


TR 2000/18A3 - Addendum [atonl](as at 1 January 2002) - Income tax: depreciation effective life

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Addendum

Taxation Ruling

Income tax: depreciation effective life

Update of Taxation Ruling TR 2000/18

Preamble

Taxation Ruling TR 2000/18 has been updated to reflect the repeal of Divisions 42 and 387 and the introduction of Division 40 into the *Income Tax Assessment Act 1997*. The major differences between this version of the Ruling and the previous version is that references to Divisions 42 and 387 have been replaced with appropriate references to Division 40 and terms used in Division 42 have been replaced with terms used in Division 40 i.e. reference to depreciating asset instead of plant.

The updated version of the Ruling also removes references to draft legislation which has been enacted and recognises that Division 40 sets out, for the first time, the assumptions the Commissioner must make when determining the effective life of a depreciating asset.

Set out below are the paragraphs that have been affected by the update.

Delete Paras 1-4 and insert:

1. This Ruling discusses the methodology used by the Commissioner of Taxation in making determinations of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997* ('the Act').
2. The effective life of a depreciating asset is used to work out the asset's decline in value. To the extent the asset is used for a taxable purpose, a deduction is available, under Division 40 of the Act, for its decline in value.
3. Determinations of the effective life of depreciating assets made by the Commissioner are reproduced in **Tables A and B** of the attached schedule.
4. You may choose to use the Commissioner's determinations of effective life to work out the amount of your deduction (see section 40-95 of the Act). If you do not use the Commissioner's

determinations you must make your own estimate of effective life (see section 40-105 of the Act). The explanation of the Commissioner's methodology may assist taxpayers who choose to make their own estimate of effective life.

Delete Paras 8-14 and insert:

Acquisitions of plant pre 21 September 1999

8. For plant that you:
- entered into a contract to acquire;
 - otherwise acquired; or
 - started to construct

before 11.45 am, by legal time in the Australian Capital Territory, on 21 September 1999, you may use the effective life for the plant set out in Taxation Ruling IT 2685 regardless of when you first use it or have it installed ready for use.

Acquisitions of plant/depreciating assets post 21 September 1999

9. If you start to use other plant or depreciating asset or have it installed ready for use within five years of the time (the relevant time):
- you entered into the contract to acquire it,
 - you started to construct it, or
 - you otherwise acquired it,

then the determination of effective life that will apply is the one that was in force at the relevant time (see section 40-95 of the Act).

10. If you do not start to use the plant or depreciating asset or have it installed ready for use within the required five year period as set out in paragraph 9, then the determination that will apply is the one that is in force at the date you first use it or have it installed ready for use for any purpose (see section 40-95 of the Act).

Explanations

Context of Commissioner's review

11. The Commissioner advised the Review of Business Taxation chaired by John Ralph AO that the ATO would progressively update and expand the effective life schedule attached to Taxation Ruling IT 2685 to ensure it is as representative as possible. The first tranche

of the review is contained in the version of this ruling which issued on 21 December 2000. The review is continuing and will take some time to complete.

12. The schedule of effective lives attached to Taxation Ruling IT 2685 was improved by:

- restructuring it;
- removing duplicate, inappropriate and redundant items;
- reviewing, and, where appropriate, updating the effective lives of a limited range of assets; and
- including new assets.

Renumber para 15 as para 13.

Delete para 16.

Renumber paras 17-18 as paras 14-15.

Delete paras 19-21 and insert:

16. The current taxation system, through the application of the Capital Allowances rules in Division 40, for example, already recognises the change in market value of depreciating assets in working out taxable income. In particular, recognising that the loss of market value in most depreciating assets cannot be directly measured, it allows the write off of those assets to be based on an estimate of effective life.

Renumber para 22 as para 17.

Delete para 23-25 and insert:

18. Where the estimate is incorrect, the balancing adjustment provisions ensure, in those cases where the depreciating asset has stopped being held or used, that the actual loss in value over the period of use is allowed as a deduction.

How does the Commissioner determine the effective life of plant?

19. The Commissioner makes a determination of the effective life of a depreciating asset by estimating the period (in years, including

fractions of years) it can be used by any entity for a taxable purpose or for the purpose of producing exempt income (the relevant purposes):

- (a) assuming it will be subject to wear and tear at a rate that is reasonable for the Commissioner to assume; and
- (b) assuming it will be maintained in reasonably good order and condition; and
- (c) having regard to the period within which it is likely to be scrapped, sold for no more than scrap or abandoned.

20. In making a determination, the Commissioner considers the factors in paragraph 21 (which are not intended to be exhaustive). Where appropriate, each factor is considered on the basis of historical information and future expectations. No one factor is necessarily conclusive and the relative importance of each will vary depending on the nature of the asset. In considering these factors, the Commissioner only takes account of normal industry practices.

Re-number para 26 as para 21.

Delete para 27-39 and insert:

22. As set out in paragraph 19, subsection 40-100(4) of the Act requires an estimate of the period a depreciating asset can be used by any entity for the relevant purposes. It is arguable that an asset can be used for these purposes while it continues to have a physical existence, that is, until it is physically exhausted.

23. Physical life, therefore, can be seen as the outer limit of an asset's effective life and is a useful starting point for an analysis of all the factors set out in paragraph 21. Historical physical life is best determined by empirical evidence.

Engineering Information/Manufacturer's Specifications

24. An estimate of the physical life of a new asset, however, cannot be based solely on what has occurred in the past. An analysis of engineering information and manufacturer's specifications is important when estimating future physical lives. There are a variety of reasons why the expected life of a new asset may differ from that achieved in the past. These reasons include advances in technology, different construction materials, intensity of use and the levels of repairs and maintenance.

Physical Life/Effective Life

25. It is important to note that we do not consider that the physical life of an asset is necessarily its effective life because, as previously mentioned, *all* the factors must be considered before an estimate of effective life is made. A consideration of these factors may often indicate that an asset's effective life is a period shorter than its physical life.

The way in which an asset is used by an industry/The past experience of users of the asset

26. Where possible, we consult with industry to establish the industry norm for the intensity of use an asset is subject to as this impacts directly on its effective life.

27. Often assets are not used for the relevant purposes for the whole of their life. For example, assets may be retired from use for the relevant purposes but be retained as a source of spare parts. In this instance, their effective life may end at the time they are retired.

Repairs and Maintenance

28. It might be suggested that the life of an asset can be extended indefinitely if there is unlimited expenditure on repairs and maintenance. However, paragraph 40-100(4)(b) of the Act requires the Commissioner to assume that an asset will be maintained only in *reasonably* good order and condition. Accordingly, the effective life of an asset may end when, from one or more of a variety of causes, it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time we consider the industry norm.

Renewals/Rebuilds

29. Another reason we consider the level of repairs and maintenance is to see if it is possible to ascertain a point in time when an asset has been wholly or substantially physically replaced. A renewal may be carried out at one point in time or it may be incremental. If an asset has been wholly or substantially physically replaced then we consider its effective life has ended as it is, in fact, a new asset.

Industry Standards

30. There may be industry standards/regulations which set the level of repairs and maintenance that must be carried out. In addition,

these standards/regulations may dictate the time at which a particular asset must be retired from use by an industry. We consider these factors when building up a complete picture of the effective life of an asset.

Use of the asset by different industries

31. The use of an asset by different industries is another important factor. The use may be parallel or consecutive. An example of parallel use is the use of a car as a taxi compared to the use of a car for relevant purposes generally. In these circumstances, the Commissioner has determined that the effective lives are different. This reflects the increased wear and tear experienced by a car used as a taxi.

32. The consecutive use of an asset arises where it is used by different taxpayers for different purposes during its physical life. In determining the effective life of some assets, we have estimated the period for which it can be used by any taxpayer for its intended purpose, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, we have taken that approach only where the subsequent change in use is significant and the proceeds received on disposal are small relative to the asset's original cost. An example of this is a shipping container which, at the end of its effective life as a shipping container, may be used for a variety of other purposes, including as a storage shed. In that situation, the container would, nevertheless, have an effective life in the hands of the purchaser when it commences to be used as a storage shed.

Retention period

33. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 32, the effective life of an asset is the total period it can be used by any entity for the relevant purposes. That may not necessarily be the period a particular taxpayer expects to hold it before replacing it. For example, it is common practice for some businesses to dispose of a car after it has done a fixed number of kilometres. The effective life of the car does not end at that time if it can still be effectively used as a car for the relevant purposes.

Obsolescence

34. The Commissioner considers obsolescence when determining the effective life of an asset.

Renumber paras 40-41 as paras 35-36.**Delete paras 42-43 and insert:**

37. Technology may advance so that another asset is better suited for the relevant purposes for which an existing asset is used. The point to note about technological advances, however, is that an asset's effective life does not necessarily end with each technological advance. A taxpayer can still use an asset for the relevant purposes even though a newer model has come on to the market.

38. Obsolescence is only considered when it prevents the continued use of the asset for the relevant purposes. This is best evidenced by scrapping practices.

Renumber para 44 as para 39.**Delete para 45-47 and insert:**

40. Taxpayers faced with predictable obsolescence that impacts only on their business may choose to work out the effective lives of the assets themselves rather than adopt the effective lives determined by the Commissioner.

41. In addition, taxpayers can work out a new effective life under section 40-110 of the Act where facts emerge (e.g. unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

Scrapping or abandoning practices

42. Once a taxpayer has scrapped or abandoned an asset, there is a presumption it can no longer be used by anyone for the relevant purposes. The scrapping of an asset demonstrates that the asset is either physically exhausted or obsolete. A taxpayer may abandon an asset if it is too difficult or costly to remove from its place of operation.

Renumber para 48 as para 43.**Delete para 49-51 and insert:*****Lease periods***

44. Because effective life is, among other things, the period a depreciating asset can be used for the relevant purposes, it is unlikely

that an asset would be leased for a period greater than its effective life. Consideration of this factor will, in many instances, suggest that the effective life is no shorter than the period it is leased.

Financial Analysis

45. As with lease periods, economic or financial analysis indicating the period over which an asset is intended for use gives guidance that the effective life is no shorter than that period. In many instances, the analysis may only reflect the capital cost recovery period or the term of a contract when in fact the asset may be used for the relevant purposes by any entity for a much longer time.

Market Value

46. The defining character of a depreciating asset is that its market value actually falls, or is expected to fall, over time. An analysis of the decline of market values of an asset class, therefore, is an important factor together with those set out above to ensure that a determination of effective life provides appropriate deductions.

Renumber para 52 as para 47.

Delete para 53-60 and insert

48. As mentioned in paragraph 20, the Commissioner only takes account of normal industry practices when estimating effective life. However, taxpayers who choose to self-assess can take account of their own particular circumstances of use: see subsection 40-105(1) of the Act.

49. The Commissioner only determines the effective life of new assets. The purchaser of a second-hand asset, who decides its second-hand condition justifies a shorter life than that determined by the Commissioner, can self-assess. A taxpayer who self-assesses the effective life of plant or a depreciating asset acquired after 11.45 am, by legal time in the ACT, on 21 September 1999 is no longer required to assume that it is new.

Rates

50. The rates listed in Taxation Ruling IT 2685 were accelerated. Accelerated rates were removed for plant that was acquired or commenced to be constructed after 11.45 am, by legal time in the ACT on 21 September 1999, except for small business taxpayers who

were able to use them until the Simplified Tax System took effect from 1 July 2001.

51. The tables in the schedule attached to this Ruling contain only effective lives. Rates have not been included. Working out a rate is not a separate step in the process, but has been incorporated into the calculation formulas: see subsections 40-70(1) (diminishing value) and 40-75(1) (prime cost) of the Act.

Structure

52. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the Australian and New Zealand Standard Industry Classification (ANZSIC) subject categories. The table lists, under each industry heading, specific assets that are peculiar to that industry or for which a special effective life is justified because of the use to which those assets are put by the industry. Under some industry headings, the list of assets also contains a general grouping or class of assets that is identified by reference to the specific industry function or process for which the assets are employed.

53. **Table B** is an *asset* table that contains generic assets which may be used by more than one industry.

54. The Commissioner's estimate of effective life is set out against each listed asset. Adopting this new structure allows the removal of many duplicated items. For example, in Taxation Ruling IT 2685, we listed motor vehicles both individually and under various industry headings. In the attached schedule, they are included only in the asset list. An asset would be included in an industry list only if the Commissioner determined a different effective life for use in that industry.

Renumber paras 61-64 as paras 55-58.

Delete paras 65-69 and insert:

59. Many of the items that appeared in Taxation Ruling IT 2685 do not appear in the schedule attached to this Ruling. Generally, they have been removed because no effective life is set for them or the asset is no longer used for relevant purposes.

60. All items that have been removed are listed in **Tables C to F** of the schedule attached to this Ruling. For easy identification, we have listed them exactly as they appeared in Taxation Ruling IT 2685. These tables do not represent re-determinations made by the

Commissioner. Assets that have been removed are divided into four categories:

- non-depreciable assets;
- assets for which a deduction was allowed using the replacements method;
- assets for which there were previously statutory rates; and
- redundant assets.

Non-depreciable assets

61. There were approximately 50 assets listed in Taxation Ruling IT 2685 for which no effective life was set. Most were listed for the purpose of advising that no depreciation was available for them because they were not plant (e.g. livestock governed by the trading stock provisions, or buildings or structures) or, in one case, because the taxpayer leased the plant (see boot and shoe-making machinery leased by taxpayer).

62. These assets have been removed because their listing in a schedule of the Commissioner's determinations of the effective lives of assets is inappropriate. The schedule is confined to the determinations the Commissioner is authorised to make under section 40-100 of the Act – i.e. determinations specifying the effective life of depreciating assets.

63. **Table C** of the attached schedule lists the assets that have been removed because no effective life was set for them.

Re-number para 70 as para 64.

Delete para 71-91 and insert:

65. Taxation Ruling IT 2685 contained approximately 100 entries for assets the cost of which was only deductible on a replacements basis. There were a further 17 assets where the replacements basis was an alternative to an effective life write-off.

66. In 1991, the law was amended to allow an immediate write-off for plant costing \$300 or less or having an effective life of less than three years. At that time, the administrative practice of allowing a deduction on a replacements basis for plant that was otherwise immediately deductible because of those provisions was no longer relevant (see paragraph 63 of Taxation Ruling IT 2685).

67. For some taxpayers, the \$300 immediate write-off provisions were replaced with a new system which applied from 1 July 2000 (see Subdivision 42-M of the Act). Division 40 introduced a similar system from 1 July 2001 for depreciating assets. It allows certain taxpayers to pool assets costing less than \$1,000 each and to write off the assets under the diminishing value method using an effective life of four years. (see Subdivision 40-E of the Act).

68. The Simplified Tax System (the STS) is available to small business taxpayers from 1 July 2001. The STS allows eligible taxpayers who decide to use it, an immediate write-off for depreciating assets costing less than \$1,000, and pooling arrangements for other depreciating assets.

69. The \$300 immediate write-off provision was retained for assets used by taxpayers predominantly in deriving non-business income.

70. For these reasons, the replacement basis for deductions is not available for assets you first use (or have installed ready for use) for relevant purposes after 30 June 2000.

71. Replacement only assets have been removed. For those assets for which replacements were an alternative in the schedule attached to IT 2685, the effective life remains but the replacement option is no longer available. A list of assets for which replacements used to apply appears in **Table D** of the attached schedule. That table is for information purposes only.

Loose tools

72. In Taxation Ruling IT 2685, under the 'building and construction industry' heading, loose tools had an effective life of five years, with the option of using the replacement basis. Elsewhere, they were listed as replacements and no effective life was specified.

73. The Commissioner's determination now specifies that the effective life of all loose tools is five years.

Division 42 statutory rates

74. There were two asset categories for which statutory rates applied automatically without having to ascertain effective life. They were employee amenities and assets used for scientific research. These rates have no application now and they have been removed from the schedule. Those items are listed in **Table E**.

Redundant assets

75. **Table F**, which is for information purposes only, provides a list of those items which have been identified as redundant.

76. An asset is redundant if it is:

- no longer used for relevant purposes (e.g. accounting machines, drays, wagons, buggies);
- no longer manufactured (e.g. radiograms); or
- in the process of being overtaken by technology (e.g. gramophone records, which have been largely replaced by compact discs).

77. If a taxpayer requires an effective life for a depreciating asset that has been removed on the basis that it is redundant, they can work out the effective life themselves.

Horticultural plants

78. A write-off of the capital expenditure attributable to the establishment of a horticultural plant is available under Subdivision 40-F of the Act. The write-off rate depends on the plant's effective life.

79. The methodology used to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 21 to the extent that they are relevant. Issues such as the varieties and location of plants grown, the age planted out, the years required to come into production and the number of years production was anticipated have been canvassed. Consumer demand for new varieties may cause commercial obsolescence and, therefore, is a major factor in determining the effective life of horticultural plants.

Re-number para 92 as para 80.

Delete para 93-97:

Re-number paras 98-99 as paras 81-82.

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 January 2002, pursuant to section 40-100 of the *Income Tax Assessment Act 1997*, determining the effective life of the following:

- Amusement Rides and Devices;
- Baking Industry Assets - Industrial and Retail;
- Electricity Supply Industry Assets - Generation, Transmission and Distribution;
- Pathology Assets;
- Pulp and Paper Industry Assets ; and
- Rail Industry Assets - Infrastructure and Rolling Stock

These determinations, plus other minor amendments are incorporated in the attached consolidated Tables A and B which are contained in the new '1 January 2002 Schedule'.

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

- Multi Tray Units
- Shafting
- Slitting Machine

A consolidated version of Table F is also contained in the new '19 December 2002 Schedule'.

Commissioner of Taxation19 December 2001

Delete Legislative References and Replace with the following:

Legislative references:

- ITAA 1997 Div 40
- ITAA 1997 40-F
- ITAA 1997 40-70(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-95
- ITAA 1997 40-100
- ITAA 1997 40-100(4)
- ITAA 1997 40-100(4)(b)
- ITAA 1997 40-105(1)
- ITAA 1936 Subdiv 960Q

ATO references:

No: T2001/13746, T2000/20567

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1 January 2002 Schedule

| | | |
|----------------|--|----------------|
| Table A | Effective lives (Industry Categories) | page 2 |
| Table B | Effective lives (Asset Categories) | page 37 |
| Table F | Redundancies | page 48 |

Effective lives (Industry Categories)**Table A as at 1 January 2002**

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

ACCOMMODATION, CAFES AND RESTAURANTS
(57100 to 57402)

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

AGRICULTURE, FORESTRY AND FISHING
(01110 to 04203)

| <i>Agriculture</i> <i>(01110 to 02200)</i> | | | |
|---|--------------------------------|--|------------|
| Agricultural implements and plant (general including station plant) | 10 | | 1 Jan 2001 |
| Bacon bins (demountable pig confinement units): | | | |
| Galvanised iron components of structure | 33 ¹ / ₃ | | 1 Jan 2001 |
| Plant installed in structure | 20 | | 1 Jan 2001 |
| Banana ripening plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Bee farming plant: | | | |
| Beehives | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Dairy farm plant (power): | 20 | | 1 Jan 2001 |
| Fences: | | | |
| General (including wire and wire netting used in construction of fencing) | 33 ¹ / ₃ | | 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 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 ² / ₃ | | 1 Jan 2001 |
| Harvester/Sweeper | 6 ² / ₃ | | 1 Jan 2001 |
| Headers, self propelled (combine harvesters) | 6 ² / ₃ | | 1 Jan 2001 |
| Hop growers' plant: | | | |
| Hop picking machines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Kilns | 20 | | 1 Jan 2001 |
| Horse stalls (Breeze way Shed Row) | 33 ¹ / ₃ | | 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 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| 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 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Buildings: | | | |
| Peak heat, spawn running and growing rooms | 10 | | 1 Jan 2001 |
| Other: | | | |
| timber or steel frame | 33 ¹ / ₃ | | 1 Jan 2001 |
| brick, stone or concrete walls | 50 | | 1 Jan 2001 |
| Compost preparation plant | 6 ² / ₃ | | 1 Jan 2001 |
| General plant (including spraying, watering and pumping equipment) | 6 ² / ₃ | | 1 Jan 2001 |
| Growing trays | 6 ² / ₃ | | 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 ¹ / ₃ | | 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 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------------------------------------|--------------------------------|-----------------|----------------------------|
| 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 ¹ / ₃ | | 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 ² / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Pearling boats | 20 | | 1 Jan 2001 |
| Pumps | 13 ¹ / ₃ | | 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 |

TABLE A as at 1 January 2002

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

CONSTRUCTION
(4111 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 ¹ / ₃ | | 1 Jan 2001 |
| Compressors | 10 | | 1 Jan 2001 |
| Concreting plant: | | | |
| Batching plant: | | | |
| Portable and demountable | 6 ² / ₃ | | 1 Jan 2001 |
| Static | 13 ¹ / ₃ | | 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 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Heavy (over 15 tons/15.24 tonnes lift) | 10 | | 1 Jan 2001 |
| Tower and hoists | 10 | | 1 Jan 2001 |
| Derricks | 13 ¹ / ₃ | | 1 Jan 2001 |
| Earth moving plant and heavy equipment | 6 ² / ₃ | | 1 Jan 2001 |
| Grinding and milling machines | 3 | | 1 Jan 2001 |
| Levels, dumpy, etc | 13 ¹ / ₃ | | 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 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---------------------------|--------------------------------|-----------------|----------------------------|
| General asphalt plant | 10 | | 1 Jan 2001 |
| Road graders and rollers | 6 ² / ₃ | | 1 Jan 2001 |
| Saw benches (portable) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Welding units (portable): | | | |
| Light type | 6 ² / ₃ | | 1 Jan 2001 |
| Medium and other types | 10 | | 1 Jan 2001 |
| Winches | 13 ¹ / ₃ | | 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 ² / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Sea Life Centre: | | | |
| Fibreglass aquarium tanks | 20 | | 1 Jan 2001 |
| Ketch | 13 ¹ / ₃ | | 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 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Drive-in plant: | | | |
| Sound transmission equipment | 10 | * | 1 Jan 2001 |
| 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Insulated cables | 20 | | 1 Jan 2001 |
| Meters | 13 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Steel Masts | 40 | | 1 Jan 2001 |
| Theatre equipment: | | | |
| Accessories (theatrical – wigs, costumes, etc) | 5 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|-------------------------------|-----------------|----------------------------|
| <i>Sport, Gambling and Other Recreation Services</i> <i>(93111 to 93302)</i> | | | |
| Amusement Machines and Equipment: | | | |
| Coin-operated amusement machines: | | | |
| Children's rides | 5 | * | 1 Jul 2001 |
| Convertible video game/simulator (cabinet) | 5 ¹ / ₂ | * | 1 Jul 2001 |
| Dedicated video game/simulator | 3 ¹ / ₂ | * | 1 Jul 2001 |
| Interchangeable video game kit | 1 | * | 1 Jul 2001 |
| Juke box (compact disc) | 10 | * | 1 Jul 2001 |
| Photo-image machines | 3 ¹ / ₂ | * | 1 Jul 2001 |
| Pinball machines | 3 ¹ / ₂ | * | 1 Jul 2001 |
| Pool/Billiard tables | 10 | * | 1 Jul 2001 |
| Redemption games (prizes/tickets) | 5 ¹ / ₂ | * | 1 Jul 2001 |
| Table games (including air hockey, soccer, etc.) | 5 ¹ / ₂ | * | 1 Jul 2001 |
| Billiard tables | 40 | | 1 Jan 2001 |
| Rides and devices (fixed or mobile): | | | |
| Chair-o-planes | 15 | * | 1 Jan 2002 |
| Children's indoor soft playgrounds | 5 | * | 1 Jan 2002 |
| Children's rides (designed for the carriage of children less than 8 years old) | 15 | * | 1 Jan 2002 |
| Ferris wheels | 25 | * | 1 Jan 2002 |
| Free falls (including giant drop and tower of terror) | 25 | * | 1 Jan 2002 |
| Inflatables (including jumping castles) | 5 | * | 1 Jan 2002 |
| Overhead transit devices (including chair lifts and cabin lifts) | 25 | * | 1 Jan 2002 |
| Roller coasters: | | | |
| Non-powered (including corkscrew loop, looping coasters and mini roller coasters - wild cat, madmouse) | 25 | * | 1 Jan 2002 |
| Powered (including tornado) | 15 | * | 1 Jan 2002 |
| Round rides with or without additional motions (including merry-go-rounds) | 15 | * | 1 Jan 2002 |
| Self-drive non-powered gravity rides (including toboggans and bob-sleds): | | | |
| Track | 20 | * | 1 Jan 2002 |
| Vehicle | 5 | * | 1 Jan 2002 |
| Self-drive powered rides (including dodgems and go-karts): | | | |
| Track | 15 | * | 1 Jan 2002 |
| Vehicle | 5 | * | 1 Jan 2002 |
| Simulators | 10 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Swinging rides (including pirate ship, spaceloop, and rainbow) | 15 | * | 1 Jan 2002 |
| Trains, tracked or trackless (including tractor trains and miniature railways) | 10 | * | 1 Jan 2002 |
| Water rides | 20 | * | 1 Jan 2002 |
| Water slides 'gravity powered' | 20 | * | 1 Jan 2002 |
| Bowling Centres (plant and equipment): | | | |
| Bowling alleys (timber – including ball return tracks, gutters, pit signals and terminals) | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 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 |
| 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Space Theatre Dome | 33 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Trampolines | 10 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| <i>ELECTRICITY, GAS AND WATER SUPPLY</i> <i>(36100 to 37020)</i> | | | |
| <i>Electricity supply</i> <i>(36100)</i> | | | |
| Electricity Distribution: | | | |
| Control, monitoring, communications and protection systems | 10 | * | 1 Jan 2002 |
| Customer meters (incorporating load and time switches if fitted) | 25 | * | 1 Jan 2002 |
| Customer service mains or cable, above ground | 40 | * | 1 Jan 2002 |
| Customer service mains or cable, underground | 50 | * | 1 Jan 2002 |
| Distribution lines: | | | |
| Above ground (incorporating conductors; cross arms, insulators and fittings; poles – concrete, wood, steel or stobie; and transformers – pole or ground pad mounted) | 45 | * | 1 Jan 2002 |
| Combination of above ground and underground | 47½ | * | 1 Jan 2002 |
| Underground (incorporating cables, fittings and ground pad mounted transformers) | 50 | * | 1 Jan 2002 |
| Distribution substations/transformers, pole or ground pad mounted | 40 | * | 1 Jan 2002 |
| Distribution zone substations (excluding control, monitoring, communications and protection systems) | 40 | * | 1 Jan 2002 |
| Nightwatchman's lights | 15 | * | 1 Jan 2002 |
| Street lights | 15 | * | 1 Jan 2002 |
| Electricity Generation: | | | |
| Ash and Dust Handling and Disposal: | | | |
| Ash dams | 20 | * | 1 Jan 2002 |
| Ash slurry system | 15 | * | 1 Jan 2002 |
| Conveyors | 30 | * | 1 Jan 2002 |
| Crushers | 15 | * | 1 Jan 2002 |
| On-site storage silos, concrete or steel | 30 | * | 1 Jan 2002 |
| Fuel Supply and Handling: | | | |
| On-site gaseous fuel supply system (incorporating downstream delivery pipelines) | 30 | * | 1 Jan 2002 |
| On-site liquid fuel supply system (incorporating downstream delivery pipelines) | 30 | * | 1 Jan 2002 |
| Solid Fuels: | | | |
| Coal handling assets (including conveyors, slot bunker, transfer towers, and weighers) | 30 | * | 1 Jan 2002 |
| Day bunkers and silos, concrete or steel (incorporating top side conveyor system) | 30 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---------------------|-----------------|----------------------------|
| On-site coal storage assets (including stacking and reclaiming assets) | 30 | * | 1 Jan 2002 |
| On-site storage silos, concrete or steel | 30 | * | 1 Jan 2002 |
| Quality control assets (including coal sampling assets and secondary crushers) | 30 | * | 1 Jan 2002 |
| Power Generators: | | | |
| Co-Generation: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |
| Gas turbine generators | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Heat recovery steam generator | 30 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyard with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Reciprocating engine, diesel fired | 20 | * | 1 Jan 2002 |
| Reciprocating engine, gas spark ignition | 20 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam turbine generator | 30 | * | 1 Jan 2002 |
| Combined Cycle: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |
| Gas turbine generators | 30 | | |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Heat recovery steam generator | 30 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---------------------|-----------------|----------------------------|
| On-site switchyard with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam turbine generator | 30 | * | 1 Jan 2002 |
| Diesel or Gas Engine: | | | |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Diesel reciprocating engine | 20 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |
| Gas spark ignition reciprocating engine | 20 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyard with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Gas Turbine: | | | |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |
| Gas turbine generators | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyard with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Hydro-electric: | | | |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Hydro turbines and generators | 40 | * | 1 Jan 2002 |
| Miscellaneous assets | 40 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 40 | * | 1 Jan 2002 |
| On-site switchyard with gas insulated switchgear | 35 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 40 | * | 1 Jan 2002 |
| Thermal: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and uninterruptable power supply assets) | 15 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Miscellaneous assets | 30 | * | 1 Jan 2002 |
| On-site switchyard with conventional outdoor switchgear | 30 | * | 1 Jan 2002 |
| On-site switchyard with gas insulated switchgear | 30 | * | 1 Jan 2002 |
| Primary dust collection system (incorporating electrostatic precipitators or baghouse filters) | 30 | * | 1 Jan 2002 |
| Solid fuel preparation assets (including fuel feeders and milling assets) | 30 | * | 1 Jan 2002 |
| Station and auxiliary electrical systems within the power station | 30 | * | 1 Jan 2002 |
| Steam generator | 30 | * | 1 Jan 2002 |
| Steam turbine generator | 30 | * | 1 Jan 2002 |
| Wind: | | | |
| Generator transformer and unit transformer in sub-tropical area | 30 | * | 1 Jan 2002 |
| Generator transformer and unit transformer in tropical area | 25 | * | 1 Jan 2002 |
| Wind turbine | 20 | * | 1 Jan 2002 |
| Power Station Civil and Structural Works: | | | |
| Chimney stack: | | | |
| Concrete surround | 30 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| Steel flues | 20 | * | 1 Jan 2002 |
| Cooling tower, concrete or timber | 30 | * | 1 Jan 2002 |
| Cooling water system (excluding cooling towers and condensing assets) | 30 | * | 1 Jan 2002 |
| Power Station Buildings, to the extent that they form an integral part of plant | 30 | * | 1 Jan 2002 |
| Workshop machinery and tools | 20 | * | 1 Jan 2002 |
| Electricity Transmission: | | | |
| Control, monitoring, communications and protection systems | 12½ | * | 1 Jan 2002 |
| Power transformers | 40 | * | 1 Jan 2002 |
| Transmission lines (incorporating conductors, insulators and towers) | 47½ | * | 1 Jan 2002 |
| Transmission substations (excluding power transformers and control, monitoring, communications and protection systems) | 40 | * | 1 Jan 2002 |

***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 |

TABLE A as at 1 January 2002

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

HEALTH AND COMMUNITY SERVICES
(86110 to 87290)

| | | | |
|---|--------------------------------|---|------------|
| Dentists' Plant: | | | |
| Electric motors | 20 | | 1 Jan 2001 |
| 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: | | | |
| Camera (large field of view) | 6 ² / ₃ | | 1 Jan 2001 |
| Cast setter | 10 | | 1 Jan 2001 |
| Cat scanner | 6 ² / ₃ | | 1 Jan 2001 |
| Coronary investigation unit | 10 | | 1 Jan 2001 |
| Defibrillator equipment | 10 | | 1 Jan 2001 |
| Diathermy plant (including screening): | | | |
| Generally | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Hospital: | | | |
| Beds (including electric) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Furniture | 20 | | 1 Jan 2001 |
| Lampsetting casts | 10 | | 1 Jan 2001 |
| Nuclear medicine equipment | 6 ² / ₃ | | 1 Jan 2001 |
| Operating tables | 13 ¹ / ₃ | | 1 Jan 2001 |
| Ophthalmic surgeons' plant | 10 | | 1 Jan 2001 |
| Other plant (not being in the nature of instruments) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Pathologist's Assets: | | | |
| Batch slide stainer | 6 | * | 1 Jan 2002 |
| Bio hazard chambers | 10 | * | 1 Jan 2002 |
| Centrifuges | 5 | * | 1 Jan 2002 |
| Incubators | 6 | * | 1 Jan 2002 |
| Laboratory analysers | 5 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Microscopes | 10 | * | 1 Jan 2002 |
| Rotary microtomes | 6 | * | 1 Jan 2002 |
| Tissue embedding systems | 6 | * | 1 Jan 2002 |
| Tissue processors | 6 | * | 1 Jan 2002 |
| Patient monitoring equipment | 10 | | 1 Jan 2001 |
| Pendants (service point in operating theatres for other equipment) | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Sterilization plant: | | | |
| Compressor | 20 | | 1 Jan 2001 |
| Gamma radiation unit | 10 | | 1 Jan 2001 |
| Cell block | 100 | | 1 Jan 2001 |
| Tomographic whole body scanner | 6 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| General (including screening and Rontgen Ray) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Image intensifier with TV chain and recording unit | 6 ² / ₃ | | 1 Jan 2001 |
| Portable units | 10 | | 1 Jan 2001 |
| Processor and daylight loading equipment | 10 | | 1 Jan 2001 |
| Scanner | 6 ² / ₃ | | 1 Jan 2001 |
| Spectrometer system | 10 | | 1 Jan 2001 |
| Nursing Home: | | | |
| Commode | 13 ¹ / ₃ | | 1 Jan 2001 |
| Nurse call equipment | 20 | | 1 Jan 2001 |
| Scales | 20 | | 1 Jan 2001 |
| Shower chairs | 10 | | 1 Jan 2001 |
| Trolleys | 13 ¹ / ₃ | | 1 Jan 2001 |
| Veterinary's Plant (mobile clinic designed for carriage on utility or truck) | 13 ¹ / ₃ | | 1 Jan 2001 |

TABLE A as at 1 January 2002

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

MANUFACTURING
(21110 to 29490)

Food, beverage and tobacco manufacturing
(21110 to 21900)

| | | | |
|--|--------------------------------|---|------------|
| Aerated Water Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Bacon Manufacture: | | | |
| Bacon Bins (demountable pig confinement units): | | | |
| Galvanised iron components of structure | 33 ¹ / ₃ | | 1 Jan 2001 |
| Plant installed in structure | 20 | | 1 Jan 2001 |
| Curing Plant: | | | |
| Fixtures (including overhead tracking) | 20 | | 1 Jan 2001 |
| Other | 13 ¹ / ₃ | | 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 |
| Wooden structure | 20 | | 1 Jan 2001 |
| Baking Assets used by large-scale manufacturers of biscuits, bread, cakes, pastries and pies: | | | |
| Ancillary assets (including basket/crate washers, basket stack movers, crate/pan stackers and unstackers, depanners/detinnerers, foil handling denesters, oil spray unit, pan cleaners, and topping applicators) | 15 | * | 1 Jan 2002 |
| Automatic pan storage unit | 20 | * | 1 Jan 2002 |
| Automatic product handling assets (including basket loader and basket stacker) | 15 | * | 1 Jan 2002 |
| Bread crumb assets (including bagger, debagger, hammer mill, oven, screw conveyor, and sifter) | 20 | * | 1 Jan 2002 |
| Conveyors: | | | |
| Generally | 15 | * | 1 Jan 2002 |
| Infloor | 12 | * | 1 Jan 2002 |
| Cooling and refrigeration assets: | | | |
| Cooling tunnels, tray and vacuum coolers | 20 | * | 1 Jan 2002 |
| Freezers (including blast freezer, plate freezer) | 15 | * | 1 Jan 2002 |
| Spiral cooler, spiral freezer | 10 | * | 1 Jan 2002 |
| Final prover (mechanical type) | 15 | * | 1 Jan 2002 |
| Final prover (rack type) | 8 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weigher, extruders, final moulder/panner, first/intermediate prover, gauge rolls, laminators, meat cooker, meat extruder, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow hander, sheeters and stampers) | 12 ¹ / ₂ | * | 1 Jan 2002 |
| Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets) | 15 | * | 1 Jan 2002 |
| Ovens: | | | |
| Rack ovens | 8 | * | 1 Jan 2002 |
| Tray type ovens (including swing tray) | 20 | * | 1 Jan 2002 |
| Tunnel ovens: | | | |
| Generally | 20 | * | 1 Jan 2002 |
| Lidding systems | 10 | * | 1 Jan 2002 |
| Packaging assets (including accumulators, bag closer, bread bagger, box and carton making machines, finished product check weigher, flow wrappers, metal detectors, robotic pick and place and shrink wrappers) | 10 | * | 1 Jan 2002 |
| Proof and bake systems: | | | |
| Spiral oven | 15 | * | 1 Jan 2002 |
| Spiral prover | 10 | * | 1 Jan 2002 |
| Secondary process assets (including cake folders, creamers, depositors, enrobers, icing machines, sandwiching machines and sprinklers) | 12 ¹ / ₂ | * | 1 Jan 2002 |
| Slicers (including bread band slicer, cake slicer and reciprocating blade slicer) | 10 | * | 1 Jan 2002 |
| Storage, feeding and ingredient handling assets: | | | |
| Flour silos | 25 | * | 1 Jan 2002 |
| Blowers, flour sifters and grain soak systems | 15 | * | 1 Jan 2002 |
| Weighers | 10 | * | 1 Jan 2002 |
| 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 |
| Cigarette Paper Cutting and Folding Plant | 10 | | 1 Jan 2001 |
| Confectioners' Machinery | 20 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| Dairy Product Manufacturing: | | | |
| Buildings | | | |
| Factory Building (66 ² / ₃ 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 ¹ / ₂ | * | 1 Jan 2001 |
| Membrane holding tanks | 15 | * | 1 Jan 2001 |
| Pumps (brine and cream) | 10 | | 1 Jan 2001 |
| 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 ¹ / ₃ | | 1 Jan 2001 |
| Flour-milling Plant: | | | |
| Bins (wooden) | 33 ¹ / ₃ | | 1 Jan 2001 |
| General plant | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Maltsters' Plant: | | | |
| Bins (wooden) | 33 ¹ / ₃ | | 1 Jan 2001 |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Silos (steel and concrete) | 100 | | 1 Jan 2001 |
| Meat Works Plant: | | | |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 ¹ / ₃ | | 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 ¹ / ₃ | | 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 |
| 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 ¹ / ₃ | | 1 Jan 2001 |
| Sugar Mills | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tobacco Kilns | 20 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Wine-making Machinery | 20 | | 1 Jan 2001 |
| <i>Log Sawmilling and Timber Dressing and other wood product manufacturing (23110 to 23290)</i> | | | |
| Clothes Peg Manufacturing Plant (wood) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Case-making Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Cork Manufacturers' Plant | 10 | | 1 Jan 2001 |
| Frame (Picture) Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Joinery Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Moulding Machinery (wood) | 13 ¹ / ₃ | | 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: | | | |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Generally (includes air compressors, extraction systems and pollution and air monitoring equipment) | 10 | * | 1 Jan 2001 |
| Moisture meters | 3 | * | 1 Jan 2001 |
| 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 hogsers | 10 | * | 1 Jan 2001 |
| Wood Working Plant | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Forging stainless steel elbows | 5 | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |
| Overall rate (alternative to the above) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tooling in metal trade | 4 ¹ / ₂ | | 1 Jan 2001 |
| Foundry Plant: | | | |
| Converters | 10 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| 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 ¹ / ₃ | | 1 Jan 2001 |
| Rolling mill engines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Iron and Steel Industry: | | | |
| Granulators | 13 ¹ / ₃ | | 1 Jan 2001 |
| Slag pots | 3 | | 1 Jan 2001 |
| Metal Crushing Plant (core fragmentised) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Metal Forming Plant: | | | |
| Dies and tooling | 4 ¹ / ₂ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Cement brick plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Dryers | 13 ¹ / ₃ | | 1 Jan 2001 |
| General plant | 10 | | 1 Jan 2001 |
| Cement-making Plant: | | | |
| General plant (e.g. rotary mixing machines) | 13 ¹ / ₃ | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Raw slurry storage bins | 66 ² / ₃ | | 1 Jan 2001 |
| Slurry blending silos | 50 | | 1 Jan 2001 |
| Slurry mixing silos | 50 | | 1 Jan 2001 |
| Concrete Pipe Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Glass Bottle Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Monumental Masons' Plant | 13 ¹ / ₃ | | 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 |

***Other Manufacturing
(29110 to 29490)***

| | | | |
|-------------------------------------|--------------------------------|--|------------|
| Broom and Brush Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Furniture-making Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Jewellers' Plant | 10 | | 1 Jan 2001 |
| Umbrella Manufacturers' Plant: | | | |
| Cutting boards | 10 | | 1 Jan 2001 |
| Lathes | 13 ¹ / ₃ | | 1 Jan 2001 |
| Motors | 20 | | 1 Jan 2001 |

***Paper and Paper Products manufacturing
(23110 to 23390)***

| | | | |
|--|----|---|------------|
| Pulp and Paper Mill Assets: | | | |
| Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps) | 15 | * | 1 Jan 2002 |
| Box and carton making assets (including box converting assets and corrugators) | 10 | * | 1 Jan 2002 |
| Chemical preparation assets (including tanks and pipes used for chemical preparation) | 10 | * | 1 Jan 2002 |
| Electrical and instrumentation assets: | | | |
| Control systems | 10 | * | 1 Jan 2002 |
| Control valves | 15 | * | 1 Jan 2002 |
| Local indicators (pressure, level and temperature) | 15 | * | 1 Jan 2002 |
| Power plant assets (including switchgear, transformers, and turbo generators) - see Table A Electricity supply (36100) | | * | 1 Jan 2002 |

TR 2000/18**TABLE A as at 1 January 2002**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------|----------|---------------------|
| Sensors: | | | |
| Specialised | 8 | * | 1 Jan 2002 |
| Standard | 15 | * | 1 Jan 2002 |
| Finishing and converting assets (including cut size sheeting/ream wrapping assets, reel wrappers, sheeting machines, tissue converting lines and winders) | 15 | * | 1 Jan 2002 |
| Paper machine assets: | | | |
| Dry end assets (including calenders, coaters and reelers) | 15 | * | 1 Jan 2002 |
| Dryers (including MG cylinder and yankee cylinder) | 25 | * | 1 Jan 2002 |
| Size press | 15 | * | 1 Jan 2002 |
| Wet end assets (including forming section, head box and press section) | 10 | * | 1 Jan 2002 |
| Pulp process assets: | | | |
| Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers) | 20 | * | 1 Jan 2002 |
| Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners) | 15 | * | 1 Jan 2002 |
| Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners) | 15 | * | 1 Jan 2002 |
| Tanks | 20 | * | 1 Jan 2002 |
| Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers) | 10 | * | 1 Jan 2002 |

***Petroleum, coal, chemical and associated product manufacturing
(25100 to 25660)***

| | | | |
|--|--------------------------------|--|------------|
| Boot and Shoe Polish Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Chemical Manufacturing Plant: | | | |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Organic Peroxides Explosion (cell block) | 20 | | 1 Jan 2001 |
| Clothes Peg Manufacturing Plant (plastic) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Distillery (oil and tar) Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Explosive Manufacturing and Chemical Plant | 13 ¹ / ₃ | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Eucalyptus Oil Plant: | | | |
| Stills (coolers) | 40 | | 1 Jan 2001 |
| Tanks | 40 | | 1 Jan 2001 |
| Fertiliser Manufacturing Plant | 20 | | 1 Jan 2001 |
| Gelatine and Glue Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Ink Factory Plant | 20 | | 1 Jan 2001 |
| Oxygen Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Plastic Industry: | | | |
| Blow moulders | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ² / ₃ | | 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 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Platemaking apparatus | 10 | | 1 Jan 2001 |
| Machinery | 13 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Type | 6 ² / ₃ | | 1 Jan 2001 |
| Stationers' Manufacturing Plant | 13 ¹ / ₃ | | 1 Jan 2001 |

| <i>Textile, clothing, footwear and leather manufacturing (22110 to 22620)</i> | | | |
|---|--------------------------------|--|------------|
| Boot and Shoe-making Machinery: | | | |
| Machinery and general plant | 13 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 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 ¹ / ₃ | | 1 Jan 2001 |
| Gins | 10 | | 1 Jan 2001 |
| Flock Manufacturing Plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Carding machines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Knitting Machines | 13 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 ¹ / ₃ | | 1 Jan 2001 |
| Weaving Machinery (silk and cotton) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Wool Dumping Machinery | 13 ¹ / ₃ | | 1 Jan 2001 |
| Wool Scouring Machinery | 16 ² / ₃ | | 1 Jan 2001 |
| Woollen Manufacturers' Machinery | 16 ² / ₃ | | 1 Jan 2001 |

TABLE A as at 1 January 2002

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

MINING
(11010 to 15200)

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

| | | | |
|--|--------------------------------|---|------------|
| Coal hulks | 16 ² / ₃ | | 1 Jan 2001 |
| Continuous mining machines | 8 | | 1 Jan 2001 |
| Conveyor units: | | | |
| Rubber conveyor belts | 6 ² / ₃ | | 1 Jan 2001 |
| Idlers | 8 | | 1 Jan 2001 |
| Motor, drive and structure of conveyor system | 13 ¹ / ₃ | | 1 Jan 2001 |
| Dragline bucket | 10 | | 1 Jan 2001 |
| Dragline used in coal mining | 20 | | 1 Jan 2001 |
| Dredging Machinery | 13 ¹ / ₃ | | 1 Jan 2001 |
| Gangways | 40 | | 1 Jan 2001 |
| General plant | 13 ¹ / ₃ | | 1 Jan 2001 |
| Initial containment areas | 20 | | 1 Jan 2001 |
| Jetties and plant thereon (in exposed places) | | | |
| Jetties | 20 | | 1 Jan 2001 |
| Plant | 13 ¹ / ₃ | | 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 |
| Railway infrastructure assets and rolling-stock – see Table A Rail Transport (62000) | | * | 1 Jan 2002 |
| Shovels: | | | |
| Power (high speed – used in open-cut mines) | 8 | | 1 Jan 2001 |
| Skips in coal mines | 13 ¹ / ₃ | | 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: | | | |
| Aircraft refuelling equipment | 10 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| Bunds (other than formed with earth) | 100 | | 1 Jan 2001 |
| Distilling (oil and tar) plant | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Port loading facility foundation | 50 | | 1 Jan 2001 |
| Production plant: | | | |
| Onshore | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 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) (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 ¹ / ₃ | | 1 Jan 2001 |
| Tank wagons | 6 ² / ₃ | | 1 Jan 2001 |
| Trade utensils (including sales and garage equipment) | 13 ¹ / ₃ | | 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 |
| Oil search equipment (used for geophysical surveys in remote areas): | | | |
| Drilling plant and down-hole equipment | 5 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Photographers' Plant : | | | |
| Automatic film processing machine | 6 ² / ₃ | | 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 (demountable – 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 ¹ / ₃ | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |

TABLE A as at 1 January 2002

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

| | | | |
|------------------------------------|-------------------------------|---|------------|
| Powderless etching machines | 10 | | 1 Jan 2001 |
| Photo Lab (one – hour service) | 10 | | 1 Jan 2001 |
| Video recorder or equipment hiring | 6 ² / ₃ | | 1 Jan 2001 |
| Video tapes and games hiring | 1 ¹ / ₂ | * | 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 ¹ / ₃ | | 1 Jan 2001 |
| Fittings | 20 | | 1 Jan 2001 |

Food Retailing
(51211 to 51290)

| | | | |
|---|----|---|------------|
| Butchers' Plant | 20 | | 1 Jan 2001 |
| Retail Bread, Biscuit, Cake and Pastry Baking Assets: | | | |
| Bread Slicers | 7 | * | 1 Jan 2002 |
| Bun Divider/Rounder | 8 | * | 1 Jan 2002 |
| Fixed Bowl Spiral Mixers | 7 | * | 1 Jan 2002 |
| Hydraulic Dough Divider | 7 | * | 1 Jan 2002 |
| Moulders | 8 | * | 1 Jan 2002 |
| Ovens (Convection) | 8 | * | 1 Jan 2002 |
| Ovens (Multi-decked, rotating rack or static rack, rotating deck) | 10 | * | 1 Jan 2002 |
| Planetary Mixers | 7 | * | 1 Jan 2002 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Provers/Prover Retarders | 6 | * | 1 Jan 2002 |
| Semi-automated Baguette, Bread and Bread Roll Making Assets | 12 | * | 1 Jan 2002 |
| Semi-automated Doughnut Making Assets | 8 | * | 1 Jan 2002 |
| <i>Motor vehicle retailing and services (53110 to 53295)</i> | | | |
| Motor Garage Equipment: | | | |
| Automatic car-washing machines | 6 ² / ₃ | | 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 |
| <i>Personal and household good retailing (52511 to 52597)</i> | | | |
| Mannequin Display Figures | 10 | | 1 Jan 2001 |
| <i>TRANSPORT AND STORAGE (61100 to 67090)</i> | | | |
| <i>Air and Space Transport (64010)</i> | | | |
| Aircraft Industry: | | | |
| Aircraft | | | |
| General use | 8 | | 1 Jan 2001 |
| Aircraft testing equipment | 13 ¹ / ₃ | | 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 |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| <i>Rail Transport (62000)</i> | | | |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Infrastructure Assets: | | | |
| Electrification Assets: | | | |
| Overhead distribution lines (incorporating conductors, contact catenary, cross arms, insulators and fittings, and poles) | 33 ¹ / ₃ | * | 1 Jan 2002 |
| Power transformers | 30 | * | 1 Jan 2002 |
| Substations (incorporating switchgear and circuit breakers) | 40 | * | 1 Jan 2002 |
| Passenger information and ticketing system | 15 | * | 1 Jan 2002 |
| Signalling assets (including axle detectors, block signals, dragging equipment detector, hot boxes, interlockings, level crossings, and train control and train describer) | 15 | * | 1 Jan 2002 |
| Trackwork (incorporating rails, sleepers, ballast, permanent way/top 600, and integral bridges, culverts and tunnels): | | | |
| Freight (trackwork used by vehicles with gross axle loads of 30 tonnes and below per vehicle): | | | |
| Heavy haul (trackwork carrying >20 GMT per annum) | 30 | * | 1 Jan 2002 |
| Light haul (trackwork carrying <1 GMT per annum) | 50 | * | 1 Jan 2002 |
| Medium haul (trackwork carrying between 1GMT and 20 GMT per annum) | 40 | * | 1 Jan 2002 |
| Freight (trackwork used by vehicles with gross axle loads above 30 tonnes per vehicle) | 20 | * | 1 Jan 2002 |
| Passenger | 40 | * | 1 Jan 2002 |
| Turnouts and Crossings | 20 | * | 1 Jan 2002 |
| Rolling-stock: | | | |
| Locomotives: | | | |
| Generally (including diesel-electric and electric) | 25 | * | 1 Jan 2002 |
| Heavy Haul (bulk minerals/coal) | 20 | * | 1 Jan 2002 |
| Underground (diesel-battery) | 15 | * | 1 Jan 2002 |
| Passenger: | | * | |
| Electric/diesel power cars and trailers | 30 | * | 1 Jan 2002 |
| Locomotive hauled carriages (including baggage vans, diners, mail vans, sit-up cars, and sleepers) | 30 | * | 1 Jan 2002 |
| Power Vans | 15 | * | 1 Jan 2002 |
| Rail Mounted Track Infrastructure Assets: | | | |

TABLE A as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|---------------------|-----------------|----------------------------|
| Generally (including ballast wagons/cleaners/regulators, rail grinders, sleeper laying machines and track recorders) | 20 | * | 1 Jan 2002 |
| Mainline and switch tampers | 15 | * | 1 Jan 2002 |
| Wagons - Bulk Freight: | | | |
| Mineral Ores and Coal: | | | |
| Carbon Steel | 20 | * | 1 Jan 2002 |
| Ferritic Steel | 30 | * | 1 Jan 2002 |
| Other: | | | |
| Coke Quencher | 15 | * | 1 Jan 2002 |
| Grain Hoppers | 20 | * | 1 Jan 2002 |
| Limestone | 20 | * | 1 Jan 2002 |
| Pneumatic discharge - cement | 20 | * | 1 Jan 2002 |
| Used on tram lines | 40 | | 1 Jan 2001 |
| Tank Cars | 20 | * | 1 Jan 2002 |
| Wagons - Non Bulk Freight (including all wagons used for general and inter-modal freight) | 30 | * | 1 Jan 2002 |

Road Transport
(61210 to 61232)

| | | | |
|---|----|---|------------|
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Taxis | 4 | | 1 Jan 2001 |

Water Transport
(63010 to 63030)

| | | | |
|---|--------------------------------|--|------------|
| Boats, Ships, Lighters, etc: | | | |
| Boats (motor, rowing and sailing) | 13 ¹ / ₃ | | 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 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Mini-submarine | 13 ¹ / ₃ | | 1 Jan 2001 |
| Offshore Supply Vessels | 13 ¹ / ₃ | | 1 Jan 2001 |
| Punts and rafts | 20 | | 1 Jan 2001 |

TR 2000/18**TABLE A as at 1 January 2002**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| 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 ² / ₃ | | 1 Jan 2001 |
| Tankers (engaged primarily and principally in the tanker trade) | 16 | | 1 Jan 2001 |
| Trawler | 13 ¹ / ₃ | | 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 |
| 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 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |

Effective lives (Asset Categories)**Table B as at 1 January 2002**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| A | | | |
| 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 ² / ₃ | | 1 Jan 2001 |
| Solar powered (real estate signs) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Air-conditioning Plant: | | | |
| Central type (including ducting and vents) | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 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 |
| Hot air balloons: | | | |
| Envelope and cane basket | 3 | | 1 Jan 2001 |
| Associated equipment (inflator fan, burner unit, fuel cylinders) | 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 | | | |
| Battery Chargers | 20 | | 1 Jan 2001 |
| Batteries (Storage) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Beverage Dispensing Units: | | | |
| Refrigerated fruit juice dispensers | 10 | | 1 Jan 2001 |
| Tea and coffee dispensers | 6 ² / ₃ | | 1 Jan 2001 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| Bicycles | 10 | | 1 Jan 2001 |
| Binoculars | 10 | | 1 Jan 2001 |
| Boilers | 20 | | 1 Jan 2001 |
| Boom Gates | 10 | | 1 Jan 2001 |
| Bores | 13 ¹ / ₃ | | 1 Jan 2001 |
| Boring Drill (rotary mole, underground) | 3 ¹ / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Other structures | 33 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Bundy Machines | 13 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Used only within the confines of a caravan park | 10 | | 1 Jan 2001 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 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 |
| 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 ² / ₃ | | 1 Jan 2001 |
| Casks: | | | |
| Stainless steel | 10 | | 1 Jan 2001 |
| Other | 13 ¹ / ₃ | | 1 Jan 2001 |
| Chimney Stacks and Flues (concrete stacks in heavy industry qualifying as 'plant') | 50 | | 1 Jan 2001 |
| Coffee Making Machines (espresso) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Compressors | | | |
| Air and oxygen | 20 | | 1 Jan 2001 |
| Ammonia: | | | |
| Horizontal | 20 | | 1 Jan 2001 |
| Vertical | 13 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Containers (metal, for liquefied petroleum gas) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Cranes: | | | |
| Electrical or otherwise | 20 | | 1 Jan 2001 |
| Gantries | 33 ¹ / ₃ | | 1 Jan 2001 |
| Crates | 4 | | 1 Jan 2001 |
| Crushing Plant (stone) | 10 | | 1 Jan 2001 |
| Curing Barns (galvanised steel and marine ply) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Curtains and Drapes | 6 ² / ₃ | | 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 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|----------|---------------------|
| E | | | |
| Engineering Works Machinery Installed | 20 | | 1 Jan 2001 |
| Engines | 20 | | 1 Jan 2001 |
| Escalators (machinery and their moving parts) | 16 ² / ₃ | | 1 Jan 2001 |
| F | | | |
| 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| G | | | |
| Galvanising Plant | 10 | | 1 Jan 2002 |
| Garbage Bins | 6 ² / ₃ | | 1 Jan 2001 |
| Gas Cylinders LPG | 13 ¹ / ₃ | | 1 Jan 2001 |
| Generators | 20 | | 1 Jan 2001 |
| Grinding Machine (surface) | 10 | | 1 Jan 2001 |
| H | | | |
| 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 |
| I | | | |
| Ice-making Machinery: | | | |
| Condensers | 13 ¹ / ₃ | | 1 Jan 2001 |
| Expansion pipes | 40 | | 1 Jan 2001 |
| General machinery | 13 ¹ / ₃ | | 1 Jan 2001 |
| Ice moulds | 5 | | 1 Jan 2001 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Imprinters (charge card) | 6 ² / ₃ | | 1 Jan 2001 |
| Incinerettes (gas or electrically fired) | 20 | | 1 Jan 2001 |
| Industrial Sweeper | 6 ² / ₃ | | 1 Jan 2001 |
| Industrial Trailers (relocatable) | 10 | | 1 Jan 2001 |
| Intercom System (pipe-in music system) | 8 ¹ / ₃ | | 1 Jan 2001 |
| J | | | |
| 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 ¹ / ₃ | | 1 Jan 2001 |
| K | | | |
| Kilns: | | | |
| Brick | 20 | | 1 Jan 2001 |
| Charcoal burning | 20 | | 1 Jan 2001 |
| Rapid fire shuttle type (used in the manufacture of ceramic tiles) | 13 ¹ / ₃ | | 1 Jan 2001 |
| L | | | |
| Laboratory Equipment | 13 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Lawn Mower: | | | |
| Motor | 6 ² / ₃ | | 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: | | | |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Boom | 3 | | 1 Jan 2001 |
| Scissor | 3 | | 1 Jan 2001 |
| Lifts and Elevators: | | | |
| Electric | 16 ² / ₃ | | 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 |
| M | | | |
| 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 ² / ₃ | | 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 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Motor cycles and scooters | 6 ² / ₃ | | 1 Jan 2001 |
| Musical Instruments, etc: | | | |
| Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands) | 6 ² / ₃ | * | 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 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| 'Music While You Work' System | 10 | | 1 Jan 2001 |
| N | | | |
| Neon Sign | 20 | | 1 Jan 2001 |
| O | | | |
| 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 ² / ₃ | | 1 Jan 2001 |
| Oxygen Acetylene Plant | 20 | | 1 Jan 2001 |
| P | | | |
| 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 |
| Pentax Total Station | 5 | | 1 Jan 2001 |
| Plants: | | | |
| Live (indoor) | 5 | | 1 Jan 2001 |
| Simulated | 13 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Power Tools (hand operated) | 5 | | 1 Jan 2001 |
| Power Transformers | 45 | * | 1 Jan 2002 |
| Projectors | 10 | | 1 Jan 2001 |
| Pumps | 20 | | 1 Jan 2001 |
| Punts | 20 | | 1 Jan 2001 |
| R | | | |
| Racks | 10 | | 1 Jan 2001 |
| Radio Sets: | | | |
| Generally | 10 | | 1 Jan 2001 |
| Two-way radios and transceivers | 6 ² / ₃ | | 1 Jan 2001 |
| Refrigerating Plant and Machinery : | | | |
| Cold rooms (prefabricated with stressed skin panels) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Condenser pipes | 13 ¹ / ₃ | | 1 Jan 2001 |
| Cork board for insulating cold storage chambers | 20 | | 1 Jan 2001 |
| Expansion pipes | 40 | | 1 Jan 2001 |
| General machinery | 13 ¹ / ₃ | | 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 |
| S | | | |
| 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 ¹ / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Camera scanning (of type used in large retail establishments) | 6 ² / ₃ | | 1 Jan 2001 |
| Electronic tags (releases – retail stores) | 6 ² / ₃ | | 1 Jan 2001 |
| Sewing Machines | 10 | | 1 Jan 2001 |
| Sheds: | | | |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|-----------------|----------------------------|
| Portable (nomadic type industry) | 10 | | 1 Jan 2001 |
| Humidification | 20 | | 1 Jan 2001 |
| Signs | 20 | | 1 Jan 2001 |
| Silos: | | | |
| Cement Storage | 66 ² / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Slips and Standing Ways | 20 | | 1 Jan 2001 |
| Sonar Supersonic Equipment (similar to seismic equipment) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Sound Processing System (electronic digital) | 6 ² / ₃ | | 1 Jan 2001 |
| Spa (fibreglass) | 20 | | 1 Jan 2001 |
| Spectrometer (computerised x-ray system for mineral analysis) | 10 | | 1 Jan 2001 |
| Spray Booth | 6 ² / ₃ | | 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 ¹ / ₃ | | 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 ¹ / ₃ | | 1 Jan 2001 |
| Other equipment | 13 ¹ / ₃ | | 1 Jan 2001 |
| Switchboards | 20 | | 1 Jan 2001 |
| Synthetic Lawn Surface | 10 | | 1 Jan 2001 |
| T | | | |
| Tanks: | | | |
| Galvanised Iron: | | | |
| Bore water | 10 | | 1 Jan 2001 |
| Rain water | 20 | | 1 Jan 2001 |
| Reinforced concrete or masonry | 50 | | 1 Jan 2001 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------------------------|----------|---------------------|
| Underground | 50 | | 1 Jan 2001 |
| Tank Stands: | | | |
| Brick, stone or concrete | 50 | | 1 Jan 2001 |
| Wood and/or iron | 33 ¹ / ₃ | | 1 Jan 2001 |
| Tape Recorders | 10 | | 1 Jan 2001 |
| Tarpaulins (canvas or plastic) | 6 ² / ₃ | | 1 Jan 2001 |
| Telephone Installations: | | | |
| Answering machines | 6 ² / ₃ | | 1 Jan 2001 |
| Car phone | 6 ² / ₃ | | 1 Jan 2001 |
| Cellular mobile | 6 ² / ₃ | | 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 ² / ₃ | | 1 Jan 2001 |
| Ticket Issuing Machines (public transport) | 13 ¹ / ₃ | | 1 Jan 2001 |
| Tools (loose) | 5 | | 1 Jan 2001 |
| Tractors | 6 ² / ₃ | | 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 ² / ₃ | | 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 |

TABLE B as at 1 January 2002

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|--------------------------------|-----------------|----------------------------|
| Wharves | 40 | | 1 Jan 2001 |
| Wheelbarrows | 10 | | 1 Jan 2001 |
| Windmills | 20 | | 1 Jan 2001 |
| Wrapping Machines | 10 | | 1 Jan 2001 |
| X | | | |
| X-Ray and High Frequency Current Plant (including screening of apparatus to suppress radio interference): | | | |
| General | 13 ¹ / ₃ | | 1 Jan 2001 |
| Image intensifier with TV chain and recording unit | 6 ² / ₃ | | 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 January 2002**

| A | Life (years) | Acquired Pre- 27/2/92 | | Acquired Post- 26/2/92 | |
|---|-----------------|--------------------------|------------------------|---------------------------|------------------------|
| | | Prime Cost % | Diminish Value % | Prime Cost % | Diminish Value % |
| Accounting Machines | 10 | 12 | 18 | 17 | 25 |
| Adding Machines | 10 | 12 | 18 | 17 | 25 |
| Amusement Machines and Equipment: | | | | | |
| -- Astropin | 10 | 12 | 18 | 17 | 25 |
| -- Gramophone | 10 | 12 | 18 | 17 | 25 |
| -- Luna Beetle | 3 | 40 | 60 | 40 | 60 |
| -- Midget Cars: | | | | | |
| --- Cars | 3 | 40 | 60 | 40 | 60 |
| --- Racing track | 10 | 12 | 18 | 17 | 25 |
| -- Model steam trains, permanent way and other equipment for carrying passengers | 15 | 9 | 13.5 | 13 | 20 |
| -- Moon-Tripper | 10 | 12 | 18 | 17 | 25 |
| -- Scooter boats: | | | | | |
| -- Slot machines | 5 | | | | |
| --- Boats, including internal electric motors and trolley rods | 3 | 40 | 60 | 40 | 60 |
| --- Electrical and structural equipment providing power to drive the boats and structural equipment to accommodate them in the water pond | 20 | 6 | 9 | 13 | 20 |
| -- Skating surface – synthetic ('Newice' panels) | 10 | 12 | 18 | 17 | 25 |
| -- Surfoplanes (rubber surf shooters) | 2 | 100 | 100 | 100 | 100 |

TABLE F as at 1 January 2002**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 January 2002**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

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

TABLE F as at 1 January 2002

| | | | | | |
|--|----|----|------|----|----|
| -- Carpet beating machines | 15 | 9 | 13.5 | 13 | 20 |
| -- Electronic motors for driving carpet beating machines | 20 | 6 | 9 | 13 | 20 |
| White Work Manufacturing Plant: (Clothing, Millinery to stay) | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other plant | 20 | 6 | 9 | 13 | 20 |
| Colliery and Coal Mining Plant: | | | | | |
| -- Shovels: | | | | | |
| --- Steam | 20 | 6 | 9 | 13 | 20 |
| Commercial Travellers' Outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
| D | | | | | |
| Drays and Wagons used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Duplicating Machines | 10 | 12 | 18 | 17 | 25 |
| E | | | | | |
| Electrical Machinery and Equipment: | | | | | |
| --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 |
| F | | | | | |
| Fruit-growers' Plant (see also 'Primary Industries'): | | | | | |
| -- Glass houses: | | | | | |
| --- Timber-framed | 20 | 6 | 9 | 13 | 20 |
| G | | | | | |
| Gas-making Plant: | | | | | |
| <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 January 2002

| | | | | | |
|---|----|----|------|----|------|
| -- Coal wagons (post-12.3.91 Plant) | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke handling and screening Plant | 15 | 9 | 13.5 | 13 | 20 |
| -- Coke wagons | 15 | 9 | 13.5 | 13 | 20 |
| -- Condensers: | | | | | |
| --- Exposed type | 15 | 9 | 13.5 | 13 | 20 |
| --- Enclosed | 33 | 6 | 9 | 7 | 10 |
| -- Cranes | 20 | 6 | 9 | 13 | 20 |
| -- Electric motors | 20 | 6 | 9 | 13 | 20 |
| --Engines, steam engines, electric motors, gas engines, gas exhausters and lowers, hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Excavations: | | | | | |
| --- to accommodate plant or machinery such as brick or metal lined underground tanks containing plant for automatically dealing with tar and ammoniacal liquors (on lining and plant only) | 33 | 6 | 9 | 7 | 10 |
| --- for accommodating machinery required to be erected below the ordinary ground level | | | | | |
| ---- Metal lined | 33 | 6 | 9 | 7 | 10 |
| -- Furniture and fittings office) | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas engines | 20 | 6 | 9 | 13 | 20 |
| -- Gas exhausters and lowers | 20 | 6 | 9 | 13 | 20 |
| -- Gas and water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Gas holders | 33 | 6 | 9 | 7 | 10 |
| -- Gas mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Gas testing apparatus: | | | | | |
| --- Mechanism | 33 | 6 | 9 | 7 | 10 |
| -- Hydraulic power plant | 20 | 6 | 9 | 13 | 20 |
| -- Machine tools and hand Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Meters: | | | | | |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| -- Meter testing apparatus | 33 | 6 | 9 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |

TABLE F as at 1 January 2002

| | | | | | |
|--|----|----|------|----|------|
| --- 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 January 2002

| | | | | | |
|--|----|----|------|----|----|
| --- Spiral elevators | 10 | 12 | 18 | 17 | 25 |
| --- Motor truck | 20 | 6 | 9 | 13 | 20 |
| -- Tools: | | | | | |
| --- Machine tools | 20 | 6 | 9 | 13 | 20 |
| -- Tramways: | | | | | |
| --- Overhead tramways | 33 | 6 | 9 | 7 | 10 |
| --(Replacements of rails, sleepers, points and crossing, etc, are allowables incurred.) | | | | | |
| -- Washers: | | | | | |
| --- Livesey washers | 50 | 3 | 4.5 | 7 | 10 |
| --- Other kinds | 33 | 6 | 9 | 7 | 10 |
| -- Water fittings | 15 | 9 | 13.5 | 13 | 20 |
| -- Water gas plant | 20 | 6 | 9 | 13 | 20 |
| -- Water tanks | 20 | 6 | 9 | 13 | 20 |
| -- Weighing machines | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |

Gas-making Plant, Optional Rates:

(At the option of the taxpayer, an overall period of 20 years may be adopted for all items of plant and machinery, other than the items specified below, to which the periods shown shall be applied.)

| | | | | | |
|---|----|----|------|----|------|
| -- Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Mains | 50 | 3 | 4.5 | 7 | 10 |
| -- Meters: | | | | | |
| --- Dry | 25 | 6 | 9 | 13 | 20 |
| --- Wet | 40 | 3 | 4.5 | 7 | 10 |
| -- Motor vehicles: | | | | | |
| --- Cars (other than travellers') and cycles | 7 | 15 | 22.5 | 15 | 22.5 |
| --- Cars used by travellers | 5 | 20 | 30 | 20 | 30 |
| --- Wagons and lorries | | | | | |
| ---- designed to carry more than 1 tonne | 7 | 18 | 27 | 20 | 30 |
| ---- designed to carry less than 1 tonne | 7 | 15 | 22.5 | 15 | 22.5 |
| -- Prepayment fittings | 10 | 12 | 18 | 17 | 25 |
| -- Retorts: | | | | | |
| --- Horizontal and inclined - plus Replacements of retort cores and settings | 15 | 9 | 13.5 | 13 | 20 |
| --- Vertical - plus repairs but not including Replacements | 7 | 18 | 27 | 20 | 30 |

TABLE F as at 1 January 2002

| | | | | | |
|---|----|----|----------------|----|----|
| -- Service pipes | 20 | 6 | 9 | 13 | 20 |
| -- Wharves | 20 | 6 | 9 | 13 | 20 |
| Glass Houses (Fruitgrowers' and Market Gardeners') | | | | | |
| -- Timber framed | 20 | 6 | 9 | 13 | 20 |
| Gramophone | 10 | 12 | 18 | 17 | 25 |
| Gramophone Records used by - Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| | | | or Replacement | | |
| Gramophone Record Presses | 10 | 12 | 18 | 17 | 25 |
| H | | | | | |
| Hotel, Motel, Boarding House and Restaurant Plant and Equipment: | | | | | |
| -- Soda water fountains | 15 | 9 | 13.5 | 13 | 20 |
| Houses and Flats Let Furnished: | | | | | |
| -- Gas coppers | 20 | 6 | 9 | 13 | 20 |
| K | | | | | |
| Kilns: | | | | | |
| -- Charcoal burning | 20 | 6 | 9 | 13 | 20 |
| L | | | | | |
| Letter Boxes: | | | | | |
| -- Private, polycarbonate | 15 | 9 | 13.5 | 13 | 20 |
| M | | | | | |
| Match Factory Plant | 20 | 6 | 9 | 13 | 20 |
| Milk Treatment Plant | | | | | |
| -- Bottling plant | | | | | |
| --- Stacker cranes | 10 | 12 | 18 | 17 | 25 |
| Multi-Tray Units | 3 | | | | |
| Musical instruments, etc: | | | | | |
| -- Pianolas | 10 | 12 | 18 | 17 | 25 |
| -- Music rolls (pianolas) | 7 | 18 | 27 | 20 | 30 |
| N | | | | | |
| Needle Loom Machine | 10 | 12 | 18 | 17 | 25 |
| Newsreel Equipment used to produce Sound - Newsreels: | | | | | |
| -- Arc lamps | 10 | 12 | 18 | 17 | 25 |
| -- Biographs | 10 | 12 | 18 | 17 | 25 |

TABLE F as at 1 January 2002

| | | | | | |
|--|----|----|------|-----|----|
| -- Cameras: | | | | | |
| -- Silent | 20 | 6 | 9 | 13 | 20 |
| O | | | | | |
| Office Machines and Equipment: | | | | | |
| -- 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 |
| Optacon – Reading Device for the Blind | 7 | 18 | 27 | 20 | 30 |
| Optacon (model Ric) | 7 | 18 | 27 | 20 | 30 |
| P | | | | | |
| Pearling and Oyster Fishing Plant: | | | | | |
| -- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
| Phonograph Record Presses | 10 | 12 | 18 | 17 | 25 |
| Photo Engraving Plant: | | | | | |
| -- Electric burning-in ovens | 10 | 12 | 18 | 17 | 25 |
| Primary Industries, Farmers', etc, Plant: | | | | | |
| -- 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 |
| R | | | | | |
| Radiograms | 10 | 12 | 18 | 17 | 25 |
| Radio Broadcasting Equipment (see also 'Electrical Machinery and Equipment'): | | | | | |
| -- Gramophone records | 4 | 40 | 60 | 40 | 60 |
| or Replacement | | | | | |
| -- Masts: | | | | | |
| --- Wooden | 15 | 9 | 13.5 | 13 | 20 |
| Record (disc) Presses - Gramophone | 10 | 12 | 18 | 17 | 25 |
| Records (Gramophone), used by Broadcasting Companies | 4 | 40 | 60 | 40 | 60 |
| or Replacement | | | | | |
| Rolling Stock: | | | | | |

TABLE F as at 1 January 2002

| | | | | | |
|--|--------------------------------|----|------|----|------|
| -- Used on timber-getters railways | 10 | 12 | 18 | 17 | 25 |
| S | | | | | |
| Salvage Machinery: | | | | | |
| -- Diving gear: | | | | | |
| --- Helmets and corselets | 10 | 12 | 18 | 17 | 25 |
| Silos: | | | | | |
| -- Other | 33 ¹ / ₃ | | | | |
| Shafting | | | | | |
| | 20 | | | | |
| 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 |
| Slitting Machine | | | | | |
| | 20 | | | | |
| 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 |

TABLE F as at 1 January 2002**Timber, Firewood and Sawmilling Plant:**

| | | | | | |
|--|----|----|------|----|----|
| -- Cottage Furniture | 15 | 9 | 13.5 | 13 | 20 |
| -- Electric light fittings | 20 | 6 | 9 | 13 | 20 |
| -- 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 |
| Traction Engines (oil or wood fuel) | 10 | 12 | 18 | 17 | 25 |
| Travellers' outfits - Tin sample boxes and leather bags | 8 | 18 | 27 | 20 | 30 |
| Typewriters | 10 | 12 | 18 | 17 | 25 |
| W | | | | | |
| Wagons and Drays used on Farms and Stations | 10 | 12 | 18 | 17 | 25 |
| Whiteworking Plant: | | | | | |
| -- Sewing machines | 10 | 12 | 18 | 17 | 25 |
| -- Other | 20 | 6 | 9 | 13 | 20 |
| Word processing machines and text editing machines | 5 | 24 | 36 | 27 | 40 |