

TR 2000/D7 - Income tax: depreciation effective life

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There is an Addendum notice for this document.

This document has been finalised by TR 2000/18.

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Taxation Ruling

Income tax: depreciation effective life

| | |
|----------------------------------|----------------|
| Contents | Para |
| What this Ruling is about | 1 |
| Date of effect | 5 |
| Previous Rulings | 7 |
| Explanations | 9 |
| Detailed contents list | 88 |
| Your comments | 89 |
| Attachments | page 17 |

Preamble

Draft Taxation Rulings (DTRs) represent the preliminary, though considered, views of the Australian Taxation Office. DTRs may not be relied on by taxation officers, taxpayers and practitioners. It is only final Taxation Rulings that represent authoritative statements by the Australian Taxation Office of its stance on the particular matters covered in the Ruling

What this Ruling is about

1. This Ruling discusses the methodology used by the Commissioner of Taxation in making determinations of the effective life of:

- plant under section 42-110 of the *Income Tax Assessment Act 1997* ('the Act'); and
- horticultural plants under section 387-177 of the Act.

2. The effective lives of these assets determine the rate at which deductions are allowed for them under the depreciation and horticultural plant write-off provisions.

3. The Commissioner is proposing to make written determinations pursuant to sections 42-110 and 387-177 of the Act. These effective lives to be specified by the Commissioner in those determinations are contained in **Tables A** and **B** of the attached schedule.

Class of persons/arrangement

4. This Ruling and determinations apply to taxpayers who choose to use the Commissioner's determinations of effective life to work out the amount of their deduction. Taxpayers who do not use the Commissioner's determinations must make their own estimate of effective life (see sections 42-100 and 387-175 of the Act).

Date of effect

5. This Ruling applies from the date of effect of the proposed determinations of effective life shown in **Tables A and B** of the attached schedule.
6. The determinations will apply to:
- plant you first use (or install ready for use and hold in reserve) for the purpose of producing assessable income, after 30 June 2000; and
 - horticultural plants you first use (or hold ready for use) for the purpose of producing assessable income in a horticulture business, after 30 June 2000.

Previous Rulings

7. Taxation Ruling IT 2685 is withdrawn as of 1 July 2000.
8. The effective lives of plant set out in the schedule attached to Taxation Ruling IT 2685 continue to apply to plant you used (or installed ready for use and held in reserve) for the purpose of producing assessable income, prior to 1 July 2000.

Explanations

Context of Commissioner's review

9. The Commissioner advised the Review of Business Taxation chaired by John Ralph AO that we would progressively update and expand the effective life schedule attached to Taxation Ruling IT 2685 to ensure it is as representative as possible.
10. Whilst we have now completed the first phase of the update, a complete revision will take some time to complete. As a result, we have repeated most of the determinations of effective life in Taxation Ruling IT 2685, although we have eliminated the earlier practice of rounding lives to whole years. We will review these determinations as part of the ongoing work on the update.
11. The review of Taxation Ruling IT 2685 improves on it by:
- restructuring it;
 - removing duplicate, inappropriate and redundant items;

- reviewing, and, where appropriate, updating the effective lives of assets; and
- including new assets.

12. For instance, we have reviewed individual assets such as computers and transport containers and changed their effective lives. We have also considered groups of assets used by the power, gas, dairy, cinema and timber industries. This has resulted in the removal of many redundant items. Further work is continuing on the determination of the effective lives of plant used by these and other industries.

13. The review is based on extensive enquiries made by the Australian Taxation Office ('ATO'), the Australian Valuation Office ('AVO') (which is now part of the ATO) and, in some instances, reports prepared by independent consultants.

14. Also, Taxation Ruling IT 2685 applies only to plant. **Table A** of the schedule attached to this Ruling contains the first determinations of effective life for horticultural plants. We explain these later.

Basic Principles of Depreciation

15. Business income arises from two sources:

- net annual flows from business activities associated with the use of business assets and liabilities; and
- the change in the market value of those business assets and liabilities.

16. Subject to tax timing rules for income recognition, increases in the market value of assets and decreases in the market value of liabilities add to business income while decreases in the market value of assets and increases in the market value of liabilities reduce business income.

17. The current taxation system, as it applies to depreciation deductions, already recognises the change in market value in working out taxable income. In particular, recognising that the loss of market value in most depreciable assets cannot be directly measured, it allows the write off of plant to be based on an estimate of effective life.

18. Effective life is defined in section 42-105 of the Act for taxpayers who choose to self-assess. It is the estimated period plant can be used by any entity for income-producing purposes, assuming:

- it will be subject to wear and tear at a rate that is reasonable to assume; and

- will be maintained in reasonably good order and condition.

19. The estimated period is intended to reflect an appropriate allowance for the diminution of economic value of that asset over its period of use i.e., the consumption of the asset's service potential.

20. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where depreciable assets are disposed of, that the actual loss in value over the period of use is allowed as a deduction.

How does the Commissioner determine the effective life of plant?

21. For the purposes of section 42-110 of the Act, the Commissioner estimates the effective life of plant on the basis set out in paragraph 18.

22. The Commissioner's determination involves the consideration of the following factors (which are not intended to be exhaustive). No one factor is necessarily conclusive and the weight given to each factor will vary depending on the nature of the asset. In considering these factors the Commissioner can only take account of normal industry practices.

23. The factors are:

- where the asset is actively traded in a secondary market, conditions in that market;
- where the asset is not actively traded in secondary markets, economic or financial analysis indicating the period over which that asset is intended for use;
- obsolescence;
- the way in which the asset is used by an industry;
- the use of the asset by different industries;
- the level of repairs and maintenance commonly adopted by users of the asset;
- retention periods;
- industry standards;
- scrapping or abandonment practices;
- the past experience of users of the asset;
- the manufacturer's specifications;
- engineering information;
- if the asset is leased, the period of the lease; and

- the physical life of the asset.

Market Value

24. The defining character of a wasting asset such as plant is that its market value actually falls, or is expected to fall, over time. An analysis of the market value of an asset class therefore, where there is a deep secondary market, is an important factor in ascertaining the likely future consumption of an asset's service potential. For many depreciable assets, however, the lack of secondary trading requires that their effective lives be approximated less directly.

Obsolescence

25. An obsolete asset is one that is redundant or out of date. This may occur for both commercial and technological reasons. For instance, market demand for the goods produced by the asset may cease through consumer preference or Government regulation. The raw material the asset processes may become unavailable. Technology may advance so that the asset is no longer suitable for the purpose for which it was designed.

26. The point to note about technological advances, however, is that we do not necessarily consider that the asset's effective life has ended with each technological advance. A taxpayer can still use an asset for income producing purposes even though a newer model has come on to the market. Obsolescence is only relevant if it prevents the continued use of the asset for income producing purposes. This is best evidenced by the scrapping of the asset.

27. There are two types of obsolescence - that which can be predicted at the time the asset is first used (predictable) and that which emerges later (unpredictable). Clearly the Commissioner can only take account of predictable obsolescence when making an estimate of effective life. Even then, the Commissioner would only take it into account if it can be predicted with a high level of certainty across the majority of users.

28. Taxpayers faced with predictable obsolescence which impacts only on their business may choose to work out the effective lives of the assets themselves.

29. In addition, taxpayers can now work out a new effective life under section 42-112 of the Act where facts emerge (unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

Use of the asset by different industries

30. The use of an asset by different industries is an important factor. For example, the effective life of an ordinary car is different from the effective life of a car used as a taxi. This reflects the increased wear and tear experienced by a car used as a taxi. This approach will continue.

Retention period

31. The retention period is the period any one taxpayer generally holds an asset. It is only relevant to the Commissioner's determination if, after disposal, the asset can no longer be used by anyone for income producing purposes. That is, the effective life of an asset is its *total* income producing life.

32. The total income producing life is not necessarily the period a particular taxpayer expects to hold the asset before replacing it. For example, it is common practice for some businesses to dispose of their cars after the cars have done a fixed number of kilometres. The effective life of the car does not end then because, at that point, the car is still capable of being used for income producing purposes.

Scrapping or abandoning the asset

33. Once a taxpayer has scrapped or abandoned an asset there is a presumption it can no longer be used by anyone to produce income. We would expect scrapping to reflect either physical exhaustion or obsolescence. A taxpayer may abandon an asset if it is too difficult or costly to remove from its place of operation at the end of production.

34. These factors are only relevant to the Commissioner's determination of the effective life of an asset if we can establish a general scrapping or abandonment practice across users of the asset. Evidence that one group of users traditionally scraps an asset while others do not will not be sufficient to establish the asset as one that is generally scrapped for the purpose of the Commissioner's determination. However, taxpayers within the group that scrapped the asset could choose to work out the asset's effective life themselves.

Working out your own effective life

35. The factors outlined above are essentially the same factors taxpayers should adopt if they choose to work out the effective life of plant themselves rather than adopt the effective life specified by the Commissioner. There is, however, one critical difference.

36. As mentioned in paragraph 22, the Commissioner can only take account of normal industry practices when estimating the level of

use and wear and tear associated with an item of plant. However, taxpayers who choose to self-assess can take account of their own particular circumstances of use.

37. The Commissioner can only determine the effective life of *new* assets. The purchaser of a second-hand asset, who decides its second-hand condition justifies a shorter life than that determined by the Commissioner, can self-assess. A taxpayer who self-assesses the effective life of an asset acquired after 11.45 am, by legal time in the ACT, on 21 September 1999 is no longer required to assume that it is new.

Rates

38. The rates listed in Taxation Ruling IT 2685 were accelerated. Accelerated rates now only apply to small business taxpayers who satisfy the conditions in Subdivision 42-K. Those rates will continue to apply until the proposed Simplified Tax System for small business taxpayers takes effect from 1 July 2001.

39. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on 21 September 1999, accelerated rates have been removed and the amount of the depreciation deduction is determined by the effective life of the plant: see section 42-118 and subsections 42-160(3) and 42-165(2A) of the Act. Taxpayers work out the rate as part of calculating their deduction under subsection 42-160(3) if they are using the diminishing value method and subsection 42-165(2A) if they are using the prime cost method.

40. The tables in the schedule attached to this Ruling contain only effective lives. Rates have not been included. Working out a rate is no longer a separate step in the process, but has been incorporated into the calculation formulas.

Structure

41. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the Australian New Zealand Standard Industry Classification (ANZSIC) subject categories. It lists assets that are peculiar to particular industries or for which a special effective life is justified because of the use to which those assets are put by a particular industry. **Table B** is an *asset* table which contains generic assets which may be used by more than one industry.

42. We have set out the Commissioner's estimate of effective life against each listed asset. Adopting this new structure allows the removal of many duplicated items. For example, in Taxation Ruling IT 2685, we have listed motor vehicles both individually and under

various industry headings. In this schedule we have only included them in the asset list. We would only include them in an industry list if we were to give them a different rate for use in that industry.

43. We have marked new items and items we have reviewed with an asterisk (*).

How to use this schedule

44. If we have listed a specific asset under a relevant industry heading in the industry table and also in the asset table, then you should use the industry table if you are a member of that industry.

45. Under some industry headings there is a listing for 'general plant'. These listings cover groups of assets. They usually apply to manufacturing plant and represent an average for the group. You should only use them for your manufacturing assets that are not specifically listed for your industry or in the asset table.

46. We inserted most of the listings for general plant a number of years ago and we will, therefore, be progressively reviewing them as part of updating the Commissioner's determinations.

47. If you cannot find an asset under your relevant industry heading or in the asset table, you will need to work out its effective life yourself.

Removal of items listed in Taxation Ruling IT 2685

48. Many of the items that appear in Taxation Ruling IT 2685 do not appear in the attached schedule. Generally, we have removed them because no effective life is set for them or the asset is no longer used for income producing purposes.

49. We have listed all items that we have removed in **Tables C to F** of the schedule attached to this ruling. For easy identification, we have listed them exactly as they appear in Taxation Ruling IT 2685. These tables do not contain determinations made by the Commissioner. We have divided assets that we have removed into four categories:

- non-depreciable assets;
- assets for which a deduction was allowed using the replacements method;
- assets for which there were previously statutory rates; and
- redundant assets.

Non-depreciable assets

50. There are approximately 50 assets listed in Taxation Ruling IT 2685 for which no effective life is set. Most were listed for the purpose of advising that no depreciation is available for them because they are not plant (e.g., they are livestock governed by the trading stock provisions or buildings or structures) or, in one case, because the taxpayer leased the plant (see boot and shoe-making machinery leased by taxpayer).

51. We have removed these assets because their listing in a Commissioner's determination of the effective lives of assets is inappropriate. The schedule is confined to the determinations the Commissioner is authorised to make under sections 42-110 and 387-177 of the Act i.e., determinations specifying the effective life of assets.

52. **Table C** of the attached schedule lists the assets we have removed because no effective life is set for them.

Replacements

53. It has been a longstanding practice to permit taxpayers to treat the initial purchase of certain assets as not depreciable but to claim an immediate deduction for the cost of their replacement. The practice principally relates to low cost items that have very long or indeterminate lives, are difficult to keep track of, and are subject to frequent replacement through loss or breakage e.g., crockery.

54. Taxation Ruling IT 2685 contains approximately 100 entries for assets the cost of which is only deductible on a replacements basis. There are a further 17 assets where we offer the replacements basis as an alternative to an effective life write-off.

55. In 1991 an immediate write-off was introduced for assets costing \$300 or less or having an effective life of less than 3 years. We considered that the replacements arrangement for assets in this category was no longer appropriate (see paragraph 63 of Taxation Ruling IT 2685).

56. The immediate deduction will not apply to plant acquired on or after 1 July 2000 except for small business taxpayers. For all other taxpayers, for plant acquired after 1 July 2000, it will be removed and replaced with a system that allows assets costing less than \$1,000 to be pooled and written off over an effective life of 4 years using the diminishing value method (see Subdivision 42-M).

57. The Government has announced a Simplified Tax System for small business taxpayers to apply from 1 July 2001. That system will remove previous accelerated rates and the \$300 immediate deduction. It will also allow eligible taxpayers who decide to use it an immediate

write-off for any tangible depreciable asset which costs less than \$1,000, and a pooling arrangement for tangible depreciable assets which have effective lives of less than 25 years (which can be depreciated at the rate of 30%).

58. For these reasons, the replacement basis for deductions will not be available for assets you first use (or install ready for use and held in reserve) for the purpose of producing assessable income after 30 June 2000.

59. We have completely removed replacement only assets. For those assets for which replacements are offered as an alternative, the effective life remains but we have removed the replacement option. A list of assets for which replacements used to apply appears in **Table D** of the attached schedule.

Loose tools

60. In Taxation Ruling IT 2685, under the 'building and construction industry' heading, we give loose tools an effective life of 5 years, with the option of using the replacement basis. Elsewhere, we simply list them as replacements and do not suggest an effective life.

61. In the schedule attached to this Ruling, we list loose tools in all cases as having an effective life of 5 years.

Division 42 statutory rates

62. There are two asset categories for which statutory rates have applied automatically without having to ascertain effective life. They are employee amenities and assets used for scientific research. For the reasons discussed below, these rates now have little or no application and we have, therefore, removed from the schedule the items to which they pertain. We have listed those items in **Table E**.

Employee amenities

63. Employee amenities are plant used mainly for providing clothing cupboards, first aid, rest-room or recreational facilities, meals or facilities for meals for employees or their children. Their depreciation rate is 33% prime cost and 50% diminishing value (see section 42-150 of the Act).

64. These rates are not linked to the effective life of the plant and they are clearly set out in the Act. They now only apply to small business taxpayers. For all other taxpayers, for plant they acquire or commence to construct after 11.45 am, by legal time in the ACT, on

21 September 1999, these rates have been removed and the depreciation rate is determined by the effective life of the plant.

65. For both of the reasons above, we have removed the entries relating to employee amenities. Taxpayers will need to work out the effective life of plant that is no longer covered by the statutory rate.

Scientific research

66. For plant used only for scientific research in the fields of natural or applied science the prime cost rate is 33% and diminishing value rate is 50% (see section 42-145 of the Act). However, these rates only apply to plant acquired before 1 July 1995. Therefore, we have also removed entries in the schedule relating to them.

Redundant assets

67. We have listed in **Table F**, which is for information purposes only, those assets in Taxation Ruling IT 2685 which we have so far identified as redundant.

68. We consider an asset is redundant if it is:

- no longer used for income producing purposes (e.g., accounting machines, drays, wagons, buggies);
- no longer manufactured (e.g., radiograms); or
- in the process of being overtaken by technology (e.g., gramophone records, which have been largely replaced by compact discs).

69. If a taxpayer requires an effective life for an asset that we have removed on the basis that it is redundant, they can work out the effective life themselves.

Horticultural plants

70. A special write-off of the capital expenditure attributable to the establishment of a horticultural plant is available under Subdivision 387-C. The write-off rate depends on the plant's effective life.

71. Taxpayers have the choice of using the Commissioner's determination of effective life or of working out their own effective life (see section 387-175 of the Act). Prior to this Ruling, the Commissioner had not made any determinations of the effective lives of horticultural plants.

72. In determining the effective lives specified in the schedule attached to this Ruling, the Commissioner has used the definition of effective life prescribed for taxpayers who self-assess. That is, the

TR 2000/D7

effective life of a horticultural plant is the period for which the plant could reasonably be expected to be used for the purpose of producing assessable income in a horticulture business (see sections 387-170 and 387-175).

73. The attached schedule specifies the effective life for some of the most common commercially grown horticultural plants. An effective life has been specified for:

- apples;
- avocados;
- citrus fruit;
- mangoes; and
- pears.

74. The methodology used to establish the effective life of horticultural plants involved the formulation of a questionnaire that went to establishing both the physical life of the plant and factors affecting the length of commercial production.

75. The questionnaire was sent to horticulturalists employed by relevant State Government Departments, industry/grower associations and individual growers.

76. We canvassed issues such as the varieties and location of plants grown, the age planted out, the years required to come into production and the number of years production was anticipated.

77. We also investigated crop management techniques. Two of the most important factors we considered were the processes of topworking and reworking which mean that trees are cut back to the stump. In both these cases we consider the effective life of the tree has ended. With reworking, where a new variety is grafted onto the old root system, we consider that a new plant has been established and a taxpayer is entitled to claim a deduction for the costs involved in that process on the basis that a new plant has been established with a new effective life.

78. Other factors which we considered, and which are reflected in the effective lives specified for horticultural plants, are the impact of consumer demand for new varieties and the move to higher density planting. Both of the factors have the ability to shorten commercial lives.

Date of effect of determinations for plant

79. The effective lives specified in the schedule attached to this Ruling apply to plant you first use (or install ready for use and hold in

reserve) for the purpose of producing assessable income after 30 June 2000.

80. We chose this date of effect for two reasons: first, it matches the time when a depreciation deduction is first allowable (see sections 42-15, 42-100(2) and 42-110(2) of the Act) and secondly, it prevents taxpayers from gaining an advantage through bringing forward the purchase of capital assets under review.

81. It is important to understand how the date of acquisition of plant and its date of first use may each, independently, affect the amount of the deduction.

82. In the following examples, all the taxpayers chose to use the effective life specified by the Commissioner and none are small business taxpayers as defined in Subdivision 960-Q.

Example 1

83. John acquires an asset for \$10,000 after 30 June 2000 and commences to use it for income producing purposes. If he chooses to adopt the effective life specified by the Commissioner, he must use the appropriate effective life specified in the schedule attached to this Ruling (and not the effective life specified in the determination attached to Taxation Ruling IT 2685).

84. His deduction is based on the effective life of the asset. It is worked out in accordance with the calculation formula in either subsection 42-160(3) (if he is using the diminishing value method) or subsection 42-165(2A) of the Act (if he is using the prime cost method).

Example 2

85. Betty acquired an asset on 10 September 1999. She uses it for private purposes prior to 30 June 2000 and then commences to use it for the purpose of producing assessable income for the first time after that date.

86. If she chooses to adopt the effective life specified by the Commissioner, she must use the effective life specified in the schedule attached to this Ruling (and not the effective life specified in the determination attached to Taxation Ruling IT 2685). She should then work out her deduction using the accelerated rates and calculation process that applied at the time of acquisition, 10 September 1999.

Consultation

87. We have consulted industry bodies and interested taxpayers during the course of the review. In addition, the items marked with an asterisk in the attached schedule have been reviewed by an independent panel comprising a representative from the Taxation Institute of Australia, the Corporate Taxpayers Association, The Treasury, The Australian Valuation Office and the Australian Taxation Office.

Detailed contents list

88. Below is a detailed table of contents for this draft Ruling:

| | Paragraph |
|------------------------------------------------------------------|-----------|
| What this Ruling is about | 1 |
| Class of persons/arrangement | 4 |
| Date of effect | 5 |
| Previous Rulings | 7 |
| Explanations | 9 |
| Context of Commissioner's review | 9 |
| Basic Principles of Depreciation | 15 |
| How does the Commissioner determine the effective life of plant? | 21 |
| <i>Market Value</i> | 24 |
| <i>Obsolescence</i> | 25 |
| <i>Use of the asset by different industries</i> | 30 |
| <i>Retention period</i> | 31 |
| <i>Scrapping or abandoning the asset</i> | 33 |
| Working out your own effective life | 35 |
| Rates | 38 |
| Structure | 41 |
| How to use this schedule | 44 |
| Removal of items listed in Taxation Ruling IT 2685 | 48 |
| <i>Non depreciable assets</i> | 50 |
| <i>Replacements</i> | 53 |
| <i>Loose tools</i> | 10 |
| <i>Division 42 statutory rates</i> | 62 |

| | |
|-------------------------------------------------|----------------|
| <i>Employee amenities</i> | 63 |
| <i>Scientific research</i> | 66 |
| <i>Redundant assets</i> | 67 |
| Horticultural plants | 70 |
| Date of effect of determinations for plant | 79 |
| Consultation | 87 |
| Detailed contents list | 88 |
| Your comments | 89 |
| Attachments | page 17 |
| Table A - Effective lives (Industry Categories) | page 17 |
| Table B - Effective lives (Asset Categories) | page 40 |
| Table C - No effective life set | page 50 |
| Table D - Replacements | page 53 |
| Table E - Statutory rates | page 59 |
| Table F - Redundancies | page 60 |

Your comments

89. We invite you to comment on this draft Taxation Ruling. We are allowing 3 weeks for comments before we finalise the Ruling. If you want your comments to be considered, please provide them to us within this period.

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Commissioner of Taxation

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Subject references:

- depreciation
- depreciation rates
- effective life

Related Rulings/Determinations:

TR 2000/D7

Legislative references:

- ITAA 1997 Subdiv 960-Q
 - ITAA 1997 Subdiv 42-M
 - ITAA 1997 42-15
 - ITAA 1997 42-100
 - ITAA 1997 42-100(2)
 - ITAA 1997 42-105
 - ITAA 1997 42-110
 - ITAA 1997 42-110(2)
 - ITAA 1997 42-112
 - ITAA 1997 42-118
 - ITAA 1997 42-145
 - ITAA 1997 42-150
 - ITAA 1997 42-160(3)
 - ITAA 1997 42-165(2A)
 - ITAA 1997 387-175
 - ITAA 1997 387-177
-

ATO references:

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Effective lives (Industry Categories)**Table A**

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|-------|--------------|----------------|
|-------|--------------|----------------|

ACCOMMODATION, CAFES AND RESTAURANTS
(57100 to 57402)

| <i>Accommodation</i> <i>(57100)</i> | | |
|------------------------------------------------------|--------------------------------|--|
| Houses and Flats Let Furnished: | | |
| Blinds, Venetian | 20 | |
| Electric clock | 13 ¹ / ₃ | |
| Electric heater | 10 | |
| Garbage units (compacting) | 6 ² / ₃ | |
| Refrigerators | 13 ¹ / ₃ | |
| Stoves | 20 | |

AGRICULTURE, FORESTRY AND FISHING
(01110 to 04203)

| <i>Agriculture</i> <i>(01110 to 02200)</i> | | |
|---------------------------------------------------------------------------|--------------------------------|--|
| Agricultural implements and plant (general including station plant) | 10 | |
| Bacon bins (demountable pig confinement units): | | |
| Galvanised iron components of structure | 33 ¹ / ₃ | |
| Plant installed in structure | 20 | |
| Banana ripening plant | 13 ¹ / ₃ | |
| Bee farming plant: | | |
| Beehives | 13 ¹ / ₃ | |
| Processing plant | 20 | |
| Bridges (wooden) | 20 | |
| Cotton sheds (humidification) | 20 | |
| Curing barns (tobacco, timber, peanut, corn or grain) | 13 ¹ / ₃ | |
| Dairy farm plant (power): | 20 | |
| Fences: | | |
| General (including wire and wire netting used in construction of fencing) | 33 ¹ / ₃ | |
| Electric | 20 | |
| Fruit-growers' plant: | | |
| Dips, pans, spray pumps, etc | 10 | |
| Fumigation tents and machinery | 10 | |

| | | |
|---------------------------------------------------------------------|-----------------|---|
| Hail netting: | | |
| Black (UV inhibited) | 10 | |
| White or clear | 5 | |
| Support poles, wires, high tensile cables | 40 | |
| Racks (dried fruit) | 20 | |
| Tecto applicator (citrus anti-fungal plant) | 5 | |
| Glass houses (metal-framed) | 50 | |
| Greenhouse 'igloo' components: | | |
| Galvanised piping frames | 20 | |
| Fibreglass covering, electric fans and misted water spray equipment | $6\frac{2}{3}$ | |
| Harvester/Sweeper | $6\frac{2}{3}$ | |
| Headers, self propelled (combine harvesters) | $6\frac{2}{3}$ | |
| Hop growers' plant: | | |
| Hop picking machines | $13\frac{1}{3}$ | |
| Kilns | 20 | |
| Horse stalls (Breeze way Shed Row) | $33\frac{1}{3}$ | |
| Horticultural plants: | | |
| Citrus: | | |
| Grapefruit | 30 | * |
| Lemon | 20 | * |
| Limes | 20 | * |
| Mandarin | 25 | * |
| Orange | 30 | * |
| Pome: | | |
| Apple | 20 | * |
| Pear | 25 | * |
| Tropical: | | |
| Avocado | 20 | * |
| Mango | 30 | * |
| Irrigation plant and equipment: | | |
| Metal piping | $13\frac{1}{3}$ | |
| Other piping (including concrete channels but not earth channels) | 20 | |
| Other plant | 20 | |
| Levee banks and revetments | 40 | |
| Motor cycles (used for mustering, maintenance of fences, etc) | 3 | |
| Mushroom growers' plant: | | |
| Air conditioning plant | $6\frac{2}{3}$ | |
| Buildings: | | |
| Peak heat, spawn running and growing rooms | 10 | |
| Other: | | |
| timber or steel frame | $33\frac{1}{3}$ | |
| brick, stone or concrete walls | 50 | |
| Compost preparation plant | $6\frac{2}{3}$ | |

| | | |
|--------------------------------------------------------------------|--------------------------------|--|
| General plant (including spraying, watering and pumping equipment) | 6 ² / ₃ | |
| Growing trays | 6 ² / ₃ | |
| Pea-viners, pea cleaners, vine and straw conveyors | 10 | |
| Peanut blanching plant: | | |
| Air piping | 20 | |
| Blanchers | 10 | |
| Colour sorter (electronic) | 10 | |
| Control panel | 20 | |
| Cooling equipment (including control panel) | 13 ¹ / ₃ | |
| Elevators | 10 | |
| Exhaust fans | 20 | |
| Fumigation equipment | 10 | |
| Pal boxes | 3 | |
| Plant water services | 50 | |
| Roaster and dryer | 10 | |
| Scales | 20 | |
| Storage surge bins | 20 | |
| Tipping unit | 20 | |
| Transformers | 40 | |
| Vibrating conveyors | 10 | |
| Poultry farmers' plant (incubators) | 20 | |
| Sheep Farming Plant: | | |
| Shearing machines | 13 ¹ / ₃ | |
| Shearing stands (demountable) | 10 | |
| Sheep dips (concrete) | 50 | |
| Woolsheds: | | |
| with brick, stone or concrete walls | 66 ² / ₃ | |
| wood or iron walls | 50 | |
| Silos: | | |
| Ancillary equipment | 20 | |
| Concrete | 100 | |
| Grain (iron) | 33 ¹ / ₃ | |
| Other | 33 ¹ / ₃ | |
| Stockyards, pens, lairages (abattoirs) | 20 | |
| Stud stock and thoroughbred horses | 10 | |
| Trellis | 20 | |
| Vegetable processing equipment | 13 ¹ / ₃ | |
| Water tower (brick) | 100 | |

Fishing
(04110 to 04203)

| | | |
|-------------------------------------|--------------------------------|--|
| Fish Farming Ponds (earth and clay) | 20 | |
| Fishing Plant: | | |
| Boats | 13 ¹ / ₃ | |

| | | |
|------------------------------------|--------------------------------|--|
| Fish holding baskets | 10 | |
| Purse seine fishing net | 5 | |
| Pearling and Oyster Fishing Plant: | | |
| Luggers (oyster fishing) | 13 ¹ / ₃ | |
| Pearling boats | 20 | |
| Pumps | 13 ¹ / ₃ | |
| Prawn farming ponds and plant | 20 | |

CONSTRUCTION
(41111 to 42590)

| | | |
|----------------------------------------|--------------------------------|--|
| Bending machines (bar, angle or rod) | 10 | |
| Brick elevators (portable) | 5 | |
| Chain blocks, rod shears, jacks, etc | 13 ¹ / ₃ | |
| Compressors | 10 | |
| Concreting plant: | | |
| Batching plant: | | |
| Portable and demountable | 6 ² / ₃ | |
| Static | 13 ¹ / ₃ | |
| Buggies or dumpers (motorised) | 5 | |
| Hoppers, skips and hoist buckets | 10 | |
| Immersion vibrators | 4 | |
| Mobile concrete pumping units | 6 ² / ₃ | |
| Monorails | 5 | |
| Steel formwork, beams and props | 10 | |
| Trowelling machines | 4 | |
| Vibrating screeders | 4 | |
| Cranes (Mobile): | | |
| Light and medium, | 6 ² / ₃ | |
| Heavy (over 15 tons/15.24 tonnes lift) | 10 | |
| Tower and hoists | 10 | |
| Derricks | 13 ¹ / ₃ | |
| Earth moving plant and heavy equipment | 6 ² / ₃ | |
| Grinding and milling machines | 3 | |
| Levels, dumpy, etc | 13 ¹ / ₃ | |
| Lift slab equipment | 5 | |
| Pumps | 10 | |
| Road-making Plant: | | |
| Air compressors and motors | 10 | |
| Crushers and bins | 10 | |
| General asphalt plant | 10 | |
| Road graders and rollers | 6 ² / ₃ | |
| Saw benches (portable) | 13 ¹ / ₃ | |
| Welding units (portable): | | |

| | | |
|------------------------|--------------------------------|--|
| Light type | 6 ² / ₃ | |
| Medium and other types | 10 | |
| Winches | 13 ¹ / ₃ | |

CULTURAL AND RECREATIONAL SERVICES
(91110 to 93302)

Libraries, Museums, the Arts and Parks and Gardens
(92100 to 92590)

| | | |
|--------------------------------------------------------------------------------------|--------------------------------|--|
| Libraries (where taxpayers do not deal with their lending stock in trading account): | | |
| Circulating (all classes of books) | 10 | |
| Music lending | 6 ² / ₃ | |
| Lion Park: | | |
| Animal cages and sheds | 20 | |
| Animal huts | 10 | |
| Museum Displays in Aircraft/War Museums | 100 | |
| Musical Instruments, etc: | | |
| Amplifying equipment, microphones | 6 ² / ₃ | |
| Band instruments | 20 | |
| Band uniforms | 10 | |
| Electric guitars | 10 | |
| Music stands | 20 | |
| Organs (mechanical) | 10 | |
| Pianos | 20 | |
| Planetarium dome | 33 ¹ / ₃ | |
| Sea Life Centre: | | |
| Fibreglass aquarium tanks | 20 | |
| Ketch | 13 ¹ / ₃ | |
| TV audio system | 10 | |

Film, Video, Radio and Television Services
(91110 to 91220)

| | | |
|------------------------|--------------------------------|--|
| Audition Units | 10 | |
| Newsreel Equipment: | | |
| Batteries | 13 ¹ / ₃ | |
| Biographs | 10 | |
| Cameras (sound) | 10 | |
| Electric motors | 20 | |
| Film editing equipment | 10 | |
| Instruments | 13 ¹ / ₃ | |
| Insulated cables | 20 | |
| Meters | 13 ¹ / ₃ | |
| Microphones | 10 | |

| | | |
|----------------------------------------------------------------------------------------------------------|-------------------------------|--|
| Radio sets and accessories | 10 | |
| Sound equipment | 10 | |
| Transformers | 40 | |
| Radio and Television Broadcasting Equipment: | | |
| Computer automated | 10 | |
| General plant | 6 ² / ₃ | |
| Steel Masts | 40 | |
| Theatre, Picture Theatre, etc, Plant and Equipment: | | |
| Accessories (theatrical – wigs, costumes, etc) | 5 | |
| Cinemascope installations: | | |
| Equipment associated with screen (including tubular steel frame, electric motor and ball-bearing tracks) | 20 | |
| Screen facing | 5 | |
| Sound equipment | 10 | |
| Ventilating plant | 20 | |

Sport, Gambling and Other Recreation Services
(93111 to 93302)

| | | |
|--------------------------------------------------------------------------------------------|--------------------------------|--|
| Amusement Machines and Equipment: | | |
| Billiard tables | 40 | |
| Eight Ball table (coin operated pool tables) | 10 | |
| Electric dodgems: | | |
| Cars (including internal electric motors and trolley rods) | 3 | |
| Electrical and structural equipment providing power to drive the cars | 20 | |
| Hot air balloons: | | |
| Envelope and cane basket | 3 | |
| Associated equipment (inflator fan, burner unit, fuel cylinders) | 10 | |
| Merry-Go-Rounds: | | |
| If fixed and protected from weather | 20 | |
| Others | 13 ¹ / ₃ | |
| Mini Wheel | 10 | |
| Slot machines | 5 | |
| Super slides | 10 | |
| Waterslide and associated equipment | 20 | |
| Wild cat | 10 | |
| Zipper | 10 | |
| Bowling Centres (plant and equipment) | | |
| Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals) | 13 ¹ / ₃ | |
| Bowling balls | 5 | |
| Masking units | 10 | |
| Pin setters and pin spotters | 10 | |
| Other equipment | 13 ¹ / ₃ | |

| | | |
|-------------------------------------------------------------|--------------------------------|--|
| Golf Courses (miniature): | | |
| Lighting plant, electric motors, moving parts | 20 | |
| Lighting standards | 40 | |
| Carpets on stairways | 3 | |
| Gymnasium Equipment | 10 | |
| Inflatable Amusements | 2 | |
| Juke Boxes | 10 | |
| Poker Machines | 5 | |
| Racehorses | 10 | |
| Racing Cars | 2 | |
| Shuffle Boards | 10 | |
| Skating Rink Plant: | | |
| Fittings (open air) | 20 | |
| General freezing plant and equipment | 13 ¹ / ₃ | |
| Hired ice skating boots | 5 | |
| Roller skates | 5 | |
| Surface (synthetic panels) | 10 | |
| Ski Equipment (skis, boots and stocks for hiring to public) | 3 | |
| Ski Maintenance Machine | 13 ¹ / ₃ | |
| Slot Machines | 5 | |
| Space Theatre Dome | 33 ¹ / ₃ | |
| Tennis Court Surface: | | |
| Bitumen | 20 | |
| Plexipave | 20 | |
| Synthetic lawn | 10 | |
| Totalisator: | | |
| Computer equipment | 10 | |
| Ancillary equipment (eg ticket issuing machines) | 13 ¹ / ₃ | |
| Trampolines | 10 | |

ELECTRICITY, GAS AND WATER SUPPLY
(36100 to 37020)

Electricity and gas supply
(36100 to 36200)

| | | |
|---------------------------------------------|--------------------------------|--|
| Electrical Machinery and Equipment: | | |
| Accumulators and storage batteries | 13 ¹ / ₃ | |
| Alternators (motor-generators) | 20 | |
| Broadcasting equipment (computer automated) | 10 | |
| Choke coils | 40 | |
| Condensers | 20 | |
| Distributing centres (switch gear) | 20 | |
| Electric transmission lines | 50 | |

| | | |
|--------------------------------------------------------------|--------------------------------|--|
| Engines, condensers, pumps | 20 | |
| Generators (motor) | 20 | |
| Hand tools and loose plant | 5 | |
| House installations (owned by electricity suppliers) | 20 | |
| Indicators (fixed and portable) | 13 ¹ / ₃ | |
| Instruments | 13 ¹ / ₃ | |
| Lighting plant | 20 | |
| Lighting units (fluorescent) | 20 | |
| Lightning arresters | 50 | |
| Machinery not otherwise specified | 20 | |
| Meters | 13 ¹ / ₃ | |
| Power factor control | 20 | |
| Power station plant | 20 | |
| Standards, iron or steel (including brackets and cross arms) | 40 | |
| Starting gear, including compensators, switches, etc | 20 | |
| Storage batteries | 13 ¹ / ₃ | |
| Switchboards | 20 | |
| Testing apparatus | 13 ¹ / ₃ | |
| Transformer boxes | 50 | |
| Transformers (static) | 50 | |

Water supply, sewerage and drainage services
(37010 to 37020)

| | | |
|---------------------------------------------------------------------------------|----|--|
| Moulds (steel moulds for the production of castings for sewage treatment plant) | 5 | |
| Sewage Treatment Plant | 20 | |
| Water Mains | 50 | |

EDUCATION
(84100 to 84409)

| | | |
|-------------------------------------------|---|--|
| Kindergarten Furniture and Play Equipment | 5 | |
|-------------------------------------------|---|--|

FINANCE AND INSURANCE
(73100 to 75200)

| | | |
|-------------------------|-----|--|
| Banks: | | |
| Demountable strongrooms | 100 | |
| Portable safes | 40 | |
| Strongroom doors | 100 | |

HEALTH AND COMMUNITY SERVICES
(86110 to 87290)

| | | |
|--------------------------------------------------------------------|-----------------|--|
| Dentists' Plant: | | |
| Carpets | 10 | |
| Electric motors | 20 | |
| High speed equipment: | | |
| Air operated dental drilling equipment | 10 | |
| Air compressors (independent) | 20 | |
| Instruments and plant (other than high speed equipment) | 20 | |
| Medical Plant: | | |
| Blood count machine | 5 | |
| Camera (large field of view) | $6\frac{2}{3}$ | |
| Cast setter | 10 | |
| Cat scanner | $6\frac{2}{3}$ | |
| Coronary investigation unit | 10 | |
| Defibrillator equipment | 10 | |
| Diathermy plant (including screening): | | |
| Generally | $13\frac{1}{3}$ | |
| Used for hire | 10 | |
| Electro-cardiographs: | | |
| Generally | 20 | |
| Portable (personal) | 3 | |
| Units (battery operated) used for hire | 10 | |
| Fibreoptic endoscopes and associated light source equipment | 5 | |
| High frequency current machines (surgical) | $13\frac{1}{3}$ | |
| Hospital: | | |
| Beds (including electric) | $13\frac{1}{3}$ | |
| Furniture | 20 | |
| Lampsetting casts | 10 | |
| Medical analyser systems | $6\frac{2}{3}$ | |
| Nuclear medicine equipment | $6\frac{2}{3}$ | |
| Operating tables | $13\frac{1}{3}$ | |
| Ophthalmic surgeons' plant | 10 | |
| Other plant (not being in the nature of instruments) | $13\frac{1}{3}$ | |
| Patient monitoring equipment | 10 | |
| Pendants (service point in operating theatres for other equipment) | $13\frac{1}{3}$ | |
| Radiological equipment | 10 | |
| Radium plaques and needles | 10 | |
| Silver recovery unit | 10 | |
| Sonograph gamma ray sterilization plant | $13\frac{1}{3}$ | |
| Sterilization plant: | | |
| Compressor | 20 | |

| | | |
|------------------------------------------------------------------------------|-----------------|--|
| Gamma radiation unit | 10 | |
| Cell block | 100 | |
| Tomographic whole body scanner | $6\frac{2}{3}$ | |
| Ultra-sound unit | 10 | |
| Ventilators | 10 | |
| Vision analyser computer | 5 | |
| Xerography unit | 10 | |
| X-ray equipment: | | |
| Associated equipment | 10 | |
| Echo cardiographic | $6\frac{2}{3}$ | |
| General (including screening and Rontgen Ray) | $13\frac{1}{3}$ | |
| Image intensifier with TV chain and recording unit | $6\frac{2}{3}$ | |
| Portable units | 10 | |
| Processor and daylight loading equipment | 10 | |
| Scanner | $6\frac{2}{3}$ | |
| Spectrometer system | 10 | |
| Nursing Home: | | |
| Commode | $13\frac{1}{3}$ | |
| Nurse call equipment | 20 | |
| Scales | 20 | |
| Shower chairs | 10 | |
| Trolleys | $13\frac{1}{3}$ | |
| Veterinary's Plant (mobile clinic designed for carriage on utility or truck) | $13\frac{1}{3}$ | |

MANUFACTURING
(21110 to 29490)

Food, beverage and tobacco manufacturing
(21110 to 21900)

| | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Aerated Water Plant (general plant) | 13 ¹ / ₃ | |
| Bacon Manufacture: | | |
| Bacon Bins (demountable pig confinement units): | | |
| Galvanised iron components of structure | 33 ¹ / ₃ | |
| Plant installed in structure | 20 | |
| Curing Plant: | | |
| Fixtures (including overhead tracking) | 20 | |
| Other | 13 ¹ / ₃ | |
| Factory Building (40 percent of the total cost of the building is regarded as an integral part of plant and machinery): | | |
| Brick, stone or concrete structure | 100 | |
| Wooden structure | 20 | |
| Bakers' Plant: | | |
| General plant | 13 ¹ / ₃ | |
| Slicing and wrapping machines | 10 | |
| Biscuit-making Plant | 13 ¹ / ₃ | |
| Bread Manufacture: | | |
| General plant | 12 | |
| Slicing and wrapping machines | 10 | |
| Brewery Plant: | | |
| General plant | 20 | |
| Pipes and piping: | | |
| Condenser | 20 | |
| Expansion | 40 | |
| Other | 40 | |
| Butchers' Plant | 20 | |
| Butter Factory Plant: | | |
| Ammonia coils for cooling chambers | 10 | |
| Ammonia condensing coils | 8 | |
| Brine tanks | 8 | |
| Butter workers | 6 ² / ₃ | |
| Churns | 6 ² / ₃ | |
| Conveyors (chain for conveying boxed butter) | 20 | |
| Cream tanks | 10 | |
| Curing barns bulk | 13 ¹ / ₃ | |
| Factory Building (66 ² / ₃ percent of the total cost of the building is regarded as an integral part of plant and machinery): | | |
| Brick or concrete structure | 100 | |
| Wooden structure | 20 | |

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Ice making plant | 13 ¹ / ₃ | |
| Pasteurising plant: | | |
| Flash | 6 ² / ₃ | |
| Batch including kettles and Kay pasteurisers | 8 | |
| Power plant: | | |
| Electric generators and motors, etc | 20 | |
| Steam boilers | 20 | |
| Power transmission: | | |
| Conveyors | 20 | |
| Piping | 13 ¹ / ₃ | |
| Shafting and pulleys | 20 | |
| Pumps (brine and cream) | 10 | |
| Tanks of hot and coldwater (wood or iron) | 20 | |
| Testing apparatus | 20 | |
| Water cooling and aerating plant | 8 | |
| Weighing scales | 20 | |
| Cake-making Plant | 20 | |
| Cheese-making Plant | | |
| Pasteurising kettles and Kay pasteurisers | 8 | |
| Cheese treatment plant | 10 | |
| Cigarette Paper Cutting and Folding Plant | 10 | |
| Confectioners' Machinery | 20 | |
| Distillery Plant (brandy etc) | 13 ¹ / ₃ | |
| Flour-milling Plant: | | |
| Bins (wooden) | 33 ¹ / ₃ | |
| General plant | 13 ¹ / ₃ | |
| Silos (steel and concrete) | 100 | |
| Fruit and Vegetable Canning Plant | 20 | |
| Jam-making Plant | 20 | |
| Maltsters' Plant: | | |
| Bins (wooden) | 33 ¹ / ₃ | |
| General plant | 13 ¹ / ₃ | |
| Silos (steel and concrete) | 100 | |
| Meat Works Plant: | | |
| Building (66 2/3 per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery): | | |
| Brick, stone and concrete structures | 100 | |
| Wooden structures | 20 | |
| Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors) | 20 | |
| General plant | 13 ¹ / ₃ | |
| Milk Treatment Plant: | | |
| Bottling plant: | | |
| Carton conveyors | 10 | |

| | | |
|----------------------------------------------------|--------------------------------|--|
| Cool room | 20 | |
| Stacker cranes | 10 | |
| Dried milk plant | 13 ¹ / ₃ | |
| Processing plant | 10 | |
| Receiving plant | 20 | |
| Refrigeration plant | 13 ¹ / ₃ | |
| Pasta Manufacturing and Related Freezing Equipment | 10 | |
| Poultry Processing Plant: | | |
| Conveyor systems and troughing | 20 | |
| Refrigeration plant and boiler | 10 | |
| General plant | 13 ¹ / ₃ | |
| Rice Milling Plant | 13 ¹ / ₃ | |
| Sugar Mills | 13 ¹ / ₃ | |
| Tobacco Kilns | 20 | |
| Wine-making Machinery | 20 | |

Metal and Metal Product Manufacturing
(27110 to 27690)

| | | |
|-------------------------------------------------------------------------|--------------------------------|--|
| Designs used in connection with stamping decorative steel and iron work | 40 | |
| Die Casters' Plant: | | |
| Aluminium | 3 | |
| Die casting furnaces | 10 | |
| Die casting machines and ancillary hydraulic plant | 13 ¹ / ₃ | |
| Forging stainless steel elbows | 5 | |
| General plant | 20 | |
| Overall rate (alternative to the above) | 13 ¹ / ₃ | |
| Tooling in metal trade | 4 ¹ / ₂ | |
| Foundry Plant: | | |
| Converters | 10 | |
| Furnaces | 10 | |
| Laboratory | 20 | |
| Ladles | 10 | |
| Loose tools | 5 | |
| Machine tools | 20 | |
| Machinery and plant | 20 | |
| Moulding boxes | 10 | |
| Patterns | 40 | |
| Plant and tools (excluding furnaces, converter and ladles) | 13 ¹ / ₃ | |
| Rolling mill engines | 13 ¹ / ₃ | |
| Iron and Steel Industry: | | |
| Granulators | 13 ¹ / ₃ | |
| Slag pots | 3 | |
| Metal Crushing Plant (core fragmented) | 13 ¹ / ₃ | |
| Metal Forming Plant: | | |

| | | |
|-----------------------------------------------------------------------|-------------------------------|--|
| Dies and tooling | 4 ¹ / ₂ | |
| Roll forming dies | 10 | |
| Strip roll forming machines | 20 | |
| Nail Manufacturing Plant | 20 | |
| Smelting Plant | 8 | |
| Spring Manufacturers' Plant: | | |
| Cooling furnaces | 10 | |
| Power presses, rotary cambering, scale testing and scragging machines | 20 | |
| Stamping Blocks (used for designs of decorative steel and iron work) | 20 | |
| Tank Manufacturing Plant | 20 | |
| Tinsmiths' Plant | 20 | |

Non-metallic mineral product manufacturing
(26100 to 26400)

| | | |
|-------------------------------------------------|--------------------------------|--|
| Brickmaking Plant: | | |
| Automatic handling equipment | 10 | |
| Brick kilns and pre kilns | 13 ¹ / ₃ | |
| Cement brick plant | 13 ¹ / ₃ | |
| Dryers | 13 ¹ / ₃ | |
| General plant | 10 | |
| Cement-making Plant: | | |
| General plant (eg rotary mixing machines) | 13 ¹ / ₃ | |
| Raw slurry storage bins | 66 ² / ₃ | |
| Slurry blending silos | 50 | |
| Slurry mixing silos | 50 | |
| Concrete Pipe Manufacturing Plant | 13 ¹ / ₃ | |
| Glass Bottle Manufacturing Plant | 13 ¹ / ₃ | |
| Monumental Masons' Plant | 13 ¹ / ₃ | |
| Plaster Manufacturing Plant | 8 | |
| Pottery Plant | 20 | |
| Slate Works Plant | 20 | |
| Tile Manufacturing Plant (cement and concrete): | | |
| General plant | 10 | |
| Pallets (aluminium used in extrusion process) | 5 | |

Other Manufacturing
(28310 to 28590) and (29110 to 29490)

| | | |
|---------------------------------------|--------------------------------|--|
| | | |
| Bonemilling Plant (bagging machines) | 20 | |
| Broom and Brush Manufacturing Plant | 13 ¹ / ₃ | |
| Clothes Peg Manufacturing Plant | 13 ¹ / ₃ | |
| Cork Manufacturers' Plant | 10 | |
| Engineering Works Machinery Installed | 20 | |
| Eucalyptus Oil Plant: | | |

| | | |
|---------------------------------------|--------------------------------|--|
| Stills (coolers) | 40 | |
| Tanks | 40 | |
| Furniture-making Plant | 13 ¹ / ₃ | |
| Jewellers' Plant | 10 | |
| Linseed Oil Manufacturing Plant | 13 ¹ / ₃ | |
| Oxygen Manufacturing Plant | 13 ¹ / ₃ | |
| Salt Manufacturing and Refining Plant | 10 | |
| Umbrella Manufacturers' Plant: | | |
| Cutting boards | 10 | |
| Lathes | 13 ¹ / ₃ | |
| Motors | 20 | |
| Watchmakers' Plant | 10 | |

| <i>Petroleum, coal, chemical and associated product manufacturing (25100 to 25660)</i> | | |
|---------------------------------------------------------------------------------------------------|--------------------------------|--|
| Boot and Shoe Polish Manufacturing Plant | 13 ¹ / ₃ | |
| Chemical Manufacturing Plant: | | |
| General plant | 13 ¹ / ₃ | |
| Organic Peroxides Explosion (cell block) | 20 | |
| Distillery (oil and tar) Plant | 13 ¹ / ₃ | |
| Explosive Manufacturing and Chemical Plant | 13 ¹ / ₃ | |
| Fertiliser Manufacturing Plant | 20 | |
| Gelatine and Glue Manufacturing Plant | 13 ¹ / ₃ | |
| Ink Factory Plant | 20 | |
| Plastic Industry: | | |
| Blow moulders | 13 ¹ / ₃ | |
| Dies | 4 | |
| General plant | 20 | |
| Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines | 13 ¹ / ₃ | |
| Moulds: | | |
| Glass blowing | 2 | |
| High usage | 5 | |
| Low usage | 10 | |
| Once only | 1 | |
| Rubber Manufacturers' Plant: | | |
| Moulds | 5 | |
| Process plant | 13 ¹ / ₃ | |
| Sulphuric Acid Plant: | | |
| Acid chambers (irrespective of raw material used) | 20 | |
| Plant: | | |
| Where pyrites used in manufacture of the acid | 10 | |
| Where natural sulphur (brimstone) so used | 13 ¹ / ₃ | |

| <i>Printing, publishing and recorded media</i> <i>(24110 to 24309)</i> | | |
|-----------------------------------------------------------------------------------------|--------------------------------|--|
| Bookbinding Plant and Machinery | 20 | |
| Newspaper Wrapping Machines | 10 | |
| Printers' Plant and Machinery: | | |
| Dryers automatic and semi-automatic | 6 ² / ₃ | |
| Dryers manual | 20 | |
| Electronic engraving machines | 10 | |
| Graphic arts plant: | | |
| Colour scanners | 10 | |
| Guillotines | 10 | |
| Offset printers | 10 | |
| Platemaking apparatus | 10 | |
| Machinery | 13 ¹ / ₃ | |
| Photo-typesetting plant (computerised) | 5 | |
| Printing machines incorporating electronic memory units | 10 | |
| Screen printing plant (automatic and semi-automatic, including dryers) | 6 ² / ₃ | |
| Type | 6 ² / ₃ | |
| Stationers' Manufacturing Plant | 13 ¹ / ₃ | |

| <i>Textile, clothing, footwear and leather manufacturing</i> <i>(22110 to 22620)</i> | | |
|-------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Boot and Shoe-making Machinery: | | |
| Machinery and general plant | 13 ¹ / ₃ | |
| Moulds for plastic heels | 3 | |
| Vulcanising Moulds | 5 | |
| Clothing and Millinery Manufacturing Plant: | | |
| Hat Manufacturing Plant and Machinery | 13 ¹ / ₃ | |
| Sewing Machines | 10 | |
| General plant | 20 | |
| Cotton Manufacturers' Machinery: | | |
| Conveyors | 10 | |
| Engines, gas | 20 | |
| Gas producer plant | 13 ¹ / ₃ | |
| Gins | 10 | |
| Flock Manufacturing Plant: | | |
| General plant | 20 | |
| Carding machines | 13 ¹ / ₃ | |
| Knitting Machines | 13 ¹ / ₃ | |
| Rope and Twine Manufacturers' Plant | 20 | |
| Tanners' Plant: | | |
| General plant | 20 | |
| Modern plant used in 'wet' process | 13 ¹ / ₃ | |
| Weaving Machinery (silk and cotton) | 13 ¹ / ₃ | |

| | | |
|----------------------------------|--------------------------------|--|
| Wool Dumping Machinery | 13 ¹ / ₃ | |
| Wool Scouring Machinery | 16 ² / ₃ | |
| Woollen Manufacturers' Machinery | 16 ² / ₃ | |

Transport Equipment and Industrial Machinery Manufacturing
(28110 to 28290) and (28610 to 28690)

| | | |
|-------------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Motor Cycle Building Plant | 10 | |
| Motor Vehicle Manufacturing Plant: | | |
| Basic machinery | 10 | |
| Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools) | 3 | |
| Piston Ring Manufacturing Plant: | | |
| Engineering works plant | 20 | |
| Motors | 20 | |
| Overhead gear, equipment, belting, etc | 20 | |
| Precision machines | 13 ¹ / ₃ | |
| Saw-making Plant | 20 | |

Wood and paper product manufacturing
(23110 to 23390)

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Box and Carton (Cardboard) Makers' Plant | 13 ¹ / ₃ | |
| Case-making Plant | 13 ¹ / ₃ | |
| Container (metal, solid or corrugated fibre) Makers' Plant | 10 | |
| Frame (Picture) Manufacturing Plant | 13 ¹ / ₃ | |
| Joinery Plant | 13 ¹ / ₃ | |
| Moulding Machinery (wood) | 13 ¹ / ₃ | |
| Timber, Firewood and Sawmilling Plant: | | |
| Electric light fittings | 20 | |
| Electric motors | 20 | |
| Engines and boilers | 13 ¹ / ₃ | |
| Kilns (timber drying) | 10 | |
| Locomotives | 20 | |
| Plant and machinery | 10 | |
| Railway rolling stock | 13 ¹ / ₃ | |
| Saws: | | |
| Mobile | 8 | |
| Steam radiators | 20 | |
| Telephone lines (instruments) | 20 | |
| Water conservation (piping, windmills, pumping machinery) | 20 | |
| <i>[NOTE: Effective lives for all timber, firewood and sawmilling plant used for haulage have been fixed in this case on account of the mountainous nature of the country usually exploited. Longer period should usually be expected in flat country.]</i> | | |
| Wood Working Plant | 13 ¹ / ₃ | |

MINING
(11010 to 15200)

Coal Mining and Metal Ore Mining
(11010 to 110202) and (13110 to 13190)

| | | |
|-----------------------------------------------------------------------------|--------------------------------|--|
| Coal hulks | 16 ² / ₃ | |
| Continuous mining machines | 8 | |
| Conveyor units: | | |
| Rubber conveyor belts | 6 ² / ₃ | |
| Idlers | 8 | |
| Motor, drive and structure of conveyor system | 13 ¹ / ₃ | |
| Dragline bucket | 10 | |
| Dragline used in coal mining | 20 | |
| Dredging Machinery | 13 ¹ / ₃ | |
| Gangways | 40 | |
| General plant | 13 ¹ / ₃ | |
| Initial containment areas | 20 | |
| Jetties and plant thereon (in exposed places) | | |
| Jetties | 20 | |
| Plant | 13 ¹ / ₃ | |
| Mechanical coal mining plant (comprising cutters, loaders and shuttle-cars) | 8 | |
| Mine cars | 10 | |
| Pumps (used in mines and coal washing plant) | 20 | |
| Quarrying Plant and Machinery | 10 | |
| Rolling stock (trucks for carriage of coal) | 40 | |
| Shovels: | | |
| Power (high speed – used in open-cut mines) | 8 | |
| Skips in coal mines | 13 ¹ / ₃ | |
| Stone Crushing Plant | 10 | |
| Tailings dams | 20 | |
| Workshop plant | 20 | |

Oil and Gas Extraction
(12000)

| | | |
|--------------------------------------|--------------------------------|--|
| Natural Gas Pipeline | 20 | |
| Oil Companies' Plant and Machinery: | | |
| Aircraft refuelling equipment | 10 | |
| Bunds (other than formed with earth) | 100 | |
| Distilling (oil and tar) plant | 13 ¹ / ₃ | |
| Drums | 4 | |
| Effluent separators (concrete) | 40 | |
| General plant | 20 | |
| Kerbside pumps | 10 | |
| Kerbside tanks | 10 | |
| Laboratory equipment | 20 | |

| | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--|
| Lighters and other craft: | | |
| Iron and steel | 20 | |
| Wooden | 20 | |
| Mudlakes | 10 | |
| Pipelines | 13 ¹ / ₃ | |
| Port loading facility foundation | 50 | |
| Production plant: | | |
| Onshore | 13 ¹ / ₃ | |
| Offshore: | | |
| Accommodation modules on fixed platforms | 20 | |
| Helidecks on fixed platforms | 20 | |
| Platform jackets | 20 | |
| Other production facilities and plant not specifically listed | 10 | |
| Pumps, motor and control gear and fittings (apart from major units) | 13 ¹ / ₃ | |
| Rail tank cars | 20 | |
| Railway and tramway lines and permanent way | 20 | |
| Refining plant (distillation and cracking units, reformers, hydrofiners, alkylation purification and other comparable specialised refining units) | 10 | |
| Shaft drilling equipment | 5 | |
| Tanks (including crude, intermediate and finished product tanks) (Effective life to be 17 years for residual oil tanks when the residual oil comes from a source producing oil of high sulphur content.) | 20 | |
| Tanks (underground) | 13 ¹ / ₃ | |
| Tank wagons | 6 ² / ₃ | |
| Trade utensils (including sales and garage equipment) | 13 ¹ / ₃ | |
| Trailers and carts | 10 | |
| Wharves and jetties (concrete or timber) | 40 | |
| Oil Exploration Plant and Equipment: | | |
| Oil rigs (off-shore drilling) and ancillary equipment | 10 | |
| Oil search equipment (used for geophysical surveys in remote areas): | | |
| Drilling plant and down-hole equipment | 5 | |
| General plant and equipment | 10 | |
| Mobile units and vehicles (other than passenger cars) | 5 | |
| Other survey equipment | 10 | |
| Portable sleeping and messing huts | 5 | |
| Seismic survey equipment | 5 | |
| Vessel (supply) | 13 ¹ / ₃ | |

PERSONAL AND OTHER SERVICES
(95110 to 97000)

| | | |
|--------------------------------------------------------------------------------------------|--------------------------------|--|
| Cleaners' Plant: | | |
| Electronic floor polishers | 10 | |
| Dry Cleaning Plant | 10 | |
| Funeral Directors' Plant | 20 | |
| Hairdressers' Plant (including, partitions, cubicles, neon lighting tubes and wash basins) | 20 | |
| Laundry plant: | | |
| General plant | 10 | |
| Washing machines | 6 ² / ₃ | |
| Photographers' Plant : | | |
| Automatic film processing machine | 6 ² / ₃ | |
| Cameras: | | |
| Used for street photography | 4 | |
| Other (including lenses, electronic flash units, enlargers, etc.) | 10 | |
| Dark rooms (demountable – not integral part of building) | 20 | |
| Photo Engraving Plant: | | |
| Automatic (dark room) cameras | 10 | |
| Power operated proofing presses | 13 ¹ / ₃ | |
| General plant | 20 | |
| Powderless etching machines | 10 | |
| Photo Lab (one – hour service) | 10 | |

PROPERTY AND BUSINESS SERVICES
(77110 to 78690)

| | | |
|-----------------------------------------------------------------|----|--|
| Surveyors' Instruments: | | |
| Geodimeter (electronic) | 10 | |
| Laser Beam Survey Equipment | 10 | |
| Levels | 20 | |
| Stereoplotters (for making surveys from aerial photography etc) | 10 | |
| Theodolites | 20 | |

RETAIL TRADE
(51100 to 53295)

| | | |
|--------------------------|--------------------------------|--|
| Shops: | | |
| Aluminium roller grilles | 13 ¹ / ₃ | |
| Fittings | 20 | |

Food Retailing
(51211 to 51290)

| | | |
|-----------------|----|--|
| Butchers' Plant | 20 | |
|-----------------|----|--|

| <i>Motor vehicle retailing and services</i> <i>(53110 to 53295)</i> | | |
|--------------------------------------------------------------------------------------|-------------------------------|--|
| Motor Garage Equipment: | | |
| Automatic car-washing machines | 6 ² / ₃ | |
| Automotive parts cleaner: | | |
| Pump | 4 | |
| Drum | 10 | |
| Motor vehicle repairing plant and machinery | 10 | |
| Self-service pump installations (comprising pump and coin unit) | 10 | |

| <i>Personal and household good retailing</i> <i>(52511 to 52597)</i> | | |
|---------------------------------------------------------------------------------------|----|--|
| Mannequin Display Figures | 10 | |

| <i>TRANSPORT AND STORAGE</i> <i>(61100 to 67090)</i> | | |
|-----------------------------------------------------------------------|--------------------------------|---|
| <i>Air and Space Transport</i> <i>(64010)</i> | | |
| Aircraft Industry: | | |
| Aircraft: | | |
| General use | 8 | |
| Gliders | 10 | |
| Aircraft testing equipment | 13 ¹ / ₃ | |
| Containers, air cargo (used to transport goods by air) | 5 | * |
| Flight simulators | 8 | |
| General plant and machinery | 20 | |
| Hangar fixtures and fittings | 20 | |
| Link trainers | 8 | |
| Plant subject to excessive corrosion | 10 | |
| Precision machines and plant | 10 | |

| <i>Rail Transport</i> <i>(62000)</i> | | |
|---------------------------------------------------------------------------|--------------------------------|---|
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * |
| Electric Railway: | | |
| Bridge Works: | | |
| Brick, stone or concrete | 100 | |
| Other | 33 ¹ / ₃ | |
| Electric Transmission Lines | 13 ¹ / ₃ | |
| Supporting structures (standards etc): | | |
| Concrete, brick or stone | 100 | |
| Iron or steel | 40 | |
| Switch gear | 20 | |

| | | |
|------------------------------------------------|--------------------------------|--|
| Track structure (sleepers, rail, ballast, etc) | 20 | |
| Railway Track (tamping machines) | 10 | |
| Rolling Stock: | | |
| Carriages: | | |
| Country passenger service | 20 | |
| Suburban passenger service | 13 ¹ / ₃ | |
| Locomotives: | | |
| Country passenger service | 20 | |
| Mining and industry | 13 ¹ / ₃ | |
| Suburban passenger service | 13 ¹ / ₃ | |
| Trucks, wagons etc: | | |
| General haulage | 10 | |
| Used on tram lines | 40 | |
| Used on timber-getters' railways | 10 | |

Road Transport
(61210 to 61232)

| | | |
|---------------------------------------------------------------------------|----|---|
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * |
| Taxis | 4 | |

Water Transport
(63010 to 63030)

| | | |
|-----------------------------------------------------------------|--------------------------------|--|
| Boats, Ships, Lighters, etc: | | |
| Boats (motor, rowing and sailing) | 13 ¹ / ₃ | |
| Bulk carriers | 16 | |
| Container ships | 16 | |
| Ferry steamers | 20 | |
| Flexible barges (collapsible bag type) | 6 ² / ₃ | |
| Hovercraft | 5 | |
| Launches | 20 | |
| Lighters | 20 | |
| Lighters (coal - wooden, iron or steel) | 16 ² / ₃ | |
| Mini-submarine | 13 ¹ / ₃ | |
| Offshore Supply Vessels | 13 ¹ / ₃ | |
| Punts and rafts | 20 | |
| Roll-on/roll-off ships | 16 | |
| Ships and steamers | 20 | |
| Slips and standing ways | 20 | |
| Surf boats, salvage | 16 ² / ₃ | |
| Tankers (engaged primarily and principally in the tanker trade) | 16 | |
| Trawler | 13 ¹ / ₃ | |
| Tugs | 20 | |
| Materials Handling Plant and Equipment: | | |
| Container port loading facilities: | | |

| | | |
|---------------------------------------------------------------------------|-------------------------------|---|
| Portainer cranes | 20 | |
| Straddle carriers | 5 | |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * |
| Conveyors (production or freight handling): | | |
| Belts (rubber or vinyl) | 6 ² / ₃ | |
| Overhead production lines | 10 | |
| Rollers (static or movable) | 10 | |
| Pallets | 5 | |
| Racks, stillages, trollies and baskets | 10 | |
| Refrigeration equipment: | | |
| Clip-on, integrally mounted or static | 10 | |
| Salvage Machinery: | | |
| Boilers, vertical | 40 | |
| Engine hoisting | 40 | |
| Pumps: | | |
| Centrifugal, direct acting, and connections | 40 | |
| Duplex boiler feed | 40 | |
| Stevedoring Plant (coal trimming machines) | 6 ² / ₃ | |

Effective lives (Asset Categories)**Table B**

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|-------|-----------------|----------------|
|-------|-----------------|----------------|

| A | | |
|------------------------------------------------------------------------------------------------------------------------|-----------------|--|
| Advertising Samples and Designs (for decorative steel and iron work) | 40 | |
| Advertising Signs: | | |
| Billboards (hoarding) | 20 | |
| Roller board (moving surface) | $6\frac{2}{3}$ | |
| Solar powered (real estate signs) | $13\frac{1}{3}$ | |
| Air-conditioning Plant: | | |
| Central type (including ducting and vents) | $13\frac{1}{3}$ | |
| Structural alterations and additions associated with the installation of this plant which forms an integral part of it | 100 | |
| Room units | 10 | |
| Solar energy powered | $13\frac{1}{3}$ | |
| Aircraft: | | |
| Aeroplanes and helicopters: | | |
| General use | 8 | |
| Used predominantly for agricultural spraying or dusting | 4 | |
| Gliders/sailplanes | 10 | |
| Alarms | 20 | |
| Amenities Provided For Employees (sanitary ware, etc., forming part of toilet accommodation or washing facilities) | 20 | |
| Art Works | 100 | |

| B | | |
|-----------------------------------------|-----------------|--|
| Battery Chargers | 20 | |
| Beverage Dispensing Units: | | |
| Tea and coffee dispensers | $6\frac{2}{3}$ | |
| Refrigerated fruit juice dispensers | 10 | |
| Bicycles | 10 | |
| Binoculars | 10 | |
| Boilers | 20 | |
| Boom Gates | 10 | |
| Bores | $13\frac{1}{3}$ | |
| Boring Drill (rotary mole, underground) | $3\frac{1}{3}$ | |
| Boring Plant | 10 | |
| Bottle Washing Machine | 10 | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|-----------------------------------------------------------------------|--------------------------------|----------------|
| Bowser Machines (including self service) | 10 | |
| Bowser Tanks (underground) | 13 ¹ / ₃ | |
| Buildings: | | |
| To the extent that they form an integral part of plant and machinery: | | |
| Brick, stone or concrete structures | 100 | |
| Gantries | 33 ¹ / ₃ | |
| Other structures | 33 ¹ / ₃ | |
| Freezing Works: | | |
| Brick, stone or concrete structure | 100 | |
| Wholly wooden structure | 20 | |
| Primary Production, Forestry and Pearling Industries: | | |
| Non-residential: | | |
| With brick, stone or concrete walls | 50 | |
| With wood and/or iron walls | 33 | |
| Bulk Liquid Bags | 3 | |
| Bulldozers | 6 ² / ₃ | |
| Bundy Machines | 13 ¹ / ₃ | |

| C | | |
|-----------------------------------------------------------------------------------|-------------------------------|--|
| Cables and Wires | | |
| Overhead: | | |
| Bare | 50 | |
| Insulated | 20 | |
| Underground | 50 | |
| Calculators | 10 | |
| Cameras: | | |
| Generally (including lenses, electronic flash units, enlargers, etc.) | 10 | |
| Used for street photography | 4 | |
| Caravans: | | |
| Generally | 6 ² / ₃ | |
| Used only within the confines of a caravan park | 10 | |
| Car Parking (hydraulic elevated platforms and hoists including control equipment) | 10 | |
| Carpets: | | |
| In business places, picture theatres, hotels, etc | 5 | |
| In houses let furnished | 10 | |
| In professional chambers | 10 | |
| In ten-pin bowling centres | 4 | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|------------------------------------------------------------------------------------|--------------------------------|----------------|
| Cash Registers: | | |
| General | 10 | |
| Programmable or multi functional | 6 ² / ₃ | |
| Casks: | | |
| Stainless steel | 10 | |
| Other | 13 ¹ / ₃ | |
| Chemical Analyser Equipment (automatic) | 10 | |
| Chimney Stacks and Flues (concrete stacks in heavy industry qualifying as 'plant') | 50 | |
| Coffee Making Machines (espresso) | 13 ¹ / ₃ | |
| Compressors | | |
| Air and oxygen | 20 | |
| Ammonia: | | |
| Horizontal | 20 | |
| Vertical | 13 ¹ / ₃ | |
| Computers: | | |
| Generally | 4 | * |
| Free access floors in computer rooms | 50 | |
| Laptops | 3 | * |
| Concrete Mixers | 10 | |
| Concrete Transit Mixers (mixing bowl, separate motor and drive mechanism) | 6 ² / ₃ | |
| Containers (metal, for liquefied petroleum gas) | 13 ¹ / ₃ | |
| Cranes: | | |
| Electrical or otherwise | 20 | |
| Gantries | 33 ¹ / ₃ | |
| Crates | 4 | |
| Crushing Plant (stone) | 10 | |
| Curing Barns (galvanised steel and marine ply) | 13 ¹ / ₃ | |
| Curtains and Drapes | 6 ² / ₃ | |

D

| | | |
|------------------------------|----|--|
| Dams (not being earth tanks) | 40 | |
| Docks (floating) | 20 | |
| Dredges | 20 | |

E

| | | |
|-----------------------------------------------|--------------------------------|--|
| Engines | 20 | |
| Escalators (machinery and their moving parts) | 16 ² / ₃ | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|-------|--------------|----------------|
|-------|--------------|----------------|

| F | | |
|-------------------------------------------------------------------------------------------|--------------------------------|--|
| Fences: | | |
| Electric | 20 | |
| Wire mesh (demountable used for partitioning purposes) | 20 | |
| Fire Control and Alarm Systems: | | |
| Alarm, hoses and nozzles | 20 | |
| Automatic fire sprinklers | 20 | |
| Fire extinguishers | 13 ¹ / ₃ | |
| Water services | 50 | |
| Floor Coverings (linoleum and vinyl) | 10 | |
| Fogging Machines (insecticide) | 8 | |
| Foundation of plant and machinery which forms an integral part of the plant and machinery | 50 | |
| Furniture and Fittings | 13 ¹ / ₃ | |

| G | | |
|----------------------------|--------------------------------|--|
| Galvanised Plant | 10 | |
| Garbage Bins | 6 ² / ₃ | |
| Gas Cylinders LPG | 13 ¹ / ₃ | |
| Grinding Machine (surface) | 10 | |

| H | | |
|-----------------------------------------------------------------------------------------------|----|--|
| Hand Dryers (electrically operated) | 10 | |
| Heating Units (electronic) | 10 | |
| Hot Water Installations (on whole installation including boilers and, where installed, pumps) | 20 | |

| I | | |
|------------------------------------------|--------------------------------|--|
| Ice-making Machinery | | |
| Condensers | 13 ¹ / ₃ | |
| Expansion pipes | 40 | |
| General machinery | 13 ¹ / ₃ | |
| Ice moulds | 5 | |
| Imprinters (charge card) | 6 ² / ₃ | |
| Incinerettes (gas or electrically fired) | 20 | |
| Industrial Sweeper | 6 ² / ₃ | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|----------------------------------------|-------------------------------|-----------------------|
| Industrial Trailers (relocatable) | 10 | |
| Intercom System (pipe-in music system) | 8 ¹ / ₃ | |

| J | | |
|--------------------------------------|-----------------|--|
| Jet Ski | 4 | |
| Jetties (boat shed) | 40 | |
| Judges' Robes: | | |
| Court dress for ceremonial occasions | 5 | |
| Other robes | $13\frac{1}{3}$ | |

| K | | |
|--------------------------------------------------------------------|-----------------|--|
| Kilns: | | |
| Brick | 20 | |
| Charcoal burning | 20 | |
| Rapid fire shuttle type (used in the manufacture of ceramic tiles) | $13\frac{1}{3}$ | |

| L | | |
|-----------------------------------------|-----------------|--|
| Laboratory Equipment | $13\frac{1}{3}$ | |
| Laser Beam Construction Tools | 10 | |
| Laser Cutting Machine: | | |
| Workhandler | 10 | |
| Industrial laser | 5 | |
| CNC control | 5 | |
| Water chiller | 5 | |
| Laser Typesetting | 5 | |
| Lathes: | | |
| Computer controlled | 10 | |
| Engineering works (machinery installed) | 20 | |
| Wood working plant | $13\frac{1}{3}$ | |
| Lawn Mower: | | |
| Motor | $6\frac{2}{3}$ | |
| Self propelled | 5 | |
| Lens (optical) | 10 | |
| Letter Boxes (aluminium, nylon, brass) | 40 | |
| Letter Inserter (automatic) | 10 | |
| Library (professional) | 10 | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|----------------------|---------------------|-----------------------|
| Lift: | | |
| Boom | 3 | |
| Scissor | 3 | |
| Lifts and Elevators: | | |
| Electric | $16\frac{2}{3}$ | |
| Hydraulic | 20 | |

| | | |
|---------------------------------------------------------------------------------------------------|----|--|
| Lighting Control System (microprocessor based) | 5 | |
| Lighting Plant (electric) | 20 | |
| Lighting System (fluorescent) | 20 | |
| Livestock (working beasts, beasts of burden in business other than Primary Production and Camels) | 10 | |

| M | | |
|---------------------------------------------------------------------------------------------------|-------------------------------|--|
| Marinas (floating) | 20 | |
| Mini Lab | 10 | |
| Mini Spot Console | 10 | |
| Modular Switching System | 10 | |
| Motor Vehicles, etc: | | |
| Buses, lorries and trucks: | | |
| Generally | 6 ² / ₃ | |
| Heavy haulage of goods or passengers (long distance and intercity) | 5 | |
| Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers): | | |
| Generally | 6 ² / ₃ | |
| Hire and travellers' cars | 5 | |
| Taxis | 4 | |
| Fork-lifters, automatic loaders, transporters, front-end loaders | 6 ² / ₃ | |
| Motor cycles and scooters | 6 ² / ₃ | |
| Multi-Tray Units | 3 | |
| 'Music While You Work' System | 10 | |

| N | | |
|-----------|----|--|
| Neon Sign | 20 | |

| O | | |
|-------------------------------------|----|--|
| Office Machines and Equipment: | | |
| Delivery tube system (air pressure) | 10 | |
| Dictaphones | 10 | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|----------------------------------------------------|-------------------------------|-----------------------|
| Duplicating machines | 10 | |
| Photo copying machines | 10 | |
| Word processing machines and text editing machines | 5 | |
| Ovens: | | |
| Hotel industry | 20 | |
| Microwave | 6 ² / ₃ | |
| Oxygen Acetylene Plant | 20 | |

| P | | |
|--------------------------------------------|--------------------------------|--|
| Packing Machines | 10 | |
| Paging and Public Address Systems | 10 | |
| Painting equipment (airless spray) | 10 | |
| Paint-tinting and Colour Blending Machines | 5 | |
| Parachute | 3 | |
| Partitions (demountable) | 20 | |
| Pentex Total Station | 5 | |
| Plants: | | |
| Live (indoor) | 5 | |
| Simulated | 13 ¹ / ₃ | |
| Poles: | | |
| Steel (set in concrete) | 40 | |
| Wooden: | | |
| Set in concrete | 20 | |
| Not set in concrete | 10 | |
| Pontoons (floating) | 40 | |
| Portable Toilet | 10 | |
| Powder Coating Machine | 6 ² / ₃ | |
| Power Tools (hand operated) | 5 | |
| Projectors | 10 | |
| Pumps | 20 | |
| Punts | 20 | |

| R | | |
|---------------------------------|-------------------------------|--|
| Racks | 10 | |
| Radio Sets: | | |
| Generally | 10 | |
| Two-way radios and transceivers | 6 ² / ₃ | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|--------------|---------------------|-----------------------|
|--------------|---------------------|-----------------------|

| | | |
|------------------------------------------------------------------|--------------------------------|--|
| Refrigerating Plant and Machinery : | | |
| Cold rooms (prefabricated with stressed skin panels) | 13 ¹ / ₃ | |
| Condenser pipes | 13 ¹ / ₃ | |
| Cork board for insulating cold storage chambers | 20 | |
| Expansion pipes | 40 | |
| General machinery | 13 ¹ / ₃ | |
| Refrigeration (freezing) units (including compressors for shops) | 10 | |
| Refrigerators | 20 | |
| Regeneration (acid) Unit | 10 | |
| Robots (industrial) | 10 | |

| S | | |
|--------------------------------------------------------------------------------------------------|--------------------------------|-----------------------|
| Saddlery and Harness | 10 | |
| Sale Yards (stock and station agents) | 20 | |
| Sand/Coating System | 10 | |
| Sauna and Spa (prefabricated type) | 13 ¹ / ₃ | |
| Saws (chain) | 3 | |
| Scaffolding | 10 | |
| Scales (platform) | 20 | |
| Security Systems: | | |
| Bullet resistant screens (not forming part of the building) | 20 | |
| Burglar alarms | 6 ² / ₃ | |
| Camera scanning (of type used in large retail establishments) | 6 ² / ₃ | |
| Electronic tags (releases – retail stores) | 6 ² / ₃ | |
| Sewing Machines | 10 | |
| Shafting | 20 | |
| Sheds: | | |
| Portable (nomadic type industry) | 10 | |
| Humidification | 20 | |
| Signs | 20 | |
| Silos: | | |
| Cement Storage | 66 ² / ₃ | |
| Bulk handling industry (used on a continuous basis to store different grains for short periods): | | |
| Concrete construction | 50 | |
| Steel construction | 20 | |
| Ancillary mechanical equipment | 13 ¹ / ₃ | |
| Slips and Standing Ways | 20 | |
| Slitting Machine | 20 | |
| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
| Sonar Supersonic Equipment (similar to seismic equipment) | 13 ¹ / ₃ | |
| Sound Processing System (electronic digital) | 6 ² / ₃ | |
| Spa (fibreglass) | 20 | |
| Spectrometer (computerised x-ray system for mineral analysis) | 10 | |
| Spray Booth | 6 ² / ₃ | |
| Standards: | | |
| Iron or steel (including brackets, crossarms, etc) | 40 | |
| Concrete, brick or stone | 100 | |
| Steam Cleaners | 13 ¹ / ₃ | |
| Strapping Machines | 10 | |

| | | |
|------------------------------------------------|--------------------------------|--|
| Strongrooms (demountable) and strongroom doors | 100 | |
| Stuffed Crocodiles | 20 | |
| Suitcase | 10 | |
| Swimming Pools: | | |
| Above-ground | 10 | |
| Concrete | 50 | |
| Fibreglass | 20 | |
| Filtration equipment | 13 ¹ / ₃ | |
| Other equipment | 13 ¹ / ₃ | |
| Synthetic Lawn Surface | 10 | |

| T | | |
|------------------------------------------------------------------------------|--------------------------------|-----------------------|
| Tanks: | | |
| Galvanised Iron: | | |
| Bore water | 10 | |
| Rain water | 20 | |
| Reinforced concrete or masonry | 50 | |
| Underground | 50 | |
| Tank Stands: | | |
| Brick, stone or concrete | 50 | |
| Wood and/or iron | 33 ¹ / ₃ | |
| Tape Recorders | 10 | |
| Tarpaulins (canvas or plastic) | 6 ² / ₃ | |
| Telephone Installations: | | |
| Answering machines | 6 ² / ₃ | |
| Car phone | 6 ² / ₃ | |
| Cellular mobile | 6 ² / ₃ | |
| Complete telephone system (comprising switchboards, instruments, cables etc) | 20 | |
| ASSET | LIFE (YEARS) | ITEMS REVIEWED |

| | | |
|--------------------------------------------|--------------------------------|--|
| Computerised PABX equipment | 20 | |
| Public telephones | 10 | |
| Reservation system (data print) | 20 | |
| Television Receivers: | | |
| Generally | 10 | |
| Used for hire | 6 ² / ₃ | |
| Ticket Issuing Machines (public transport) | 13 ¹ / ₃ | |
| Tools (loose) | 5 | |
| Traction Engines (oil or wood fuel) | 10 | |
| Tractors | 6 ² / ₃ | |
| Trailers | 10 | |
| Transport Cases (steel) | 10 | |
| Turnstiles | 20 | |

| V | | |
|------------------------------------|----------------|--|
| Vacuum Cleaners (electric) | 10 | |
| Video: | | |
| Cassette libraries (used for hire) | 2 | |
| Game machines | 5 | |
| Recorders (used for hire) | $6\frac{2}{3}$ | |
| Video juke boxes | $6\frac{2}{3}$ | |
| Other | 10 | |

| W | | |
|-----------------------------------------------------------------|----------------|--|
| Washing Machines | $6\frac{2}{3}$ | |
| Waste Storage and Disposal Bins (industrial) | 10 | |
| Weighbridges | 25 | |
| Weighing Machines | 10 | |
| Welding Plant: | | |
| Automatic (used at sea on construction of a submarine pipeline) | 10 | |
| Generally | 20 | |
| Wells | 40 | |
| Wharves | 40 | |
| Wheelbarrows | 10 | |
| Windmills | 20 | |
| Wrapping Machines | 10 | |

| ASSET | LIFE (YEARS) | ITEMS REVIEWED |
|--------------|---------------------|-----------------------|
|--------------|---------------------|-----------------------|

| X | | |
|-----------------------------------------------------------------------------------------------------------|-----------------|--|
| X-Ray and High Frequency Current Plant (including screening of apparatus to suppress radio interference): | | |
| General | $13\frac{1}{3}$ | |
| Image intensifier with TV chain and recording unit | $6\frac{2}{3}$ | |
| Associated equipment | 10 | |
| Portable units | 10 | |
| Processor and daylight loading equipment | 10 | |

No effective life set**Table C**

| A | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|
| | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Aircraft Industry: | | | | |
| -- Hangar buildings | | | NIL | |
| B | | | | |
| Boarding House Plant and Equipment: | | | NIL | |
| -- Plumbing fixtures, sinks, baths, etc | | | | |
| Boats, Ships, Lighters, etc: | | | NIL | |
| -- Boat sheds | | | | |
| Boot and Shoe-making Machinery: | | | | |
| -- Machinery and general plant: | | | NIL | |
| --- Leased by taxpayer | | | | |
| Brickmaking Plant: | | | NIL | |
| -- Drying sheds | | | | |
| Buildings: | | | NIL | |
| - (b) which do not form integral parts of plant and machinery (including magazines for storing explosives) | | | | |
| C | | | | |
| Chimney Stacks and Flues: | | | NIL | |
| -- Integral part of building | | | | |
| D | | | | |
| Designs used in Jacquard Looms | | | NIL | |
| E | | | | |
| Electrical Machinery and Equipment: | | | NIL | |
| -- Chimney flues | | | | |
| Electric Railway: | | | No depreciation not plant | |
| -- Feeder Station (housing switchgear) | | | NIL | |
| Experimental Plant | | | NIL | |
| Explosive, Magazines used or storage of | | | | |
| F | | | | |
| Fences: | | | NIL | |
| -- Generally (but see primary industries) | | | NIL | |
| Films, Cinematograph | | | | |
| G | | | | |
| Gas-making Plant: | | | | |
| -- Buildings: | | | | |
| --- Other buildings | | | NIL | |
| -- Coal stores: | | | | |
| --- Being open air stores, consisting of brick or concrete walls, without roofs or without plant or machinery built into the walls | | | NIL | |
| -- Excavations: | | | | |
| --- for levelling purposes only | | | NIL | |
| --- to construct roadways | | | NIL | |
| --- tar holding tanks, not containing any building plant | | | NIL | |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | | |

| | | | | |
|------|-------------------------------------------------------------------------------------------|------------------|-----|----|
| ---- | Reinforced concrete lined | | NIL | |
| -- | Fences | | NIL | |
| -- | Retaining walls | | NIL | |
| -- | Roads | | NIL | |
| -- | Tramways: | | | |
| --- | Ground tramways . | | NIL | |
| | Glass Bottle Manufacturing Plant: | | | |
| -- | Chimney stacks | | NIL | |
| | H | | | |
| | Houses and Flats Let Furnished: | | | |
| -- | Sun louvres | | NIL | |
| | L | | | |
| | Lift Well and other Structural Alterations | | NIL | |
| | Lion Park: | | | |
| -- | Workshop, fences, cement floor | | NIL | |
| | Live Stock: | | | |
| -- | Dairy cattle | | NIL | |
| -- | Stud stock | | NIL | |
| -- | Working beasts and beasts of burden: | | | |
| --- | In business of Primary Production to be included in the Livestock Schedule | | | |
| | Louvres (sun) - over building | | NIL | |
| | M | | | |
| | Motor Garage Equipment: | | | |
| -- | Pits | | NIL | |
| | Motor Vehicles, etc: | | | |
| -- | Radio sets installed in vehicle – regard as part of the vehicle for depreciation purposes | | | |
| | N | | | |
| | Newsreel Equipment used to produce Sound - Newsreels: | | | |
| -- | Lenses | | NIL | |
| | O | | | |
| | P | | | |
| | Permanent Way | (on application) | 7 | 10 |
| | Primary Industries, Farmers', etc, Plant: | | | |
| -- | Earth tanks | | NIL | |
| -- | Tanks, earth (being substantially excavations) | | NIL | |
| | R | | | |
| | Radium | | NIL | |
| | Railways: | | | |
| -- | Permanent way - | (on application) | 7 | 10 |
| | S | | | |
| | Safes, Bank: | | | |
| -- | Other | | NIL | |
| | Sidings | | NIL | |
| | Skating Rink, Plant, etc: | | | |
| -- | Floors | | NIL | |
| | Squash Courts | | NIL | |
| | Sun Louvres | | NIL | |
| | T | | | |
| | Tanks | | | |
| -- | Earth | | NIL | |
| | Tennis Court Equipment: | | | |
| -- | Tennis court: | | | |
| --- | Other | | NIL | |

Theatre, Picture Theatre, etc, Plant and Equipment:

| | |
|-------------------------------------------------|-----|
| -- Acoustic plaster shells in theatre buildings | NIL |
| -- Drive-in theatres: | |
| --- Bio box buildings | NIL |
| --- Electric substation buildings | NIL |
| --- Surfacing | NIL |
| -- Films, whether in stock or in use | NIL |

Replacements

Table D

| A | Life (years) | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------------|------------------------|----------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Aerated Water Plant: | | | | | |
| -- Bottles stoppers, siphons | | | | Replacement | |
| -- Boxes, cases, etc, for siphons and bottles | | | | Replacement | |
| Aircraft Industry: | | | | | |
| -- Loose tools | | | | Replacement | |
| Amusement Machines and Equipment: | | | | | |
| -- Pin tables | | | | Replacement | |
| B | | | | | |
| Bands: | | | | | |
| -- Sheet music | | | | Replacement | |
| Bedding, Linen, Crockery, etc. (Hospitals, Hotels and Boarding Houses) | | | | Replacement | |
| Belting, ordinary - Where an essential part of a particular machine | | | | Replacement | |
| Boarding House Plant and Equipment: | | | | | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware and cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |
| Boats, Ships, Lighters, etc. (See explanatory notes re 'Fishing Industry and Australian Trading Ships): | | | | | |
| -- Sails, oars, running gear, etc | | | | Replacement | |
| Boot and Shoe-making Machinery: | | | | | |
| -- Lasts | | | | Replacement | |
| Bowling Centres - Plant and Equipment: | | | | | |
| -- Bowling pins | | | | Replacement | |
| -- Hire shoes | | | | Replacement | |
| Broom and Brush - Manufacturing Plant: | | | | | |
| -- Tools and dies (see also 'Dies') | | | | Replacement | |
| Building and Construction Industry: | | | | | |
| -- General plant: | | | | | |
| --- Bending machines (bar, angle or rod) | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| --- Chain blocks, rod shears, jacks, etc | 15 | 9 | 13.5 | 13 | 20 |
| | | | | or Replacement | |
| -- Concreting plant: | | | | | |
| --- Hoppers, skips and hoist buckets | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| --- Rickshaws or dump carts (hand operated) | 10 | 12 | 18 | 17 | 25 |
| | | | | or Replacement | |
| -- Levels, dumpy, etc | 15 | 9 | 13.5 | 13 | 20 |
| | | | | or Replacement | |
| -- Loose tools and equipment | 5 | 24 | 36 | 27 | 40 |
| | | | | or Replacement | |
| -- Power tools, hand operated: - Electric, pneumatic or powder | 5 | 24 | 36 | 27 | 40 |
| | | | | or Replacement | |
| Butter Factory Plant: | | | | | |
| -- General plant: | | | | | |
| --- Loose tools | | | | Replacement | |
| --- Tramway rails -wood or iron | | | | Replacement | |

-- Power transmission:

--- Belting Replacement

C**Catering Plant (crockery, cutlery and cooking utensils)**

Replacement

Chutes

Replacement

Clerical Robes and Vestments

Replacement

Colliery and Coal Mining Plant:

-- Anchors, mooring chains and breast chains

Replacement

-- Sidings, chutes and shafts, if privately owned by taxpayer claiming depreciation

Replacement

Costume Stands

Replacement

Cyanide Vat (galvanised iron)

Replacement

D**Dies (see 'Metal Forming Plant' and 'Motor Vehicle Manufacturing Plant'):**

-- Generally

Replacement

-- Plastics industry

4

40

60

Replacement

or Replacement

Dentists' Plant:

-- High speed equipment:

--- Air operated dental drilling equipment
(Replacements allowable in respect of handpieces and handpiece parts.)

10

12

18

17

25

-- Instruments and plant (other than high speed equipment)

20

6

9

13

20

*[NOTE: If the taxpayer so desires, the cost of Replacements of drills or burrs may be allowed in lieu of depreciation on those items.]***Doctors' Instruments (see also 'Medical Practitioners' Plant')**

Replacement

Dunnage

Replacement

E**Electrical Machinery and Equipment:**

-- Hand tools and loose plant

Replacement

-- Lamps:

--- Incandescent

Replacement

-- Loose plant

Replacement

-- Power tools, hand operated

5

24

36

27

40

or Replacement

Electric Signs (see also 'Neon Signs')

Replacement

F**Fishing Plant (see also 'Boats, Ships, Lighters, etc.):**

-- Sails, oars, running gear, nets

Replacement

Foundation for Stacks

Replacement

Foundry Plant:

-- Loose tools

Replacement

Furnaces and Flues (Assay work)

Replacement

G**Galvanised Iron for Roofing Stacks**

Replacement

Galvanised Iron Vats (cyanide)

Replacement

Gas-making Plant:

-- Chains and buckets or grates for cranes

Replacement

-- Gas testing apparatus:

--- Glassware

Replacement

-- Machine tools and hand Tools:

--- Loose hand tools

Replacement

-- Telpher plant:

--- Coke bins

Replacement

--- Power rods

Replacement

-- Tools:

--- Loose hand tools

Replacement

Gelatine and Glue Manufacturing Plant:

| | | | | | |
|-----------------------------------------------------------------------------|---|----|----|----------------|----|
| -- Drying trays | | | | Replacement | |
| Gramophone Records used by - Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| | | | | or Replacement | |
| H | | | | | |
| Horse Rugs | | | | Replacement | |
| Hospitals (see also 'Medical Practitioners' Plant'): | | | | Replacement | |
| -- Bedding, linen, crockery, etc | | | | Replacement | |
| Hotel, Motel, Boarding House and Restaurant Plant and Equipment: | | | | Replacement | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware and cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |
| Houses and Flats Let Furnished: | | | | Replacement | |
| -- Bedding | | | | Replacement | |
| -- Crockery, cutlery, glassware, cooking utensils | | | | Replacement | |
| -- Linen | | | | Replacement | |
| J | | | | | |
| Jewellers' Plant: | | | | Replacement | |
| -- Dies (see also note under 'Dies') | | | | Replacement | |
| -- Fittings - window pads, trays and jewel cases | | | | Replacement | |
| Jigs (see also 'Motor Vehicle Manufacturing Plant') | | | | Replacement | |
| Jockeys' Equipment - saddles, whips, boots, etc | | | | Replacement | |
| K | | | | | |
| Kilns: | | | | Replacement | |
| -- Sand stone (Prickly Pear poison plant) | | | | Replacement | |
| L | | | | | |
| Linotype Metal (see also 'Printers' Plant') | | | | Replacement | |
| Loose Tools (see also 'Building and Construction Industry') | | | | Replacement | |
| M | | | | | |
| Maltsters' Plant: | | | | Replacement | |
| -- Steel floors | | | | Replacement | |
| Materials Handling Plant and Equipment: | | | | Replacement | |
| -- Slings (rope or steel wire) | | | | Replacement | |
| Medical Practitioners' Plant: | | | | Replacement | |
| -- Instruments | | | | Replacement | |
| Motor Vehicle Manufacturing Plant: | | | | Replacement | |
| -- Drills, reamers, cutters and other short life tools | | | | Replacement | |
| Moulds - used in Plastic Industry: | | | | Replacement | |
| -- Swimming pool fibreglass | | | | Replacement | |
| Musical Instruments, etc: | | | | Replacement | |
| -- Sheet music | | | | Replacement | |
| P | | | | | |
| Patterns: | | | | Replacement | |
| -- Generally | | | | Replacement | |
| Pearling and Oyster Fishing Plant: | | | | Replacement | |
| -- Diving gear (diving dresses and air pipers) | | | | Replacement | |
| -- Running gear, sails, etc | | | | Replacement | |
| Plastic Industry: | | | | Replacement | |
| -- Dies | 4 | 40 | 60 | 40 | 60 |
| | | | | or Replacement | |
| Power Tools (hand operated) | 5 | 24 | 36 | 27 | 40 |
| | | | | or Replacement | |
| Primary Industries, Farmers', etc, Plant: | | | | Replacement | |
| -- Greenhouse 'igloo' components: | | | | Replacement | |

| | | | | | | |
|------------------------------------------|---|----|----|-------------|----|--|
| --- Polythene and ground level plastic | | | | Replacement | | |
| --- Timber framing | | | | Replacement | | |
| -- Hop growers' plant: | | | | | | |
| --- Framed, breakwinds, wooden troughing | | | | Replacement | | |
| -- Horse rugs | | | | Replacement | | |
| -- Peanut blanching plant: | | | | | | |
| --- Pal boxes | 3 | 40 | 60 | 40 | 60 | |

or Replacement

| | | | | | | |
|-------------------------------------------------------|--|--|--|-------------|--|--|
| -- Poultry farmers' plant: | | | | | | |
| --- Egg boxes and fillers | | | | Replacement | | |
| -- Stable implements | | | | Replacement | | |
| -- Tanks, butter milk (used in pig-farming industry) | | | | Replacement | | |
| -- Wheat stacks - Galvanised iron, hessian and timber | | | | Replacement | | |

Printers' Plant and Machinery (see also 'Bookbinding Plant'):

| | | | | | | |
|-----------------------|--|--|--|-------------|--|--|
| -- Linotype metal | | | | Replacement | | |
| -- Stereos and blocks | | | | Replacement | | |

R**Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'):**

| | | | | | | |
|-----------------------|---|----|----|----|----|--|
| -- Gramophone records | 4 | 40 | 60 | 40 | 60 | |
|-----------------------|---|----|----|----|----|--|

or Replacement

Records (Gramophone), used by Broadcasting Companies

| | | | | | | |
|--|---|----|----|----|----|--|
| | 4 | 40 | 60 | 40 | 60 | |
|--|---|----|----|----|----|--|

or Replacement

Robes:

| | | | | | | |
|---------------------------------|--|--|--|-------------|--|--|
| -- Clerical robes and vestments | | | | Replacement | | |
|---------------------------------|--|--|--|-------------|--|--|

Rolling Stock:

| | | | | | | |
|----------|--|--|--|-------------|--|--|
| -- Ropes | | | | Replacement | | |
|----------|--|--|--|-------------|--|--|

Rugs, horse

Replacement

S**Salvage Machinery:**

| | | | | | | |
|-----------------------------------------------------------------------------------------|--|--|--|-------------|--|--|
| -- Anchors, blocks, shackles, wire ropes, chains, buoys and other gear for salvage work | | | | Replacement | | |
|-----------------------------------------------------------------------------------------|--|--|--|-------------|--|--|

Diving gear:

| | | | | | | |
|----------------------------------|--|--|--|-------------|--|--|
| --- Diving dresses and air pipes | | | | Replacement | | |
|----------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|----------------------|--|--|--|-------------|--|--|
| -- Piping, for pumps | | | | Replacement | | |
|----------------------|--|--|--|-------------|--|--|

| | | | | | | |
|------------------|--|--|--|-------------|--|--|
| -- Piping, steam | | | | Replacement | | |
|------------------|--|--|--|-------------|--|--|

| | | | | | | |
|----------------------------------------------------|--|--|--|-------------|--|--|
| Sanitary Contractors' Plant (cans and lids) | | | | Replacement | | |
|----------------------------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|-------------------------------------------------|--|--|--|-------------|--|--|
| Scenery, Theatrical (see also 'Theatre') | | | | Replacement | | |
|-------------------------------------------------|--|--|--|-------------|--|--|

Shops:

| | | | | | | |
|-------------------|--|--|--|-------------|--|--|
| -- Costume stands | | | | Replacement | | |
|-------------------|--|--|--|-------------|--|--|

Skating Rink, Plant, etc:

| | | | | | | |
|----------------------------|---|----|----|----|----|--|
| -- Hired ice skating boots | 5 | 24 | 36 | 27 | 40 | |
|----------------------------|---|----|----|----|----|--|

or Replacement

Slings (see also 'Materials Handling Plant and Equipment'):

| | | | | | | |
|-----------------------|--|--|--|-------------|--|--|
| -- Rope or steel wire | | | | Replacement | | |
|-----------------------|--|--|--|-------------|--|--|

| | | | | | | |
|--------------------------|--|--|--|-------------|--|--|
| Stable Implements | | | | Replacement | | |
|--------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|----------------------------|--|--|--|-------------|--|--|
| Stands for costumes | | | | Replacement | | |
|----------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|----------------------------------------------------|--|--|--|-------------|--|--|
| Steel Rolls for rolling steel window frames | | | | Replacement | | |
|----------------------------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|------------------------------------------------------------------------------------------|--|--|--|-------------|--|--|
| Stevedoring Plant (see also 'Boats' and 'Materials Handling Plant and Equipment') | | | | Replacement | | |
|------------------------------------------------------------------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|--------------------------------|--|--|--|--|--|--|
| Surveyors' Instruments: | | | | | | |
|--------------------------------|--|--|--|--|--|--|

| | | | | | | |
|-------------------------------------------------|--|--|--|-------------|--|--|
| -- Other small instruments, chains, tapes, etc. | | | | Replacement | | |
|-------------------------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|----------------------------------------|--|--|--|-------------|--|--|
| Syphons, Stoppers, Bottles, etc | | | | Replacement | | |
|----------------------------------------|--|--|--|-------------|--|--|

T**Tarpaulins:**

| | | | | | | |
|-------------------|--|--|--|-------------|--|--|
| -- Tarred hessian | | | | Replacement | | |
|-------------------|--|--|--|-------------|--|--|

| | | | | | | |
|---------------------------------------------|--|--|--|-------------|--|--|
| Television antennae (owned or hired) | | | | Replacement | | |
|---------------------------------------------|--|--|--|-------------|--|--|

| | | | | | | |
|--------------------------------|--|--|--|--|--|--|
| Tennis Court Equipment: | | | | | | |
|--------------------------------|--|--|--|--|--|--|

| | | | | | | |
|--------------------------------------------------------------------------------------------|---|----|----|----|----|----------------|
| -- Equipment (hose, nets, stop-netting, matting, greencloth and electrical fittings) | | | | | | Replacement |
| Tents, Ropes and locks | | | | | | Replacement |
| Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'): | | | | | | |
| -- Scenery, theatrical | | | | | | Replacement |
| -- Small articles | | | | | | Replacement |
| Tile Manufacturing Plant - Cement: | | | | | | |
| -- Pallets (aluminium used in extrusion process) | 5 | 24 | 36 | 27 | 40 | |
| | | | | | | or Replacement |
| Timber, Firewood and Sawmilling Plant: | | | | | | |
| -- Telephone lines: | | | | | | |
| --- Cables and materials, including other portions of system | | | | | | Replacement |
| Tools (loose) | | | | | | Replacement |
| Trade Utensils | | | | | | Replacement |
| V | | | | | | |
| Vats, cyanide (galvanised iron) | | | | | | Replacement |
| W | | | | | | |
| Watchmakers' Plant: | | | | | | |
| -- Loose tools | | | | | | Replacement |
| Wheat Stacks - galvanised iron, hessian and timber | | | | | | Replacement |

Statutory rates**Table E**

| | Life (years) | Acquired Pre - 27/2/92 | | Acquired Post - 26/2/92 | |
|---------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------|------------------------|----------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| A | | | | | |
| Amenities Provided for Employees (See Explanatory Notes under the heading of 'Employees Amenities and other Facilities') | | | | | |
| -- Fittings and fixtures: | | | | | |
| -- General | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| -- Plumbing | | | | | |
| --- forming part of plant or equipment of cafeteria, kitchen, dining, mess, recreation or rest rooms, etc. | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| -- Plant and equipment used in providing meals or facilities for meals for employees | N/A | 33 ¹ / ₃ | 50 | 33 | 50 |
| F | | | | | |
| Fittings and fixtures in - Cafeteria, Rest, Recreation and Locker Rooms Provided for Employees (see also 'Amenities') | | | | | |
| R | | | | | |
| Research Plant, scientific including pilot plant (see also s. 73B) | | | | | |
| S | | | | | |
| Scientific Research Plant, including pilot plant (see also s. 73B) | | | | | |

Redundancies**Table F**

| A | Life (years) | Acquired Pre-27/2/92 | | Acquired Post-26/2/92 | |
|-------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|------------------------|-----------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Accounting Machines | 10 | 12 | 18 | 17 | 25 |
| Adding Machines | 10 | 12 | 18 | 17 | 25 |
| Amusement Machines and Equipment: | | | | | |
| -- Astropin | 10 | 12 | 18 | 17 | 25 |
| -- Gramophone | 10 | 12 | 18 | 17 | 25 |
| -- Luna Beetle | 3 | 40 | 60 | 40 | 60 |
| -- Midget Cars: | | | | | |
| --- Cars | 3 | 40 | 60 | 40 | 60 |
| --- Racing track | 10 | 12 | 18 | 17 | 25 |
| --Model steam trains, permanent way and other equipment for carrying passengers | 15 | 9 | 13.5 | 13 | 20 |
| -- Moon-Tripper | 10 | 12 | 18 | 17 | 25 |
| -- Scooter boats: | | | | | |
| --- Boats, including internal electric motors and trolley rods | 3 | 40 | 60 | 40 | 60 |
| --- Electrical and structural equipment providing power to drive the boats and structural equipment to accommodate them in the water pond | 20 | 6 | 9 | 13 | 20 |
| -- Skating surface – synthetic ('Newice' panels) | 10 | 12 | 18 | 17 | 25 |
| -- Surfoplanes (rubber surf shooters) | 2 | 100 | 100 | 100 | 100 |
| B | | | | | |
| Battery (Dry) Manufacturing Plant: | | | | | |
| -- Bobbin tamping machines | 20 | 6 | 9 | 13 | 20 |
| -- Cathode filling machines: | | | | | |
| --- Not subject to chemical action | 20 | 6 | 9 | 13 | 20 |

| | | | | | |
|-------------------------------------------------------------------------------------|----|----|------|----|------|
| --- Subject to chemical action | 15 | 9 | 13.5 | 13 | 20 |
| -- Cathode mixing machines | 10 | 12 | 18 | 17 | 25 |
| -- Cooking baths | 20 | 6 | 9 | 13 | 20 |
| -- Dolly making machines: | | | | | |
| --- High-built type | 20 | 6 | 9 | 13 | 20 |
| --- Low-built type | 10 | 12 | 18 | 17 | 25 |
| -- Powdering barrel mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Rock crushing machines | 10 | 12 | 18 | 17 | 25 |
| -- Sifting machines (disintegrators) | 15 | 9 | 13.5 | 13 | 20 |
| -- Stamper machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Wetness testing machines | 15 | 9 | 13.5 | 13 | 20 |
| --Wrapping machines and associated appliances | 20 | 6 | 9 | 13 | 20 |
| Bicycles: | | | | | |
| -- Motor | 7 | 15 | 22.5 | 15 | 22.5 |
| Biographs | 10 | 12 | 18 | 17 | 25 |
| Bitument Laminating, Paper Combining and Reinforcing Plant | 20 | 6 | 9 | 13 | 20 |
| Blind Aid – Optacon Model R20 | 7 | 18 | 27 | 20 | 30 |
| Blue Manufacturing Plant | 15 | 9 | 13.5 | 13 | 20 |
| Bonemilling Plant: | 15 | 9 | 13.5 | 13 | 20 |
| -- Cage mills | 15 | 9 | 13.5 | 13 | 20 |
| -- Steam vats | 20 | 6 | 9 | 13 | 20 |
| Brewery Plant: | | | | | |
| -- Carts and horse-drawn lorries | 10 | 12 | 18 | 17 | 25 |
| Building and Construction Industry: | | | | | |
| -- Concreting plant: | | | | | |
| --- Rickshaws or dump carts (hand operated) | 10 | 12 | 18 | 17 | 25 |
| Butter Factory Plant: | | | | | |
| -- General plant: | | | | | |
| --- Engineers' repair shop and blacksmiths' forges, lathes, drilling machines, etc. | 20 | 6 | 9 | 13 | 20 |
| --- Ice moulds | 5 | 24 | 36 | 27 | 40 |
| ---Launches | 20 | 6 | 9 | 13 | 20 |
| ---Motor lorries for collecting cream cans: | | | | | |
| ---- Designed to carry 1 tonne or more | 5 | 24 | 36 | 27 | 40 |
| ---- Designed to carry less than 1 tonne | 5 | 20 | 30 | 20 | 30 |

| | | | | | |
|--------------------------------------------|----|----|-----|----|----|
| --- Wharves | 40 | 3 | 4.5 | 7 | 10 |
| --- Windlasses | 20 | 6 | 9 | 13 | 20 |
| -- Manufacturing and treating plant: | | | | | |
| --- Can-washing machines | 10 | 12 | 18 | 17 | 25 |
| --- Steam troughs, etc, for cleansing cans | 20 | 6 | 9 | 13 | 20 |
| -- Power plant: | | | | | |
| --- Diesel engines | 20 | 5 | 9 | 13 | 20 |
| --- Steam engines | 20 | 6 | 9 | 13 | 20 |

C

| | | | | | |
|---------------------------------------------------------------------------|----|----|------|----|----|
| Carts used by brewers and other tradesmen | 10 | 12 | 18 | 17 | 25 |
| Charcoal Burning Kilns | 20 | 6 | 9 | 13 | 20 |
| Cinema Machines - Coin Operated | 10 | 12 | 18 | 17 | 25 |
| Cinematographs | 10 | 12 | 18 | 17 | 25 |
| City Guide Systems | 8 | 18 | 27 | 20 | 30 |
| Cleaners' Plant: | | | | | |
| -- Carpet beating machines | 15 | 9 | 13.5 | 13 | 20 |
| --Electronic motors for driving carpet beating machines | 20 | 6 | 9 | 13 | 20 |
| White Work Manufacturing Plant: (Clothing, Millinery to stay) | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other plant | 20 | 6 | 9 | 13 | 20 |
| Colliery and Coal Mining Plant: | | | | | |
| -- Shovels: | | | | | |
| --- Steam | 20 | 6 | 9 | 13 | 20 |
| Commercial Travellers' Outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |

D

| | | | | | |
|----------------------------------------------------|----|----|----|----|----|
| Drays and Wagons used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Duplicating Machines | 10 | 12 | 18 | 17 | 25 |

E

| | | | | | |
|---------------------------------------------------------------------------------------------|----|---|---|----|----|
| Electrical Machinery and Equipment: | | | | | |
| -- dynamos, rotary converters (see alternators etc. alternators & motor generators to stay) | 20 | 6 | 9 | 13 | 20 |
| -- Dynamos | 20 | 6 | 9 | 13 | 20 |
| -- Lamps: | | | | | |

| | | | | | |
|----------------------|----|----|----|----|----|
| --- Arc | 10 | 12 | 18 | 17 | 25 |
| -- Rotary convertors | 20 | 6 | 9 | 13 | 20 |

F**Fruit-growers' Plant (see also 'Primary Industries'):**

| | | | | | |
|-------------------|----|---|---|----|----|
| -- Glass houses: | | | | | |
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |

G**Gas-making Plant:**

[NOTE: Optional alternative rates are listed at the conclusion of this item.]

| | | | | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---|------|----|----|
| -- Boilers | 20 | 6 | 9 | 13 | 20 |
| -- Buildings: | | | | | |
| --- Retort houses, coal stores (see 'Retort Houses') | | | | | |
| -- Coal crushers | 20 | 6 | 9 | 13 | 20 |
| -- Coal stores: | | | | | |
| --- Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal elevators and coal breakers (see 'Retort Houses') | | | | | |
| -- Coal wagons (post-12.3.91 Plant) | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke handling and screening Plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
| -- Condensers: | | | | | |
| --- Exposed type | 15 | 9 | 13.5 | 13 | 20 |
| --- Enclosed | 33 | 6 | 9 | 7 | 10 |
| -- Cranes | 20 | 6 | 9 | 13 | 20 |
| -- Electric motors | 20 | 6 | 9 | 13 | 20 |
| --Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Excavations: | | | | | |
| --- to accommodate plant or machinery such as brick or metal lined underground tanks containing plant for automatically dealing with tar and ammoniacal liquors (on lining and plant only) | 33 | 6 | 9 | 7 | 10 |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | | | |

| | | | | | |
|------------------------------------------------------------------------------|----|----|------|----|------|
| ---- Metal lined | 33 | 6 | 9 | 7 | 10 |
| -- Furniture and fittings office) | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas engines | 20 | 6 | 9 | 13 | 20 |
| -- Gas exhausters and lowers | 20 | 6 | 9 | 13 | 20 |
| -- Gas and water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas holders | 33 | 6 | 9 | 7 | 10 |
| -- Gas mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Gas testing apparatus: | | | | | |
| --- Mechanism | 33 | 6 | 9 | 7 | 10 |
| -- Hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Machine tools and hand Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Meters: | | | | | |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| -- Meter testing apparatus | 33 | 6 | 9 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- Designed to carry 1 tonne or more | 7 | 18 | 27 | 20 | 30 |
| ---- Designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Pressure regulators, or governors and distributing meters | 33 | 6 | 9 | 7 | 10 |
| -- Pumps | 20 | 6 | 9 | 13 | 20 |
| -- Purifiers | 33 | 6 | 9 | 7 | 10 |
| -- Retorts: | | | | | |
| --- Horizontal and inclined (plus Replacements of retort cores and settings) | 15 | 9 | 13.5 | 13 | 20 |
| --- Vertical (plus repairs but not including Replacements) | 7 | 18 | 27 | 20 | 30 |
| --Retort houses and machinery and coal stores associated herewith: | | | | | |
| --- Charging and discharging machines | | | | | |
| --- for horizontal retorts | 10 | 12 | 18 | 17 | 25 |
| --- for inclined retorts | 13 | 12 | 18 | 13 | 20 |
| --- Coke conveyors, not including driving gears | 5 | 24 | 36 | 27 | 40 |

| | | | | | |
|-----------------------------------------------------------------------------------------|----|----|------|----|----|
| --- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
| --- Driving gears | 10 | 12 | 18 | 17 | 25 |
| -- Retort house walls and smoke tack | 50 | 3 | 4.5 | 7 | 10 |
| -- Retort benches | 16 | 9 | 13.5 | 13 | 20 |
| -- Scrubbers | 33 | 6 | 9 | 7 | 10 |
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
| -- Station meters | 40 | 3 | 4.5 | 7 | 10 |
| -- Steam engines | 20 | 6 | 9 | 13 | 20 |
| -- Steam locomotives | 20 | 6 | 9 | 13 | 20 |
| -- Street lamp columns and lanterns | 40 | 3 | 4.5 | 7 | 10 |
| -- Sulphate plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Tar extractors: | | | | | |
| --- Stationary | 40 | 3 | 4.5 | 7 | 10 |
| --- Rotary | 20 | 6 | 9 | 13 | 20 |
| -- Tar mixing plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Tar refining and distillation Plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Telpher plant: | | | | | |
| --- Structural steel rests for tramways | 33 | 6 | 9 | 7 | 10 |
| --- Spiral elevators | 10 | 12 | 18 | 17 | 25 |
| --- Motor truck | 20 | 6 | 9 | 13 | 20 |
| -- Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Tramways: | | | | | |
| --- Overhead tramways | 33 | 6 | 9 | 7 | 10 |
| --(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.) | | | | | |
| -- Washers: | | | | | |
| --- Livesey washers | 50 | 3 | 4.5 | 7 | 10 |
| --- Other kinds | 33 | 6 | 9 | 7 | 10 |
| -- Water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Water gas plant | 20 | 6 | 9 | 13 | 20 |
| -- Water tanks | 20 | 6 | 9 | 13 | 20 |
| -- Weighing machines | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |

Gas-making Plant, Optional Rates:

(At the option of the taxpayer, an overall period of 20 years may be adopted for all items of plant and machinery, other than the items specified below, to which the periods shown shall be applied.)

| | | | | | |
|----------------------------------------------|----|----|------|----|------|
| -- Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Meters: | | | | | |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- designed to carry more than 1 tonne | 7 | 18 | 27 | 20 | 30 |
| ---- designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Retorts: | | | | | |