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012

**Basic organic chemical manufacturing
(18120)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Dam covers	12	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets – see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012

Basic organic chemical manufacturing (18120)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Meters and metering systems	7	*	1 Jul 2012
Overflow protection systems	10	*	1 Jul 2012
Tanks:			
Chemical tanks (including clean-in-place (CIP) tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012

Basic inorganic chemical manufacturing (18130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide (CO ₂) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			

Basic inorganic chemical manufacturing (18130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression systems	30	*	1 Jul 2013
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems – marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
Deaerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013
Other	20	*	1 Jul 2013
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013

Basic inorganic chemical manufacturing (18130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets – see Table B			
Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets – see Table A			
Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets – see Table B			
Fire control and alarm assets			
Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013
Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			

Basic inorganic chemical manufacturing (18130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			
Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013

Basic inorganic chemical manufacturing (18130)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets – see above in Ammonia manufacturing assets, support assets			
Chemical manufacturing plant (not listed elsewhere):			
General plant	13 ¹ / ₃		1 Jan 2001
Salt manufacturing and refining plant	10		1 Jan 2001
Sulphuric acid plant:			
Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	13 ¹ / ₃		1 Jan 2001

Fertiliser manufacturing (18310)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130))	20		1 Jan 2001

[25] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Cleaning compound and toiletry preparation manufacturing (18510 to 18520)

Omit

Cleaning compound and toiletry preparation manufacturing (18510 to 18520)
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Substitute

Cleaning compound manufacturing (18510)
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[26] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Other basic chemical product manufacturing (18910 to 18990)

Omit

Other basic chemical product manufacturing (18910 to 18990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	13 ¹ / ₃		1 Jan 2001

Substitute

Explosive manufacturing (18920)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130))	13 ¹ / ₃		1 Jan 2001

Other basic chemical product manufacturing n.e.c. (18990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001

[27] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Polymer product and rubber product manufacturing (19130 to 19200)*

Omit

Polymer product and rubber product manufacturing (19130 to 19200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gelatine and glue manufacturing plant	13 ¹ / ₃		1 Jan 2001
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 ¹ / ₃		1 Jan 2001

Substitute

Adhesive manufacturing (19150)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gelatine and glue manufacturing plant	13 ¹ / ₃		1 Jan 2001

[28] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Paint and coatings manufacturing (19160)

Insert

Natural rubber product manufacturing (19200)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 ¹ / ₃		1 Jan 2001

[29] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Non-metallic mineral product manufacturing (20100 to 20900)

Omit

Non-metallic mineral product manufacturing (20100 to 20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Monumental masons' plant	13 ¹ / ₃		1 Jan 2001
Slate works plant	20		1 Jan 2001

[30] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Ready-mixed concrete manufacturing (20330)

Omit

Air compressors	10	*	1 Jul 2014

Substitute

Air compressors	10	*	1 Jul 2014
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[31] Table A, industry category MANUFACTURING (11110 to 25990), after sub-category Concrete product manufacturing (20340)

Insert

Other non-metallic mineral product manufacturing (20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Monumental masons' plant	13 ¹ / ₃		1 Jan 2001
Slate works plant	20		1 Jan 2001

[32] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Iron smelting and steel manufacturing (21100)

Omit

Coil handling assets:			
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Cooling tunnel ventilation fans	10	*	1 Jul 2010
Cooling tunnel conveyors	13	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010

Substitute

Coil handling assets:			
Cooling tunnel conveyors	13	*	1 Jul 2010
Cooling tunnel ventilation fans	10	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010

[33] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fabricated metal product manufacturing (22100 to 22990)*

Omit

<i>Fabricated metal product manufacturing (22100 to 22990)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Galvanising plant	10		1 Jan 2001
Metal crushing plant (core fragmentised)	13 ¹ / ₃		1 Jan 2001
Nail manufacturing plant	20		1 Jan 2001
Saw-making plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001

[34] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Boiler, tank and other heavy gauge metal container manufacturing (22310)*

Insert

<i>Spring and wire product manufacturing (22910)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Nail manufacturing plant	20		1 Jan 2001
Spring manufacturers' plant:			
Cooling furnaces	10		1 Jan 2001
Power presses, rotary cambering, scale testing and scragging machines	20		1 Jan 2001

<i>Metal coating and finishing (22930)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Galvanising plant	10		1 Jan 2001

<i>Other fabricated metal product manufacturing n.e.c. (22990)</i>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Metal crushing plant (core fragmentised)	13 ¹ / ₃		1 Jan 2001

Other fabricated metal product manufacturing n.e.c. (22990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Saw-making plant	20		1 Jan 2001

[35] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Aircraft manufacturing and repair services (23940)

Omit

Aircraft manufacturing and repair services (23940)

Substitute

Aircraft manufacturing and repair services (23940)

[36] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Furniture and other manufacturing (25100 to 25990)

Omit

Furniture and other manufacturing (25110 to 25990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Broom and brush manufacturing plant	13 ¹ / ₃		1 Jan 2001
Furniture-making plant	13 ¹ / ₃		1 Jan 2001
Jewellers' plant	10		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	13 ¹ / ₃		1 Jan 2001
Motors	20		1 Jan 2001

Substitute

Wooden furniture and upholstered seat manufacturing (25110)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Furniture-making plant	13 ¹ / ₃		1 Jan 2001

Jewellery and silverware manufacturing (25910)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Jewellers' plant	10		1 Jan 2001

Other manufacturing n.e.c. (25990)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Broom and brush manufacturing plant	13 ¹ / ₃		1 Jan 2001
Umbrella manufacturers' plant:			
Cutting boards	10		1 Jan 2001
Lathes	13 ¹ / ₃		1 Jan 2001
Motors	20		1 Jan 2001

[37] Table A, industry category CONSTRUCTION (30110 to 32990)

Omit

Chain saws	3	*	1 Jul 2008
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Substitute

Chainsaws (Chain saws)	3	*	1 Jul 2008
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[38] Table A, industry category CONSTRUCTION (30110 to 32990), sub-category Other heavy and civil engineering construction n.e.c. (31099)

Omit

Other heavy and civil engineering construction n.e.c. (31099)
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Substitute

Other heavy and civil engineering construction (31099)

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

Omit

Kindergarten furniture and play equipment – see Table A Child care services (87100)			
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Substitute

Kindergarten furniture and play equipment – see Table A Child care services (87100)			
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[40] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category General practice medical services (85110)

Omit

General practice medical services (85110)
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Substitute

General practice medical services (85110)
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[41] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Child care services (87100)

Omit

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			

Substitute

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 lobby chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding			

[42] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Heritage activities (89100 to 89220)

Omit

Heritage activities (89100 to 89220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Museum displays in aircraft/war museums	100		1 Jan 2001
Parks and gardens:			
Lion parks:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium domes	33 ¹ / ₃		1 Jan 2001
Sea life centres:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketches	13 ¹ / ₃		1 Jan 2001
TV audio systems	10		1 Jan 2001

Substitute

Museum operation (89100)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Museum displays in aircraft/war museums	100		1 Jan 2001

Nature reserves and conservation parks operation (89220)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Parks and gardens:			
Lion parks:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium domes	33 ¹ / ₃		1 Jan 2001
Sea life centres:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketches	13 ¹ / ₃		1 Jan 2001
TV audio systems	10		1 Jan 2001

[43] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Sport and recreation services (91121 to 91390)

Omit

Sport and recreation services (91121 to 91390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	5 ¹ / ₂	*	1 Jul 2001
Dedicated video games/simulators	3 ¹ / ₂	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	10	*	1 Jul 2001
Photo-image machines	3 ¹ / ₂	*	1 Jul 2001
Pinball machines	3 ¹ / ₂	*	1 Jul 2001
Pool/billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 ¹ / ₂	*	1 Jul 2001
Table games (including air hockey, soccer etc)	5 ¹ / ₂	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002

**Sport and recreation services
(91121 to 91390)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides (gravity powered)	20	*	1 Jan 2002
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 ¹ / ₃		1 Jan 2001
Bowling balls	5		1 Jan 2001
Carpets	4		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 ¹ / ₃		1 Jan 2001
Golf courses (miniature):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Racehorses	10		1 Jan 2001
Racing cars	2		1 Jan 2001
Shuffle boards	10		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 ¹ / ₃		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machines	13 ¹ / ₃		1 Jan 2001
Space theatre domes	33 ¹ / ₃		1 Jan 2001
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Trampolines	10		1 Jan 2001

Substitute

Sports and physical recreation clubs n.e.c. (91129)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Racing cars	2		1 Jan 2001

Squash and tennis court operation (91131)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001

Sports and physical recreation venues, grounds and facilities operations n.e.c. (91139)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Bowling centres (plant and equipment):			
Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals)	13 ¹ / ₃		1 Jan 2001
Bowling balls	5		1 Jan 2001
Carpets	4		1 Jan 2001
Masking units	10		1 Jan 2001
Pin setters and pin spotters	10		1 Jan 2001
Other equipment	13 ¹ / ₃		1 Jan 2001
Skating rink plant:			
Fittings (open air)	20		1 Jan 2001
General freezing plant and equipment	13 ¹ / ₃		1 Jan 2001
Hired ice skating boots	5		1 Jan 2001
Roller skates	5		1 Jan 2001
Surface (synthetic panels)	10		1 Jan 2001
Ski equipment (skis, boots and stocks for hiring to public)	3		1 Jan 2001
Ski maintenance machines	13 ¹ / ₃		1 Jan 2001

Horse training (racing) (91292)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Arena and track maintenance assets:			
Arena rakes	4	*	1 Jul 2021
Others (including grader blades, smudgers, levellers etc)	10	*	1 Jul 2021
Quad bikes/All-terrain vehicles (ATVs)	5	*	1 Jul 2021
Lead and companion ponies (horses)	5	*	1 Jul 2021
Racehorses:			
Flat racing (thoroughbred horses)	5	*	1 Jul 2021
Harness racing (standardbred horses)	7	*	1 Jul 2021
Jumps racing (thoroughbred horses)	10	*	1 Jul 2021
Support assets:			
Horse floats	20	*	1 Jul 2021
Horse rugs (including turnout rugs)	2	*	1 Jul 2021

Horse training (racing) (91292)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Horse tack (including bits, bridles, harnesses (hobbles), headgear, saddles etc)	4	*	1 Jul 2021
Horse trucks – see Table B Motor vehicles and trailers			
Platform scales	7	*	1 Jul 2021
Rubber mats	5	*	1 Jul 2021
Security and monitoring assets – see Table B Security and monitoring assets			
Tack room furniture, freestanding (including lockers, racks, seats etc)	10	*	1 Jul 2021
Washing machines and dryers (used for washing horse rugs, saddle pads etc)	3	*	1 Jul 2021
Training and rehabilitation assets:			
Barriers	15	*	1 Jul 2021
Horses training pools	30	*	1 Jul 2021
Horse training pool assets:			
Cleaning assets	5	*	1 Jul 2021
Filtration assets (including pumps)	8	*	1 Jul 2021
Stables, portable types	15	*	1 Jul 2021
Sulkies	2	*	1 Jul 2021
Treadmills (including water types)	15	*	1 Jul 2021
Walkers (including water walkers)	20	*	1 Jul 2021

Amusement parks and centres operation and amusement and other recreational activities n.e.c. (91310 and 91390)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	5 ¹ / ₂	*	1 Jul 2001
Dedicated video games/simulators	3 ¹ / ₂	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	10	*	1 Jul 2001
Photo-image machines	3 ¹ / ₂	*	1 Jul 2001
Pinball machines	3 ¹ / ₂	*	1 Jul 2001
Pool/billiard tables	10	*	1 Jul 2001
Redemption games (prizes/tickets)	5 ¹ / ₂	*	1 Jul 2001
Table games (including air hockey, soccer etc)	5 ¹ / ₂	*	1 Jul 2001
Billiard tables	40		1 Jan 2001
Rides and devices (fixed or mobile):			
Chair-o-planes	15	*	1 Jan 2002
Children's indoor soft playgrounds	5	*	1 Jan 2002
Children's rides (designed for the carriage of children less than 8 years old)	15	*	1 Jan 2002
Ferris wheels	25	*	1 Jan 2002
Free falls (including giant drop and tower of terror)	25	*	1 Jan 2002
Inflatables (including jumping castles)	5	*	1 Jan 2002
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			

**Amusement parks and centres operation and
amusement and other recreational activities n.e.c.
(91310 and 91390)**

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
Swinging rides (including pirate ship, spaceloop, and rainbow)	15	*	1 Jan 2002
Trains, tracked or trackless (including tractor trains and miniature railways)	10	*	1 Jan 2002
Water rides	20	*	1 Jan 2002
Water slides (gravity powered)	20	*	1 Jan 2002
Golf courses (miniature):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		1 Jan 2001
Marina operation:			
Boat cradles	10	*	1 Jul 2002
Boat storage racks	10	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Marina – wet berths (incorporating piling, decking and floating pontoons)	20	*	1 Jul 2002
Mooring buoys	10	*	1 Jul 2002
Travel lifts	15	*	1 Jul 2002
Shuffle boards	10		1 Jan 2001
Space theatre domes	33 ¹ / ₃		1 Jan 2001
Trampolines	10		1 Jan 2001

[44] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Automotive repair and maintenance (94110 to 94199)*

Omit

Refrigerant recovery machine	5	*	1 Jul 2011
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Substitute

Refrigerant recovery machines	5	*	1 Jul 2011
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[45] Heading to Table B*Omit***Table B as at 1 July 2020***Substitute***Table B as at 1 July 2021****[46] Table B, items beginning with M***Omit*

Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 ² / ₃	*	1 Jan 2001
Brass instruments	10	*	1 Jan 2001
Keyboard instruments (acoustic)	10	*	1 Jan 2001
Keyboard instruments (electric)	5	*	1 Jan 2001
Percussion instruments	5	*	1 Jan 2001
Stringed instruments	10	*	1 Jan 2001
Woodwind instruments	10	*	1 Jan 2001

Substitute

Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	6 ² / ₃	*	1 Jan 2001
Brass instruments (including bugles, cornets, euphoniums, horns, sousaphones, trombones, trumpets and tubas)	10	*	1 Jan 2001
Keyboard instruments (including accordions, concertinas, organs, pianolas and pianos):			
Acoustic	10	*	1 Jan 2001
Electric	5	*	1 Jan 2001
Percussion instruments (including chimes, cymbals, drums, gongs, maracas and tambourines)	5	*	1 Jan 2001
Stringed instruments (including banjos, basses, cellos, guitars, harps, mandolins, tiples, ukuleles, violas and violins)	10	*	1 Jan 2001
Woodwind instruments (including bagpipes, bassoons, clarinets, flutes, oboes, pan pipes, piccolos and recorders)	10	*	1 Jan 2001

[47] Table B, items beginning with P*Omit*

Chain saws	3	*	1 Jul 2008
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Substitute

Chainsaws (Chain saws)	3	*	1 Jul 2008
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[48] Table B, items beginning with R

Before

Rainwater tanks:			
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Insert

Racehorses:			
Flat racing (thoroughbred horses)	5	*	1 Jul 2021
Harness racing (standardbred horses)	7	*	1 Jul 2021
Jumps racing (thoroughbred horses)	10	*	1 Jul 2021
Lead and companion ponies (horses)	5	*	1 Jul 2021