

***Effective Life 2016/1 -***



## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2016 (No 1)

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I, Michael G O'Neill, Assistant Commissioner, Public Groups and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Michael G O'Neill  
Assistant Commissioner, Public Groups and International.

Dated this 6<sup>th</sup> day of June 2016.

### **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2016 (No 1)*.

### **2 Commencement**

This Determination commences on 1 July 2016.

### **3 Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

# Schedule 1      Amendments

(section 3)

## [1]      Heading to Table A

*Omit*

**Table A as at 1 July 2015**

*Substitute*

**Table A as at 1 July 2016**

## [2]      Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

*Omit*

Bee farming plant:			
Beehives	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Processing plant	20		1 Jan 2001

*Substitute*

Bee farming assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016

## [3]      Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

*Omit*

Pea-viners, pea cleaners, vine and straw conveyors	10		1 Jan 2001
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*Substitute*

Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
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## [4]      Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**, sub-category **Coffee, olive and tree nut growing (01370, 01390 to 01590)**

*Omit*

Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakes	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007
Harvesting pole rakes	5	*	1 Jul 2007

*Substitute*

Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakes	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	1 Jul 2007

**[5] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*, sub-category *Sheep farming (01410)***

*Omit*

Woolsheds and shearing sheds	50	*	1 Jan 2007
Wool tables, steel types	20	*	1 Jan 2007

*Substitute*

Wool tables, steel types	20	*	1 Jan 2007
Woolsheds and shearing sheds	50	*	1 Jan 2007

**[6] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*, sub-category *Dairy cattle farming (01600)***

*Omit*

Automatic calf feeders	10	*	1 Jul 2007
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007
All terrain vehicles (ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007
Cattle crushes	10	*	1 Jul 2007
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007
Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2007
Milk line washing systems:			
Automatic	10	*	1 Jul 2007

Manual	10	*	1 Jul 2007
Feed milling and handling assets:			
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007
Silage wagons	10	*	1 Jul 2007
Silos (steel)	20	*	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2007
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2007
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007

### *Substitute*

Automatic calf feeders	10	*	1 Jul 2016
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007
All terrain vehicles (ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007
Cattle crushes (including automatic)	10	*	1 Jul 2016
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007

Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2016
Milk line washing systems:			
Automatic	10	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Feed milling and handling assets:			
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007
Silage wagons	10	*	1 Jul 2007
Silos (steel)	20	*	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2016
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2016
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007
Robotic milking system assets:			
Air compressors	5	*	1 Jul 2016
Automated milking systems:			
Rotary	10	*	1 Jul 2016
Single box and multi box	10	*	1 Jul 2016
Automatic feeding systems	10	*	1 Jul 2016
Automatic footbaths	8	*	1 Jul 2016
Control systems (excluding personal computers) – see Table B Control systems and control system assets			
Cow comfort systems:			
Cow brushes	3	*	1 Jul 2016

Rubber matting	7	*	1 Jul 2016
Cow identification systems (including weights, bands, numbers and transponders)	7	*	1 Jul 2016
Cow traffic systems	7	*	1 Jul 2016
Milk chillers/plate coolers/energy recovery systems	10	*	1 Jul 2016
Vacuum pumps	7	*	1 Jul 2016

**[7] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*, sub-category *Poultry hatcheries (01710 to 01720)***

*Omit*

Hatcher trolleys/dollies	10	*	1 Jan 2007
Hatcher baskets	10	*	1 Jan 2007

*Substitute*

Hatcher baskets	10	*	1 Jan 2007
Hatcher trolleys/dollies	10	*	1 Jan 2007

**[8] Table A, industry category *AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)*, sub-category *Aquaculture (02011 to 02039)***

*Omit*

Cooling assets (including water chillers)	10	*	1 Jul 2007
Control systems	10	*	1 Jul 2007

*Substitute*

Control systems	10	*	1 Jul 2007
Cooling assets (including water chillers)	10	*	1 Jul 2007

**[9] Table A, industry category *MINING (06000 to 10900)*, sub-category *Oil and gas extraction (07000)***

*After*

Utility air compressors	15	*	1 Jul 2002
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*Insert*

Coal seam gas extraction assets:			
Infield gathering systems used for gas and associated water (including polyethylene pipes and pumps)	20	*#	1 Jul 2016
Water assets:			
Storage ponds and tanks for water and brine	30	*#	1 Jul 2016
Treated water distribution assets	30	*#	1 Jul 2016
Treated water irrigation assets – see Table A Agriculture, Forestry and Fishing (01110 to 05290), water assets			
Water treatment facility assets (including desalination plants, reverse osmosis, brine concentration and crystallisation assets)	20	*#	1 Jul 2016
Well assets:			
Downhole equipment (including pumps, but excluding well casing)	5	*	1 Jul 2016

Wellpad surface assets (including christmas trees, separators and telemetry equipment)	20	*#	1 Jul 2016
Wells	20	*#	1 Jul 2016

**[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Cured meat and smallgoods manufacturing (11130)***

*Omit*

Bacon manufacture:			
Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Curing plant:			
Fixtures (including overhead tracking)	20		1 Jan 2001
Other	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

Ancillary assets:			
Analysers (including meat analysers)	10	*	1 Jul 2016
Barcode readers, RF guns, scanner guns etc	5	*	1 Jul 2016
Benches and tables	15	*	1 Jul 2016
Bin and tray washers	12	*	1 Jul 2016
Bin lifters and tippers	15	*	1 Jul 2016
Bins:			
Plastic	5	*	1 Jul 2016
Stainless steel	15	*	1 Jul 2016
Boot washers	10	*	1 Jul 2016
Cages, stillages and trolleys (stainless steel)	15	*	1 Jul 2016
Chillers	15	*	1 Jul 2016
Conveyors (including belt loaders, bucket elevators, vibratory feeders etc)	10	*	1 Jul 2016
Die sets	15	*	1 Jul 2016
Flake ice machines	10	*	1 Jul 2016
Freezers (including blast freezers, crust freezers etc)	15	*	1 Jul 2016
Hoppers	12	*	1 Jul 2016
Piping, pipelines and pipework (stainless steel)	20	*	1 Jul 2016
Platforms and gantries	15	*	1 Jul 2016
Racking and shelving	10	*	1 Jul 2016
Tray stackers/destackers	10	*	1 Jul 2016
Waste water management and treatment systems	20	*	1 Jul 2016
Post-production and packaging assets:			
Carton tapers	5	*	1 Jul 2016
Clipping/tying/stringing machines (including tie clipping machines)	10	*	1 Jul 2016
Dicing and shredding assets	15	*	1 Jul 2016
Packaging machines generally (bagging machines, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines			
Pasteurisers	15	*	1 Jul 2016



Rods and smoke sticks	12	*	1 Jul 2016
Shrink dip tanks and shrink tunnels	10	*	1 Jul 2016
Slicers and slicing line assets	17	*	1 Jul 2016
Smokehouses	20	*	1 Jul 2016
Thermoformers	15	*	1 Jul 2016
Production assets generally for bacon, ham, meat emulsion products, smallgoods etc (including band saws, cookers, cutters, deboning machines, dicing machines, emulsifiers, filling machines, grinding machines, guillotines, injecting machines, massaging machines, meat pumps, microwave cooking tunnels, mixing machines, netting machines, pump grinders, sausage linkers, shredders, tumbling machines etc)	12	*	1 Jul 2016
Raw material preparation and receiving assets:			
Brine/pickle preparation system assets	15	*	1 Jul 2016
Carton lifters and pallet lifters	10	*	1 Jul 2016
Carton shredding/stripping machines	10	*	1 Jul 2016
Curing machines	17	*	1 Jul 2016
Decartoning machines	10	*	1 Jul 2016
Floor scales (platform scales)	10	*	1 Jul 2016
Thawing assets (including defrosters, tempering systems and thawers)	15	*	1 Jul 2016
Support assets generally (including boilers, control systems, cranes (gantry and overhead), fire control and alarm assets, laboratory assets, loading bay assets (dock levellers, pallet jacks and pallet trucks, scissor lifts), refrigeration assets etc) – see Table B			

**[11] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Dairy product manufacturing (11310 to 11330)***

*Omit*

Conveyors	10		1 Jan 2001
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*Substitute*

Conveyors	15	*	1 Jul 2016
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**[12] Table A, industry category *MANUFACTURING (11110 to 25990)* after sub-category *Dairy product manufacturing (11310 to 11330)***

*Insert*

<b><i>Milk and cream processing (11310)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Ancillary and support assets:			
Air compression assets – see Table B Air compression assets			
Benches and tables	15	*	1 Jul 2016
Boilers – see Table B Boilers			
Boot washers	10	*	1 Jul 2016
Cages (including cardboard cages and pallet cages)	10	*	1 Jul 2016
Chemical and flammable storage cabinets	10	*	1 Jul 2016
Clean-in-place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2016

<b>Milk and cream processing (11310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Control systems – see Table B Control systems and control system assets			
Conveyors	15	*	1 Jul 2016
Cooling assets:			
Chillers	15	*	1 Jul 2016
Cooling towers	15	*	1 Jul 2016
Crate handling assets (including lifters, stackers and de-stackers, turners etc)	12	*	1 Jul 2016
Dock levellers	15	*	1 Jul 2016
Dosing systems	15	*	1 Jul 2016
Fire control and alarm assets – see Table B Fire control and alarm assets			
Floor scrubbers and polishers	10	*	1 Jul 2016
Foamers	10	*	1 Jul 2016
Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc			
Lifting and handling assets:			
Forklifts – see Table B Forklifts			
Hoists	10	*	1 Jul 2016
Pallet jacks and pallet trucks	10	*	1 Jul 2016
Scissor lifts	15	*	1 Jul 2016
Piping, pipelines and pipework	20	*	1 Jul 2016
Pumps	15	*	1 Jul 2016
Racking	15	*	1 Jul 2016
Refrigeration assets - see Table B Refrigeration assets			
Resin beads for milk and protein processing and water filtration	5	*	1 Jul 2016
Scales	10	*	1 Jul 2016
Shelving	12	*	1 Jul 2016
Silos (excluding milk silos)	20	*	1 Jul 2016
Steelwork structures (including ladders, platforms and walkways)	20	*	1 Jul 2016
Tanks:			
Chemical tanks	15	*	1 Jul 2016
Water tanks	20	*	1 Jul 2016
Trolleys	10	*	1 Jul 2016
Valves	15	*	1 Jul 2016
Washers (including bottle and crate washers)	15	*	1 Jul 2016
Waste water treatment assets	20	*	1 Jul 2016
Water filtration system assets (excluding resin beads)	15	*	1 Jul 2016
Weighbridges	20	*	1 Jul 2016
Receiving, processing and storage assets:			
Heat exchangers	15	*	1 Jul 2016
Homogenisers	15	*	1 Jul 2016
Instrumentation (including flow meters, level transmitters, pressure transmitters etc)	10	*	1 Jul 2016
Membrane filtration system assets	15	*	1 Jul 2016
Milk silos	20	*	1 Jul 2016
Mixers and blenders	15	*	1 Jul 2016

<b>Milk and cream processing (11310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Pasteurisers	15	*	1 Jul 2016
Pumps	15	*	1 Jul 2016
Separators	15	*	1 Jul 2016
Standardisers	15	*	1 Jul 2016
Tanks (including storage, mixing, process and balance tanks)	20	*	1 Jul 2016
UHT aseptic processing system assets	15	*	1 Jul 2016
Valve matrixes	15	*	1 Jul 2016
Packaging assets:			
Bottle unscramblers	15	*	1 Jul 2016
Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers)	15	*	1 Jul 2016
Checkweighers	10	*	1 Jul 2016
Debaggers (debagging tables)	20	*	1 Jul 2016
Filling and capping machines	15	*	1 Jul 2016
Inkjet and laser label printers	7	*	1 Jul 2016
Palletisers and depalletisers	15	*	1 Jul 2016
Palletising robots	10	*	1 Jul 2016
Product identification labellers (including coding machines and label applicators)	10	*	1 Jul 2016
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	12	*	1 Jul 2016

**[13] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Oil and fat manufacturing (11500)***

*Omit*

Moisture and protein analysers, electronic (including near infra red analysers)	10	*	1 Jul 2012
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*Substitute*

Moisture and protein analysers, electronic (including near infrared analysers)	10	*	1 Jul 2012
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**[14] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Sugar manufacturing (11810)***

*Omit*

Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	15	*	1 Jul 2011
Bottling assets:			
Bottle capping, filling and unscrambling machines	15	*	1 Jul 2011
Syrup and treacle filter presses	15	*	1 Jul 2011
UV disinfectors	15	*	1 Jul 2011
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2011
Case erecting, packing and closing machines (including casepackers)	15	*	1 Jul 2011

*Substitute*

Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	15	*	1 Jul 2011
Bottling assets:			
Bottle capping, filling and unscrambling machines	15	*	1 Jul 2011
Syrup and treacle filter presses	15	*	1 Jul 2011
UV disinfectors	15	*	1 Jul 2011
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2011
Case erecting, packing and closing machines (including casepackers)	15	*	1 Jul 2011

**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Confectionery manufacturing (11820)***

*Omit*

Confectioners' machinery	20		1 Jan 2001
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*Substitute*

Chocolate making assets:			
Conches	20	*	1 Jul 2016
Pre-refiners	12	*	1 Jul 2016
Refiners	10	*	1 Jul 2016
Tempering machines	15	*	1 Jul 2016
Enrobers (chocolate, coconut etc)	15	*	1 Jul 2016
Extruders and depositors (including egg spinners, fingers, formers, frozen cone, sheeting slab and slit, truffle rollers etc)	15	*	1 Jul 2016
Jelly and sugar lolly making assets:			
Cleaners (brush and laser)	10	*	1 Jul 2016
Coating and dusting machines	15	*	1 Jul 2016
Depositors (including nozzle plates, pistons and pumps)	12	*	1 Jul 2016
Mouldboards and trays	7	*	1 Jul 2016
Oiling machines	15	*	1 Jul 2016
Starch conditioners	10	*	1 Jul 2016
Starch moguls	10	*	1 Jul 2016
Packaging assets:			
Bagging machines (including flow wrappers, form fill seal machines, shaped foil wrappers, stick/bunch/sleeve wrappers etc)	15	*	1 Jul 2016
Cartoning and boxing machines (including erectors, robots, case packers, palletisers, strappers etc)	12	*	1 Jul 2016
Inspection equipment (including check weighers, metal detectors, scales, vision scanners etc)	8	*	1 Jul 2016
Multihead and singlehead weighers	10	*	1 Jul 2016
Panning assets:			
Belt panners	15	*	1 Jul 2016
Coating and polishing panners	20	*	1 Jul 2016
Sugar panners	12	*	1 Jul 2016
Support assets:			
Cookers, drying rooms, ovens, roasters, mixers and melting stations (caramel, fruit, nougat, wafer etc)	15	*	1 Jul 2016

Cooling tunnels	17	*	1 Jul 2016
Cutters and guillotines	12	*	1 Jul 2016
Moulds	4	*	1 Jul 2016
Tanks and vats (chocolate, egg, syrup etc)	14	*	1 Jul 2016

**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

Ice-making machinery:			
Condensers	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Expansion pipes	40		1 Jan 2001
General machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Ice moulds	5		1 Jan 2001

*Substitute*

Ice manufacturing assets (excluding dry ice manufacturing assets):			
Ammonia tank liquid receivers	20	*	1 Jul 2016
Compressors	12	*	1 Jul 2016
Condensers and cooling towers	10	*	1 Jul 2016
Ice cabinets:			
Display merchandisers	5	*	1 Jul 2016
Hydraulic lift trailers	10	*	1 Jul 2016
Mobile ice boxes	7	*	1 Jul 2016
Ice makers	25	*	1 Jul 2016
Support assets:			
Augers	20	*	1 Jul 2016
Bagging assets (including air compressors, baggers, sealers etc)	8	*	1 Jul 2016
Block pressers	10	*	1 Jul 2016
Conveyors (including elevators, conveyors and belts)	10	*	1 Jul 2016
Ice rake assemblies	8	*	1 Jul 2016
Ice storage bins, feed bins and rake bins	20	*	1 Jul 2016

**[17] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Cigarette and tobacco product manufacturing (12200)***

*Omit*

<b><i>Cigarette and tobacco product manufacturing (12200)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Tobacco kilns	20		1 Jan 2001

**[18] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Plywood and veneer manufacturing (14930)***

*Omit*

Heating unit assets	20	*	1 Jan 2005
Glue mixing assets	25	*	1 Jan 2005

*Substitute*

Glue mixing assets	25	*	1 Jan 2005
Heating unit assets	20	*	1 Jan 2005

**[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)***

*Omit*

Cigarette paper cutting and folding plant	10		1 Jan 2001
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**[20] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Polymer product and rubber product manufacturing (19120 to 19200)***

*Omit*

<b><i>Polymer product and rubber product manufacturing (19120 to 19200)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Clothes peg manufacturing plant (plastic)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Gelatine and glue manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Polymer (plastic) product manufacturing assets (not elsewhere listed):			
Blow moulders	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001
High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

<b><i>Rigid and semi-rigid polymer product manufacturing (19120)</i></b>			
Agglomerators, shredders, granulators and grinders	10	*	1 Jul 2016
Air compressor systems (incorporating compressor, drier and receiver) – see Table B Air compression assets generally (including air compressors, air dryers and air receivers)			
Annealing ovens	25	*	1 Jul 2016
Bagging and de-bagging machines	15	*	1 Jul 2016
Bandsaws	10	*	1 Jul 2016
Bending machines	10	*	1 Jul 2016
Bins	10	*	1 Jul 2016
Blow moulding machines	13	*	1 Jul 2016
Boilers – see Table B Boilers			

<b><i>Rigid and semi-rigid polymer product manufacturing (19120)</i></b>			
Chilled water plant (incorporating chiller, pipes, pumps etc)	12	*	1 Jul 2016
Control system assets - see Table B Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives)			
Conveyor systems (including framework)	15	*	1 Jul 2016
Cooling towers	15	*	1 Jul 2016
Die carts	15	*	1 Jul 2016
Driers (pellet or resin)	10	*	1 Jul 2016
Drop testers and strength testers	16	*	1 Jul 2016
Extruder dies:			
Foamed polyethylene or extruded polystyrene extruder dies	10	*	1 Jul 2016
Generally	12	*	1 Jul 2016
Extruders:			
Foamed polyethylene or extruded polystyrene extruders	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Flange makers (pipes) and belling machines	10	*	1 Jul 2016
Forklifts – see Table B Forklifts			
Granule transfer assets (including feeders, loaders, and vacuum transfer systems)	10	*	1 Jul 2016
Heat exchangers	15	*	1 Jul 2016
Hydraulic power packs	12	*	1 Jul 2016
Hydraulic presses	10	*	1 Jul 2016
Injection moulding machines (incorporating hydraulic power packs but excluding moulds):			
Expanded polystyrene and expanded polypropylene moulding machines	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Laboratory assets:			
Generally	15	*	1 Jul 2016
Laboratory analysers	10	*	1 Jul 2016
Lifting platforms (including scissor lifts)	15	*	1 Jul 2016
Moulds:			
Expanded polystyrene and expanded polypropylene moulds	4	*	1 Jul 2016
Generally	8	*	1 Jul 2016
Mould heaters, die heaters and coolers	10	*	1 Jul 2016
Offset rollers, hot stamping machines, ink jet coders and printers and indent printers	5	*	1 Jul 2016
Overhead gantry cranes – see Table B Cranes (gantry and overhead)			
Palletisers – see Table B Packaging assets, palletisers and depalletisers			
Pipe cutters	10	*	1 Jul 2016
Pipe winders	12	*	1 Jul 2016
Pits	15	*	1 Jul 2016
Plastic welders	9	*	1 Jul 2016
Polystyrene pre-expanders	10	*	1 Jul 2016
Pullers/haul-offs/haul-throughs/Caterpillar pullers	10	*	1 Jul 2016
Pumps (including hydraulic, water and vacuum)	8	*	1 Jul 2016

<b><i>Rigid and semi-rigid polymer product manufacturing (19120)</i></b>			
Punch machines	5	*	1 Jul 2016
Racking	20	*	1 Jul 2016
Rainwater collection systems (incorporating pipes, tanks, and pumps)	15	*	1 Jul 2016
Resin preparation assets (including hoppers, mixers/blenders, and batch weighing)	15	*	1 Jul 2016
Robot control pendants	5	*	1 Jul 2016
Robots – see Table B Robots (industrial)			
Safety fencing	15	*	1 Jul 2016
Screen changers	12	*	1 Jul 2016
Silos:			
Bag silos for expanded polystyrene beads	10	*	1 Jul 2016
Generally - see Table B Silos			
Splitting/skiving machines	9	*	1 Jul 2016
Transformers	20	*	1 Jul 2016
Trimming machines	12	*	1 Jul 2016
Water baths/tanks, spray tanks, vacuum cooling	15	*	1 Jul 2016
Water tanks	15	*	1 Jul 2016

<b><i>Polymer product and rubber product manufacturing (19130 to 19200)</i></b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Gelatine and glue manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[21] Table A, industry category *MANUFACTURING (11110 to 25990)* sub-category *Ceramic product manufacturing (20210 to 20290)***

*Omit*

<b><i>Ceramic product manufacturing (20210 to 20290)</i></b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category			

*Substitute*

Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category			
<b><i>Ceramic product manufacturing (20210 to 20290)</i></b>			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION

**[22] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Road transport (46100 to 46239)***



*After*

Containers, transportable (used to transport goods by road, rail and sea)	10	*	1 Jan 2001
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*Insert*

Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016

**[23] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Postal services (51010)***

*After*

Trolleys	8	*	1 Jul 2015
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*Insert*

Postal delivery services:			
Control systems and control system assets	10	*	1 Jul 2016
Flat mail optical character reading and sorting machines	12	*	1 Jul 2016
Letter boxes (bulk private)	30	*	1 Jul 2016
Letter sorting assets (including bar code sorters, culler facer cancellers and multiline optical character readers)	12	*	1 Jul 2016
Motorcycles	5	*	1 Jul 2016
Parcel lockers	10	*	1 Jul 2016
Parcel sorting system assets (excluding control systems and control system assets)	15	*	1 Jul 2016
Post boxes (street type)	20	*	1 Jul 2016

**[24] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Courier pick-up and delivery services (51020)***

*Omit*

Conveyors (including shoe sorters)	15	*	1 Jul 2011
Forklifts – see Table B			

*Substitute*

Control systems and control system assets	10	*	1 Jul 2016
Conveyors (including shoe sorters)	15	*	1 Jul 2011
Forklifts – see Table B			
Parcel sorting system assets (including sortation system assets) (excluding control systems and control system assets)	15	*	1 Jul 2016

**[25] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Other transport support services n.e.c. (52999)***

*Omit*

Digital measuring instruments (including vehicle classifiers (laser or infra-red) and electronic toll collection readers (radio frequency))	4	*	1 Jul 2005
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*Substitute*

Digital measuring instruments (including vehicle classifiers (laser or infrared) and electronic toll collection readers (radio frequency))	4	*	1 Jul 2005
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**[26] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Rental and hiring services (except real estate) (66110 to 67200)***

*After*

Caravans and camper trailers	12	*	1 Jul 2015
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*Insert*

Rental cars	6	*	1 Jul 2016
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**[27] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Surveying and mapping services (69220)***

*Omit*

Unmanned aerial vehicles (drones):			
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*Substitute*

Unmanned aerial vehicles (drones/remotely piloted aircraft):			
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**[28] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Professional photographic services (69910)***

*Omit*

Unmanned aerial vehicles (UAVs) - rotary	2	*	1 Jul 2015
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*Substitute*

Unmanned aerial vehicles (drones/remotely piloted aircraft) - rotary	2	*	1 Jul 2015
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**[29] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Other machinery and equipment repair and maintenance (94290)***

*Omit*

Weight scales(corner weight)	10	*	1 Jul 2015
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*Substitute*

Weight scales (corner weight)	10	*	1 Jul 2015
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**[30] Table A, industry category *OTHER SERVICES (94110 to 96030)*, after sub-category *Photographic film processing (95320)***

*Insert*

<b><i>Parking services (95330)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Car park operation assets – see Table B Car park assets			

**[31] Heading to Table B**

*Omit*

**Table B as at 1 July 2015**

*Substitute*

**Table B as at 1 July 2016**

**[32] Table B, items beginning with A**

*After*

Other accommodation units (eg manufactured homes)	30	*	1 Jul 2015
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*Insert*

Additive manufacturing printers (including 3D printers)	3	*	1 Jul 2016
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**[33] Table B, items beginning with C**

*Omit*

Car parking (hydraulic elevated platforms and hoists including control equipment)	10		1 Jan 2001
Compaction:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
Computers:			
Generally	4	*	1 Jan 2001
Laptops	3	*	1 Jan 2001
Raised access floors in computer data rooms and server rooms	40	*	1 Jul 2014

*Substitute*

Car park assets:			
Automatic and semi-automatic parking systems (including platforms, stackers, turntables etc)	20	*	1 Jul 2016
Automatic payment machines/stations	10	*	1 Jul 2016
Barrier gates/boom gates – see Table B Boom gates			

Car park floodlighting	20	*	1 Jul 2016
Car park signage	7	*	1 Jul 2016
Entry and exit stations/columns (including RFID card readers, ticket dispensing machines, ticket readers etc)	10	*	1 Jul 2016
Licence plate recognition cameras and systems	5	*	1 Jul 2016
Parking guidance assets:			
Automatic vehicle counter systems (incorporating counter modules and signage)	7	*	1 Jul 2016
Parking guidance systems (incorporating controllers, detectors, dynamic signage, lighting etc)	7	*	1 Jul 2016
Pay and display machines/Pay and go machines	8	*	1 Jul 2016
Security and monitoring assets:			
Generally (including CCTV systems) – see Table B Security and monitoring assets			
Intercommunication (intercom) system assets	7	*	1 Jul 2016
Two-way radios – see Table B Two-way radios			
Ceiling fans	10	*	1 Jul 2016
Compaction assets:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
Computers and computer equipment:			
Computers and computer equipment (not specified elsewhere below)	4	*	1 Jul 2016
Computer monitors	4	*	1 Jul 2016
Desktop computers (including personal computers (PCs))	4	*	1 Jul 2016
Mainframe computers	5	*	1 Jul 2016
Mobile/portable computers (including laptops, tablets)	2	*	1 Jul 2016
Network equipment (including hubs, modems routers, switches, etc)	5	*	1 Jul 2016
Raised access floors in computer data rooms and server rooms	40	*	1 Jul 2014
Servers	4	*	1 Jul 2016

#### [34] Table B, items beginning with D

##### *Omit*

Drones – see Table B Unmanned aerial vehicles			
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##### *Substitute*

Drones/remotely piloted aircraft – see Table B Unmanned aerial vehicles			
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#### [35] Table B, items beginning with F

##### *Omit*

Floor coverings - linoleum and vinyl (removable without damage)	10	*	1 Jul 2013
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##### *Substitute*

Floor coverings (removable without damage):			
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Carpets (excluding fixed carpet tiles)	8	*	1 Jul 2016
Floating timber	15	*	1 Jul 2016
Linoleum and vinyl	10	*	1 Jul 2016

### [36] Table B, items beginning with L

#### *Omit*

Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Libraries (professional)	10	*	1 Jul 2014

#### *Substitute*

Libraries (professional)	10	*	1 Jul 2014
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008

### [37] Table B, items beginning with L

#### *After*

Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
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#### *Insert*

Light fittings and freestanding lights (excluding hardwired light fittings)	10	*	1 Jul 2016
Light shades (removable)	5	*	1 Jul 2016

### [38] Table B, items beginning with M

#### *Omit*

Hire and travellers' cars	5		1 Jan 2001
Taxis	4	*	1 Jul 2015
Garbage compactor trucks - see Table A Solid waste collection services (29110)			
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005

#### *Substitute*

Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
Garbage compactor trucks - see Table A Solid waste collection services (29110)			
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less	12	*#	1 Jan 2005
Limousines:			
Sedan limousines	6	*	1 Jul 2016

Stretch limousines	12	*	1 Jul 2016
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**[39] Table B, items beginning with P**

*After*

Powder coating machines and systems (automatic and manual)	10	*	1 Jul 2014
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*Insert*

Power regulation systems (PRS)	5	*	1 Jul 2016
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**[40] Table B, items beginning with P**

*Omit*

Overhead (incorporating poles - concrete, wood, steel or stobie - and electrical equipment the responsibility of the private landholder such as conductors; cross arms etc)	45	*	1 Jul 2014
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*Substitute*

Overhead (incorporating poles - concrete, wood, steel or stobie - and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45	*	1 Jul 2014
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**[41] Table B, items beginning with S**

*Omit*

Detectors (including glass, passive infra-red and vibration)	5	*	1 Jul 2004
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*Substitute*

Detectors (including glass, passive infrared and vibration)	5	*	1 Jul 2004
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**[42] Table B, items beginning with U**

*Omit*

Unmanned aerial vehicles (drones):			
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*Substitute*

Unmanned aerial vehicles (drones/remotely piloted aircraft):			
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**[43] Table B, items beginning with W**

*Omit*

Waste storage and disposal bins (industrial)	10		1 Jan 2001
Weighbridges	20	*	1 Jul 2014
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008

Oxygen welders and cutters	10	*	1 Jul 2014
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*Substitute*

Waste storage and disposal bins (including crane bins, hooklift bins, skip bins and other industrial use bins)	10	*	1 Jul 2016
Weighbridges	20	*	1 Jul 2014
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Oxygen welders and cutters	10	*	1 Jul 2014
Window blinds	15	*	1 Jul 2016