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

This cover sheet is provided for information only. It does not form part of TR 2000/D7A Addendum - Income tax: depreciation effective life

Australian

## 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 Post26/2/92 |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Prime Cost | $\underset{\text { Value }}{\text { Diminish }}$ | Prime Cost | $\underset{\text { Value }}{\text { Diminish }}$ |
| 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: |  |  |  |  |  |

--- | Boats, including internal electric motors and trolley |
| :--- |
| rods |

--- Electrical and structural equipment providing power to
drive the boats and structural equipment to
accommodate them in the water pond
-- Skating surface - synthetic ('Newice' panels)
-- Surfoplanes (rubber surf shooters)

## B

Battery (Dry) Manufacturing Plant:
-- Bobbin tamping machines
20
-- Cathode filling machines:
--- Not subject to chemical action 20
--- Subject to chemical action
-- Cathode mixing machines
-- Cooking baths
-- Dolly making machines:
--- High-built type 20
--- Low-built type 10
-- Powdering barrel mills 15
-- Rock crushing machines 10
-- Sifting machines (disintegrators) 15
-- Stamper machine tools 20
-- Wetness testing machines 15
-- Wrapping machines and associated appliances
Bicycles:
-- Motor
$\begin{array}{ll}\text { Biographs } & 10 \\ \text { Bitument Laminating, Paper Combining and } & 20 \\ \text { Reinforcing Plant } & \end{array}$
Blind Aid - Optacon Model R2O 7
Blue Manufacturing Plant 15
Bonemilling Plant: 15
-- Cage mills 15
-- Steam vats 20
Brewery Plant:
-- Carts and horse-drawn lorries 10

40

6

12
100
100
60

9

18
17
100
100

6

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12
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12
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6

15
12
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17
25

## Building and Construction Industry:

-- Concreting plant:
--- Rickshaws or dump carts (hand operated)

6

6

6

## C

Carts used by brewers and other tradesmen
Charcoal Burning Kilns
Cinema Machines - Coin Operated
Cinematographs
City Guide Systems
Cleaners' Plant:
-- Carpet beating machines
-- Electronic motors for driving carpet beating machines
White Work Manufacturing Plant: (Clothing, Millinery to stay)
-- Sewing machines
-- Other plant

12
6

## Butter Factory Plant:

-- General plant:
--- Engineers' repair shop and blacksmiths' forges,
---Launches
---Motor lorries for collecting cream cans:
---- Designed to carry 1 tonne or more 5
---- Designed to carry less than 1 tonne
--- Wharves
--- Windlasses
-- Manufacturing and treating plant:
--- Can-washing machines
--- Steam troughs, etc, for cleansing cans
-- Power plant:
--- Diesel engines
--- Steam engines

18
or Replacement

25
$\square$

Colliery and Coal Mining Plant:
-- Shovels:
--- Steam
Commercial Travellers' Outfits - Tin sample boxes
and leather bags

## D

Drays and Wagons used on Farms and Stations
Duplicating Machines

## E

## Electrical Machinery and Equipment:

--dynamos, rotary converters (see alternators etc alternators \& motor generators to stay)
-- Dynamos
-- Lamps:
--- Arc
-- Rotary convertors

## F

Fruit-growers' Plant (see also 'Primary Industries'):
-- Glass houses:
--- Timber-framed

## G

## Gas-making Plant:

[NOTE: Optional alternative rates are listed at the conclusion of this item.]
-- Boilers
-- Buildings:
--- Retort houses, coal stores (see 'Retort Houses')
-- Coal crushers
-- 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)
-- Coke handling and screening Plant
-- Coke wagons
-- Condensers:
--- Exposed type
--- Enclosed
-- Cranes
-- Electric motors

20

6
9
13
20

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13
20


$\square$

.13.5

13
20

20

20

27

18
18

6

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12
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13
20

## 18

9

## TR 2000/D7

--Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant
-- 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)
--- for accommodating machinery required to be erected below the ordinary ground level
---- Metal lined
-- Furniture and fittings office)
-- Gas engines
-- Gas exhausters and lowers
-- Gas and water fittings
-- Gas holders
-- Gas mains
-- Gas testing apparatus:
--- Mechanism
-- Hydraulic power plant
-- Machine tools and hand Tools:
--- Machine tools
-- Meters:
--- Wet
--- Dry
-- Meter testing apparatus
-- Motor vehicles:
--- Cars (other than travellers') and cycles 7
--- Cars used by travellers
--- Wagons and lorries
---- Designed to carry 1 tonne or more
---- Designed to carry less than 1 tonne
-- Prepayment fittings
-- Pressure regulators, or governors and distributing meters
-- Pumps
-- Purifiers
-- Retorts:

20

9
7

6
9
7

13
13
13
$13.5 \quad 13$
9
7
4.5

7

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6

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3
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6

6
22.5

30

27
22.5

18
9

9
9

10
--- Horizontal and inclined (plus Replacements of retort cores and settings)
--- Vertical (plus repairs but not including Replacements)
-- Retort houses and machinery and coal stores associated herewith:
--- Charging and discharging machines
--- for horizontal retorts
--- for inclined retorts
--- Coke conveyors, not including driving gears
--- Coke wagons
--- Driving gears
-- Retort house walls and smoke tack
-- Retort benches
-- Scrubbers
-- Service pipes
-- Station meters
-- Steam engines
-- Steam locomotives
-- Street lamp columns and lanterns
-- Sulphate plant
-- Tar extractors:
--- Stationary
--- Rotary
-- Tar mixing plant
-- Tar refining and distillation Plant
-- Telpher plant:
--- Structural steel rests for tramways
--- Spiral elevators
--- Motor truck
-- Tools:
--- Machine tools
-- Tramways:
--- Overhead tramways
7

9

18
--(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.)
-- Washers:
--- Livesey washers
--- Other kinds
-- Water fittings
-- Water gas plant
-- Water tanks
-- Weighing machines
-- Wharves
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
-- Mains
-- Meters:
--- Dry
--- Wet
-- Motor vehicles:
--- Cars (other than travellers') and cycles
--- Cars used by travellers
--- Wagons and lorries
---- designed to carry more than 1 tonne 7
---- designed to carry less than 1 tonne
-- Prepayment fittings
-- Retorts:
--- Horizontal and inclined - plus Replacements of retort cores and settings
--- Vertical - plus repairs but not including Replacements
-- Service pipes
-- Wharves
Generators Steam, Electric
Glass Houses (Fruitgrowers' and Market
Gardeners'):
-- Timber framed 20
Gramophone
Gramophone Records used by - Broadcasting Companies

## Gramophone Record Presses

Gardeners'):

or Replacement

| 3 | 4.5 | 7 | 10 |
| :---: | :---: | :---: | :---: |
| 6 | 9 | 7 | 10 |
| 9 | 13.5 | 13 | 20 |
| 6 | 9 | 13 | 20 |
| 6 | 9 | 13 | 20 |
| 6 | 9 | 13 | 20 |
| 6 | 9 | 13 | 20 |


| 9 | 13.5 | 13 | 20 |
| :---: | :---: | :---: | :---: |
| 3 | 4.5 | 7 | 10 |
| 6 | 9 | 13 | 20 |
| 3 | 4.5 | 7 | 10 |

15
$22.5 \quad 15$
$27 \quad 20$22.5

## H

Hotel, Motel, Boarding House and Restaurant Plant and Equipment:
-- Soda water fountains 15
Houses and Flats Let Furnished:
-- Gas coppers

## K

Kilns:
-- Charcoal burning

## L

## Letter Boxes:

-- Private, polycarbonate

Match Factory Plant
Musical instruments, etc:
-- Pianolas 10
-- Music rolls (pianolas) 7
$\mathbf{N}$

Needle Loom Machine
Newsreel Equipment used to produce Sound -
Newsreels:
-- Arc lamps 10
-- Biographs
-- Cameras:
--- Silent

## 0

Office Machines and Equipment:
-- Accounting machines 10
-- Adding machines
-- Cash registers:
--- General 10
-- Typewriters
Optacon - Reading Device for the Blind
Optacon (model Ric)

## P

Pearling and Oyster Fishing Plant:
-- Helmets and corselets

## Phonograph Record Presses

## Photo Engraving Plant:

-- Electric burning-in ovens
Primary Industries, Farmers', etc, Plant:
-- Drays, wagons, buggies and sulkies
-- Glass Houses:
--- Timber-framed
-- Traction engines (oil or wood fuel)
R

Radiograms
Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'):
-- Gramophone records
-- Masts:
--- Wooden
Record (disc) Presses - Gramophone
Records (Gramophone), used by Broadcasting Companies

## S

## Salvage Machinery:

-- Diving gear:
--- Helmets and corselets
Shovels (see also 'Building and Construction Industry'):
-- Steam
Skating Rink, Plant, etc:
-- Surface - synthetic 'newice’ panels
Soda Water Fountains
Space Invaders Machine

Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'):
-- Chandeliers
-- Cinematographs and biographs
-- Cloths, etc

17
-- Drive-in theatres:
--- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc
--- Furniture, seating, playground equipment, cafeteria furniture, etc
--- Listening units, including posts or standards, wiring and speaker equipment
--- Motor trucks
---- Designed to carry 1 tonne or more
--- Designed to carry less than 1 tonne
--- Screens
---- Steel framed
---- Wooden framed
Timber, Firewood and Sawmilling Plant:
-- Cottage Furniture
-- Drays, carts, etc 10
-- Dumping plant 15
-- Harness used for heavy haulage 7
-- Live stock:
--- Draught horses 5
--- Hacks 10
--- Bullocks 10
-- Locomotives, on bush railways 10
-- Log hauling plant 5
-- Trucks on bush railways 15
-- Whims 7
Traction Engines (oil or wood fuel) 10
Travellers' outfits - Tin sample boxes and leather bags

Typewriters

## W

Wagons and Drays used on Farms and Stations

## Whiteworking Plant:

-- Sewing machines 10
-- Other

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## Commissioner of Taxation

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