

**LI 2022/26 -**



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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2022

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I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

### **Ben Kelly**

Deputy Commissioner of Taxation  
Policy, Analysis and Legislation  
Law Design and Practice

Dated: 10 June 2022

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### **1. Name of instrument**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2022*.

### **2. Commencement**

This instrument commences on 1 July 2022.

### **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.

### **4. Determination**

The amendments in this determination may affect:

- (1) taxpayers who choose, under paragraph 40-95(1)(a) of the ITAA 1997, to use an effective life determined by the Commissioner for a depreciating asset when working out its decline in value, and
- (2) taxpayers who are directed, under subsections 40-95(4C), 40-95(5C), 40-95(6), 58-75(5) and 58-80(6) of the ITAA 1997, to use an effective life determined by the Commissioner.

## **5. Definitions**

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner's effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the ITAA 1997.

# Schedule 1 Amendments

(section 3)

## [1] Heading to Table A

*Omit*

**Table A as at 1 July 2021**

*Substitute*

**Table A as at 1 July 2022**

## [2] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**

*Omit*

Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair:			
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*Substitute*

Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (e.g. a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair:			
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## [3] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)**

*Omit*

Rakes (eg cane trash rakes)	10	*	1 Jul 2007
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*Substitute*

Rakes (e.g. cane trash rakes)	10	*	1 Jul 2007
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## [4] Table A, industry category **AGRICULTURE, FORESTRY AND FISHING (01110 to 05290)**, sub-category **Fruit and tree nut growing (01310 to 01370, 01390 and 01590)**

*Omit*

Pick ups (eg almonds)	12	*#	1 Jul 2007
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*Substitute*

Pick ups (e.g. almonds)	12	*#	1 Jul 2007
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**[5] Table A, industry category MINING (06000 to 10900), sub-category Oil and gas extraction (07000) Gas compression and reinjection assets**

*Omit*

Generally (including piping, skid, vessels assets used onshore)	30	*#	1 Jul 2002
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*Substitute*

Generally (including piping, skid, vessels and assets used onshore)	30	*#	1 Jul 2002
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**[6] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Prepared animal and bird feed manufacturing (11920)**

*Omit*

Canning and tray assets including closers and fillers	10	*	1 Jul 2013
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*Substitute*

Canning and tray assets (including closers and fillers)	10	*	1 Jul 2013
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**[7] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Prepared animal and bird feed manufacturing (11920), Prepared animal and bird feed manufacturing assets generally**

*After*

Storage bins	20	*	1 Jul 2012
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*Insert*

Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130)			
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**[8] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Other food product manufacturing n.e.c. (11990), Peanut processing assets**

*After*

Refrigeration units	20	*	1 Jul 2009
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*Insert*

Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130)			
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**[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Clothing manufacturing (13510)***

*Omit*

<b><i>Clothing manufacturing (13510)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Sewing machines	10	*	1 Jul 2014

*Substitute*

<b><i>Clothing manufacturing (13510)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Air compressors	10	*	1 Jul 2022
Cutting machines and tables	20	*	1 Jul 2022
Dyeing machines	10	*	1 Jul 2022
Fusing machines and presses	8	*	1 Jul 2022
Gas boilers (steam)	15	*	1 Jul 2022
Hat pressing machines	20	*	1 Jul 2022
Lights – portable	5	*	1 Jul 2022
Plotters and printers	8	*	1 Jul 2022
Pressing equipment (including ironing tables and steam boilers)	10	*	1 Jul 2022
Sewing machines:			
Banding	15	*	1 Jul 2022
Button sewer, clip attaching	5	*	1 Jul 2022
Embroidery – single and multi-head	12	*	1 Jul 2022
General (including bar tack, binding, feed off the arm, single folder, two-needle, underwire)	10	*	1 Jul 2022
High speed industrial	10	*	1 Jul 2022
Millinery	20	*	1 Jul 2022
Overlocker	15	*	1 Jul 2022
Steamers	2	*	1 Jul 2022
Stud setting machines	20	*	1 Jul 2022

**[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Footwear manufacturing (13520)***

*Omit*

<b><i>Footwear manufacturing (13520)</i></b>
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*Substitute*

<b><i>Footwear manufacturing (13520)</i></b>
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**[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic inorganic chemical manufacturing (18130)***

*Omit*

Salt manufacturing and refining plant	10		1 Jan 2001
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*Substitute*

Salt manufacturing and refining assets:			
Air compressors – see Table B Air compression assets: Air compression assets generally (including air compressors, air dryers and air receivers)			
Augers	10	*	1 Jul 2022
Automated packing machines	20	*	1 Jul 2022
Bagging machines	10	*	1 Jul 2022
Bag sewers – see Table B Packaging machines: Bag sewers			
Bag stackers	15	*	1 Jul 2022
Belt weighers	15	*	1 Jul 2022
Blow moulders	15	*	1 Jul 2022
Bucket elevators	10	*	1 Jul 2022
Centrifuges	12	*	1 Jul 2022
Conveyors	15	*	1 Jul 2022
Crushers	25	*	1 Jul 2022
Cyclones	15	*	1 Jul 2022
Dust extraction systems	5	*	1 Jul 2022
Forklifts – see Table B Forklifts			
Kilns	20	*	1 Jul 2022
Labelling machines (including date printers)	5	*	1 Jul 2022
Metal detectors	10	*	1 Jul 2022
Motor control centres	20	*	1 Jul 2022
Net weighers	5	*	1 Jul 2022
Pallet wrappers – see Table B Packaging machines: Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines)			
Platform scales	10	*	1 Jul 2022
Ribbon mixers	15	*	1 Jul 2022
Roller mills	15	*	1 Jul 2022
Rotary valves	15	*	1 Jul 2022
Salt flake growing tanks	15	*	1 Jul 2022
Salt hoppers	15	*	1 Jul 2022
Sizing screen machines	15	*	1 Jul 2022
Slurry lines	10	*	1 Jul 2022
Wash plant pumps	15	*	1 Jul 2022
Wash plants (removable)	20	*	1 Jul 2022
Weigh feeders	10	*	1 Jul 2022

**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

CCTV system	3	*	1 Jul 2010
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*Substitute*

CCTV systems	3	*	1 Jul 2010
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**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non-ferrous metal casting (21410)***

*Omit*

Metal casting assets (non-ferrous eg aluminium, brass and magnesium):			
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*Substitute*

Metal casting assets (non-ferrous e.g. aluminium, brass and magnesium):			
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**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)* Motor vehicle manufacturing plant (not listed elsewhere)**

*Omit*

Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools)	3		1 Jan 2001
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*Substitute*

Tooling (i.e. jigs, dies, press tools and specialty attachments such as working heads and work-holding tools)	3		1 Jan 2001
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**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other transport equipment manufacturing n.e.c. (23990)***

*Omit*

Motor cycle building plant	10		1 Jan 2001
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*Substitute*

Motorcycle building plant	10		1 Jan 2001
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**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Wooden furniture and upholstered seat manufacturing (25110)***

*Omit*

<b><i>Wooden furniture and upholstered seat manufacturing (25110)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Furniture-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001



Substitute

<b>Wooden furniture and upholstered seat manufacturing (25110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
<b>Dust management assets:</b>			
Portable dust extractors	5	*	1 Jul 2022
Portable wet and dry vacuum cleaners	5	*	1 Jul 2022
Stationary dust collection systems (incorporating bags, motors, pipes etc)	12	*	1 Jul 2022
<b>Spray booth assets:</b>			
Full face air fed masks	3	*	1 Jul 2022
Paint pumps	5	*	1 Jul 2022
Spray booths	15	*	1 Jul 2022
Spray guns	3	*	1 Jul 2022
<b>Support assets:</b>			
Air compression assets – see Table B Air compression assets			
Air compressors (portable) – see Table B Air compressors (portable)			
Forklifts – see Table B Forklifts			
Racks	15	*	1 Jul 2022
Trolleys (carts)	10	*	1 Jul 2022
Vacuum lifters	5	*	1 Jul 2022
Work benches and tables	10	*	1 Jul 2022
<b>Tools:</b>			
Benchtop power tools (including biscuit/domino joiners, drill presses, jigsaws, laminate trimmers, mortisers, planners, routers, spindle sanders etc but excluding saws)	5	*	1 Jul 2022
Clamps	10	*	1 Jul 2022
Hand held power tools (including air, battery, and electric) - see Table B Power tools, hand tools			
Hand tools (manual operated) - see Table B Hand tools (manual operated)			
<b>Sawing machines:</b>			
Band saws	8	*	1 Jul 2022
Circular saws	8	*	1 Jul 2022
Mitre saws (drop saws)	7	*	1 Jul 2022
Panel saws	8	*	1 Jul 2022
Table saws	10	*	1 Jul 2022
<b>Stationary machines:</b>			
Computer numerical control (CNC) machines (including CNC routers)	10	*	1 Jul 2022
Edge banders	8	*	1 Jul 2022
Pedestal drills (drill presses)	10	*	1 Jul 2022
Sanders (including belt sanders, drum sanders, edge sanders, spindle sanders etc)	12	*	1 Jul 2022
Spindle moulders	10	*	1 Jul 2022
Thicknessers/Buzzers	15	*	1 Jul 2022
<b>Upholstery assets:</b>			
CNC fabric cutters	10	*	1 Jul 2022
Hand fabric cutters	5	*	1 Jul 2022
Sewing machines	10	*	1 Jul 2022

**[17] Table A, industry category *RETAIL TRADE (39110 to 43209)***

*After*

Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
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*Insert*

Plastic safety screens (including sneeze guards)	2	*	1 Jul 2022
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**[18] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

Air receivers	10	*	1 Jul 2011
Air driers and dehumidifiers	10	*	1 Jul 2011

*Substitute*

Air driers and dehumidifiers	10	*	1 Jul 2011
Air receivers	10	*	1 Jul 2011

**[19] Table A, industry category *ACCOMMODATION AND FOOD SERVICES (44000 to 45302)*, sub-category *Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)***

*Omit*

Menu boards	5	*	1 Jul 2005
Poker/gaming machines	7	*	1 Jul 2009

*Substitute*

Menu boards	5	*	1 Jul 2005
Plastic safety screens (including sneeze guards)	2	*	1 Jul 2022
Poker/gaming assets – see Table A Casino operations (92010)			

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

*Omit*

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

*Substitute*

Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (e.g. uberX)	8	*	1 Jul 2016

Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services e.g. UberBLACK)	6	*	1 Jul 2016
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**[21] Table A, industry category INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200), sub-category Telecommunications services (58010 to 58090)**

*Omit*

Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter)			
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*Substitute*

Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter):			
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**[22] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Rental and hiring services (except real estate) (66110 to 66400)**

*Omit*

Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	10	*	1 Jul 2014
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*Substitute*

Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (e.g. construction sites)	10	*	1 Jul 2014
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**[23] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Residential property operators (67110), Outdoor assets**

*Omit*

Roller blinds			
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*Substitute*

Roller blinds:			
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**[24] Table A, industry category RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200), sub-category Residential property operators (67110), Security and monitoring assets, Security systems**

*Omit*

Global System for Mobiles (GSM) Units	5	*	1 Jul 2004
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*Substitute*

Global System for Mobiles (GSM) units	5	*	1 Jul 2004
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**[25] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Retirement village and accommodation for the aged operation (86011 to 86012)**

*Omit*

Chairs			
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*Substitute*

Chairs:			
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**[26] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Retirement village and accommodation for the aged operation (86011 to 86012)**

*Omit*

Hoists			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses			

*Substitute*

Hoists:			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses:			

**[27] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Creative and performing arts activities (90010 to 90030)**

*Omit*

Theatre equipment:			
Accessories (theatrical – wigs, costumes etc)	5		1 Jan 2001
Performing dogs – see Table B Working dogs			

*Substitute*

Performing dogs – see Table B Working dogs			
Theatre equipment:			
Accessories (theatrical – wigs, costumes etc)	5		1 Jan 2001

**[28] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Gambling activities (92010 to 92099)**

*Omit*

Poker/gaming machines	7	*	1 Jul 2009
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*Substitute*

Poker/gaming assets – see Table A Casino operations (92010)			
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**[29] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), sub-category Gambling activities (92010 to 92099)**

*Omit*

Ancillary equipment (eg ticket issuing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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*Substitute*

Ancillary equipment (e.g. ticket issuing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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**[30] Table A, industry category ARTS AND RECREATION SERVICES (89100 to 92099), after sub-category Gambling activities (92010 to 92099)**

*Insert*

<b>Casino operations (92010)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Carpets	8	*	1 Jul 2022
Count and cage assets:			
Coin scales	10	*	1 Jul 2022
Counterfeit detectors	8	*	1 Jul 2022
Note counters/sorters/verifiers	6	*	1 Jul 2022
Trolleys	10	*	1 Jul 2022
Electronic table games (including keno games, poker games, rapid games)	6	*	1 Jul 2022
Entertainment assets:			
Audio (including amplifiers, microphones, speakers, processors)	5	*	1 Jul 2022
Visual (including televisions, DVD players)	5	*	1 Jul 2022
Gaming signage (including digital displays, jackpot displays, LED/LCD video walls and partitions)	5	*	1 Jul 2022
Gaming stools and chairs	5	*	1 Jul 2022
Gaming tables (including blackjack, poker, roulette)	7	*	1 Jul 2022
Poker/gaming machines	6	*	1 Jul 2022
Poker/gaming machines system hardware (used for monitoring)	6	*	1 Jul 2022
Security and monitoring assets – see Table B Security and monitoring assets			
Table game equipment:			
Big wheels	7	*	1 Jul 2022
Card shufflers	5	*	1 Jul 2022
Chippers	5	*	1 Jul 2022
Chips and plaques	10	*	1 Jul 2022
Dealer handset devices	5	*	1 Jul 2022
Display screens	5	*	1 Jul 2022
Roulette wheels	7	*	1 Jul 2022
Shoes (electronic type)	5	*	1 Jul 2022

**[31] Heading to Table B**

*Omit*

**Table B as at 1 July 2021**

*Substitute*

**Table B as at 1 July 2022**

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

*Omit*

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

Other accommodation units (e.g. manufactured homes)	30	*	1 Jul 2015
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**[33] Table B, items beginning with E**

*After*

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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*Insert*

Electric bicycles (e-bicycles and e-bikes)	4	*	1 July 2022
Electric scooters (e-scooters)	2	*	1 July 2022

**[34] Table B, items beginning with M**

*Omit*

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

*Substitute*

Hire cars:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (e.g. uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services e.g. UberBLACK)	6	*	1 Jul 2016

**[35] Table B, items beginning with P**

*After*

Partitions (demountable)	20	*	1 Jul 2005
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*Insert*

Plastic safety screens (including sneeze guards)	2	*	1 July 2022
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**[36] Table B, items beginning with P**

*Omit*

Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	15	*	1 Jul 2014
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*Substitute*

Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (e.g. construction sites)	15	*	1 Jul 2014
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