

# ***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*



## 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

A	Life (years)	Acquired Pre- 27/2/92		Acquired Post- 26/2/92	
		Prime Cost %	Diminish Value %	Prime Cost %	Diminish Value %
Accounting Machines	10	12	18	17	25
Adding Machines	10	12	18	17	25
<b>Amusement Machines and Equipment:</b>					
-- 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
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**Biographs**

	10	12	18	17	25
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**Bitument Laminating, Paper Combining and Reinforcing Plant**

	20	6	9	13	20
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**Blind Aid – Optacon Model R20**

	7	18	27	20	30
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**Blue Manufacturing Plant**

	15	9	13.5	13	20
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**Bonemilling Plant:**

	15	9	13.5	13	20
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-- Cage mills	15	9	13.5	13	20
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-- Steam vats	20	6	9	13	20
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**Brewery Plant:**

-- Carts and horse-drawn lorries	10	12	18	17	25
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**Building and Construction Industry:**

-- Concreting plant:

--- Rickshaws or dump carts (hand operated)	10	12	18	17	25
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or Replacement

**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
<b>Commercial Travellers' Outfits - Tin sample boxes and leather bags</b>	8	18	27	20	30
<b>D</b>					
<b>Drays and Wagons used on Farms and Stations</b>	10	12	18	17	25
<b>Duplicating Machines</b>	10	12	18	17	25
<b>E</b>					
<b>Electrical Machinery and Equipment:</b>					
--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
<b>F</b>					
<b>Fruit-growers' Plant (see also 'Primary Industries'):</b>					
-- Glass houses:					
--- Timber-framed	20	6	9	13	20
<b>G</b>					
<b>Gas-making Plant:</b>					
<i>[NOTE: Optional alternative rates are listed at the conclusion of this item.]</i>					
-- 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:					
--- Horizontal and inclined - plus Replacements of retort cores and settings	15	9	13.5	13	20
--- Vertical - plus repairs but not including Replacements	7	18	27	20	30
-- Service pipes	20	6	9	13	20
-- Wharves	20	6	9	13	20
<b>Generators Steam, Electric</b>	20	6	9	13	20
<b>Glass Houses (Fruitgrowers' and Market Gardeners'):</b>					
-- Timber framed	20	6	9	13	20
<b>Gramophone</b>	10	12	18	17	25
<b>Gramophone Records used by - Broadcasting Companies</b>	4	40	60	40	60
			or Replacement		
<b>Gramophone Record Presses</b>	10	12	18	17	25



**H****Hotel, Motel, Boarding House and Restaurant Plant and Equipment:**

-- Soda water fountains	15	9	13.5	13	20
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**Houses and Flats Let Furnished:**

-- Gas coppers	20	6	9	13	20
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**K****Kilns:**

-- Charcoal burning	20	6	9	13	20
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**L****Letter Boxes:**

-- Private, polycarbonate	15	9	13.5	13	20
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**M****Match Factory Plant**

	20	6	9	13	20
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**Musical instruments, etc:**

-- Pianolas	10	12	18	17	25
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-- Music rolls (pianolas)	7	18	27	20	30
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**N****Needle Loom Machine**

	10	12	18	17	25
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**Newsreel Equipment used to produce Sound - Newsreels:**

-- Arc lamps	10	12	18	17	25
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-- Biographs	10	12	18	17	25
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-- Cameras:					
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--- Silent	20	6	9	13	20
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**O****Office Machines and Equipment:**

-- Accounting machines	10	12	18	17	25
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-- Adding machines	10	12	18	17	25
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-- Cash registers:					
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--- General	10	12	18	147	25
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-- Typewriters	10	12	18	17	25
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**Optacon – Reading Device for the Blind**

	7	18	27	20	30
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**Optacon (model Ric)**

	7	18	27	20	30
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**P****Pearling and Oyster Fishing Plant:**

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

-- Drive-in theatres:					
--- Electrical installations, including poles or standards, switchgear, generators, fluorescent light units, wiring for internal lighting of buildings, electric fittings, etc	20	6	9	13	20
--- Furniture, seating, playground equipment, cafeteria furniture, etc	15	9	13.5	13	20
--- Listening units, including posts or standards, wiring and speaker equipment	10	12	18	17	25
--- Motor trucks					
---- Designed to carry 1 tonne or more	7	18	27	20	30
---- Designed to carry less than 1 tonne	7	15	22.5	15	22.5
--- Screens					
---- Steel framed	20	6	9	13	20
---- Wooden framed	15	9	13.5	13	20
<b>Timber, Firewood and Sawmilling Plant:</b>					
-- Cottage Furniture	15	9	13.5	13	20
-- Drays, carts, etc	10	12	18	17	25
-- Dumping plant	15	9	13.5	13	20
-- Harness used for heavy haulage	7	18	27	20	30
-- Live stock:					
--- Draught horses	5	24	36	27	40
--- Hacks	10	12	18	17	25
--- Bullocks	10	12	18	17	25
-- Locomotives, on bush railways	10	12	18	17	25
-- Log hauling plant	5	24	36	27	40
-- Trucks on bush railways	15	9	13.5	13	20
-- Whims	7	18	27	20	30
<b>Traction Engines (oil or wood fuel)</b>	10	12	18	17	25
<b>Travellers' outfits - Tin sample boxes and leather bags</b>	8	18	27	20	30
<b>Typewriters</b>	10	12	18	17	25
<b>W</b>					
<b>Wagons and Drays used on Farms and Stations</b>	10	12	18	17	25
<b>Whiteworking Plant:</b>					
-- Sewing machines	10	12	18	17	25
-- Other	20	6	9	13	20

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**Commissioner of Taxation**

24 May 2000

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ATO references:

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