


# ***TR 2000/18A2 - Addendum [atonl ](as at 1 July 2001) - Income tax: depreciation effective life***

 This cover sheet is provided for information only. It does not form part of *TR 2000/18A2 - Addendum [atonl ](as at 1 July 2001) - Income tax: depreciation effective life*

 View the [consolidated version](#) for this notice.



## Addendum

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### **Taxation Ruling**

### **Income tax: depreciation effective life**

**At paragraphs 10 and 95:**

Delete the words 'three years' where occurring

**and replace with:**

the words 'five years'

**At paragraph 11:**

Delete the words 'three year'

**and replace with:**

the words 'five year'

**Insert after Table F:**

1 July 2001 Schedule

As part of the ongoing review being undertaken by the ATO of the effective life of assets there will be periodic consolidations of Tables A, B and F to reflect changes.

The Commissioner has made determinations that commence on 1 July 2001, pursuant to sections 42-110 and 387-177 of the *Income Tax Assessment Act 1997*, determining the effective life of the following assets:

- Automatic Teller Machines;
- Coin-operated Amusement Machines;
- Silos - Grain (metal);
- Horticultural plants - Nuts; and
- Vending Machines.

These determinations, plus other minor amendments are incorporated in the attached consolidated Tables A and B which are contained in the new '1 July 2001 Schedule'.

# TR 2000/18

Table F has also been updated to include the following redundant items:

- Silos (other); and
- Slot Machines.

A consolidated version of Table F is also contained in the new '1 July 2001 Schedule'.

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**Commissioner of Taxation**

29 June 2001

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ATO references:

No: T2001/13746, T2000/20567

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# 1 July 2001 Schedule

|                |  |                |
|----------------|--|----------------|
| <b>Table A</b> | <b>Effective lives (Industry Categories)</b> | <b>page 2</b>  |
| <b>Table B</b> | <b>Effective lives (Asset Categories)</b>    | <b>page 28</b> |
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**Effective lives (Industry Categories)****Table A as at 1 July 2001**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------|--------------|----------|---------------------|
|-------|--------------|----------|---------------------|

***ACCOMMODATION, CAFES AND RESTAURANTS***  
***(57100 to 57402)***

| <b><i>Accommodation</i></b><br><b><i>(57100)</i></b> |                                |  |            |
|--|--------------------------------|--|------------|
| Houses and Flats Let Furnished:                      |                                |  |            |
| Blinds, Venetian                                     | 20                             |  | 1 Jan 2001 |
| Electric clock                                       | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Electric heater                                      | 10                             |  | 1 Jan 2001 |
| Garbage units (compacting)                           | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Refrigerators  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Stoves   | 20                             |  | 1 Jan 2001 |

***AGRICULTURE, FORESTRY AND FISHING***  
***(01110 to 04203)***

| <b><i>Agriculture</i></b><br><b><i>(01110 to 02200)</i></b>               |                                |  |            |
|---|--------------------------------|--|------------|
| Agricultural implements and plant (general including station plant)       | 10                             |  | 1 Jan 2001 |
| 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 |
| Banana ripening plant   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Bee farming plant:  |                                |  |            |
| Beehives  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Processing plant  | 20                             |  | 1 Jan 2001 |
| Bridges (wooden)  | 20                             |  | 1 Jan 2001 |
| Cotton sheds (humidification)   | 20                             |  | 1 Jan 2001 |
| Curing barns (tobacco, timber, peanut, corn or grain)                     | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Dairy farm plant (power):   | 20                             |  | 1 Jan 2001 |
| Fences:   |                                |  |            |
| General (including wire and wire netting used in construction of fencing) | 33 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Electric  | 20                             |  | 1 Jan 2001 |
| Fruit-growers' plant:   |                                |  |            |
| Dips, pans, spray pumps, etc  | 10                             |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Fumigation tents and machinery                                      | 10                             |                 | 1 Jan 2001                 |
| Hail netting:   |                                |                 |                            |
| Black (UV inhibited)  | 10                             |                 | 1 Jan 2001                 |
| White or clear  | 5                              |                 | 1 Jan 2001                 |
| Support poles, wires, high tensile cables                           | 40                             |                 | 1 Jan 2001                 |
| Racks (dried fruit)   | 20                             |                 | 1 Jan 2001                 |
| Tecto applicator (citrus anti-fungal plant)                         | 5                              |                 | 1 Jan 2001                 |
| Glass houses (metal-framed)   | 50                             |                 | 1 Jan 2001                 |
| Greenhouse 'igloo' components:                                      |                                |                 |                            |
| Galvanised piping frames  | 20                             |                 | 1 Jan 2001                 |
| Fibreglass covering, electric fans and misted water spray equipment | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Harvester/Sweeper   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Headers, self propelled (combine harvesters)                        | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Hop growers' plant:   |                                |                 |                            |
| Hop picking machines  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Kilns   | 20                             |                 | 1 Jan 2001                 |
| Horse stalls (Breeze way Shed Row)                                  | 33 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Horticultural plants:   |                                |                 |                            |
| Citrus:   |                                |                 |                            |
| Grapefruit  | 30                             | *               | 1 Jan 2001                 |
| Lemon   | 20                             | *               | 1 Jan 2001                 |
| Limes   | 20                             | *               | 1 Jan 2001                 |
| Mandarin  | 25                             | *               | 1 Jan 2001                 |
| Orange  | 30                             | *               | 1 Jan 2001                 |
| Nuts:   |                                |                 |                            |
| Almond  | 25                             | *               | 1 Jul 2001                 |
| Cashew  | 25                             | *               | 1 Jul 2001                 |
| Chestnut  | 25                             | *               | 1 Jul 2001                 |
| Hazelnut  | 25                             | *               | 1 Jul 2001                 |
| Jojoba  | 30                             | *               | 1 Jul 2001                 |
| Macadamia   | 25                             | *               | 1 Jul 2001                 |
| Pecan   | 25                             | *               | 1 Jul 2001                 |
| Pistachio   | 25                             | *               | 1 Jul 2001                 |
| Walnut  | 25                             | *               | 1 Jul 2001                 |
| Pome:   |                                |                 |                            |
| Apple   | 20                             | *               | 1 Jan 2001                 |
| Pear  | 25                             | *               | 1 Jan 2001                 |
| Stone Fruit:  |                                |                 |                            |
| Apricots  | 10                             | *               | 1 Jan 2001                 |

**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Cherries   | 18                             | *               | 1 Jan 2001                 |
| Nectarine  | 10                             | *               | 1 Jan 2001                 |
| Olives   | 30                             | *               | 1 Jan 2001                 |
| Peach  | 10                             | *               | 1 Jan 2001                 |
| Plum   | 15                             | *               | 1 Jan 2001                 |
| Prune  | 20                             | *               | 1 Jan 2001                 |
| Tropical:  |                                |                 |                            |
| Avocado  | 20                             | *               | 1 Jan 2001                 |
| Mango  | 30                             | *               | 1 Jan 2001                 |
| Irrigation plant and equipment:                                    |                                |                 |                            |
| Metal piping   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Other piping (including concrete channels but not earth channels)  | 20                             |                 | 1 Jan 2001                 |
| Other plant  | 20                             |                 | 1 Jan 2001                 |
| Levee banks and revetments   | 40                             |                 | 1 Jan 2001                 |
| Motor cycles (used for mustering, maintenance of fences, etc)      | 3                              |                 | 1 Jan 2001                 |
| Mushroom growers' plant:   |                                |                 |                            |
| Air conditioning plant   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Buildings:   |                                |                 |                            |
| Peak heat, spawn running and growing rooms                         | 10                             |                 | 1 Jan 2001                 |
| Other:   |                                |                 |                            |
| timber or steel frame  | 33 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| brick, stone or concrete walls                                     | 50                             |                 | 1 Jan 2001                 |
| Compost preparation plant  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| General plant (including spraying, watering and pumping equipment) | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Growing trays  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Pea-viners, pea cleaners, vine and straw conveyors                 | 10                             |                 | 1 Jan 2001                 |
| Peanut blanching plant:  |                                |                 |                            |
| Air piping   | 20                             |                 | 1 Jan 2001                 |
| Blanchers  | 10                             |                 | 1 Jan 2001                 |
| Colour sorter (electronic)   | 10                             |                 | 1 Jan 2001                 |
| Control panel  | 20                             |                 | 1 Jan 2001                 |
| Cooling equipment (including control panel)                        | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Elevators  | 10                             |                 | 1 Jan 2001                 |
| Exhaust fans   | 20                             |                 | 1 Jan 2001                 |
| Fumigation equipment   | 10                             |                 | 1 Jan 2001                 |
| Pal boxes  | 3                              |                 | 1 Jan 2001                 |
| Plant water services   | 50                             |                 | 1 Jan 2001                 |
| Roaster and dryer  | 10                             |                 | 1 Jan 2001                 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>                        | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|-------------------------------------|--------------------------------|-----------------|----------------------------|
| Scales                              | 20                             |                 | 1 Jan 2001                 |
| Storage surge bins                  | 20                             |                 | 1 Jan 2001                 |
| Tipping unit                        | 20                             |                 | 1 Jan 2001                 |
| Transformers                        | 40                             |                 | 1 Jan 2001                 |
| Vibrating conveyors                 | 10                             |                 | 1 Jan 2001                 |
| Poultry farmers' plant (incubators) | 20                             |                 | 1 Jan 2001                 |
| Sheep Farming Plant:                |                                |                 |                            |
| Shearing machines                   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Shearing stands (demountable)       | 10                             |                 | 1 Jan 2001                 |
| Sheep dips (concrete)               | 50                             |                 | 1 Jan 2001                 |
| Woolsheds:                          |                                |                 |                            |
| with brick, stone or concrete walls | 66 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| wood or iron walls                  | 50                             |                 | 1 Jan 2001                 |
| Silos:                              |                                |                 |                            |
| Ancillary equipment                 | 20                             |                 | 1 Jan 2001                 |
| Concrete                            | 100                            |                 | 1 Jan 2001                 |
| Grain (metal)                       | 30                             | *               | 1 Jul 2001                 |
| Stockyards, pens, lairages          | 20                             |                 | 1 Jan 2001                 |
| Stud stock and thoroughbred horses  | 10                             |                 | 1 Jan 2001                 |
| Trellis                             | 20                             |                 | 1 Jan 2001                 |
| Vegetable processing equipment      | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Water tower (brick)                 | 100                            |                 | 1 Jan 2001                 |

***Fishing/Aquaculture***  
***(04110 to 04203)***

|                                     |                                |  |            |
|-------------------------------------|--------------------------------|--|------------|
| Fish Farming Ponds (earth and clay) | 20                             |  | 1 Jan 2001 |
| Fishing Plant:                      |                                |  |            |
| Boats                               | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Fish holding baskets                | 10                             |  | 1 Jan 2001 |
| Purse seine fishing net             | 5                              |  | 1 Jan 2001 |
| Pearling and Oyster Fishing Plant:  |                                |  |            |
| Luggers (oyster fishing)            | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Pearling boats                      | 20                             |  | 1 Jan 2001 |
| Pumps                               | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Prawn farming ponds and plant       | 20                             |  | 1 Jan 2001 |

***Forestry and Logging***  
***(03010 to 03030)***

|   |   |   |            |
|---|---|---|------------|
| Logging Plant:                                  |   |   |            |
| Cable system (including winches and high leads) | 8 | * | 1 Jan 2001 |
| Forwarders                                      | 8 | * | 1 Jan 2001 |



**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|---------------------|-----------------|----------------------------|
| Harvesters and feller bunchers (includes heads)  | 7                   | *               | 1 Jan 2001                 |
| Log trailers   | 10                  | *               | 1 Jan 2001                 |
| Saws:  |                     |                 |                            |
| Mobile   | 8                   | *               | 1 Jan 2001                 |
| Portable chain   | 2                   | *               | 1 Jan 2001                 |
| Snigging plant (including cable and grapple skidders, wheel loaders with log grabs, bulldozers, excavators, arches and winches)            | 7                   | *               | 1 Jan 2001                 |
| Saw Milling Equipment:   |                     |                 |                            |
| Dry or planner mill plant:   |                     |                 |                            |
| Generally (includes multi saw/trimmer, pack docker, planner/molder, resaw or optimiser docker, stress grader and tilt hoist)               | 10                  | *               | 1 Jan 2001                 |
| Stacker  | 15                  | *               | 1 Jan 2001                 |
| Tray sorter  | 15                  | *               | 1 Jan 2001                 |
| Green mill plant:  |                     |                 |                            |
| Edger line plant (includes board edger and resaw)  | 10                  | *               | 1 Jan 2001                 |
| Heating plant (includes storage bins/silos)  | 15                  | *               | 1 Jan 2001                 |
| Kiln drying plant:   |                     |                 |                            |
| Generally (includes kiln trolleys/carriages, traverser and weights)  | 10                  | *               | 1 Jan 2001                 |
| Timber drying kilns and reconditioners   | 15                  | *               | 1 Jan 2001                 |
| Main saw line plant (includes saws, chipper canter, board separator and cant turner)   | 10                  | *               | 1 Jan 2001                 |
| Sorter and trimming line plant:  |                     |                 |                            |
| Generally (includes grade mark reader and multi trimmer)   | 10                  | *               | 1 Jan 2001                 |
| Stackers   | 15                  | *               | 1 Jan 2001                 |
| Vertical bin sorters   | 15                  | *               | 1 Jan 2001                 |
| Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets.) | 10                  | *               | 1 Jan 2001                 |
| Log, Lumber and Waste Transfer Equipment   | 15                  | *               | 1 Jan 2001                 |
| Log Yard Equipment:  |                     |                 |                            |
| Fixed and mobile cranes  | 12                  | *               | 1 Jan 2001                 |
| Mobile equipment (including log loaders with log grabs)  | 7                   | *               | 1 Jan 2001                 |
| Watering systems   | 15                  | *               | 1 Jan 2001                 |
| Miscellaneous plant:   |                     |                 |                            |
| Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)  | 10                  | *               | 1 Jan 2001                 |
| Moisture meters  | 3                   | *               | 1 Jan 2001                 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>                       | <b>LIFE (YEARS)</b> | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|------------------------------------|---------------------|-----------------|----------------------------|
| Saw and knife sharpening equipment | 10                  | *               | 1 Jan 2001                 |
| Walkways                           | 15                  | *               | 1 Jan 2001                 |
| Waste processing equipment:        |                     |                 |                            |
| Bins - waste, chip and fuel        | 15                  | *               | 1 Jan 2001                 |
| Chippers, shakers/screens and hogs | 10                  | *               | 1 Jan 2001                 |

**CONSTRUCTION**  
*(41111 to 42590)*

|  |                                |  |            |
|--|--------------------------------|--|------------|
| Bending machines (bar, angle or rod)   | 10                             |  | 1 Jan 2001 |
| Brick elevators (portable)             | 5                              |  | 1 Jan 2001 |
| Chain blocks, rod shears, jacks, etc   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Compressors                            | 10                             |  | 1 Jan 2001 |
| Concreting plant:                      |                                |  |            |
| Batching plant:                        |                                |  |            |
| Portable and demountable               | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Static                                 | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Buggies or dumpers (motorised)         | 5                              |  | 1 Jan 2001 |
| Hoppers, skips and hoist buckets       | 10                             |  | 1 Jan 2001 |
| Immersion vibrators                    | 4                              |  | 1 Jan 2001 |
| Mobile concrete pumping units          | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Monorails                              | 5                              |  | 1 Jan 2001 |
| Steel formwork, beams and props        | 10                             |  | 1 Jan 2001 |
| Trowelling machines                    | 4                              |  | 1 Jan 2001 |
| Vibrating screeders                    | 4                              |  | 1 Jan 2001 |
| Cranes (Mobile):                       |                                |  |            |
| Light and medium,                      | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Heavy (over 15 tons/15.24 tonnes lift) | 10                             |  | 1 Jan 2001 |
| Tower and hoists                       | 10                             |  | 1 Jan 2001 |
| Derricks                               | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Earth moving plant and heavy equipment | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Grinding and milling machines          | 3                              |  | 1 Jan 2001 |
| Levels, dumpy, etc                     | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Lift slab equipment                    | 5                              |  | 1 Jan 2001 |
| Pumps                                  | 10                             |  | 1 Jan 2001 |
| Road-making Plant:                     |                                |  |            |
| Air compressors and motors             | 10                             |  | 1 Jan 2001 |
| Crushers and bins                      | 10                             |  | 1 Jan 2001 |
| General asphalt plant                  | 10                             |  | 1 Jan 2001 |
| Road graders and rollers               | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Saw benches (portable)                 | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>              | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---------------------------|--------------------------------|-----------------|----------------------------|
| Welding units (portable): |                                |                 |                            |
| Light type                | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Medium and other types    | 10                             |                 | 1 Jan 2001                 |
| Winches                   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

***CULTURAL AND RECREATIONAL SERVICES***  
***(91110 to 93302)***

***Libraries, Museums, the Arts and Parks and Gardens***  
***(92100 to 92590)***

|   |                                |  |            |
|---|--------------------------------|--|------------|
| Libraries:                              |                                |  |            |
| Circulating (all classes of books)      | 10                             |  | 1 Jan 2001 |
| Music lending                           | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Museum Displays in Aircraft/War Museums | 100                            |  | 1 Jan 2001 |
| Parks and Gardens:                      |                                |  |            |
| Lion Park:                              |                                |  |            |
| Animal cages and sheds                  | 20                             |  | 1 Jan 2001 |
| Animal huts                             | 10                             |  | 1 Jan 2001 |
| Planetarium dome                        | 33 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Sea Life Centre:                        |                                |  |            |
| Fibreglass aquarium tanks               | 20                             |  | 1 Jan 2001 |
| Ketch                                   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| TV audio system                         | 10                             |  | 1 Jan 2001 |

***Film, Video, Radio and Television Services***  
***(91110 to 91220)***

|   |    |   |            |
|---|----|---|------------|
| Audition Units  | 10 |   | 1 Jan 2001 |
| Cinema operation:   |    |   |            |
| Audio amplification and processing equipment (includes component racks systems) | 10 | * | 1 Jan 2001 |
| Carpets   | 5  | * | 1 Jan 2001 |
| Cinema automation system  | 10 | * | 1 Jan 2001 |
| Cinema and sound processor  | 8  | * | 1 Jan 2001 |
| Cinema seating (includes frame, seat body and cover)                            | 7  | * | 1 Jan 2001 |
| Curtains, wall and acoustic treatments  | 7  | * | 1 Jan 2001 |
| Drive-in plant:   |    |   |            |
| Sound transmission equipment  | 10 | * | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Listening units (including posts, wiring and speaker equipment)  | 10                             | *               | 1 Jan 2001                 |
| Screens and screen framing   | 15                             | *               | 1 Jan 2001                 |
| Film handling and maintenance equipment (includes splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners) | 10                             | *               | 1 Jan 2001                 |
| Film transport system (includes platter systems, tower, make-up tables and interlock systems)  | 15                             | *               | 1 Jan 2001                 |
| Lighting (includes dimmers, aisle and seat)  | 10                             | *               | 1 Jan 2001                 |
| Loud speakers and sound reproduction equipment   | 10                             | *               | 1 Jan 2001                 |
| Motion picture and slide projection equipment:   |                                |                 |                            |
| Motion picture projector   | 10                             | *               | 1 Jan 2001                 |
| Projector heat extraction system   | 10                             | *               | 1 Jan 2001                 |
| Projection port  | 20                             | *               | 1 Jan 2001                 |
| Slide projector  | 10                             | *               | 1 Jan 2001                 |
| Screen installations (includes screens, framing and masking equipment)   | 8                              | *               | 1 Jan 2001                 |
| Newsreel Equipment:  |                                |                 |                            |
| Batteries  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Biographs  | 10                             |                 | 1 Jan 2001                 |
| Cameras (sound)  | 10                             |                 | 1 Jan 2001                 |
| Electric motors  | 20                             |                 | 1 Jan 2001                 |
| Film editing equipment   | 10                             |                 | 1 Jan 2001                 |
| Instruments  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Insulated cables   | 20                             |                 | 1 Jan 2001                 |
| Meters   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Microphones  | 10                             |                 | 1 Jan 2001                 |
| Radio sets and accessories   | 10                             |                 | 1 Jan 2001                 |
| Sound equipment  | 10                             |                 | 1 Jan 2001                 |
| Transformers   | 40                             |                 | 1 Jan 2001                 |
| Radio and Television Broadcasting Equipment:   |                                |                 |                            |
| Computer automated   | 10                             |                 | 1 Jan 2001                 |
| General plant  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Steel Masts  | 40                             |                 | 1 Jan 2001                 |
| Theatre equipment:   |                                |                 |                            |
| Accessories (theatrical – wigs, costumes, etc)   | 5                              |                 | 1 Jan 2001                 |

***Sport, Gambling and Other Recreation Services***  
***(93111 to 93302)***

|                                   |  |  |  |
|-----------------------------------|--|--|--|
| Amusement Machines and Equipment: |  |  |  |
|-----------------------------------|--|--|--|

**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Coin-operated amusement machines:  |                                |                 |                            |
| Children's rides   | 5                              | *               | 1 Jul 2001                 |
| Convertible video game/simulator (cabinet)   | 5 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Dedicated video game/simulator   | 3 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Interchangeable video game kit   | 1                              | *               | 1 Jul 2001                 |
| Juke box (compact disc)  | 10                             | *               | 1 Jul 2001                 |
| Photo-image machines   | 3 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Pinball machines   | 3 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Pool/Billiard tables   | 10                             | *               | 1 Jul 2001                 |
| Redemption games (prizes/tickets)  | 5 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Table games (including air hockey, soccer, etc.)   | 5 <sup>1</sup> / <sub>2</sub>  | *               | 1 Jul 2001                 |
| Billiard tables  | 40                             |                 | 1 Jan 2001                 |
| Electric dodgems:  |                                |                 |                            |
| Cars (including internal electric motors and trolley rods)                                 | 3                              |                 | 1 Jan 2001                 |
| Electrical and structural equipment providing power to drive the cars                      | 20                             |                 | 1 Jan 2001                 |
| Hot air balloons:  |                                |                 |                            |
| Envelope and cane basket   | 3                              |                 | 1 Jan 2001                 |
| Associated equipment (inflator fan, burner unit, fuel cylinders)                           | 10                             |                 | 1 Jan 2001                 |
| Merry-Go-Rounds:   |                                |                 |                            |
| If fixed and protected from weather  | 20                             |                 | 1 Jan 2001                 |
| Others   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Mini Wheel   | 10                             |                 | 1 Jan 2001                 |
| Super slides   | 10                             |                 | 1 Jan 2001                 |
| Waterslide and associated equipment  | 20                             |                 | 1 Jan 2001                 |
| Wild cat   | 10                             |                 | 1 Jan 2001                 |
| Zipper   | 10                             |                 | 1 Jan 2001                 |
| Bowling Centres (plant and equipment):   |                                |                 |                            |
| Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals) | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Bowling balls  | 5                              |                 | 1 Jan 2001                 |
| Masking units  | 10                             |                 | 1 Jan 2001                 |
| Pin setters and pin spotters   | 10                             |                 | 1 Jan 2001                 |
| Other equipment  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Golf Courses (miniature):  |                                |                 |                            |
| Lighting plant, electric motors, moving parts  | 20                             |                 | 1 Jan 2001                 |
| Lighting standards   | 40                             |                 | 1 Jan 2001                 |
| Carpets on stairways   | 3                              |                 | 1 Jan 2001                 |
| Gymnasium Equipment  | 10                             |                 | 1 Jan 2001                 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Inflatable Amusements                                       | 2                              |                 | 1 Jan 2001                 |
| Poker Machines  | 5                              |                 | 1 Jan 2001                 |
| Racehorses  | 10                             |                 | 1 Jan 2001                 |
| Racing Cars   | 2                              |                 | 1 Jan 2001                 |
| Shuffle Boards  | 10                             |                 | 1 Jan 2001                 |
| Skating Rink Plant:   |                                |                 |                            |
| Fittings (open air)   | 20                             |                 | 1 Jan 2001                 |
| General freezing plant and equipment                        | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Hired ice skating boots                                     | 5                              |                 | 1 Jan 2001                 |
| Roller skates   | 5                              |                 | 1 Jan 2001                 |
| Surface (synthetic panels)                                  | 10                             |                 | 1 Jan 2001                 |
| Ski Equipment (skis, boots and stocks for hiring to public) | 3                              |                 | 1 Jan 2001                 |
| Ski Maintenance Machine                                     | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Space Theatre Dome  | 33 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Tennis Court Surface:                                       |                                |                 |                            |
| Bitumen   | 20                             |                 | 1 Jan 2001                 |
| Plexipave   | 20                             |                 | 1 Jan 2001                 |
| Synthetic lawn  | 10                             |                 | 1 Jan 2001                 |
| Totalisator:  |                                |                 |                            |
| Computer equipment  | 10                             |                 | 1 Jan 2001                 |
| Ancillary equipment (eg ticket issuing machines)            | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Trampolines   | 10                             |                 | 1 Jan 2001                 |

***ELECTRICITY, GAS AND WATER SUPPLY***  
***(36100 to 37020)***

| <b><i>Electricity and gas supply</i></b><br><b><i>(36100 to 36200)</i></b> |                                |  |            |
|--|--------------------------------|--|------------|
| Electrical Machinery and Equipment:  |                                |  |            |
| Accumulators and storage batteries   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Alternators (motor-generators)   | 20                             |  | 1 Jan 2001 |
| Broadcasting equipment (computer automated)                                | 10                             |  | 1 Jan 2001 |
| Choke coils  | 40                             |  | 1 Jan 2001 |
| Condensers   | 20                             |  | 1 Jan 2001 |
| Distributing centres (switch gear)   | 20                             |  | 1 Jan 2001 |
| Electric transmission lines  | 50                             |  | 1 Jan 2001 |
| Engines, condensers, pumps   | 20                             |  | 1 Jan 2001 |
| Generators (motor)   | 20                             |  | 1 Jan 2001 |
| Hand tools and loose plant   | 5                              |  | 1 Jan 2001 |
| House installations (owned by electricity suppliers)                       | 20                             |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Indicators (fixed and portable)                              | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Instruments  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Lighting plant   | 20                             |                 | 1 Jan 2001                 |
| Lighting units (fluorescent)                                 | 20                             |                 | 1 Jan 2001                 |
| Machinery not otherwise specified                            | 20                             |                 | 1 Jan 2001                 |
| Meters   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Power factor control   | 20                             |                 | 1 Jan 2001                 |
| Power station plant  | 20                             |                 | 1 Jan 2001                 |
| Standards, iron or steel (including brackets and cross arms) | 40                             |                 | 1 Jan 2001                 |
| Starting gear, including compensators, switches, etc         | 20                             |                 | 1 Jan 2001                 |
| Testing apparatus  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Transformer boxes  | 50                             |                 | 1 Jan 2001                 |
| Transformers (static)  | 50                             |                 | 1 Jan 2001                 |

***Water supply, sewerage and drainage services  
(37010 to 37020)***

|   |    |  |            |
|---|----|--|------------|
| Moulds (steel moulds for the production of castings for sewage treatment plant) | 5  |  | 1 Jan 2001 |
| Sewage Treatment Plant  | 20 |  | 1 Jan 2001 |
| Water Mains   | 50 |  | 1 Jan 2001 |

***EDUCATION  
(84100 to 84409)***

|   |   |  |            |
|---|---|--|------------|
| Kindergarten Furniture and Play Equipment | 5 |  | 1 Jan 2001 |
|---|---|--|------------|

***FINANCE AND INSURANCE  
(73100 to 75200)***

|                         |     |  |            |
|-------------------------|-----|--|------------|
| Banks:                  |     |  |            |
| Demountable strongrooms | 100 |  | 1 Jan 2001 |
| Portable safes          | 40  |  | 1 Jan 2001 |
| Strongroom doors        | 100 |  | 1 Jan 2001 |

***HEALTH AND COMMUNITY SERVICES  
(86110 to 87290)***

|                  |    |  |            |
|------------------|----|--|------------|
| Dentists' Plant: |    |  |            |
| Electric motors  | 20 |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| High speed equipment:  |                                |                 |                            |
| Air operated dental drilling equipment                             | 10                             |                 | 1 Jan 2001                 |
| Air compressors (independent)                                      | 20                             |                 | 1 Jan 2001                 |
| Instruments and plant (other than high speed equipment)            | 20                             |                 | 1 Jan 2001                 |
| Medical Plant:   |                                |                 |                            |
| Blood count machine  | 5                              |                 | 1 Jan 2001                 |
| Camera (large field of view)                                       | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Cast setter  | 10                             |                 | 1 Jan 2001                 |
| Cat scanner  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Coronary investigation unit  | 10                             |                 | 1 Jan 2001                 |
| Defibrillator equipment  | 10                             |                 | 1 Jan 2001                 |
| Diathermy plant (including screening):                             |                                |                 |                            |
| Generally  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Used for hire  | 10                             |                 | 1 Jan 2001                 |
| Electro-cardiographs:  |                                |                 |                            |
| Generally  | 20                             |                 | 1 Jan 2001                 |
| Portable (personal)  | 3                              |                 | 1 Jan 2001                 |
| Units (battery operated) used for hire                             | 10                             |                 | 1 Jan 2001                 |
| Fibreoptic endoscopes and associated light source equipment        | 5                              |                 | 1 Jan 2001                 |
| High frequency current machines (surgical)                         | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Hospital:  |                                |                 |                            |
| Beds (including electric)  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Furniture  | 20                             |                 | 1 Jan 2001                 |
| Lampsetting casts  | 10                             |                 | 1 Jan 2001                 |
| Medical analyser systems   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Nuclear medicine equipment   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Operating tables   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Ophthalmic surgeons' plant   | 10                             |                 | 1 Jan 2001                 |
| Other plant (not being in the nature of instruments)               | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Patient monitoring equipment                                       | 10                             |                 | 1 Jan 2001                 |
| Pendants (service point in operating theatres for other equipment) | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Radiological equipment   | 10                             |                 | 1 Jan 2001                 |
| Radium plaques and needles   | 10                             |                 | 1 Jan 2001                 |
| Silver recovery unit   | 10                             |                 | 1 Jan 2001                 |
| Sonograph gamma ray sterilization plant                            | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Sterilization plant:   |                                |                 |                            |
| Compressor   | 20                             |                 | 1 Jan 2001                 |
| Gamma radiation unit   | 10                             |                 | 1 Jan 2001                 |



**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Cell block   | 100                            |                 | 1 Jan 2001                 |
| Tomographic whole body scanner   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Ultra-sound unit   | 10                             |                 | 1 Jan 2001                 |
| Ventilators  | 10                             |                 | 1 Jan 2001                 |
| Vision analyser computer   | 5                              |                 | 1 Jan 2001                 |
| Xerography unit  | 10                             |                 | 1 Jan 2001                 |
| X-ray equipment:   |                                |                 |                            |
| Associated equipment   | 10                             |                 | 1 Jan 2001                 |
| Echo cardiographic   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| General (including screening and Rontgen Ray)                                | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Image intensifier with TV chain and recording unit                           | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Portable units   | 10                             |                 | 1 Jan 2001                 |
| Processor and daylight loading equipment                                     | 10                             |                 | 1 Jan 2001                 |
| Scanner  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Spectrometer system  | 10                             |                 | 1 Jan 2001                 |
| Nursing Home:  |                                |                 |                            |
| Commode  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Nurse call equipment   | 20                             |                 | 1 Jan 2001                 |
| Scales   | 20                             |                 | 1 Jan 2001                 |
| Shower chairs  | 10                             |                 | 1 Jan 2001                 |
| Trolleys   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Veterinary's Plant (mobile clinic designed for carriage on utility or truck) | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

**MANUFACTURING**  
(21110 to 29490)

***Food, beverage and tobacco manufacturing***  
(21110 to 21900)

|   |                                |  |            |
|---|--------------------------------|--|------------|
| Aerated Water Plant   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| 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 |
| 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                            |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| ASSET   | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| Wooden structure  | 20                             |          | 1 Jan 2001          |
| Bakers' Plant:  |                                |          |                     |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Slicing and wrapping machines   | 10                             |          | 1 Jan 2001          |
| Biscuit-making Plant  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Bread Manufacture:  |                                |          |                     |
| General plant   | 12                             |          | 1 Jan 2001          |
| Slicing and wrapping machines   | 10                             |          | 1 Jan 2001          |
| Brewery Plant:  |                                |          |                     |
| General plant   | 20                             |          | 1 Jan 2001          |
| Pipes and piping:   |                                |          |                     |
| Condenser   | 20                             |          | 1 Jan 2001          |
| Expansion   | 40                             |          | 1 Jan 2001          |
| Other   | 40                             |          | 1 Jan 2001          |
| Butchers' Plant   | 20                             |          | 1 Jan 2001          |
| Cake-making Plant   | 20                             |          | 1 Jan 2001          |
| Cigarette Paper Cutting and Folding Plant   | 10                             |          | 1 Jan 2001          |
| Confectioners' Machinery  | 20                             |          | 1 Jan 2001          |
| Dairy Product Manufacturing:  |                                |          |                     |
| Buildings   |                                |          |                     |
| Factory Building (66 <sup>2</sup> / <sub>3</sub> percent of the total cost of the building is regarded as an integral part of plant and machinery): |                                |          |                     |
| Brick or concrete structure   | 100                            |          | 1 Jan 2001          |
| Wooden structure  | 20                             |          | 1 Jan 2001          |
| Centrifuges (includes separators, decanters, clarifiers and bactofuges)   | 15                             | *        | 1 Jan 2001          |
| Cheese blockformers   | 15                             | *        | 1 Jan 2001          |
| Churns (includes continuous buttermaker, butter reworker and ice cream freezer)   | 15                             | *        | 1 Jan 2001          |
| Continuous cheddaring machine   | 15                             | *        | 1 Jan 2001          |
| Conveyors   | 10                             |          | 1 Jan 2001          |
| Driers (includes drum, fluidised bed and spray)   | 20                             | *        | 1 Jan 2001          |
| Evaporators (includes circulation/vacuum chamber and falling film)  | 20                             | *        | 1 Jan 2001          |
| Heat exchangers   | 15                             | *        | 1 Jan 2001          |
| Homogenisers  | 15                             | *        | 1 Jan 2001          |
| Membrane filtration plant:  |                                |          |                     |
| Filter membranes  | 1 <sup>1</sup> / <sub>2</sub>  | *        | 1 Jan 2001          |
| Membrane holding tanks  | 15                             | *        | 1 Jan 2001          |
| Pumps (brine and cream)   | 10                             |          | 1 Jan 2001          |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Tanks (includes storage, mixing, process and balance tanks)   | 20                             | *               | 1 Jan 2001                 |
| Water cooling and aerating plant  | 8                              |                 | 1 Jan 2001                 |
| Distillery Plant (brandy etc)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Flour-milling Plant:  |                                |                 |                            |
| Bins (wooden)   | 33 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Silos (steel and concrete)  | 100                            |                 | 1 Jan 2001                 |
| Fruit and Vegetable Canning Plant   | 20                             |                 | 1 Jan 2001                 |
| Jam-making Plant  | 20                             |                 | 1 Jan 2001                 |
| Linseed Oil Manufacturing Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Maltsters' Plant:   |                                |                 |                            |
| Bins (wooden)   | 33 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Silos (steel and concrete)  | 100                            |                 | 1 Jan 2001                 |
| 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                            |                 | 1 Jan 2001                 |
| Wooden structures   | 20                             |                 | 1 Jan 2001                 |
| Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors)   | 20                             |                 | 1 Jan 2001                 |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Pasta Manufacturing and Related Freezing Equipment  | 10                             |                 | 1 Jan 2001                 |
| Poultry Processing Plant:   |                                |                 |                            |
| Conveyor systems and troughing  | 20                             |                 | 1 Jan 2001                 |
| Refrigeration plant and boiler  | 10                             |                 | 1 Jan 2001                 |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Rendering Plant:  |                                |                 |                            |
| Bagging/weigh batching machine  | 10                             | *               | 1 Jan 2001                 |
| Bins (includes raw material bins, charging hopper/feedbin, cake bin and holding bin)  | 15                             | *               | 1 Jan 2001                 |
| Blood drying equipment (includes blood holding tank, agitated holding tank, coagulator, drier, decanter and dried blood hopper)   | 10                             | *               | 1 Jan 2001                 |
| Cookers and driers (includes batch cooker, continuous cooker, continuous drier and pre-heater)  | 15                             | *               | 1 Jan 2001                 |
| Decanter/centrifuge   | 12                             | *               | 1 Jan 2001                 |
| Environmental control equipment (includes condenser and associated equipment, bio-filter, air-scrubber, after-burner and dissolved air flotation system)  | 10                             | *               | 1 Jan 2001                 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Feathrolyser/feather hydrolyser                                       | 10                             | *               | 1 Jan 2001                 |
| Magnet  | 15                             | *               | 1 Jan 2001                 |
| Mill  | 10                             | *               | 1 Jan 2001                 |
| Mincer/grinder  | 5                              | *               | 1 Jan 2001                 |
| Pans and screens (includes percolator pans/screen and shaker screen ) | 15                             | *               | 1 Jan 2001                 |
| Pre-breaker/pre-hogger  | 10                             | *               | 1 Jan 2001                 |
| Screw and bucket elevators  | 10                             | *               | 1 Jan 2001                 |
| Screw press/expeller press  | 13                             | *               | 1 Jan 2001                 |
| Separator/polisher  | 15                             | *               | 1 Jan 2001                 |
| Tallow storage tank   | 15                             | *               | 1 Jan 2001                 |
| Waste heat evaporator   | 15                             | *               | 1 Jan 2001                 |
| Rice Milling Plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Sugar Mills   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Tobacco Kilns   | 20                             |                 | 1 Jan 2001                 |
| Wine-making Machinery   | 20                             |                 | 1 Jan 2001                 |

***Machinery and Equipment Manufacturing***  
***(28110 to 28690)***

|   |                                |  |            |
|---|--------------------------------|--|------------|
| Motor Cycle Building Plant  | 10                             |  | 1 Jan 2001 |
| Motor Vehicle Manufacturing Plant:  |                                |  |            |
| Basic machinery   | 10                             |  | 1 Jan 2001 |
| Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work-holding tools) | 3                              |  | 1 Jan 2001 |
| Piston Ring Manufacturing Plant:  |                                |  |            |
| Engineering works plant   | 20                             |  | 1 Jan 2001 |
| Motors  | 20                             |  | 1 Jan 2001 |
| Overhead gear, equipment, belting, etc  | 20                             |  | 1 Jan 2001 |
| Precision machines  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Saw-making Plant  | 20                             |  | 1 Jan 2001 |
| Watchmakers' Plant  | 10                             |  | 1 Jan 2001 |

***Metal and Metal Product Manufacturing***  
***(27110 to 27690)***

|   |                                |  |            |
|---|--------------------------------|--|------------|
| Designs used in connection with stamping decorative steel and iron work | 40                             |  | 1 Jan 2001 |
| Die Casters' Plant:   |                                |  |            |
| Aluminium   | 3                              |  | 1 Jan 2001 |
| Die casting furnaces  | 10                             |  | 1 Jan 2001 |
| Die casting machines and ancillary hydraulic plant                      | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Forging stainless steel elbows  | 5                              |  | 1 Jan 2001 |

**TR 2000/18****TABLE A as at 1 July 2001**

| ASSET   | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| General plant   | 20                             |          | 1 Jan 2001          |
| Overall rate (alternative to the above)                               | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Tooling in metal trade  | 4 <sup>1</sup> / <sub>2</sub>  |          | 1 Jan 2001          |
| Foundry Plant:  |                                |          |                     |
| Converters  | 10                             |          | 1 Jan 2001          |
| Furnaces  | 10                             |          | 1 Jan 2001          |
| Laboratory  | 20                             |          | 1 Jan 2001          |
| Ladles  | 10                             |          | 1 Jan 2001          |
| Loose tools   | 5                              |          | 1 Jan 2001          |
| Machine tools   | 20                             |          | 1 Jan 2001          |
| Machinery and plant   | 20                             |          | 1 Jan 2001          |
| Moulding boxes  | 10                             |          | 1 Jan 2001          |
| Patterns  | 40                             |          | 1 Jan 2001          |
| Plant and tools (excluding furnaces, converter and ladles)            | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Rolling mill engines  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Iron and Steel Industry:  |                                |          |                     |
| Granulators   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Slag pots   | 3                              |          | 1 Jan 2001          |
| Metal Crushing Plant (core fragmentised)                              | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Metal Forming Plant:  |                                |          |                     |
| Dies and tooling  | 4 <sup>1</sup> / <sub>2</sub>  |          | 1 Jan 2001          |
| Roll forming dies   | 10                             |          | 1 Jan 2001          |
| Strip roll forming machines   | 20                             |          | 1 Jan 2001          |
| Nail Manufacturing Plant  | 20                             |          | 1 Jan 2001          |
| Smelting Plant  | 8                              |          | 1 Jan 2001          |
| Spring Manufacturers' Plant:  |                                |          |                     |
| Cooling furnaces  | 10                             |          | 1 Jan 2001          |
| Power presses, rotary cambering, scale testing and scragging machines | 20                             |          | 1 Jan 2001          |
| Stamping Blocks (used for designs of decorative steel and iron work)  | 20                             |          | 1 Jan 2001          |
| Tank Manufacturing Plant  | 20                             |          | 1 Jan 2001          |
| Tinsmiths' Plant  | 20                             |          | 1 Jan 2001          |

***Non-metallic mineral product manufacturing***  
***(26100 to 26400)***

|                              |                                |  |            |
|------------------------------|--------------------------------|--|------------|
| Brickmaking Plant:           |                                |  |            |
| Automatic handling equipment | 10                             |  | 1 Jan 2001 |
| Brick kilns and pre kilns    | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Cement brick plant           | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Dryers   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| General plant  | 10                             |                 | 1 Jan 2001                 |
| Cement-making Plant:   |                                |                 |                            |
| General plant (e.g., rotary mixing machines)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Raw slurry storage bins  | 66 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Slurry blending silos  | 50                             |                 | 1 Jan 2001                 |
| Slurry mixing silos  | 50                             |                 | 1 Jan 2001                 |
| Concrete Pipe Manufacturing Plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Glass Bottle Manufacturing Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Monumental Masons' Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Plaster Manufacturing Plant  | 8                              |                 | 1 Jan 2001                 |
| Pottery Plant  | 20                             |                 | 1 Jan 2001                 |
| Slate Works Plant  | 20                             |                 | 1 Jan 2001                 |
| Tile Manufacturing Plant (cement and concrete):  |                                |                 |                            |
| General plant  | 10                             |                 | 1 Jan 2001                 |
| Pallets (aluminium used in extrusion process)  | 5                              |                 | 1 Jan 2001                 |
| <b><i>Other Manufacturing</i></b><br><b><i>(29110 to 29490)</i></b>  |                                |                 |                            |
| Broom and Brush Manufacturing Plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Furniture-making Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Jewellers' Plant   | 10                             |                 | 1 Jan 2001                 |
| Umbrella Manufacturers' Plant:   |                                |                 |                            |
| Cutting boards   | 10                             |                 | 1 Jan 2001                 |
| Lathes   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Motors   | 20                             |                 | 1 Jan 2001                 |
| <b><i>Petroleum, coal, chemical and associated product manufacturing</i></b><br><b><i>(25100 to 25660)</i></b> |                                |                 |                            |
| Boot and Shoe Polish Manufacturing Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Chemical Manufacturing Plant:  |                                |                 |                            |
| General plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Organic Peroxides Explosion (cell block)   | 20                             |                 | 1 Jan 2001                 |
| Clothes Peg Manufacturing Plant (plastic)  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Distillery (oil and tar) Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Explosive Manufacturing and Chemical Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Eucalyptus Oil Plant:  |                                |                 |                            |
| Still (coolers)  | 40                             |                 | 1 Jan 2001                 |
| Tanks  | 40                             |                 | 1 Jan 2001                 |
| Fertiliser Manufacturing Plant   | 20                             |                 | 1 Jan 2001                 |
| Gelatine and Glue Manufacturing Plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Ink Factory Plant  | 20                             |                 | 1 Jan 2001                 |
| Oxygen Manufacturing Plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Plastic Industry:  |                                |                 |                            |
| 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                 |
| Salt Manufacturing and Refining Plant  | 10                             |                 | 1 Jan 2001                 |
| Sulphuric Acid Plant:  |                                |                 |                            |
| Acid chambers (irrespective of raw material used)  | 20                             |                 | 1 Jan 2001                 |
| Plant:   |                                |                 |                            |
| Where pyrites used in manufacture of the acid  | 10                             |                 | 1 Jan 2001                 |
| Where natural sulphur (brimstone) so used  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

***Printing, publishing and recorded media***  
***(24110 to 24309)***

|  |                                |  |            |
|--|--------------------------------|--|------------|
| Bookbinding Plant and Machinery  | 20                             |  | 1 Jan 2001 |
| Newspaper Wrapping Machines  | 10                             |  | 1 Jan 2001 |
| Printers' Plant and Machinery:   |                                |  |            |
| Dryers automatic and semi-automatic                                    | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Dryers manual  | 20                             |  | 1 Jan 2001 |
| Electronic engraving machines  | 10                             |  | 1 Jan 2001 |
| Graphic arts plant:  |                                |  |            |
| Colour scanners  | 10                             |  | 1 Jan 2001 |
| Guillotines  | 10                             |  | 1 Jan 2001 |
| Offset printers  | 10                             |  | 1 Jan 2001 |
| Platemaking apparatus  | 10                             |  | 1 Jan 2001 |
| Machinery  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Photo-typesetting plant (computerised)                                 | 5                              |  | 1 Jan 2001 |
| Printing machines incorporating electronic memory units                | 10                             |  | 1 Jan 2001 |
| Screen printing plant (automatic and semi-automatic, including dryers) | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| ASSET                           | LIFE (YEARS)    | REVIEWED | DATE OF APPLICATION |
|---------------------------------|-----------------|----------|---------------------|
| Type                            | $6\frac{2}{3}$  |          | 1 Jan 2001          |
| Stationers' Manufacturing Plant | $13\frac{1}{3}$ |          | 1 Jan 2001          |

| <i>Textile, clothing, footwear and leather manufacturing<br/>(22110 to 22620)</i> |                 |  |            |
|---|-----------------|--|------------|
| Boot and Shoe-making Machinery:   |                 |  |            |
| Machinery and general plant   | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Moulds for plastic heels  | 3               |  | 1 Jan 2001 |
| Vulcanising Moulds  | 5               |  | 1 Jan 2001 |
| Clothing and Millinery Manufacturing Plant:                                       |                 |  |            |
| Hat Manufacturing Plant and Machinery   | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Sewing Machines   | 10              |  | 1 Jan 2001 |
| General plant   | 20              |  | 1 Jan 2001 |
| Cotton Manufacturers' Machinery:  |                 |  |            |
| Conveyors   | 10              |  | 1 Jan 2001 |
| Engines, gas  | 20              |  | 1 Jan 2001 |
| Gas producer plant  | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Gins  | 10              |  | 1 Jan 2001 |
| Flock Manufacturing Plant:  |                 |  |            |
| General plant   | 20              |  | 1 Jan 2001 |
| Carding machines  | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Knitting Machines   | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Rope and Twine Manufacturers' Plant   | 20              |  | 1 Jan 2001 |
| Tanners' Plant:   |                 |  |            |
| General plant   | 20              |  | 1 Jan 2001 |
| Modern plant used in 'wet' process  | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Weaving Machinery (silk and cotton)   | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Wool Dumping Machinery  | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Wool Scouring Machinery   | $16\frac{2}{3}$ |  | 1 Jan 2001 |
| Woollen Manufacturers' Machinery  | $16\frac{2}{3}$ |  | 1 Jan 2001 |

| <i>Wood and paper product manufacturing<br/>(23110 to 23390)</i> |                 |  |            |
|--|-----------------|--|------------|
| Box and Carton (Cardboard) Makers' Plant                         | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Clothes Peg Manufacturing Plant (wood)                           | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Case-making Plant  | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Container (metal, solid or corrugated fibre) Makers' Plant       | 10              |  | 1 Jan 2001 |
| Cork Manufacturers' Plant  | 10              |  | 1 Jan 2001 |
| Frame (Picture) Manufacturing Plant                              | $13\frac{1}{3}$ |  | 1 Jan 2001 |
| Joinery Plant  | $13\frac{1}{3}$ |  | 1 Jan 2001 |



**TABLE A as at 1 July 2001**

| ASSET                     | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|---------------------------|--------------------------------|----------|---------------------|
| Moulding Machinery (wood) | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Wood Working Plant        | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |

***MINING***  
***(11010 to 15200)***

***Coal Mining and Metal Ore Mining***  
***(11010 to 110202) and (13110 to 13190)***

|   |                                |  |            |
|---|--------------------------------|--|------------|
| Coal hulks  | 16 <sup>2</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Continuous mining machines  | 8                              |  | 1 Jan 2001 |
| Conveyor units:   |                                |  |            |
| Rubber conveyor belts   | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Idlers  | 8                              |  | 1 Jan 2001 |
| Motor, drive and structure of conveyor system                               | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Dragline bucket   | 10                             |  | 1 Jan 2001 |
| Dragline used in coal mining  | 20                             |  | 1 Jan 2001 |
| Dredging Machinery  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Gangways  | 40                             |  | 1 Jan 2001 |
| General plant   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Initial containment areas   | 20                             |  | 1 Jan 2001 |
| Jetties and plant thereon (in exposed places)                               |                                |  |            |
| Jetties   | 20                             |  | 1 Jan 2001 |
| Plant   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Mechanical coal mining plant (comprising cutters, loaders and shuttle-cars) | 8                              |  | 1 Jan 2001 |
| Mine cars   | 10                             |  | 1 Jan 2001 |
| Mudlakes  | 10                             |  | 1 Jan 2001 |
| Pumps (used in mines and coal washing plant)                                | 20                             |  | 1 Jan 2001 |
| Quarrying Plant and Machinery   | 10                             |  | 1 Jan 2001 |
| Rolling stock (trucks for carriage of coal)                                 | 40                             |  | 1 Jan 2001 |
| Shovels:  |                                |  |            |
| Power (high speed – used in open-cut mines)                                 | 8                              |  | 1 Jan 2001 |
| Skips in coal mines   | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Stone Crushing Plant  | 10                             |  | 1 Jan 2001 |
| Tailings dams   | 20                             |  | 1 Jan 2001 |
| Workshop plant  | 20                             |  | 1 Jan 2001 |

***Oil and Gas Extraction***  
***(12000)***

|                                     |    |  |            |
|-------------------------------------|----|--|------------|
| Natural Gas Pipeline                | 20 |  | 1 Jan 2001 |
| Oil Companies' Plant and Machinery: |    |  |            |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Aircraft refuelling equipment   | 10                             |                 | 1 Jan 2001                 |
| Bunds (other than formed with earth)  | 100                            |                 | 1 Jan 2001                 |
| Distilling (oil and tar) plant  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Drums   | 4                              |                 | 1 Jan 2001                 |
| Effluent separators (concrete)  | 40                             |                 | 1 Jan 2001                 |
| General plant   | 20                             |                 | 1 Jan 2001                 |
| Kerbside pumps  | 10                             |                 | 1 Jan 2001                 |
| Kerbside tanks  | 10                             |                 | 1 Jan 2001                 |
| Laboratory equipment  | 20                             |                 | 1 Jan 2001                 |
| Lighters and other craft:   |                                |                 |                            |
| Iron and steel  | 20                             |                 | 1 Jan 2001                 |
| Wooden  | 20                             |                 | 1 Jan 2001                 |
| Pipelines   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Port loading facility foundation  | 50                             |                 | 1 Jan 2001                 |
| Production plant:   |                                |                 |                            |
| Onshore   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Offshore:   |                                |                 |                            |
| Accommodation modules on fixed platforms  | 20                             |                 | 1 Jan 2001                 |
| Helidecks on fixed platforms  | 20                             |                 | 1 Jan 2001                 |
| Platform jackets  | 20                             |                 | 1 Jan 2001                 |
| Other production facilities and plant not specifically listed   | 10                             |                 | 1 Jan 2001                 |
| Pumps, motor and control gear and fittings (apart from major units)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Rail tank cars  | 20                             |                 | 1 Jan 2001                 |
| Railway and tramway lines and permanent way   | 20                             |                 | 1 Jan 2001                 |
| Refining plant (distillation and cracking units, reformers, hydrofiners, alkylation purification and other comparable specialised refining units)   | 10                             |                 | 1 Jan 2001                 |
| Shaft drilling equipment  | 5                              |                 | 1 Jan 2001                 |
| Tanks (including crude, intermediate and finished product tanks)<br>(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                             |                 | 1 Jan 2001                 |
| Tanks (underground)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Tank wagons   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Trade utensils (including sales and garage equipment)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Trailers and carts  | 10                             |                 | 1 Jan 2001                 |
| Wharves and jetties (concrete or timber)  | 40                             |                 | 1 Jan 2001                 |
| Oil Exploration Plant and Equipment:  |                                |                 |                            |
| Oil rigs (off-shore drilling) and ancillary equipment   | 10                             |                 | 1 Jan 2001                 |

**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Oil search equipment (used for geophysical surveys in remote areas): |                                |                 |                            |
| Drilling plant and down-hole equipment                               | 5                              |                 | 1 Jan 2001                 |
| General plant and equipment  | 10                             |                 | 1 Jan 2001                 |
| Mobile units and vehicles (other than passenger cars)                | 5                              |                 | 1 Jan 2001                 |
| Other survey equipment   | 10                             |                 | 1 Jan 2001                 |
| Portable sleeping and messing huts                                   | 5                              |                 | 1 Jan 2001                 |
| Seismic survey equipment   | 5                              |                 | 1 Jan 2001                 |
| Vessel (supply)  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

***PERSONAL AND OTHER SERVICES***  
***(95110 to 97000)***

***Personal and other goods hiring***  
***(95110 to 95190)***

|  |  |   |            |
|--|--|---|------------|
| Generally:   |  |   |            |
| If the asset is hired to and used predominately by a particular industry see the entry under Table A for that industry. Otherwise see Table B. |  | * | 1 Jul 2001 |

***Other Personal Services***  
***(95210 to 95291)***

|  |                                |  |            |
|--|--------------------------------|--|------------|
| Cleaners' Plant:   |                                |  |            |
| Electronic floor polishers   | 10                             |  | 1 Jan 2001 |
| Dry Cleaning Plant   | 10                             |  | 1 Jan 2001 |
| Funeral Directors' Plant   | 20                             |  | 1 Jan 2001 |
| Hairdressers' Plant (including, partitions, cubicles, neon lighting tubes and wash basins) | 20                             |  | 1 Jan 2001 |
| Laundry plant:   |                                |  |            |
| General plant  | 10                             |  | 1 Jan 2001 |
| Washing machines   | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Photographers' Plant :   |                                |  |            |
| Automatic film processing machine  | 6 <sup>2</sup> / <sub>3</sub>  |  | 1 Jan 2001 |
| Cameras:   |                                |  |            |
| Used for street photography  | 4                              |  | 1 Jan 2001 |
| Other (including lenses, electronic flash units, enlargers, etc.)                          | 10                             |  | 1 Jan 2001 |
| Dark rooms (dismountable – not integral part of building)                                  | 20                             |  | 1 Jan 2001 |
| Photo Engraving Plant:   |                                |  |            |
| Automatic (dark room) cameras  | 10                             |  | 1 Jan 2001 |
| Power operated proofing presses  | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>                       | <b>LIFE (YEARS)</b>           | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|------------------------------------|-------------------------------|-----------------|----------------------------|
| General plant                      | 20                            |                 | 1 Jan 2001                 |
| Powderless etching machines        | 10                            |                 | 1 Jan 2001                 |
| Photo Lab (one – hour service)     | 10                            |                 | 1 Jan 2001                 |
| Video recorder or equipment hiring | 6 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Video tapes and games hiring       | 1 <sup>1</sup> / <sub>2</sub> | *               | 1 Jan 2001                 |

***PROPERTY AND BUSINESS SERVICES***  
***(77110 to 78690)***

***Machinery and Equipment Hiring and Leasing***  
***(77410-77430)***

|  |  |   |            |
|--|--|---|------------|
| If the asset is hired or leased to and used predominantly by a particular industry see the entry under Table A for that industry. Otherwise see Table B. |  | * | 1 Jul 2001 |
|--|--|---|------------|

***Technical Services***  
***(78210-78290)***

|   |    |  |            |
|---|----|--|------------|
| Surveyors' Instruments:   |    |  |            |
| Geodimeter (electronic)   | 10 |  | 1 Jan 2001 |
| Laser Beam Survey Equipment                                     | 10 |  | 1 Jan 2001 |
| Levels  | 20 |  | 1 Jan 2001 |
| Stereoplotters (for making surveys from aerial photography etc) | 10 |  | 1 Jan 2001 |
| Theodolites   | 20 |  | 1 Jan 2001 |

***RETAIL TRADE***  
***(51100 to 53295)***

|                          |                                |  |            |
|--------------------------|--------------------------------|--|------------|
| Shops:                   |                                |  |            |
| Aluminium roller grilles | 13 <sup>1</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Fittings                 | 20                             |  | 1 Jan 2001 |

***Food Retailing***  
***(51211 to 51290)***

|                 |    |  |            |
|-----------------|----|--|------------|
| Butchers' Plant | 20 |  | 1 Jan 2001 |
|-----------------|----|--|------------|

***Motor vehicle retailing and services***  
***(53110 to 53295)***

|   |                               |  |            |
|---|-------------------------------|--|------------|
| Motor Garage Equipment:   |                               |  |            |
| Automatic car-washing machines                                  | 6 <sup>2</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Automotive parts cleaner:                                       |                               |  |            |
| Pump  | 4                             |  | 1 Jan 2001 |
| Drum  | 10                            |  | 1 Jan 2001 |
| Motor vehicle repairing plant and machinery                     | 10                            |  | 1 Jan 2001 |
| Self-service pump installations (comprising pump and coin unit) | 10                            |  | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------|--------------|----------|---------------------|
|-------|--------------|----------|---------------------|

***Personal and household good retailing  
(52511 to 52597)***

|                           |    |  |            |
|---------------------------|----|--|------------|
| Mannequin Display Figures | 10 |  | 1 Jan 2001 |
|---------------------------|----|--|------------|

***TRANSPORT AND STORAGE  
(61100 to 67090)***

***Air and Space Transport  
(64010)***

|  |                                |   |            |
|--|--------------------------------|---|------------|
| Aircraft Industry:                                     |                                |   |            |
| Aircraft:  |                                |   |            |
| General use  | 8                              |   | 1 Jan 2001 |
| Gliders  | 10                             |   | 1 Jan 2001 |
| Aircraft testing equipment                             | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Containers, air cargo (used to transport goods by air) | 5                              | * | 1 Jan 2001 |
| Flight simulators                                      | 8                              |   | 1 Jan 2001 |
| General plant and machinery                            | 20                             |   | 1 Jan 2001 |
| Hangar fixtures and fittings                           | 20                             |   | 1 Jan 2001 |
| Link trainers  | 8                              |   | 1 Jan 2001 |
| Plant subject to excessive corrosion                   | 10                             |   | 1 Jan 2001 |
| Precision machines and plant                           | 10                             |   | 1 Jan 2001 |

***Rail Transport  
(62000)***

|   |                                |   |            |
|---|--------------------------------|---|------------|
| Containers, transportable (used to transport goods by road, rail and sea) | 10                             | * | 1 Jan 2001 |
| Electric Railway:   |                                |   |            |
| Bridge Works:   |                                |   |            |
| Brick, stone or concrete  | 100                            |   | 1 Jan 2001 |
| Other   | 33 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Electric Transmission Lines   | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |
| Supporting structures (standards etc):                                    |                                |   |            |
| Concrete, brick or stone  | 100                            |   | 1 Jan 2001 |
| Iron or steel   | 40                             |   | 1 Jan 2001 |
| Switch gear   | 20                             |   | 1 Jan 2001 |
| Track structure (sleepers, rail, ballast, etc)                            | 20                             |   | 1 Jan 2001 |
| Railway Track (tamping machines)  | 10                             |   | 1 Jan 2001 |
| Rolling Stock:  |                                |   |            |
| Carriages:  |                                |   |            |
| Country passenger service   | 20                             |   | 1 Jan 2001 |
| Suburban passenger service  | 13 <sup>1</sup> / <sub>3</sub> |   | 1 Jan 2001 |

**TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Locomotives:  |                                |                 |                            |
| Country passenger service   | 20                             |                 | 1 Jan 2001                 |
| Mining and industry   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Suburban passenger service  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Trucks, wagons etc:   |                                |                 |                            |
| General haulage   | 10                             |                 | 1 Jan 2001                 |
| Used on tram lines  | 40                             |                 | 1 Jan 2001                 |
| <b>Road Transport<br/>(61210 to 61232)</b>                                |                                |                 |                            |
| Containers, transportable (used to transport goods by road, rail and sea) | 10                             | *               | 1 Jan 2001                 |
| Taxis   | 4                              |                 | 1 Jan 2001                 |
| <b>Water Transport<br/>(63010 to 63030)</b>                               |                                |                 |                            |
| Boats, Ships, Lighters, etc:  |                                |                 |                            |
| Boats (motor, rowing and sailing)   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Bulk carriers   | 16                             |                 | 1 Jan 2001                 |
| Container ships   | 16                             |                 | 1 Jan 2001                 |
| Ferry steamers  | 20                             |                 | 1 Jan 2001                 |
| Flexible barges (collapsible bag type)                                    | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Hovercraft  | 5                              |                 | 1 Jan 2001                 |
| Launches  | 20                             |                 | 1 Jan 2001                 |
| Lighters  | 20                             |                 | 1 Jan 2001                 |
| Lighters (coal - wooden, iron or steel)                                   | 16 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Mini-submarine  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Offshore Supply Vessels   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Punts and rafts   | 20                             |                 | 1 Jan 2001                 |
| Roll-on/roll-off ships  | 16                             |                 | 1 Jan 2001                 |
| Ships and steamers  | 20                             |                 | 1 Jan 2001                 |
| Slips and standing ways   | 20                             |                 | 1 Jan 2001                 |
| Surf boats, salvage   | 16 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Tankers (engaged primarily and principally in the tanker trade)           | 16                             |                 | 1 Jan 2001                 |
| Trawler   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Tugs  | 20                             |                 | 1 Jan 2001                 |
| Materials Handling Plant and Equipment:                                   |                                |                 |                            |
| Container port loading facilities:  |                                |                 |                            |
| Portainer cranes  | 20                             |                 | 1 Jan 2001                 |
| Straddle carriers   | 5                              |                 | 1 Jan 2001                 |

**TR 2000/18****TABLE A as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>           | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|-------------------------------|-----------------|----------------------------|
| Containers, transportable (used to transport goods by road, rail and sea) | 10                            | *               | 1 Jan 2001                 |
| Conveyors (production or freight handling):                               |                               |                 |                            |
| Belts (rubber or vinyl)   | 6 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Overhead production lines   | 10                            |                 | 1 Jan 2001                 |
| Rollers (static or movable)   | 10                            |                 | 1 Jan 2001                 |
| Pallets   | 5                             |                 | 1 Jan 2001                 |
| Racks, stillages, trollies and baskets                                    | 10                            |                 | 1 Jan 2001                 |
| Refrigeration equipment:  |                               |                 |                            |
| Clip-on, integrally mounted or static                                     | 10                            |                 | 1 Jan 2001                 |
| Salvage Machinery:  |                               |                 |                            |
| Boilers, vertical   | 40                            |                 | 1 Jan 2001                 |
| Engine hoisting   | 40                            |                 | 1 Jan 2001                 |
| Pumps:  |                               |                 |                            |
| Centrifugal, direct acting, and connections                               | 40                            |                 | 1 Jan 2001                 |
| Duplex boiler feed  | 40                            |                 | 1 Jan 2001                 |
| Stevedoring Plant (coal trimming machines)                                | 6 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |

**Effective lives (Asset Categories)****Table B as at 1 July 2001**

| ASSET  | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| <b>A</b>   |                                |          |                     |
| Advertising Samples and Designs (for decorative steel and iron work)   | 40                             |          | 1 Jan 2001          |
| Advertising Signs:   |                                |          |                     |
| Billboards (hoarding)  | 20                             |          | 1 Jan 2001          |
| Roller board (moving surface)  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Solar powered (real estate signs)  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Air-conditioning Plant:  |                                |          |                     |
| Central type (including ducting and vents)   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Structural alterations and additions associated with the installation of this plant which forms an integral part of it | 100                            |          | 1 Jan 2001          |
| Room units   | 10                             |          | 1 Jan 2001          |
| Solar energy powered   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Aircraft:  |                                |          |                     |
| Aeroplanes and helicopters:  |                                |          |                     |
| General use  | 8                              |          | 1 Jan 2001          |
| Used predominantly for agricultural spraying or dusting  | 4                              |          | 1 Jan 2001          |
| Gliders/sailplanes   | 10                             |          | 1 Jan 2001          |
| Alarms   | 20                             |          | 1 Jan 2001          |
| Amenities Provided For Employees (sanitary ware, etc., forming part of toilet accommodation or washing facilities)     | 20                             |          | 1 Jan 2001          |
| Art Works  | 100                            |          | 1 Jan 2001          |
| Automatic Teller Machine   | 8                              | *        | 1 Jul 2001          |
| <b>B</b>   |                                |          |                     |
| Battery Chargers   | 20                             |          | 1 Jan 2001          |
| Batteries (Storage)  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Beverage Dispensing Units:   |                                |          |                     |
| Tea and coffee dispensers  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Refrigerated fruit juice dispensers  | 10                             |          | 1 Jan 2001          |
| Bicycles   | 10                             |          | 1 Jan 2001          |
| Binoculars   | 10                             |          | 1 Jan 2001          |
| Boilers  | 20                             |          | 1 Jan 2001          |
| Boom Gates   | 10                             |          | 1 Jan 2001          |



**TABLE B as at 1 July 2001**

| ASSET   | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| Bores   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Boring Drill (rotary mole, underground)                               | 3 <sup>1</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Boring Plant  | 10                             |          | 1 Jan 2001          |
| Bottle Washing Machine  | 10                             |          | 1 Jan 2001          |
| Bowser Machines (including self service)                              | 10                             |          | 1 Jan 2001          |
| Bowser Tanks (underground)  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Buildings:  |                                |          |                     |
| To the extent that they form an integral part of plant and machinery: |                                |          |                     |
| Brick, stone or concrete structures                                   | 100                            |          | 1 Jan 2001          |
| Gantries  | 33 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Other structures  | 33 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Freezing Works:   |                                |          | 1 Jan 2001          |
| Brick, stone or concrete structure                                    | 100                            |          | 1 Jan 2001          |
| Wholly wooden structure   | 20                             |          | 1 Jan 2001          |
| Primary Production, Forestry and Pearling Industries:                 |                                |          |                     |
| Non-residential:  |                                |          |                     |
| With brick, stone or concrete walls                                   | 50                             |          | 1 Jan 2001          |
| With wood and/or iron walls   | 33                             |          | 1 Jan 2001          |
| Bulk Liquid Bags  | 3                              |          | 1 Jan 2001          |
| Bulldozers  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Bundy Machines  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |

**C**

|   |                               |  |            |
|---|-------------------------------|--|------------|
| Cables and Wires  |                               |  |            |
| Overhead:   |                               |  |            |
| Bare  | 50                            |  | 1 Jan 2001 |
| Insulated   | 20                            |  | 1 Jan 2001 |
| Underground   | 50                            |  | 1 Jan 2001 |
| Cameras:  |                               |  |            |
| Generally (including lenses, electronic flash units, enlargers, etc.)             | 10                            |  | 1 Jan 2001 |
| Used for street photography   | 4                             |  | 1 Jan 2001 |
| Caravans:   |                               |  |            |
| Generally   | 6 <sup>2</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Used only within the confines of a caravan park                                   | 10                            |  | 1 Jan 2001 |
| Car Parking (hydraulic elevated platforms and hoists including control equipment) | 10                            |  | 1 Jan 2001 |
| Carpets:  |                               |  |            |
| In business places, picture theatres, hotels, etc                                 | 5                             |  | 1 Jan 2001 |

**TABLE B as at 1 July 2001**

| ASSET  | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| In houses let furnished  | 10                             |          | 1 Jan 2001          |
| In professional chambers   | 10                             |          | 1 Jan 2001          |
| In ten-pin bowling centres   | 4                              |          | 1 Jan 2001          |
| Cash Registers   | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Casks:   |                                |          |                     |
| Stainless steel  | 10                             |          | 1 Jan 2001          |
| Other  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Chemical Analyser Equipment (automatic)  | 10                             |          | 1 Jan 2001          |
| Chimney Stacks and Flues (concrete stacks in heavy industry qualifying as 'plant') | 50                             |          | 1 Jan 2001          |
| Coffee Making Machines (espresso)  | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Compressors  |                                |          |                     |
| Air and oxygen   | 20                             |          | 1 Jan 2001          |
| Ammonia:   |                                |          |                     |
| Horizontal   | 20                             |          | 1 Jan 2001          |
| Vertical   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Computers:   |                                |          |                     |
| Generally  | 4                              | *        | 1 Jan 2001          |
| Free access floors in computer rooms   | 50                             |          | 1 Jan 2001          |
| Laptops  | 3                              | *        | 1 Jan 2001          |
| Concrete Mixers  | 10                             |          | 1 Jan 2001          |
| Concrete Transit Mixers (mixing bowl, separate motor and drive mechanism)          | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Containers (metal, for liquefied petroleum gas)                                    | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Cranes:  |                                |          |                     |
| Electrical or otherwise  | 20                             |          | 1 Jan 2001          |
| Gantries   | 33 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Crates   | 4                              |          | 1 Jan 2001          |
| Crushing Plant (stone)   | 10                             |          | 1 Jan 2001          |
| Curing Barns (galvanised steel and marine ply)                                     | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Curtains and Drapes  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |

**D**

|                                     |    |  |            |
|-------------------------------------|----|--|------------|
| Dams (not being earth tanks)        | 40 |  | 1 Jan 2001 |
| Delivery tube system (air pressure) | 10 |  | 1 Jan 2001 |
| Docks (floating)                    | 20 |  | 1 Jan 2001 |
| Dredges                             | 20 |  | 1 Jan 2001 |
| Dictaphones                         | 10 |  | 1 Jan 2001 |

**E**

|                                       |    |  |            |
|---------------------------------------|----|--|------------|
| Engineering Works Machinery Installed | 20 |  | 1 Jan 2001 |
|---------------------------------------|----|--|------------|

**TABLE B as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Engines   | 20                             |                 | 1 Jan 2001                 |
| Escalators (machinery and their moving parts)   | 16 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| <b>F</b>  |                                |                 |                            |
| Fences:   |                                |                 |                            |
| Electric  | 20                             |                 | 1 Jan 2001                 |
| Wire mesh (demountable used for partitioning purposes)  | 20                             |                 | 1 Jan 2001                 |
| Fire Control and Alarm Systems:   |                                |                 |                            |
| Alarm, hoses and nozzles  | 20                             |                 | 1 Jan 2001                 |
| Automatic fire sprinklers   | 20                             |                 | 1 Jan 2001                 |
| Fire extinguishers  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Water services  | 50                             |                 | 1 Jan 2001                 |
| Floor Coverings (linoleum and vinyl)  | 10                             |                 | 1 Jan 2001                 |
| Fogging Machines (insecticide)  | 8                              |                 | 1 Jan 2001                 |
| Foundation of plant and machinery which forms an integral part of the plant and machinery     | 50                             |                 | 1 Jan 2001                 |
| Furniture and Fittings  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| <b>G</b>  |                                |                 |                            |
| Galvanised Plant  | 10                             |                 | 1 Jan 2001                 |
| Garbage Bins  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Gas Cylinders LPG   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Generators  | 20                             |                 | 1 Jan 2001                 |
| Grinding Machine (surface)  | 10                             |                 | 1 Jan 2001                 |
| <b>H</b>  |                                |                 |                            |
| Hand Dryers (electrically operated)   | 10                             |                 | 1 Jan 2001                 |
| Heating Units (electronic)  | 10                             |                 | 1 Jan 2001                 |
| Hot Water Installations (on whole installation including boilers and, where installed, pumps) | 20                             |                 | 1 Jan 2001                 |
| <b>I</b>  |                                |                 |                            |
| 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                 |
| Imprinters (charge card)  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Incinerettes (gas or electrically fired)  | 20                             |                 | 1 Jan 2001                 |

**TABLE B as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Industrial Sweeper   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Industrial Trailers (relocatable)                                  | 10                             |                 | 1 Jan 2001                 |
| Intercom System (pipe-in music system)                             | 8 <sup>1</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| <b>J</b>   |                                |                 |                            |
| Jet Ski  | 4                              |                 | 1 Jan 2001                 |
| Jetties (boat shed)  | 40                             |                 | 1 Jan 2001                 |
| Judges' Robes:   |                                |                 |                            |
| Court dress for ceremonial occasions                               | 5                              |                 | 1 Jan 2001                 |
| Other robes  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| <b>K</b>   |                                |                 |                            |
| Kilns:   |                                |                 |                            |
| Brick  | 20                             |                 | 1 Jan 2001                 |
| Charcoal burning   | 20                             |                 | 1 Jan 2001                 |
| Rapid fire shuttle type (used in the manufacture of ceramic tiles) | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| <b>L</b>   |                                |                 |                            |
| Laboratory Equipment   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Laser Beam Construction Tools                                      | 10                             |                 | 1 Jan 2001                 |
| Laser Cutting Machine:   |                                |                 |                            |
| Workhandler  | 10                             |                 | 1 Jan 2001                 |
| Industrial laser   | 5                              |                 | 1 Jan 2001                 |
| CNC control  | 5                              |                 | 1 Jan 2001                 |
| Water chiller  | 5                              |                 | 1 Jan 2001                 |
| Laser Typesetting  | 5                              |                 | 1 Jan 2001                 |
| Lathes:  |                                |                 |                            |
| Computer controlled  | 10                             |                 | 1 Jan 2001                 |
| Engineering works (machinery installed)                            | 20                             |                 | 1 Jan 2001                 |
| Wood working plant   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Lawn Mower:  |                                |                 |                            |
| Motor  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Self propelled   | 5                              |                 | 1 Jan 2001                 |
| Lens (optical)   | 10                             |                 | 1 Jan 2001                 |
| Letter Boxes (aluminium, nylon, brass)                             | 40                             |                 | 1 Jan 2001                 |
| Library (professional)   | 10                             |                 | 1 Jan 2001                 |
| Lift:  |                                |                 |                            |
| Boom   | 3                              |                 | 1 Jan 2001                 |
| Scissor  | 3                              |                 | 1 Jan 2001                 |

**TABLE B as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Lifts and Elevators:   |                                |                 |                            |
| Electric   | 16 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Hydraulic  | 20                             |                 | 1 Jan 2001                 |
| Lighting Control System (microprocessor based)   | 5                              |                 | 1 Jan 2001                 |
| Lighting Plant (electric)  | 20                             |                 | 1 Jan 2001                 |
| Lighting System (fluorescent)  | 20                             |                 | 1 Jan 2001                 |
| Lightning arresters  | 50                             |                 | 1 Jan 2001                 |
| Livestock (working beasts, beasts of burden in business other than Primary Production and Camels)    | 10                             |                 | 1 Jan 2001                 |
| <b>M</b>   |                                |                 |                            |
| Marinas (floating)   | 20                             |                 | 1 Jan 2001                 |
| Mini Lab   | 10                             |                 | 1 Jan 2001                 |
| Mini Spot Console  | 10                             |                 | 1 Jan 2001                 |
| Modular Switching System   | 10                             |                 | 1 Jan 2001                 |
| Motor Vehicles, etc:   |                                |                 |                            |
| Buses, lorries and trucks;   |                                |                 |                            |
| Generally  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Heavy haulage of goods or passengers (long distance and inter-city)                                  | 5                              |                 | 1 Jan 2001                 |
| Heavy haulage (mining, building and construction and road making industries)                         | 5                              |                 | 1 Jan 2001                 |
| Cars (motor vehicles designed to carry a load of less than one tonne or fewer than 9 passengers):    |                                |                 |                            |
| Generally  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Hire and travellers' cars  | 5                              |                 | 1 Jan 2001                 |
| Taxis  | 4                              |                 | 1 Jan 2001                 |
| Fork-lifters, automatic loaders, transporters and front-end loaders                                  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Motor cycles and scooters  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Multi-Tray Units   | 3                              |                 | 1 Jan 2001                 |
| Musical Instruments, etc:  |                                |                 |                            |
| Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands) | 6 <sup>2</sup> / <sub>3</sub>  | *               | 1 Jan 2001                 |
| Brass  | 10                             | *               | 1 Jan 2001                 |
| Keyboard (Acoustic)  | 10                             | *               | 1 Jan 2001                 |
| Keyboard (Electric)  | 5                              | *               | 1 Jan 2001                 |
| Percussion   | 5                              | *               | 1 Jan 2001                 |
| Stringed   | 10                             | *               | 1 Jan 2001                 |
| Woodwind   | 10                             | *               | 1 Jan 2001                 |
| 'Music While You Work' System  | 10                             |                 | 1 Jan 2001                 |

**TABLE B as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| <b>N</b>   |                                |                 |                            |
| Neon Sign  | 20                             |                 | 1 Jan 2001                 |
| <b>O</b>   |                                |                 |                            |
| Office Machines and Equipment:                                       |                                |                 |                            |
| Calculators  | 10                             |                 | 1 Jan 2001                 |
| Dictaphones  | 10                             |                 | 1 Jan 2001                 |
| Electronic whiteboard  | 6                              | *               | 1 Jan 2001                 |
| Enveloping machine   | 6                              | *               | 1 Jan 2001                 |
| Facsimile machine  | 5                              | *               | 1 Jan 2001                 |
| Letter Inserter (automatic)  | 10                             |                 | 1 Jan 2001                 |
| Mailing machine  | 5                              | *               | 1 Jan 2001                 |
| Multi function machine (includes fax, copy, print and scan function) | 5                              | *               | 1 Jan 2001                 |
| Photo copying machines   | 5                              | *               | 1 Jan 2001                 |
| Ovens:   |                                |                 |                            |
| Hotel industry   | 20                             |                 | 1 Jan 2001                 |
| Microwave  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Oxygen Acetylene Plant   | 20                             |                 | 1 Jan 2001                 |
| <b>P</b>   |                                |                 |                            |
| Packing Machines   | 10                             |                 | 1 Jan 2001                 |
| Paging and Public Address Systems                                    | 10                             |                 | 1 Jan 2001                 |
| Painting equipment (airless spray)                                   | 10                             |                 | 1 Jan 2001                 |
| Paint-tinting and Colour Blending Machines                           | 5                              |                 | 1 Jan 2001                 |
| Parachute  | 3                              |                 | 1 Jan 2001                 |
| Partitions (demountable)   | 20                             |                 | 1 Jan 2001                 |
| Pentex Total Station   | 5                              |                 | 1 Jan 2001                 |
| Plants:  |                                |                 |                            |
| Live (indoor)  | 5                              |                 | 1 Jan 2001                 |
| Simulated  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Poles:   |                                |                 |                            |
| Steel (set in concrete)  | 40                             |                 | 1 Jan 2001                 |
| Wooden:  |                                |                 |                            |
| Set in concrete  | 20                             |                 | 1 Jan 2001                 |
| Not set in concrete  | 10                             |                 | 1 Jan 2001                 |
| Pontoons (floating)  | 40                             |                 | 1 Jan 2001                 |
| Portable Toilet  | 10                             |                 | 1 Jan 2001                 |
| Powder Coating Machine   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Power Tools (hand operated)  | 5                              |                 | 1 Jan 2001                 |
| Projectors   | 10                             |                 | 1 Jan 2001                 |

**TR 2000/18****TABLE B as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Pumps  | 20                             |                 | 1 Jan 2001                 |
| Punts  | 20                             |                 | 1 Jan 2001                 |
| <b>R</b>   |                                |                 |                            |
| Racks  | 10                             |                 | 1 Jan 2001                 |
| Radio Sets:  |                                |                 |                            |
| Generally  | 10                             |                 | 1 Jan 2001                 |
| Two-way radios and transceivers                                  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Refrigerating Plant and Machinery :                              |                                |                 |                            |
| Cold rooms (prefabricated with stressed skin panels)             | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Condenser pipes  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Cork board for insulating cold storage chambers                  | 20                             |                 | 1 Jan 2001                 |
| Expansion pipes  | 40                             |                 | 1 Jan 2001                 |
| General machinery  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Refrigeration (freezing) units (including compressors for shops) | 10                             |                 | 1 Jan 2001                 |
| Refrigerators  | 20                             |                 | 1 Jan 2001                 |
| Regeneration (acid) Unit   | 10                             |                 | 1 Jan 2001                 |
| Robots (industrial)  | 10                             |                 | 1 Jan 2001                 |
| <b>S</b>   |                                |                 |                            |
| Saddlery and Harness   | 10                             |                 | 1 Jan 2001                 |
| Sale Yards (stock and station agents)                            | 20                             |                 | 1 Jan 2001                 |
| Sand/Coating System  | 10                             |                 | 1 Jan 2001                 |
| Sauna and Spa (prefabricated type)                               | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Saws (chain)   | 3                              |                 | 1 Jan 2001                 |
| Scaffolding  | 10                             |                 | 1 Jan 2001                 |
| Scales (platform)  | 20                             |                 | 1 Jan 2001                 |
| Security Systems:  |                                |                 |                            |
| Bullet resistant screens (not forming part of the building)      | 20                             |                 | 1 Jan 2001                 |
| Burglar alarms   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Camera scanning (of type used in large retail establishments)    | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Electronic tags (releases – retail stores)                       | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Sewing Machines  | 10                             |                 | 1 Jan 2001                 |
| Shafting   | 20                             |                 | 1 Jan 2001                 |
| Sheds:   |                                |                 |                            |
| Portable (nomadic type industry)                                 | 10                             |                 | 1 Jan 2001                 |
| Humidification   | 20                             |                 | 1 Jan 2001                 |

**TABLE B as at 1 July 2001**

| <b>ASSET</b>   | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|--|--------------------------------|-----------------|----------------------------|
| Signs  | 20                             |                 | 1 Jan 2001                 |
| Silos:   |                                |                 |                            |
| Cement Storage   | 66 <sup>2</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Bulk handling industry (used on a continuous basis to store different grains for short periods): |                                |                 |                            |
| Concrete construction  | 50                             |                 | 1 Jan 2001                 |
| Steel construction   | 20                             |                 | 1 Jan 2001                 |
| Ancillary mechanical equipment   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Slips and Standing Ways  | 20                             |                 | 1 Jan 2001                 |
| Slitting Machine   | 20                             |                 | 1 Jan 2001                 |
| Sonar Supersonic Equipment (similar to seismic equipment)  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Sound Processing System (electronic digital)   | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Spa (fibreglass)   | 20                             |                 | 1 Jan 2001                 |
| Spectrometer (computerised x-ray system for mineral analysis)                                    | 10                             |                 | 1 Jan 2001                 |
| Spray Booth  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Standards:   |                                |                 |                            |
| Iron or steel (including brackets, crossarms, etc)   | 40                             |                 | 1 Jan 2001                 |
| Concrete, brick or stone   | 100                            |                 | 1 Jan 2001                 |
| Steam Cleaners   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Strapping Machines   | 10                             |                 | 1 Jan 2001                 |
| Strongrooms (demountable) and strongroom doors   | 100                            |                 | 1 Jan 2001                 |
| Stuffed Crocodiles   | 20                             |                 | 1 Jan 2001                 |
| Suitcase   | 10                             |                 | 1 Jan 2001                 |
| Swimming Pools:  |                                |                 |                            |
| Above-ground   | 10                             |                 | 1 Jan 2001                 |
| Concrete   | 50                             |                 | 1 Jan 2001                 |
| Fibreglass   | 20                             |                 | 1 Jan 2001                 |
| Filtration equipment   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Other equipment  | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Switchboards   | 20                             |                 | 1 Jan 2001                 |
| Synthetic Lawn Surface   | 10                             |                 | 1 Jan 2001                 |
| <b>T</b>   |                                |                 |                            |
| Tanks:   |                                |                 |                            |
| Galvanised Iron:   |                                |                 |                            |
| Bore water   | 10                             |                 | 1 Jan 2001                 |
| Rain water   | 20                             |                 | 1 Jan 2001                 |
| Reinforced concrete or masonry   | 50                             |                 | 1 Jan 2001                 |
| Underground  | 50                             |                 | 1 Jan 2001                 |



**TABLE B as at 1 July 2001**

| ASSET  | LIFE (YEARS)                   | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Tank Stands:   |                                |          |                     |
| Brick, stone or concrete   | 50                             |          | 1 Jan 2001          |
| Wood and/or iron   | 33 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Tape Recorders   | 10                             |          | 1 Jan 2001          |
| Tarpaulins (canvas or plastic)   | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Telephone Installations:   |                                |          |                     |
| Answering machines   | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Car phone  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Cellular mobile  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Complete telephone system (comprising switchboards, instruments, cables etc) | 20                             |          | 1 Jan 2001          |
| Computerised PABX equipment  | 20                             |          | 1 Jan 2001          |
| Public telephones  | 10                             |          | 1 Jan 2001          |
| Reservation system (data print)  | 20                             |          | 1 Jan 2001          |
| Television Receivers:  |                                |          |                     |
| Generally  | 10                             |          | 1 Jan 2001          |
| Used for hire  | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Ticket Issuing Machines (public transport)                                   | 13 <sup>1</sup> / <sub>3</sub> |          | 1 Jan 2001          |
| Tools (loose)  | 5                              |          | 1 Jan 2001          |
| Tractors   | 6 <sup>2</sup> / <sub>3</sub>  |          | 1 Jan 2001          |
| Trailers   | 10                             |          | 1 Jan 2001          |
| Transport Cases (steel)  | 10                             |          | 1 Jan 2001          |
| Turnstiles   | 20                             |          | 1 Jan 2001          |

**V**

|                            |    |   |            |
|----------------------------|----|---|------------|
| Vacuum Cleaners (electric) | 10 |   | 1 Jan 2001 |
| Vending Machine            | 5  | * | 1 Jul 2001 |

**W**

|   |                               |  |            |
|---|-------------------------------|--|------------|
| Washing Machines  | 6 <sup>2</sup> / <sub>3</sub> |  | 1 Jan 2001 |
| Waste Storage and Disposal Bins (industrial)                    | 10                            |  | 1 Jan 2001 |
| Weighbridges  | 25                            |  | 1 Jan 2001 |
| Weighing Machines   | 10                            |  | 1 Jan 2001 |
| Welding Plant:  |                               |  |            |
| Automatic (used at sea on construction of a submarine pipeline) | 10                            |  | 1 Jan 2001 |
| Generally   | 20                            |  | 1 Jan 2001 |
| Wells   | 40                            |  | 1 Jan 2001 |
| Wharves   | 40                            |  | 1 Jan 2001 |

**TABLE B as at 1 July 2001**

| <b>ASSET</b>  | <b>LIFE (YEARS)</b>            | <b>REVIEWED</b> | <b>DATE OF APPLICATION</b> |
|---|--------------------------------|-----------------|----------------------------|
| Wheelbarrows  | 10                             |                 | 1 Jan 2001                 |
| Windmills   | 20                             |                 | 1 Jan 2001                 |
| Wrapping Machines   | 10                             |                 | 1 Jan 2001                 |
| <b>X</b>  |                                |                 |                            |
| X-Ray and High Frequency Current Plant (including screening of apparatus to suppress radio interference): |                                |                 |                            |
| General   | 13 <sup>1</sup> / <sub>3</sub> |                 | 1 Jan 2001                 |
| Image intensifier with TV chain and recording unit  | 6 <sup>2</sup> / <sub>3</sub>  |                 | 1 Jan 2001                 |
| Associated equipment  | 10                             |                 | 1 Jan 2001                 |
| Portable units  | 10                             |                 | 1 Jan 2001                 |
| Processor and daylight loading equipment  | 10                             |                 | 1 Jan 2001                 |

**Redundancies****Table F as at 1 July 2001**

| A   | Life<br>(years) | Acquired Pre-<br>27/2/92 |                        | Acquired Post-<br>26/2/92 |                        |
|---|-----------------|--------------------------|------------------------|---------------------------|------------------------|
|   |                 | Prime<br>Cost<br>%       | Diminish<br>Value<br>% | Prime<br>Cost<br>%        | Diminish<br>Value<br>% |
| <b>Accounting Machines</b>  | 10              | 12                       | 18                     | 17                        | 25                     |
| <b>Adding Machines</b>  | 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<br>equipment for carrying passengers   | 15              | 9                        | 13.5                   | 13                        | 20                     |
| -- Moon-Tripper   | 10              | 12                       | 18                     | 17                        | 25                     |
| -- Scooter boats:   |                 |                          |                        |                           |                        |
| -- Slot machines  | 5               |                          |                        |                           |                        |
| --- Boats, including internal electric motors and trolley<br>rods   | 3               | 40                       | 60                     | 40                        | 60                     |
| --- Electrical and structural equipment providing power to<br>drive the boats and structural equipment to<br>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                    |

**TABLE F as at 1 July 2001****B****Bands**

|             |    |    |    |    |    |
|-------------|----|----|----|----|----|
| -- Uniforms | 10 | 12 | 18 | 17 | 25 |
|-------------|----|----|----|----|----|

**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:**

|  |  |  |  |  |    |
|--|--|--|--|--|----|
|  |  |  |  |  | 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 |
|---|----|----|----|----|----|

or Replacement

**TABLE F as at 1 July 2001****Butter Factory Plant:**

## -- General plant:

|   |    |    |      |    |    |
|---|----|----|------|----|----|
| --- Ammonia condensing coils  | 8  | 18 | 27   | 20 | 30 |
| --- Conveyors - chain for conveying boxed butter                                    | 20 | 6  | 9    | 13 | 20 |
| --- Curing barns bulk   | 15 | 9  | 13.5 | 13 | 20 |
| --- 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:  |    |    |      |    |    |
| --- Ammonia coils for cooling chambers  | 10 | 12 | 18   | 17 | 25 |
| --- 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 |
| --- Electric generators and motors, etc   | 20 | 6  | 9    | 13 | 20 |
| --- Steam boilers   | 20 | 6  | 9    | 13 | 20 |
| --- Steam engines   | 20 | 6  | 9    | 13 | 20 |
| -- Power transmission:  |    |    |      |    |    |
| --- Conveyors   | 20 | 6  | 9    | 13 | 20 |
| --- Piping  | 15 | 9  | 13.5 | 13 | 20 |
| --- Shafting and pulleys  | 20 | 6  | 9    | 13 | 20 |

**C**

|  |    |    |    |    |    |
|--|----|----|----|----|----|
| <b>Carts used by brewers and other tradesmen</b> | 10 | 12 | 18 | 17 | 25 |
| <b>Charcoal Burning Kilns</b>                    | 20 | 6  | 9  | 13 | 20 |
| <b>Cinema Machines - Coin Operated</b>           | 10 | 12 | 18 | 17 | 25 |
| <b>Cinematographs</b>                            | 10 | 12 | 18 | 17 | 25 |
| <b>City Guide Systems</b>                        | 8  | 18 | 27 | 20 | 30 |
| <b>Cleaners' Plant:</b>                          |    |    |    |    |    |

**TABLE F as at 1 July 2001**

|  |    |    |      |    |    |
|--|----|----|------|----|----|
| -- Carpet beating machines   | 15 | 9  | 13.5 | 13 | 20 |
| -- Electronic motors for driving carpet beating machines   | 20 | 6  | 9    | 13 | 20 |
| <b>White Work Manufacturing Plant: (Clothing, Millinery to stay)</b>   |    |    |      |    |    |
| -- Sewing machines   | 10 | 12 | 18   | 17 | 25 |
| -- Other plant   | 20 | 6  | 9    | 13 | 20 |
| <b>Colliery and Coal Mining Plant:</b>   |    |    |      |    |    |
| -- 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') |    |    |      |    |    |

**TABLE F as at 1 July 2001**

|   |    |    |      |    |      |
|---|----|----|------|----|------|
| -- 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,<br>gas exhausters and lowers, hydraulic power plant   | 20 | 6  | 9    | 13 | 20   |
| -- Excavations:   |    |    |      |    |      |
| --- to accommodate plant or machinery such as brick or<br>metal lined underground tanks containing plant for<br>automatically dealing with tar and ammoniacal liquors<br>(on lining and plant only) | 33 | 6  | 9    | 7  | 10   |
| --- for accommodating machinery required to be erected<br>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   |

**TABLE F as at 1 July 2001**

|  |    |    |      |    |      |
|--|----|----|------|----|------|
| --- 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   |



**TABLE F as at 1 July 2001**

|  |    |    |      |    |    |
|--|----|----|------|----|----|
| --- 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,<br>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<br>cores and settings | 15 | 9  | 13.5 | 13 | 20   |
| --- Vertical - plus repairs but not including Replacements                      | 7  | 18 | 27   | 20 | 30   |

**TABLE F as at 1 July 2001**

|   |    |    |                |    |    |
|---|----|----|----------------|----|----|
| -- Service pipes  | 20 | 6  | 9              | 13 | 20 |
| -- Wharves  | 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 |
| <b>H</b>  |    |    |                |    |    |
| <b>Hotel, Motel, Boarding House and Restaurant Plant and Equipment:</b> |    |    |                |    |    |
| -- Soda water fountains   | 15 | 9  | 13.5           | 13 | 20 |
| <b>Houses and Flats Let Furnished:</b>                                  |    |    |                |    |    |
| -- Gas coppers  | 20 | 6  | 9              | 13 | 20 |
| <b>K</b>  |    |    |                |    |    |
| <b>Kilns:</b>   |    |    |                |    |    |
| -- Charcoal burning   | 20 | 6  | 9              | 13 | 20 |
| <b>L</b>  |    |    |                |    |    |
| <b>Letter Boxes:</b>  |    |    |                |    |    |
| -- Private, polycarbonate   | 15 | 9  | 13.5           | 13 | 20 |
| <b>M</b>  |    |    |                |    |    |
| <b>Match Factory Plant</b>  | 20 | 6  | 9              | 13 | 20 |
| <b>Milk Treatment Plant</b>   |    |    |                |    |    |
| -- Bottling plant   |    |    |                |    |    |
| --- Stacker cranes  | 10 | 12 | 18             | 17 | 25 |
| <b>Musical instruments, etc:</b>  |    |    |                |    |    |
| -- Pianolas   | 10 | 12 | 18             | 17 | 25 |
| -- Music rolls (pianolas)   | 7  | 18 | 27             | 20 | 30 |
| <b>N</b>  |    |    |                |    |    |
| <b>Needle Loom Machine</b>  | 10 | 12 | 18             | 17 | 25 |
| <b>Newsreel Equipment used to produce Sound - Newsreels:</b>            |    |    |                |    |    |
| -- Arc lamps  | 10 | 12 | 18             | 17 | 25 |
| -- Biographs  | 10 | 12 | 18             | 17 | 25 |
| -- Cameras:   |    |    |                |    |    |

**TABLE F as at 1 July 2001**

|  |    |    |      |     |                |
|--|----|----|------|-----|----------------|
| --- Silent   | 20 | 6  | 9    | 13  | 20             |
| <b>O</b>   |    |    |      |     |                |
| <b>Office Machines and Equipment:</b>  |    |    |      |     |                |
| -- Accounting machines   | 10 | 12 | 18   | 17  | 25             |
| -- Adding machines   | 10 | 12 | 18   | 17  | 25             |
| -- Cash registers:   |    |    |      |     |                |
| --- General  | 10 | 12 | 18   | 147 | 25             |
| -- Duplicating machines  | 10 | 12 | 18   | 17  | 25             |
| -- Typewriters   | 10 | 12 | 18   | 17  | 25             |
| <b>Optacon – Reading Device for the Blind</b>  | 7  | 18 | 27   | 20  | 30             |
| <b>Optacon (model Ric)</b>   | 7  | 18 | 27   | 20  | 30             |
| <b>P</b>   |    |    |      |     |                |
| <b>Pearling and Oyster Fishing Plant:</b>  |    |    |      |     |                |
| -- Helmets and corselets   | 10 | 12 | 18   | 17  | 25             |
| <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 |
| Rolling Stock:   |    |    |      |     |                |
| -- Used on timber-getters railways   | 10 | 12 | 18   | 17  | 25             |

**TABLE F as at 1 July 2001****S****Salvage Machinery:**

-- Diving gear:

|                           |    |    |    |    |    |
|---------------------------|----|----|----|----|----|
| --- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
|---------------------------|----|----|----|----|----|

**Silos:**

|          |                                |  |  |  |  |
|----------|--------------------------------|--|--|--|--|
| -- Other | 33 <sup>1</sup> / <sub>3</sub> |  |  |  |  |
|----------|--------------------------------|--|--|--|--|

**Shovels (see also 'Building and Construction Industry'):**

|          |    |   |   |    |    |
|----------|----|---|---|----|----|
| -- Steam | 20 | 6 | 9 | 13 | 20 |
|----------|----|---|---|----|----|

**Skating Rink, Plant, etc:**

|  |    |    |    |    |    |
|--|----|----|----|----|----|
| -- Surface – synthetic 'newice' panels | 10 | 12 | 18 | 17 | 25 |
|--|----|----|----|----|----|

**Soda Water Fountains**

|  |    |   |      |    |    |
|--|----|---|------|----|----|
|  | 15 | 9 | 13.5 | 13 | 20 |
|--|----|---|------|----|----|

**Space Invaders Machine**

|  |   |    |    |    |    |
|--|---|----|----|----|----|
|  | 5 | 24 | 36 | 27 | 40 |
|--|---|----|----|----|----|

**T****Theatre, Picture Theatre, etc, Plant and Equipment (see also 'Newsreel Equipment'):**

|                |    |   |   |    |    |
|----------------|----|---|---|----|----|
| -- 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 |
|--------------------|----|---|------|----|----|

**Timber, Firewood and Sawmilling Plant:**

|                      |    |   |      |    |    |
|----------------------|----|---|------|----|----|
| -- Cottage Furniture | 15 | 9 | 13.5 | 13 | 20 |
|----------------------|----|---|------|----|----|

|                            |    |   |   |    |    |
|----------------------------|----|---|---|----|----|
| -- Electric light fittings | 20 | 6 | 9 | 13 | 20 |
|----------------------------|----|---|---|----|----|

**TABLE F as at 1 July 2001**

|  |    |    |      |    |    |
|--|----|----|------|----|----|
| -- Electric Motors   | 20 | 6  | 9    | 13 | 20 |
| -- Engines and boilers   | 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   | 20 | 6  | 9    | 13 | 20 |
| -- Locomotives, on bush railways                               | 10 | 12 | 18   | 17 | 25 |
| -- Log hauling plant   | 5  | 24 | 36   | 27 | 40 |
| -- Plant and machinery   | 10 | 12 | 18   | 17 | 25 |
| -- Railway rolling stock                                       | 15 | 9  | 13.5 | 13 | 20 |
| -- Steam radiators   | 20 | 6  | 9    | 13 |    |
| -- Telephone lines:  |    |    |      |    |    |
| --- Instruments  | 20 | 6  | 9    | 13 | 20 |
| -- Water conservation (piping, windmills, pumping machinery)   | 20 | 6  | 9    | 13 | 20 |
| -- 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 |
| <b>Word processing machines and text editing machines</b>      | 5  | 24 | 36   | 27 | 40 |