# TR 2000/D7A - Addendum - Income tax: depreciation effective life

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Australian Taxation Office

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## Addendum

### **Draft Taxation Ruling**

Income tax: depreciation effective life

At Attachment - page 59

Delete Table F and replace with the following: Redundancies

### Redundancies Table F

	Life (years)	Acquired Pre- 27/2/92		Acquired Post- 26/2/92		
Α		Prime Cost	Diminish Value	Prime Cost	Diminish Value	
A		%	%	%	%	
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:

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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
В					
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 <b>Bicycles:</b>	20	6	9	13	20
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

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#### **Building and Construction Industry:**

Concreting plant:					
Rickshaws or dump carts (hand operated)	10	12	18	17	25
			or Repla	cement	
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:

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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:					
<ul> <li>dynamos, rotary converters (see alternators etc alternators &amp; motor generators to stay)</li> </ul>	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	20	0	9	15	20
<b>Gas-making Plant:</b> [NOTE: Optional alternative rates are listed at the conclusion of this item.]	of				
Boilers	20	6	9	13	20
Boilers Buildings:	20	6	9	13	20
	20	6	9	13	20
Buildings:	20 20	6	9 9	13 13	20 20
Buildings: Retort houses, coal stores (see 'Retort Houses')					
Buildings: Retort houses, coal stores (see 'Retort Houses') Coal crushers	20				
<ul> <li> Buildings:</li> <li> Retort houses, coal stores (see 'Retort Houses')</li> <li> Coal crushers</li> <li> Coal stores:</li> <li> Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal</li> </ul>	20				
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<ul> <li>Buildings:</li> <li>Retort houses, coal stores (see 'Retort Houses')</li> <li>Coal crushers</li> <li>Coal stores:</li> <li>Being stores enclosed by brick or steel walls and a roof and containing tramways, coal conveyors, coal elevators and coal breakers (see 'Retort Houses')</li> <li>Coal wagons (post-12.3.91 Plant)</li> <li>Coke handling and screening Plant</li> <li>Coke wagons</li> <li>Condensers:</li> <li>Exposed type</li> <li>Enclosed</li> </ul>	20 15 15 15 15 33	6 9 9 9 9 9 9	9 13.5 13.5 13.5 13.5 9	13 13 13 13 13 7	20 20 20 20 20 20

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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:					

-- Retorts:

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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
<ul> <li>Retort houses and machinery and coal stores associated herewith:</li> </ul>					
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,					

--(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.)

-- Washers:

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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
<b>Gas-making Plant, Optional Rates:</b> (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:					
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
Service pipes	20	6	9	13	20
Wharves	20	6	9	13	20
Generators Steam, Electric	20	6	9	13	20
Glass Houses (Fruitgrowers' and Market Gardeners'):					
Timber framed	20	6	9	13	20
Gramophone	10	12	18	17	25
Gramophone Records used by - Broadcasting Companies	4	40	60	40	60
	or Replacement				
Gramophone Record Presses	10	12	18	17	25

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Hotel, Motel, Boarding House and Equipment:	and Restaurant Plant				
Soda water fountains	15	5 9	13.5	13	20
Houses and Flats Let Furnishe	ed:				
Gas coppers	20	0 6	9	13	20
К					
Kilns:					
Charcoal burning	20	0 6	9	13	20
L					
Letter Boxes:					
Private, polycarbonate	15	5 9	13.5	13	20
М					
Match Factory Plant	20	) 6	9	13	20
Musical instruments, etc:					
Pianolas	10	) 12	18	17	25
Music rolls (pianolas)	7	18	27	20	30
Ν					
Needle Loom Machine	10	) 12	18	17	25
Newsreel Equipment used to p Newsreels:	oroduce Sound -				
Arc lamps	10		18	17	25
Biographs	10	) 12	18	17	25
Cameras: Silent	20	) 6	9	13	20
Silent <b>O</b>	20	5 0	9	15	20
Office Machines and Equipme	nt:				
Accounting machines	10	) 12	18	17	25
Adding machines	10	) 12	18	17	25
Cash registers:					
General	10	) 12	18	147	25
Typewriters	10	) 12	18	17	25
Optacon – Reading Device for	the Blind 7	18	27	20	30
Optacon (model Ric)	7	18	27	20	30
Р					
Pearling and Oyster Fishing P	ant:				
Helmets and corselets	10	) 12	18	17	25

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Phonograph Record Presses	10	12	18	17	25
Photo Engraving Plant:					
Electric burning-in ovens	10	12	18	17	25
Primary Industries, Farmers', etc, Plant:					
Drays, wagons, buggies and sulkies	10	12	18	17	25
Glass Houses:					
Timber-framed	20	6	9	13	20
Traction engines (oil or wood fuel)	10	12	18	17	25
R					
Radiograms	10	12	18	17	25
Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'):					
Gramophone records	4	40	60	40	60
			or Repla	icement	
Masts:					
Wooden	15	9	13.5	13	20
Record (disc) Presses - Gramophone	10	12	18	17	25
Records (Gramophone), used by Broadcasting Companies	4	40	60	40	60
S	or Replacement				
Salvage Machinery:					
Diving gear:	10		10		
Helmets and corselets	10	12	18	17	25
Shovels (see also 'Building and Construction Industry'):					
Steam	20	6	9	13	20
Skating Rink, Plant, etc:					
Surface – synthetic 'newice' panels	10	12	18	17	25
Soda Water Fountains	15	9	13.5	13	20
Space Invaders Machine T	5	24	36	27	40
I					
Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'):					
Chandeliers	20	6	9	13	20
Cinematographs and biographs					
	10	12	18	17	25

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Drive-in theatres:					
<ul> <li>Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc</li> </ul>	20	6	9	13	20
Furniture, seating, playground equipment, cafeteria furniture, etc	15	9	13.5	13	20
Listening units, including posts or standards, wiring and speaker equipment	10	12	18	17	25
Motor trucks					
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
Screens					
Steel framed	20	6	9	13	20
Wooden framed	15	9	13.5	13	20
Timber, Firewood and Sawmilling Plant:					
Cottage Furniture	15	9	13.5	13	20
Drays, carts, etc	10	12	18	17	25
Dumping plant	15	9	13.5	13	20
Harness used for heavy haulage	7	18	27	20	30
Live stock:					
Draught horses	5	24	36	27	40
Hacks	10	12	18	17	25
Bullocks	10	12	18	17	25
Locomotives, on bush railways	10	12	18	17	25
Log hauling plant	5	24	36	27	40
Trucks on bush railways	15	9	13.5	13	20
Whims	7	18	27	20	30
Traction Engines (oil or wood fuel)	10	12	18	17	25
Travellers' outfits - Tin sample boxes and leather bags	8	18	27	20	30
Typewriters	10	12	18	17	25
W					
Wagons and Drays used on Farms and Stations	10	12	18	17	25
Whiteworking Plant:					
Sewing machines	10	12	18	17	25
Other	20	6	9	13	20

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