TR 2000/D7 - Income tax: depreciation effective life

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Taxation Ruling
Income tax: depreciation effective life

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 Taxation Ruling IT 2685 is withdrawn as of 1 July 2000.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

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:

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
17 May 2000

Previous draft:
Not previously issued in draft form

Related Rulings/Determinations:
IT 2685;

Subject references:
- depreciation
- depreciation rates
- effective life

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:
NO 99/13202-7
BO
ISSN: 1039-0731

Effective lives (Industry Categories)

Table A

ASSET	LIFE (YEARS)	ITEMS REVIEWED
ACCOMMODATION, CAFES AND RESTAURANTS (57100 to 57402)		
Accommodation (57100)		
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)		
Agriculture (01110 to 02200)		
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	$6^2/_3$	
Harvester/Sweeper	$6^2/_3$	
Headers, self propelled (combine harvesters)	$6^2/_3$	
Hop growers' plant:		
Hop picking machines	$13^1/_3$	
Kilns	20	
Horse stalls (Breeze way Shed Row)	$33^1/_3$	
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	$13^1/_3$	
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	$6^2/_3$	
Buildings:		
Peak heat, spawn running and growing rooms	10	
Other:		
timber or steel frame	$33^1/_3$	
brick, stone or concrete walls	50	
Compost preparation plant	$6^2/_3$	

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 to75200)*

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)	$6^2/_3$	
Cast setter	10	
Cat scanner	$6^2/_3$	
Coronary investigation unit	10	
Defibrillator equipment	10	
Diathermy plant (including screening):		
Generally	$13^1/_3$	
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)	$13^1/_3$	
Hospital:		
Beds (including electric)	$13^1/_3$	
Furniture	20	
Lampsetting casts	10	
Medical analyser systems	$6^2/_3$	
Nuclear medicine equipment	$6^2/_3$	
Operating tables	$13^1/_3$	
Ophthalmic surgeons' plant	10	
Other plant (not being in the nature of instruments)	$13^1/_3$	
Patient monitoring equipment	10	
Pendants (service point in operating theatres for other equipment)	$13^1/_3$	
Radiological equipment	10	
Radium plaques and needles	10	
Silver recovery unit	10	
Sonograph gamma ray sterilization plant	$13^1/_3$	
Sterlization plant:		
Compressor	20	

Gamma radiation unit	10	
Cell block	100	
Tomographic whole body scanner	$6^2/_3$	
Ultra-sound unit	10	
Ventilators	10	
Vision analyser computer	5	
Xerography unit	10	
X-ray equipment:		
Associated equipment	10	
Echo cardiographic	$6^2/_3$	
General (including screening and Rontgen Ray)	$13^1/_3$	
Image intensifier with TV chain and recording unit	$6^2/_3$	
Portable units	10	
Processor and daylight loading equipment	10	
Scanner	$6^2/_3$	
Spectrometer system	10	
Nursing Home:		
Commode	$13^1/_3$	
Nurse call equipment	20	
Scales	20	
Shower chairs	10	
Trolleys	$13^1/_3$	
Veterinary's Plant (mobile clinic designed for carriage on utility or truck)	$13^1/_3$	

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 fragmentised)	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	

Petroleum, coal, chemical and associated product manufacturing ***(25100 to 25660)***		
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	

Printing, publishing and recorded media ***(24110 to 24309)***		
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	$13^1/_3$	

Textile, clothing, footwear and leather manufacturing ***(22110 to 22620)***		
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 to28690)***		
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 to23390)***		
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	
[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.]		
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 to78690)		
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	

Motor vehicle retailing and services (53110 to 53295)		
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	

Personal and household good retailing (52511 to 52597)		
Mannequin Display Figures	10	

TRANSPORT AND STORAGE (61100 to 67090)		
Air and Space Transport (64010)		
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	

Rail Transport (62000)		
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)	$6^2/_3$	
Solar powered (real estate signs)	$13^1/_3$	
Air-conditioning Plant:		
Central type (including ducting and vents)	$13^1/_3$	
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	$13^1/_3$	
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	$6^2/_3$	
Refrigerated fruit juice dispensers	10	
Bicycles	10	
Binoculars	10	
Boilers	20	
Boom Gates	10	
Bores	$13^1/_3$	
Boring Drill (rotary mole, underground)	$3^1/_3$	
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	$13^1/_3$	

K		
Kilns:		
Brick	20	
Charcoal burning	20	
Rapid fire shuttle type (used in the manufacture of ceramic tiles)	$13^1/_3$	

L		
Laboratory Equipment	$13^1/_3$	
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	$13^1/_3$	
Lawn Mower:		
Motor	$6^2/_3$	
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	$16^2/_3$	
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)	$6^2/_3$	
Video juke boxes	$6^2/_3$	
Other	10	

W		
Washing Machines	$6^2/_3$	
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	$13^1/_3$	
Image intensifier with TV chain and recording unit	$6^2/_3$	
Associated equipment	10	
Portable units	10	
Processor and daylight loading equipment	10	

No effective life set

Table C

A	Acquired Pre - 27/2/92 Prime Cost %	Acquired Pre - 27/2/92 Diminish Value %	Acquired Post - 26/2/92 Prime Cost %	Acquired Post - 26/2/92 Diminish Value %
Aircraft Industry:			NIL	
-- Hangar buildings				
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			NIL	
Designs used in Jacquard Looms				
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 Prime Cost %	Acquired Pre - 27/2/92 Diminish Value %	Acquired Post - 26/2/92 Prime Cost %	Acquired Post - 26/2/92 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 or Replacement	25
--- Chain blocks, rod shears, jacks, etc	15	9	13.5	13 or Replacement	20
-- Concreting plant:					
--- Hoppers, skips and hoist buckets	10	12	18	17 or Replacement	25
--- Rickshaws or dump carts (hand operated)	10	12	18	17 or Replacement	25
-- Levels, dumpy, etc	15	9	13.5	13 or Replacement	20
-- Loose tools and equipment	5	24	36	27 or Replacement	40
-- Power tools, hand operated: - Electric, pneumatic or powder	5	24	36	27 or Replacement	40
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	40 or Replacement	60
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) *[NOTE: If the taxpayer so desires, the cost of Replacements of drills or burrs may be allowed in lieu of depreciation on those items.]*	20	6	9	13	20
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 or Replacement	40
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 or Replacement	60
H					
Horse Rugs				Replacement	
Hospitals (see also 'Medical Practitioners' Plant'):					
-- Bedding, linen, crockery, etc				Replacement	
Hotel, Motel, Boarding House and Restaurant Plant and Equipment:					
-- Bedding				Replacement	
-- Crockery, cutlery, glassware and cooking utensils				Replacement	
-- Linen				Replacement	
Houses and Flats Let Furnished:					
-- Bedding				Replacement	
-- Crockery, cutlery, glassware, cooking utensils				Replacement	
-- Linen				Replacement	
J					
Jewellers' Plant:					
-- 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:					
-- 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:					
-- Steel floors				Replacement	
Materials Handling Plant and Equipment:					
-- Slings (rope or steel wire)				Replacement	
Medical Practitioners' Plant:					
-- Instruments				Replacement	
Motor Vehicle Manufacturing Plant:					
-- Drills, reamers, cutters and other short life tools				Replacement	
Moulds - used in Plastic Industry:					
-- Swimming pool fibreglass				Replacement	
Musical Instruments, etc:					
-- Sheet music				Replacement	
P					
Patterns:					
-- Generally				Replacement	
Pearling and Oyster Fishing Plant:					
-- Diving gear (diving dresses and air pipers)				Replacement	
-- Running gear, sails, etc				Replacement	
Plastic Industry:					
-- Dies	4	40	60	40 or Replacement	60
Power Tools (hand operated)	5	24	36	27 or Replacement	40
Primary Industries, Farmers', etc, Plant:					
-- Greenhouse 'igloo' components:					

--- 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 or Replacement	60
-- 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 or Replacement	60
Records (Gramophone), used by Broadcasting Companies	4	40	60	40 or Replacement	60
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 or Replacement	40
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 or Replacement	40
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

A	Life (years)	Acquired Pre - 27/2/92 Prime Cost %	Acquired Pre - 27/2/92 Diminish Value %	Acquired Post - 26/2/92 Prime Cost %	Acquired Post - 26/2/92 Diminish Value %
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')	N/A	$33^1/_3$	50	33	50
R					
Research Plant, scientific including pilot plant (see also s. 73B)	N/A	$33^1/_3$	50	33	50
S					
Scientific Research Plant, including pilot plant (see also s. 73B)	N/A	$33^1/_3$	50	33	50

Redundancies
Table F

	Life (years)	Acquired Pre-27/2/92		Acquired Post-26/2/92	
A		**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:					