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

## Name of instrument

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

## Commencement

This instrument commences on 1 July 2021.

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

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

## Definitions

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) | 331/3 |  | 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 |

|  |  |  |  |
| --- | --- | --- | --- |
| Stud stock and thoroughbred horses | 10 |  | 1 Jan 2001 |

**[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: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Fertiliser spreaders: |  |  |  |

**[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 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Pea‑viners, pea cleaners, vine and straw conveyors | 10 | \* | 1 Jul 2016 |

**[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 |
| 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 |
| 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 |
| 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: |  |  |  |
| 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 |
| 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Feed bins (including hay racks) | 15 | \* | 1 Jan 2007 |

**[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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Manure and fertiliser spreaders | 10 | \* | 1 Jan 2007 |

**[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) | 331/3 |  | 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)*,aftersub*-*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 |
| 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: |  | \* |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Peelers: |  |  |  |

**[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*

| ***Textile, leather, clothing and footwear manufacturing***  ***(13110 to 13520)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boot and shoe‑making machinery: |  |  |  |
| Machinery and general plant | 131/3 |  | 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 |
| Tufters | 15 | \* | 1 Jul 2017 |
| Clothing and millinery manufacturing plant: |  |  |  |
| General plant | 20 |  | 1 Jan 2001 |
| Hat manufacturing plant and machinery | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Gins | 10 |  | 1 Jan 2001 |
| Flock manufacturing plant: |  |  |  |
| Carding machines | 131/3 |  | 1 Jan 2001 |
| General plant | 20 |  | 1 Jan 2001 |
| Knitting machines | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Weaving machinery (silk and cotton) | 131/3 |  | 1 Jan 2001 |
| Wool dumping machinery | 131/3 |  | 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 |
| Woollen manufacturers’ machinery | 162/3 |  | 1 Jan 2001 |

*Substitute*

| ***Wool scouring***  ***(13110)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Wool dumping machinery | 131/3 |  | 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 |

| ***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 | 131/3 |  | 1 Jan 2001 |
| Gins | 10 |  | 1 Jan 2001 |
| Weaving machinery (silk and cotton) | 131/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| General plant | 20 |  | 1 Jan 2001 |

| ***Knitted product manufacturing***  ***(13400)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Knitting machines | 131/3 |  | 1 Jan 2001 |
| Woollen manufacturers’ machinery | 162/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 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) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Ammonia manufacturing assets ‑ see Table A Basic inorganic chemical manufacturing (18130) |  |  |  |

**[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 (CO2) 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 |
| 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: |  |  |  |
| 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 |
| 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 | 131/3 |  | 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 |
| 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 |
| 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: |  |  |  |
| 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 | 131/3 |  | 1 Jan 2001 |

*Substitute*

| ***Basic organic chemical manufacturing***  ***(18120)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical manufacturing plant (not listed elsewhere): |  |  |  |
| General plant | 131/3 |  | 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 |
| 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 |
| 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: |  |  |  |
| 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 (CO2) 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 |
| 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 |
| 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: |  |  |  |
| 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 |
| 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 | 131/3 |  | 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 | 131/3 |  | 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)*** |
| --- |

*Substitute*

| ***Cleaning compound manufacturing***  ***(18510)*** |
| --- |

**[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)) | 131/3 |  | 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)) | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Rubber manufacturers’ plant: |  |  |  |
| Moulds | 5 |  | 1 Jan 2001 |
| Process plant | 131/3 |  | 1 Jan 2001 |

*Substitute*

| ***Adhesive manufacturing***  ***(19150)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gelatine and glue manufacturing plant | 131/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 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 |

**[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 | 131/3 |  | 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: |  |  |  |
| 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*

| ***Fabricated metal product manufacturing***  ***(22100 to 22990)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Galvanising plant | 10 |  | 1 Jan 2001 |
| Metal crushing plant (core fragmentised) | 131/3 |  | 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*

| ***Spring and wire product manufacturing***  ***(22910)*** | | | |
| --- | --- | --- | --- |
| **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 |

| ***Metal coating and finishing***  ***(22930)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Galvanising plant | 10 |  | 1 Jan 2001 |

| ***Other fabricated metal product manufacturing n.e.c.***  ***(22990)*** | | | |
| --- | --- | --- | --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Metal crushing plant (core fragmentised) | 131/3 |  | 1 Jan 2001 |
| 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 | 131/3 |  | 1 Jan 2001 |
| Furniture‑making plant | 131/3 |  | 1 Jan 2001 |
| Jewellers’ plant | 10 |  | 1 Jan 2001 |
| Umbrella manufacturers’ plant: |  |  |  |
| Cutting boards | 10 |  | 1 Jan 2001 |
| Lathes | 131/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Umbrella manufacturers’ plant: |  |  |  |
| Cutting boards | 10 |  | 1 Jan 2001 |
| Lathes | 131/3 |  | 1 Jan 2001 |
| Motors | 20 |  | 1 Jan 2001 |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Chain saws | 3 | \* | 1 Jul 2008 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chainsaws (Chain saws) | 3 | \* | 1 Jul 2008 |

**[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)*** |
| --- |

*Substitute*

| ***Other heavy and civil engineering construction***  ***(31099)*** |
| --- |

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

*Omit*

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

*Substitute*

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

**[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)*** |
| --- |

*Substitute*

| ***General practice medical services***  ***(85110)*** |
| --- |

**[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 | 331/3 |  | 1 Jan 2001 |
| Sea life centres: |  |  |  |
| Fibreglass aquarium tanks | 20 |  | 1 Jan 2001 |
| Ketches | 131/3 |  | 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 | 331/3 |  | 1 Jan 2001 |
| Sea life centres: |  |  |  |
| Fibreglass aquarium tanks | 20 |  | 1 Jan 2001 |
| Ketches | 131/3 |  | 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) | 51/2 | \* | 1 Jul 2001 |
| Dedicated video games/simulators | 31/2 | \* | 1 Jul 2001 |
| Interchangeable video game kits | 1 | \* | 1 Jul 2001 |
| Juke boxes (CD) | 10 | \* | 1 Jul 2001 |
| Photo‑image machines | 31/2 | \* | 1 Jul 2001 |
| Pinball machines | 31/2 | \* | 1 Jul 2001 |
| Pool/billiard tables | 10 | \* | 1 Jul 2001 |
| Redemption games (prizes/tickets) | 51/2 | \* | 1 Jul 2001 |
| Table games (including air hockey, soccer etc) | 51/2 | \* | 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 |
| 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) | 131/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Space theatre domes | 331/3 |  | 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) | 131/3 |  | 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 | 131/3 |  | 1 Jan 2001 |
| Skating rink plant: |  |  |  |
| Fittings (open air) | 20 |  | 1 Jan 2001 |
| General freezing plant and equipment | 131/3 |  | 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 | 131/3 |  | 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 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 | \* | 1Jul 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) | 51/2 | \* | 1 Jul 2001 |
| Dedicated video games/simulators | 31/2 | \* | 1 Jul 2001 |
| Interchangeable video game kits | 1 | \* | 1 Jul 2001 |
| Juke boxes (CD) | 10 | \* | 1 Jul 2001 |
| Photo‑image machines | 31/2 | \* | 1 Jul 2001 |
| Pinball machines | 31/2 | \* | 1 Jul 2001 |
| Pool/billiard tables | 10 | \* | 1 Jul 2001 |
| Redemption games (prizes/tickets) | 51/2 | \* | 1 Jul 2001 |
| Table games (including air hockey, soccer etc) | 51/2 | \* | 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 |
| 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 | 331/3 |  | 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Refrigerant recovery machines | 5 | \* | 1 Jul 2011 |

**[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) | 62/3 | \* | 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) | 62/3 | \* | 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 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Chainsaws (Chain saws) | 3 | \* | 1 Jul 2008 |

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

*Before*

|  |  |  |  |
| --- | --- | --- | --- |
| Rainwater tanks: |  |  |  |

*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 |