# *TR 2008/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2008)*

This cover sheet is provided for information only. It does not form part of *TR 2008/4 - Income tax: effective life of depreciating assets (applicable from 1 July 2008)*

This Ruling, which applies from 1 July 2008, replaces TR 2007/3 (see paragraphs 5 and 6 of this Ruling for further details).

This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2008*

# Taxation Ruling

## Income tax: effective life of depreciating assets (applicable from 1 July 2008)

This Ruling, which applies from 1 July 2008, replaces TR 2007/3 (see paragraphs 5 and 6 of this Ruling for further details).

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**This publication provides you with the following level of protection:**

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

A public ruling is an expression of the Commissioner's opinion about the way in which a relevant provision applies, or would apply, to entities generally or to a class of entities in relation to a particular scheme or a class of schemes.

If you rely on this ruling, we must apply the law to you in the way set out in the ruling (unless we are satisfied that the ruling is incorrect and disadvantages you, in which case we may apply the law in a way that is more favourable for you – provided we are not prevented from doing so by a time limit imposed by the law). You will be protected from having to pay any underpaid tax, penalty or interest in respect of the matters covered by this ruling if it turns out that it does not correctly state how the relevant provision applies to you.

# What this Ruling is about

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* (ITAA 1997).

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 may be available, under Division 40 of the ITAA 1997, for its decline in value. However some depreciating assets, depending on the circumstances of use, may qualify for capital works deductions under Division 43 of the ITAA 1997.

3. Determinations of the effective life of depreciating assets made by the Commissioner are reproduced in **Tables A** and **B** of the attached schedule. These determinations are not appropriate to calculate capital works deductions for depreciating assets that qualify for Division 43 of the ITAA 1997. Depreciating assets that qualify for capital works deductions under Division 43 may only have deductions worked out by the method specified in that Division.

4. You may choose to use the Commissioner's determination of the effective life of a depreciating asset or you may make your own estimate (see section 40-95 of the ITAA 1997). The explanation in this Ruling of the methodology used by the Commissioner in making determinations may assist taxpayers who choose to make their own estimate of effective life.

# Previous Rulings

5. This Ruling replaces Taxation Ruling TR 2007/3, which is withdrawn on and from 1 July 2008. To the extent that the Tax Office views in that Ruling still apply, they have been incorporated into this Ruling.

# Ruling

6. The Commissioner's determination of the effective life of depreciating assets has been amended with effect from 1 July 2008. For ease of reference, the Tax Office has prepared a consolidated version of the amended determination which is set out in the Schedule to this Ruling. If, for a particular asset, you were using an effective life from the determination as in force before the latest amendment (for example, as contained in the Schedule to TR 2007/3), you should continue to use that life for that asset.

7. The date a determination comes into force is set out in column four of **Tables A** and **B** of the attached schedule.

### Acquisitions of plant pre 21 September 1999

8. For plant:

- you entered into a contract to acquire;
- you otherwise acquired; or
- you 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 Income tax: depreciation 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 a 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 ITAA 1997).

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 of this Ruling, 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 ITAA 1997).

### Definitions – rental properties

11. The terms **'Freestanding'** and **'Fixed'** are used to describe certain residential rental property assets listed in Table A of the attached schedule. For the purposes of the determination of effective life for such assets they have the following meanings:

> **Freestanding** – items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability.
>
> **Fixed** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

### Definitions – agriculture and services to agriculture

12. The terms **'Environmental control structure'** and **'Protective structure'** are used to describe certain agricultural assets listed in Table A of the attached schedule. For the purposes of the determination of effective life for such assets they have the following meanings:

> **Environmental control structure** – is designed to provide a protective environment within which the operator is able to monitor and manipulate factors influencing the growing environment such as temperature, humidity, air movement, light, water and pests to enable the greatest efficiency in producing the desired product.
>
> **Protective structure** – is a structure used primarily and principally for protecting a growing product from one or more natural elements such as sun, hail, birds and wind.

### Replacements

13. It had been a longstanding practice to permit taxpayers to treat the initial purchase of certain assets as not depreciable but to claim an immediate deduction for the cost of their replacement. The practice principally related to low cost items that had very long or indeterminate lives, were difficult to keep track of, and were subject to frequent replacement through loss or breakage (for example, crockery).

14. 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 ITAA 1997). 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 ITAA 1997).

15. The Simplified Tax System (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.

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

17. 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.

### Horticultural plants

18. Horticultural plants are depreciating assets. The deduction for a horticultural plant is also based on its effective life and is available under Subdivision 40-F of the ITAA 1997.

19. The methodology used to establish the effective life of a horticultural plant involves a consideration of the factors set out in paragraph 39 of this Ruling 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.

20. Crop management techniques, such as regeneration and topworking/reworking, where trees are cut back to the stump, have also been taken into account in determining the effective life of horticultural plants. Where topworking/reworking involves grafting a new variety onto the old root system, with the result that a new plant has been established, deductions will be based on the effective life of the new plant.

**How to use this schedule**

21. The entries for the effective life of assets listed under a particular industry in **Table A** must only be used by members of that industry. If an asset is listed in **Table A** under a particular industry heading and also in **Table B**, then you must use the industry table if you are a member of that industry. Taxpayers not in that industry must use **Table B**.

22. If an asset used by an industry member is not listed under its industry heading, either specifically or under the general functional group/class, then the member should use the effective life of the asset listed in **Table B**.

23. If an asset is not listed in either **Table A or B** then the Commissioner has not made a determination of its effective life and you will need to work out its effective life yourself.

# Date of effect

24. This Ruling applies on and from 1 July 2008 – see section 40-95 of the ITAA 1997. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling.

**Commissioner of Taxation**
25 June 2008

# Appendix 1 – Explanation

***This Appendix is provided as information to help you understand how the Commissioner's view has been reached. It does not form part of the binding public ruling.***

### Background

25. This Ruling is being issued because of:

- an ongoing review of the Commissioner's effective life determinations being undertaken by the Tax Office; and
- a change in the system of public rulings following the enactment of the *Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005.* The category of legally binding rulings has been expanded to cover matters about the administration and collection of particular taxes, including income tax.

26. There are periodic consolidations of Table A and B of the schedule of effective life determination to reflect changes in the Commissioner's determinations.

27. The Commissioner has made new determinations that commence on 1 July 2008 pursuant to section 40-100 of the ITAA 1997, determining the effective life of assets covered by the following descriptions:

- construction and trade tool assets;
- beer manufacturing assets;
- cereal food assets;
- glass manufacturing assets;
- malt manufacturing assets;
- pasta manufacturing assets;
- wine manufacturing assets;
- packaging services – fruit and vegetable pack houses assets used off farm;
- fences and livestock assets;
- horticulture – crop farming post -harvest assets;
- horticulture – fruit industry assets;
- mushroom growing assets;
- pig farming assets; and
- water assets used in primary production.

28. These new determinations, as well as the removal of some previous determinations that formerly appeared in the schedules attached to TR 2007/3, are now incorporated in the attached consolidated Tables A and B which are contained in the new '1 July 2008 Schedule'.

### Context of Commissioner's review

29. The Commissioner advised the Review of Business Taxation, chaired by John Ralph AO, that the Tax Office would progressively update and expand the effective life schedule attached to IT 2685 to ensure it is as representative as possible. The first tranche of the review was contained in TR 2000/18 which first issued on 21 December 2000.

30. The review is continuing and will take some time to complete.

31. The review is based on extensive enquires made by the Tax Office and, in some instances, on reports prepared by independent consultants.

### Basic principles of depreciation

32. From an economic point of view, business income arises from two sources:

- net annual flows from business activities associated with the use of business assets and liabilities; and
- the change in the market value of those business assets and liabilities.

33. Subject to tax timing rules for income recognition, increases in the market value of assets and decreases in the market value of liabilities add to business income while decreases in the market value of assets and increases in the market value of liabilities reduce business income.

34. The current taxation system, through the application of the capital allowances rules in Division 40 of the ITAA 1997, 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.

35. The deductions based on effective life are intended to reflect an appropriate allowance for the diminution of economic value of an asset over its period of use.

36. 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 a depreciating asset?**

37. 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 or non-assessable non exempt income and, if relevant for the asset:

(a) assuming it will be subject to wear and tear at a rate that is reasonable for the Commissioner to assume;

(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 (see section 40-100 of the ITAA 1997).

38. In making a determination, the Commissioner considers the factors in paragraph 39 of this Ruling (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.

39. The factors the Commissioner considers in making a determination include:

- the physical life of the asset;
- engineering information;
- the manufacturer's specifications;
- the way in which the asset is used by an industry;
- the past experience of users of the asset;
- the level of repairs and maintenance adopted by users of the asset;
- industry standards;
- the use of the asset by different industries;
- retention periods;
- obsolescence;
- scrapping or abandonment practices;
- if the asset is leased, the period of the lease;
- economic or financial analysis indicating the period over which that asset is intended for use; and
- where the asset is actively traded in a secondary market, conditions in that market.

### *Physical life*

40. As set out in paragraph 37 of this Ruling, subsection 40-100(4) of the ITAA 1997 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.

41. 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 39 of this Ruling. Historical physical life is best determined by empirical evidence.

### *Engineering information/manufacturer's specifications*

42. 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 various 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*

43. It is important to note that the Commissioner does 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*

44. How intensively an industry uses an asset may impact directly on the asset's effective life. To establish what the industry norm is, industry is consulted wherever possible.

45. 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*

46. 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 ITAA 1997 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 it is no longer economic to maintain it, even though it may still be possible to do so. To establish that point in time the industry norm is considered.

### *Renewals*

47. Another reason why the level of repairs and maintenance is considered is to see if it is possible to ascertain a point in time when an asset has been wholly or substantially physically replaced. If an asset has been wholly or substantially physically replaced then it is considered its effective life has ended as it is, in fact, a new asset.

### *Industry standards*

48. 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. These factors are considered when building up a complete picture of the effective life of an asset.

### *Use of the asset by different industries*

49. 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.

50. 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, the period for which a particular asset can be used by any taxpayer for its intended purpose has been estimated, without regard to the possible subsequent use of the asset by another taxpayer for an entirely different purpose. However, that approach has only been taken 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*

51. The retention period is the period any one taxpayer generally holds an asset. Subject to paragraph 50 of this Ruling, 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 pre-determined 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*

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

53. An asset may become obsolete for both commercial and technological reasons.

54. Commercial obsolescence may occur if, for instance, market demand for the goods produced by the asset ceases through consumer preference or Government regulation. It may also occur if the raw material the asset processes becomes unavailable.

55. Technology may advance so that another asset is better suited for the relevant purpose 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.

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

57. There are two types of obsolescence – that which can be predicted at the time the asset is first used (predictable) and that which emerges later (unpredictable). Clearly, unpredictable obsolescence cannot be taken into account when making an estimate of effective life. The Commissioner would only take obsolescence into account if it can be predicted with a high level of certainty across a majority of users.

58. 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.

59. In addition, taxpayers can work out a new effective life under section 40-110 of the ITAA 1997 where facts emerge (for example, unpredictable obsolescence) during the life of the asset that mean it must be scrapped before its originally estimated effective life has ended.

### *Scrapping or abandonment practices*

60. 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.

61. This factor is only relevant to the Commissioner's determination of the effective life of an asset if a general scrapping or abandonment practice can be established across users of the asset. Evidence that one group of users traditionally scraps an asset while others do not will not be sufficient to establish the asset as one that is generally scrapped for the purpose of the Commissioner's determination. However, taxpayers within the group that scrapped the asset could choose to work out the asset's effective life themselves.

### *Lease periods*

62. 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 of an asset is no shorter than the period it is leased.

### *Financial analysis*

63. 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*

64. 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.

## Working out your own effective life

65. The non-exhaustive factors outlined in paragraphs 38 to 64 of this Ruling are essentially the same factors the Commissioner considers you would use if you worked out the effective life of an asset yourself. There is, however, one critical difference.

66. As mentioned in paragraph 38 of this Ruling, 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 ITAA 1997).

67. The Commissioner only makes determinations of 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 Australian Capital Territory, on 21 September 1999 is no longer required to assume that it is new.

### Rates

68. Tables A and B 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) and 40-72(1) (diminishing value) and 40-75(1) (prime cost) of the ITAA 1997.

### Structure

69. **Table A** of the attached schedule is an *industry* table which contains assets under industry headings that have, where possible, been drawn from the 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.

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

71. Whilst some assets are included in both tables with the same effective life, this is the exception rather than the norm. Generally, an asset would be included in an industry list only if the Commissioner determined a different effective life for use in that industry.

### New and reviewed items

72. New items and items that have been reviewed on or after 1 January 2001 have been marked with an asterisk (*) in column 3 of **Tables A** and **B**.

### Consultation

73. Industry bodies and interested taxpayers have been consulted during the course of the effective life reviews undertaken since 1999. An independent review panel has also checked each review process to confirm the level of industry consultation was appropriate. That panel presently comprises a representative from the Corporate Tax Association, The Treasury, the Australian Valuation Office and the Australian Taxation Office.

### Statutory caps

74. Statutory caps on the Commissioner's determined effective lives apply to certain assets. Where the Commissioner has determined effective lives for assets in excess of the statutory caps or proposed caps for those assets, they have been marked with a hash (#) in column 3 of **Tables A** and **B**.

### Water assets

75. Effective lives have been determined for various assets that are used in relation to water. These lives may be used where the assets qualify for a decline in value deduction under Subdivision 40-B of the ITAA 1997. The application of Subdivision 40-B to some of these assets may depend on the prior application of Subdivision 40-F (water facility) or Subdivision 40-G (landcare operation) of the ITAA 1997.

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# References

*Previous draft:*

Not issued as a draft

*Previous Rulings/Determinations:*

IT 2685; TR 2000/18; TR 2006/5
TR 2006/15; TR 2007/3

*Subject references:*

- Commissioner's determination of effective life
- Commissioner's effective life schedule
- decline in value
- depreciating assets
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- depreciation rates
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*Legislative references:*

- ITAA 1997 Div 40
- ITAA 1997 Subdiv 40-B
- ITAA 1997 40-70(1)
- ITAA 1997 40-72(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 1997 40-110
- ITAA 1997 Subdiv 40-E
- ITAA 1997 Subdiv 40-F
- ITAA 1997 Subdiv 40-G
- ITAA 1997 Subdiv 42-M
- ITAA 1997 Div 43
- TAA 1953
- Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005

ATO references:

| | |
|---|---|
| NO: | 99/132027; 2000/20567; 2003/11601; 2004/17815; 2005/6504; 2005/18073; 2006/25212; 2007/7796; 2008/9394 |
| ISSN: | 1039-0731 |
| ATOlaw topic: | Income Tax ~~ Capital allowances ~~ effective life of a depreciating asset |

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# Effective lives (Industry Categories)

# Table A as at 1 July 2008

## *AGRICULTURE, FORESTRY AND FISHING*
## *(01110 to 05290)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| All terrain vehicles (ATVs) used in primary production activities | 5 | * | 1 Jul 2007 |
| Environmental control structures (including glasshouses, hothouses, germination rooms, plastic clad tunnels and igloos) | 20 | * | 1 Jul 2006 |
| Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair: | | | |
| General (incorporating anchor assemblies, intermediate posts, rails, wires, wire mesh and droppers) | 30 | * | 1 Jul 2008 |
| Electric | 20 | * | 1 Jul 2008 |
| Fence energisers for electric fences: | | | |
| Mains power | 10 | * | 1 Jul 2008 |
| Portable | 5 | * | 1 Jul 2008 |
| Fertigation systems: | | | |
| Pumps | 3 | * | 1 Jul 2008 |
| Tanks | 10 | * | 1 Jul 2008 |
| Grading and packing line assets used on farm: | | | |
| Banana assets: | | | |
| Air rams | 3 | * | 1 Jul 2008 |
| Bunch lines | 10 | * | 1 Jul 2008 |
| Choppers/mulchers | 8 | * | 1 Jul 2008 |
| Rails (including points) | 15 | * | 1 Jul 2008 |
| Scrap conveyors | 5 | * | 1 Jul 2008 |
| Tops | 8 | * | 1 Jul 2008 |
| Water troughs | 10 | * | 1 Jul 2008 |
| Coffee assets: | | | |
| Dryers | 15 | * | 1 Jul 2008 |
| Processors (including pulpers) | 10 | * | 1 Jul 2008 |
| Fermentation tanks | 10 | * | 1 Jul 2008 |
| Hullers | 12 | * | 1 Jul 2008 |
| Washers/separators | 10 | * | 1 Jul 2008 |
| General assets: | | | |
| Bin tippers | 15 | * | 1 Jul 2008 |
| Conveyors (including elevators) | 10 | * | 1 Jul 2008 |
| Drying tunnels | 15 | * | 1 Jul 2008 |
| Fungicide units | 12 | * | 1 Jul 2008 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Receival hoppers (including water dumps) | 15 | * | 1 Jul 2008 |
| Tables (including packing and sorting tables) | 15 | * | 1 Jul 2008 |
| Washing assets (including brush and barrel washer) | 10 | * | 1 Jul 2008 |
| Waxing assets | 12 | * | 1 Jul 2008 |
| Graders: | | | |
| Electronic | 10 | * | 1 Jul 2008 |
| Mechanical | 15 | * | 1 Jul 2008 |
| Optical | 8 | * | 1 Jul 2008 |
| Labelling assets: | | | |
| Labelling applicators (including in line labellers) | 8 | * | 1 Jul 2008 |
| Labelling guns | 3 | * | 1 Jul 2008 |
| Olive oil processing assets | 15 | * | 1 Jul 2008 |
| Tree nut assets: | | | |
| De-husking units | 8 | * | 1 Jul 2008 |
| Drying silos | 20 | * | 1 Jul 2008 |
| Trommels | 15 | * | 1 Jul 2008 |
| Packing assets (including bagging and wrapping machines) | 10 | * | 1 Jul 2008 |
| Scales (excluding platform scales) | 5 | * | 1 Jul 2008 |
| Livestock grids | 40 | * | 1 Jul 2008 |
| Motorcycles used in primary production activities | 5 | * | 1 Jul 2007 |
| Post driver/hole diggers | 10 | * | 1 Jul 2008 |
| Protective structures (including shade houses and netting constructions) | 20 | * | 1 Jul 2006 |
| Sheds on land that is used for agricultural or pastoral operations (including machinery sheds, workshop sheds, farm production sheds) | 40 | * | 1 Jan 2007 |
| Tractors | 12 | *# | 1 Jul 2007 |
| Water assets: | | | |
| Bores | 30 | * | 1 Jul 2008 |
| Dams (including earth or rock fill and turkey nests) | 40 | * | 1 Jul 2008 |
| Dam liners and covers | 20 | * | 1 Jul 2008 |
| Effluent channels | 40 | * | 1 Jul 2008 |
| Effluent recycle tanks | 12 | * | 1 Jul 2008 |
| Effluent sedimentation ponds | 40 | * | 1 Jul 2008 |
| Irrigation assets: | | | |
| Drip, micro spray or mini sprinkler systems: | | | |
| Above ground polyethylene pipes | 10 | * | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers | 5 | * | 1 Jul 2008 |
| Control systems | 10 | * | 1 Jul 2008 |
| Filtration systems | 15 | * | 1 Jul 2008 |
| Pumps | 12 | * | 1 Jul 2008 |
| Variable speed drives | 15 | * | 1 Jul 2008 |
| Irrigation earth channels | 40 | * | 1 Jul 2008 |
| Irrigators (including centre pivot, lateral and travelling gun): | | | |
| Fresh water | 20 | * | 1 Jul 2008 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Effluent | 10 | * | 1 Jul 2008 |
| Pumps: | | | |
| Bore pumps, effluent and manure pumps | 7 | * | 1 Jul 2008 |
| Other | 12 | * | 1 Jul 2008 |
| Water mains: | | | |
| Aluminium | 20 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene | 20 | * | 1 Jul 2008 |
| PVC | 30 | * | 1 Jul 2008 |
| Water tanks: | | | |
| Concrete | 30 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene | 15 | * | 1 Jul 2008 |
| Water tower (brick) | 100 | | 1 Jan 2001 |
| Water troughs: | | | |
| Concrete | 25 | * | 1 Jul 2008 |
| Galvanised steel | 15 | * | 1 Jul 2008 |
| Polyethylene | 10 | * | 1 Jul 2008 |
| Windmills | 30 | * | 1 Jul 2008 |
| Water pressure cleaners | 5 | * | 1 Jul 2008 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bee farming plant: | | | |
| Beehives | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Processing plant | 20 | | 1 Jan 2001 |
| Beef cattle assets: | | | |
| Cattle handling assets: | | | |
| Calf cradles | 10 | * | 1 Jan 2007 |
| Cattle crushes (hydraulic and manual) | 10 | * | 1 Jan 2007 |
| NLIS and other readers | 5 | * | 1 Jan 2007 |
| Scales, weigh indicators and loading bars | 5 | * | 1 Jan 2007 |
| Cattle yards including races and coolers (steel and timber): | | | |
| Permanent type | 30 | * | 1 Jan 2007 |
| Portable type | 20 | * | 1 Jan 2007 |
| Feed bins including hay racks | 15 | * | 1 Jan 2007 |
| Feed handling assets: | | | |
| Bale feeders | 10 | * | 1 Jan 2007 |
| Feed mixers | 10 | * | 1 Jan 2007 |
| Silage and feedout wagons | 10 | * | 1 Jan 2007 |
| Loading ramps | 20 | * | 1 Jan 2007 |
| Manure and fertilizer spreaders | 10 | * | 1 Jan 2007 |
| Saddlery and harness | 10 | * | 1 Jan 2007 |
| Beef cattle feedlot assets: | | | |
| Cattle handling assets: | | | |
| Cattle crushes (hydraulic and manual) | 6 | * | 1 Jan 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cattle induction and transfer yards (steel and timber) | 20 | * | 1 Jan 2007 |
| Cattle treatment yards (steel and timber) | 20 | * | 1 Jan 2007 |
| Cattle wash yards (steel and timber) | 20 | * | 1 Jan 2007 |
| Cattle pen assets: | | | |
| Bunk sweepers | 8 | * | 1 Jan 2007 |
| Cattle pen infrastructure assets: | | | |
| Feed bunks or troughs and aprons | 20 | * | 1 Jan 2007 |
| Feed roads | 20 | * | 1 Jan 2007 |
| Pen earthworks | 20 | * | 1 Jan 2007 |
| Pen fences and gates (steel and timber) | 20 | * | 1 Jan 2007 |
| Shade structures | 20 | * | 1 Jan 2007 |
| Pen scrapers | 10 | * | 1 Jan 2007 |
| Feed milling and handling assets: | | | |
| Ancillary grain handling equipment: | | | |
| Augers | 10 | * | 1 Jan 2007 |
| Conveyors and elevators | 15 | * | 1 Jan 2007 |
| Bulk and segregated commodity storage facilities (incorporating bunkers) | 30 | * | 1 Jan 2007 |
| Feed mixers | 7 | * | 1 Jan 2007 |
| Feed mixer trucks | 7 | * | 1 Jan 2007 |
| Grain cleaners | 10 | * | 1 Jan 2007 |
| Grain processing assets: | | | |
| Roller mills | 15 | * | 1 Jan 2007 |
| Steam flaking chests | 15 | * | 1 Jan 2007 |
| Steam flaking surge bins | 15 | * | 1 Jan 2007 |
| Tempering silos: | | | |
| Glass fused to steel | 50 | * | 1 Jan 2007 |
| Stainless steel | 15 | * | 1 Jan 2007 |
| Galvanised steel | 12 | * | 1 Jan 2007 |
| Receival pits and hoppers | 25 | * | 1 Jan 2007 |
| Roughage processing assets (including tub grinders) | 7 | * | 1 Jan 2007 |
| Sampling and testing assets | 5 | * | 1 Jan 2007 |
| Silos and bins used for storing dry grain: | | | |
| Concrete | 50 | * | 1 Jan 2007 |
| Steel | 20 | * | 1 Jan 2007 |
| Tank storages for liquid feed supplements | 15 | * | 1 Jan 2007 |
| Manure composting and screening machines | 15 | * | 1 Jan 2007 |
| 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 cattle farming assets: | | | |
| Automatic calf feeders | 10 | * | 1 Jul 2007 |
| Barn fed dairy farms: | | | |
| Bulk and segregated commodity storage facilities (incorporating bunkers) | 30 | * | 1 Jul 2007 |
| Exercise yards | 20 | * | 1 Jul 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys) | 20 | * | 1 Jul 2007 |
| Cattle handling assets: | | | |
| Air operated gates | 10 | * | 1 Jul 2007 |
| All terrain vehicles(ATVs) | 3 | * | 1 Jul 2007 |
| Automatic drafting systems | 7 | * | 1 Jul 2007 |
| Automatic ID systems | 7 | * | 1 Jul 2007 |
| Automatic weighing systems and cattle scales | 5 | * | 1 Jul 2007 |
| Backing gates | 15 | * | 1 Jul 2007 |
| Calf cradles | 10 | * | 1 Jul 2007 |
| Cattle crushes | 10 | * | 1 Jul 2007 |
| Cattle laneways | 30 | * | 1 Jul 2007 |
| Cattle yards (including loading ramps) | 30 | * | 1 Jul 2007 |
| Dairy milking sheds | 30 | * | 1 Jul 2007 |
| Dairy yards and races | 20 | * | 1 Jul 2007 |
| Teat spraying systems: | | | |
| Automatic | 7 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Clean up assets: | | | |
| High pressure pumps and hoses | 10 | * | 1 Jul 2007 |
| Hot water services | 10 | * | 1 Jul 2007 |
| Milk line washing systems: | | | |
| Automatic | 10 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Feed milling and handling assets: | | | |
| Augers | 10 | * | 1 Jul 2007 |
| Conveyors and elevators | 15 | * | 1 Jul 2007 |
| Feed pads and bunkers | 30 | * | 1 Jul 2007 |
| Feeding systems: | | | |
| Automatic | 12 | * | 1 Jul 2007 |
| Manual | 15 | * | 1 Jul 2007 |
| Feed mixers | 7 | * | 1 Jul 2007 |
| Grain mills (including roller mills, disc mills and hammer mills) | 15 | * | 1 Jul 2007 |
| Manure spreaders | 10 | * | 1 Jul 2007 |
| Silage pits | 40 | * | 1 Jul 2007 |
| Silage wagons | 10 | * | 1 Jul 2007 |
| Silos (steel) | 20 | * | 1 Jul 2007 |
| Telescopic handlers | 10 | * | 1 Jul 2007 |
| Tub grinders | 7 | * | 1 Jul 2007 |
| Milking and milk handling assets: | | | |
| Automatic cluster removers | 10 | * | 1 Jul 2007 |
| Bailing systems: | | | |
| Herringbone (including swing over, double up and rapid exit) | 15 | * | 1 Jul 2007 |
| Rotary | 15 | * | 1 Jul 2007 |
| Walk through | 15 | * | 1 Jul 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Filters | 15 | * | 1 Jul 2007 |
| Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control) | 15 | * | 1 Jul 2007 |
| Milk meters and recording jars (including conductivity sensors) | 10 | * | 1 Jul 2007 |
| Milk vats | 25 | * | 1 Jul 2007 |
| Plate coolers | 15 | * | 1 Jul 2007 |
| Receivers | 15 | * | 1 Jul 2007 |
| Refrigeration compressors | 10 | * | 1 Jul 2007 |
| Grain, cotton, peanut and rice assets: | | | |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jan 2007 |
| Self-propelled | 8 | * | 1 Jan 2007 |
| General assets: | | | |
| Aeration assets: | | | |
| Controllers | 10 | * | 1 Jan 2007 |
| Kits | 15 | * | 1 Jan 2007 |
| Augers (including conveyors) | 15 | * | 1 Jan 2007 |
| Dryers | 20 | * | 1 Jan 2007 |
| Moisture meters | 5 | * | 1 Jan 2007 |
| Mulchers | 10 | * | 1 Jan 2007 |
| Peanut pre-cleaners | 10 | * | 1 Jan 2007 |
| Slashers | 7 | * | 1 Jan 2007 |
| Harvesting assets: | | | |
| Boll buggies | 15 | * | 1 Jan 2007 |
| Chaser bins | 15 | * | 1 Jan 2007 |
| Combine harvesters | 12 | *# | 1 Jul 2007 |
| Cotton picker/strippers | 10 | *# | 1 Jul 2007 |
| Field bins | 20 | * | 1 Jan 2007 |
| Fuel trailers | 15 | * | 1 Jan 2007 |
| Module builders | 15 | * | 1 Jan 2007 |
| Module tarpaulins | 5 | * | 1 Jan 2007 |
| Peanut diggers (including peanut pullers) | 10 | *# | 1 Jan 2007 |
| Peanut threshers | 12 | *# | 1 Jul 2007 |
| Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering) | 5 | * | 1 Jan 2007 |
| Seeding and fertilizing assets: | | | |
| Fertilizer spreaders (including linkage and trailed) | 10 | * | 1 Jan 2007 |
| Planters (including bar, box, combined seeders, precision planters and row crop planters) | 15 | * | 1 Jan 2007 |
| Seed and fertilizer bins | 15 | * | 1 Jan 2007 |
| Tillage assets: | | | 1 Jan 2007 |
| Generally | 15 | * | 1 Jan 2007 |
| Harrows | 5 | * | 1 Jan 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laser controlled scraping assets: | | | |
| Transmitters | 7 | * | 1 Jan 2007 |
| Buckets | 10 | * | 1 Jan 2007 |
| Rippers | 10 | * | 1 Jan 2007 |
| Harvester/Sweeper | $6^2/_3$ | # | 1 Jan 2001 |
| Hay and foraging assets: | | | |
| Bale handling attachments (including accumulator grabs, bale stackers, hay forks/spikes/spears (incorporating metal frame), round bale grabs) | 12 | * | 1 Jan 2007 |
| Balers | 10 | * | 1 Jan 2007 |
| Bale wrappers | 10 | * | 1 Jan 2007 |
| Baler and wrappers | 10 | * | 1 Jan 2007 |
| Forage harvesters | 10 | *# | 1 Jul 2007 |
| Hay rakes (including finger wheel, rotary and parallel) | 10 | * | 1 Jan 2007 |
| Moisture probes | 5 | * | 1 Jan 2007 |
| Mower conditioners: | | | |
| Self-propelled: | | | |
| Attachments | 8 | * | 1 Jan 2007 |
| Prime movers | 12 | * | 1 Jan 2007 |
| Trailed | 8 | * | 1 Jan 2007 |
| Super conditioners (hay re-conditioners) | 8 | * | 1 Jan 2007 |
| Tedders | 10 | * | 1 Jan 2007 |
| Trailed bale handling assets: | | | |
| Big square bale stackers | 10 | * | 1 Jan 2007 |
| Generally (including accumulators and bale carriers) | 15 | * | 1 Jan 2007 |
| Windrowers: | | | |
| Self-propelled: | | | |
| Attachments | 8 | * | 1 Jan 2007 |
| Prime movers | 12 | * | 1 Jan 2007 |
| Trailed | 12 | * | 1 Jan 2007 |
| 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 |
| Grapevines, dried | 15 | * | 1 Oct 2004 |
| Grapevines, table | 15 | * | 1 Oct 2004 |
| Grapevines, wine | 20 | * | 1 Oct 2004 |
| Nuts: | | | |
| Almond | 25 | * | 1 Jul 2001 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 |
| Levee banks and revetments | 40 | | 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 |
| 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 |
| Sheep farming assets: | | | |
| Crutching machines, portable type | 10 | * | 1 Jan 2007 |
| Dipping and spraying assets for parasite control: | | | |
| Jet spray system assets (including the race or handler dedicated to the jet spray system) | 10 | * | 1 Jan 2007 |
| Mobile plunge dips | 5 | * | 1 Jan 2007 |

| ***Agriculture*** ***(01110 to 01990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Feeders (including grain feeders, oat feeders, hay feeders) | 15 | * | 1 Jan 2007 |
| Footbaths | 10 | * | 1 Jan 2007 |
| Instruments for measuring wool fibre fineness, laser type | 10 | * | 1 Jan 2007 |
| Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor) | 5 | * | 1 Jan 2007 |
| Sheep handling assets (including autodrafter, conveyor, cradle, crate, crutching trailer, elevator, ewe lifter, handler, hydraulic lift, rollover unit, shearing table, weigh crate, winch used to lift sheep) | 15 | * | 1 Jan 2007 |
| Weigh bars, weigh indicators and weigh platforms | 10 | * | 1 Jan 2007 |
| Yards, races, leadup systems and loading ramps: | | | 1 Jan 2007 |
| Permanent type | 40 | * | 1 Jan 2007 |
| Portable type | 25 | * | 1 Jan 2007 |
| Woolshed assets: | | | |
| Grinding machine for sharpening cutters | 30 | * | 1 Jan 2007 |
| Shearing machines | 30 | * | 1 Jan 2007 |
| Shearing or crutching handpieces | 10 | * | 1 Jan 2007 |
| Wool bale movers | 10 | * | 1 Jan 2007 |
| Woolpresses | 20 | * | 1 Jan 2007 |
| Woolsheds and shearing sheds | 50 | * | 1 Jan 2007 |
| Wool tables, steel type | 20 | * | 1 Jan 2007 |
| Silos: | | | |
| Ancillary equipment | 20 | | 1 Jan 2001 |
| Grain (metal) | 30 | * | 1 Jul 2001 |
| Stud stock and thoroughbred horses | 10 | | 1 Jan 2001 |
| Trellis | 20 | | 1 Jan 2001 |

| ***Nursery and Floriculture Production*** ***(01110 to 01150)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jul 2006 |
| Environmental control assets: | | | |
| Boilers (including piping) | 20 | * | 1 Jul 2006 |
| Control systems | 10 | * | 1 Jul 2006 |
| Evaporative coolers | 10 | * | 1 Jul 2006 |
| Heating assets | 10 | * | 1 Jul 2006 |
| Instruments (including sensors) | 10 | | 1 Jul 2006 |
| Retractable screens | 8 | * | 1 Jul 2006 |
| Ventilation fans | 5 | * | 1 Jul 2006 |
| Fertigation system assets (incorporating control systems, pumps and tanks) | 10 | * | 1 Jul 2006 |

| ***Nursery and Floriculture Production*** ***(01110 to 01150)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| General assets: | | | |
| Bins and pallets | 5 | * | 1 Jul 2006 |
| Fertiliser spreaders | 10 | * | 1 Jul 2006 |
| Fumigation assets | 5 | * | 1 Jul 2006 |
| Pasteurisation assets: | | | |
| Pasteurisation rooms | 20 | * | 1 Jul 2006 |
| Steam boilers | 15 | * | 1 Jul 2006 |
| Racks | 15 | * | 1 Jul 2006 |
| Ride on mowers | 5 | * | 1 Jul 2006 |
| Refrigeration assets: | | | |
| Insulation panels used in cool rooms | 40 | * | 1 Jul 2006 |
| Refrigeration generally | 10 | * | 1 Jul 2006 |
| Spraying assets (chemicals) | 10 | * | 1 Jul 2006 |
| Trailers | 15 | * | 1 Jul 2006 |
| Trolleys | 15 | * | 1 Jul 2006 |
| Weed mats | 5 | * | 1 Jul 2006 |
| Harvesting assets: | | | |
| Bed lifters and diggers | 10 | * | 1 Jul 2006 |
| Tree spades | 15 | *# | 1 Jul 2006 |
| Packaging assets: | | | |
| Deleafers | 15 | * | 1 Jul 2006 |
| Bunching and bundling machines | 15 | * | 1 Jul 2006 |
| Grading machines | 15 | * | 1 Jul 2006 |
| Planting assets: | | | |
| Benches and tables | 10 | * | 1 Jul 2006 |
| Conveyors | 15 | * | 1 Jul 2006 |
| Dibblers and seeders | 15 | * | 1 Jul 2006 |
| Hoppers | 15 | * | 1 Jul 2006 |
| Pot, punnet and tray dispensers | 12 | * | 1 Jul 2006 |
| Potting machines (including pot and bag fillers) | 10 | * | 1 Jul 2006 |
| Soil elevators | 10 | * | 1 Jul 2006 |
| Soil mixers | 10 | * | 1 Jul 2006 |
| Transplanters (plugs and seedlings) | 8 | * | 1 Jul 2006 |
| Tray and punnet fillers | 10 | * | 1 Jul 2006 |
| Tray washers | 15 | * | 1 Jul 2006 |
| Vermiculite dispensers and coverers | 15 | * | 1 Jul 2006 |
| Propagation assets: | | | |
| Heated propagators | 10 | * | 1 Jul 2006 |
| Seedling and punnet trays, reusable | 3 | * | 1 Jul 2006 |
| Turf growing assets: | | | |
| Chemical spraying assets: | | | |
| Generally (including broad acre trailed or linkage boom and utility) | 10 | * | 1 Jul 2006 |
| Fertiliser spreaders | 10 | * | 1 Jul 2006 |
| Field top makers | 10 | * | 1 Jul 2006 |
| Land planes | 25 | * | 1 Jul 2006 |

| *Nursery and Floriculture Production (01110 to 01150)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Line planters | 10 | * | 1 Jul 2006 |
| Mowers (including reel and rotary mowers) | 10 | * | 1 Jul 2006 |
| Net layers | 10 | * | 1 Jul 2006 |
| Power harrows | 10 | * | 1 Jul 2006 |
| Roll layers | 10 | * | 1 Jul 2006 |
| Soil aerators | 10 | * | 1 Jul 2006 |
| Trailers | 15 | * | 1 Jul 2006 |
| Turf harvesters (including pedestrian and tractor mounted harvesters) | 10 | *# | 1 Jul 2006 |
| Turf rollers | 15 | * | 1 Jul 2006 |
| Turf seeders | 15 | * | 1 Jul 2006 |
| Turf vacuums | 10 | * | 1 Jul 2006 |

| *Mushroom growing (01210)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air handling systems (incorporating cooling coils, filter blowers, mixing boxes, environment sensors and air ducting) | 10 | * | 1 Jul 2008 |
| Boilers (used for humidification and pasteurisation) | 10 | * | 1 Jul 2008 |
| Casing machines (includes casing mixers) | 10 | * | 1 Jul 2008 |
| Compost phase 1 assets: | | | |
| Bunkers | 10 | * | 1 Jul 2008 |
| Machinery (including forklifts, front end loaders, bunker fillers and pre-wet turners) | 4 | * | 1 Jul 2008 |
| Protective structures | 10 | * | 1 Jul 2008 |
| Pumps | 3 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Filling and emptying machines (including bag fillers, bed winches, cassette fillers and tunnel fillers ) | 10 | * | 1 Jul 2008 |
| Growing systems: | | | |
| Shelves: | | | |
| Aluminium | 15 | * | 1 Jul 2008 |
| Other material | 10 | * | 1 Jul 2008 |
| Trays: | | | |
| Wood | 5 | * | 1 Jul 2008 |
| Mushroom graders | 5 | * | 1 Jul 2008 |
| Sheds | 40 | * | 1 Jul 2008 |
| Slicing machines | 5 | * | 1 Jul 2008 |
| Spawning machines (including supplement machines) | 12 | * | 1 Jul 2008 |
| Trolleys | 10 | * | 1 Jul 2008 |
| Tunnels/Rooms, (incorporating doors, floors, drains, frames, insulation, lighting, roofs, and walls): | | | |
| Peak heat and spawn running | 10 | * | 1 Jul 2008 |

| ***Mushroom growing*** ***(01210)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Growing | 15 | * | 1 Jul 2008 |
| Vacuum coolers | 10 | * | 1 Jul 2008 |
| Weighing machines | 10 | * | 1 Jul 2008 |

| ***Hydroponics*** ***(01220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hanging gutters | 10 | * | 1 Jul 2007 |
| Troughs | 10 | * | 1 Jul 2007 |
| Hydroponics growers may use the effective life for relevant assets shown in Nursery and Floriculture Production (01110 to 01150) | | | |

| ***Vegetable and cane growing*** ***(01230 and 01510)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets: | | | |
| Generally | 10 | * | 1 Jul 2007 |
| Self-propelled | 8 | * | 1 Jul 2007 |
| Fertilizer spreaders: | | | |
| Generally | 10 | * | 1 Jul 2007 |
| Spinner | 5 | * | 1 Jul 2007 |
| General assets: | | | |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Mulch layers | 12 | * | 1 Jul 2007 |
| Mulch lifters | 12 | * | 1 Jul 2007 |
| Mulchers | 8 | * | 1 Jul 2007 |
| Rakes (eg cane trash rake) | 10 | * | 1 Jul 2007 |
| Slashers | 8 | * | 1 Jul 2007 |
| Harvesting assets: | | | |
| Cane haul out bins | 12 | * | 1 Jul 2007 |
| Harvesters (including cane, carrot, onion, potato and tomato) | 10 | *# | 1 Jul 2007 |
| Harvesting aids (incorporating trailer and conveyor belts) | 15 | * | 1 Jul 2007 |
| Onion lifters | 10 | *# | 1 Jul 2007 |
| Trailers | 15 | * | 1 Jul 2007 |
| Windrowers (including potato diggers, onion and potato windrowers) | 10 | *# | 1 Jul 2007 |
| Planting assets: | | | |
| Billet planters | 12 | * | 1 Jul 2007 |
| Potato cutters | 15 | * | 1 Jul 2007 |

| ***Vegetable and cane growing*** ***(01230 and 01510)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Potato planters | 10 | * | 1 Jul 2007 |
| Precision seeders | 10 | * | 1 Jul 2007 |
| Transplanters: | | | |
| Automated | 7 | * | 1 Jul 2007 |
| Manual | 10 | * | 1 Jul 2007 |
| Tillage assets: | | | |
| Generally | 15 | * | 1 Jul 2007 |
| PTO operated (including rotary hoes and power harrows) | 8 | * | 1 Jul 2007 |
| Trellising assets: | | | |
| Stake drivers | 12 | * | 1 Jul 2007 |
| Stake pullers | 12 | * | 1 Jul 2007 |
| Trellising (incorporating stakes and wire) | 5 | * | 1 Jul 2007 |
| Wire winders | 15 | * | 1 Jul 2007 |

| ***Fruit growing*** ***(01310 to 01360 and 01390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cleaning and mulching assets: | | | |
| Mowers (including zero turn and ride on) | 8 | * | 1 Jul 2008 |
| Mulchers | 6 | * | 1 Jul 2008 |
| Slashers | 8 | * | 1 Jul 2008 |
| Sweeper attachments | 10 | * | 1 Jul 2008 |
| Crop protection assets: | | | |
| Applicators (including temporary bird netting applicators and vine cover rollers) | 15 | * | 1 Jul 2008 |
| Banana bagging machines | 10 | * | 1 Jul 2008 |
| Banana ripening bags | 3 | * | 1 Jul 2008 |
| Sprayers | 10 | * | 1 Jul 2008 |
| Temporary bird netting | 5 | * | 1 Jul 2008 |
| Under vine weeder | 10 | * | 1 Jul 2008 |
| Vine covers | 3 | * | 1 Jul 2008 |
| Dried fruit assets: | | | |
| Generally (including bin dryers, boxing machines, dehydration tunnels, dippers, rack dehydrators, scrapers, trolleys and wetting machines) | 15 | * | 1 Jul 2008 |
| Drying sheets (including ground sheets) | 10 | * | 1 Jul 2008 |
| Trays | 10 | * | 1 Jul 2008 |
| Fertilising assets: | | | |
| Fertigation systems: | | | |
| Pumps | 3 | * | 1 Jul 2008 |
| Tanks | 10 | * | 1 Jul 2008 |
| Spreaders: | | | |
| Generally | 10 | * | 1 Jul 2008 |
| Spinners | 5 | * | 1 Jul 2008 |
| General assets: | | | |

| ***Fruit growing*** ***(01310 to 01360 and 01390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2008 |
| Timber | 5 | * | 1 Jul 2008 |
| Crates (including picking lugs) | 5 | * | 1 Jul 2008 |
| Elevated work platforms | 10 | * | 1 Jul 2008 |
| Frost fans | 15 | * | 1 Jul 2008 |
| Mulch layers | 12 | * | 1 Jul 2008 |
| Mulch lifters | 12 | * | 1 Jul 2008 |
| Orchard ladders | 10 | * | 1 Jul 2008 |
| Post driver/hole diggers | 10 | * | 1 Jul 2008 |
| Refractometers | 10 | * | 1 Jul 2008 |
| Water pressure cleaners | 5 | * | 1 Jul 2008 |
| Harvesting assets: | | | |
| Grape harvesters | 10 | *# | 1 Jul 2008 |
| Harvest aids | 15 | * | 1 Jul 2008 |
| Picking bags | 3 | * | 1 Jul 2008 |
| Picking platforms | 10 | * | 1 Jul 2008 |
| Picking trolleys | 5 | * | 1 Jul 2008 |
| Trailers (including grape chaser bins) | 15 | * | 1 Jul 2008 |
| Tree shakers | 10 | *# | 1 Jul 2008 |
| Planting assets: | | | |
| Hole burners | 10 | * | 1 Jul 2008 |
| Planters | 12 | * | 1 Jul 2008 |
| Tree guards | 2 | * | 1 Jul 2008 |
| Trellising | 20 | * | 1 Jul 2008 |
| Weed matting | 5 | * | 1 Jul 2008 |
| Pruning assets: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Electric hand pruners | 3 | * | 1 Jul 2008 |
| Manual hand pruners | 2 | * | 1 Jul 2008 |
| Mechanical pruning assets (including cutter bars and cane strippers, excluding vine leaf removers) | 10 | * | 1 Jul 2008 |
| Pneumatic pruners: | | | |
| Compressors | 10 | * | 1 Jul 2008 |
| Hand tools | 5 | * | 1 Jul 2008 |
| Vine leaf removers | 15 | * | 1 Jul 2008 |
| Tillage assets: | | | |
| Generally | 15 | * | 1 Jul 2008 |
| PTO operated (including rotary hoes and power harrows) | 8 | * | 1 Jul 2008 |

| ***Coffee, olive and tree nut growing*** ***(01370, 01390 and 01590)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical spraying assets (including air blast sprayers and linkage sprayers) | 10 | * | 1 Jul 2007 |

| ***Coffee, olive and tree nut growing*** ***(01370, 01390 and 01590)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cleaning and mulching assets: | | | |
| Blowers | 10 | * | 1 Jul 2007 |
| Mowers (including zero turn and ride on) | 8 | * | 1 Jul 2007 |
| Mulchers | 8 | * | 1 Jul 2007 |
| Slashers | 10 | * | 1 Jul 2007 |
| Sweeper attachments | 10 | * | 1 Jul 2007 |
| Fertilizer spreaders | 10 | * | 1 Jul 2007 |
| General assets: | | | |
| Bins: | | | |
| Plastic | 10 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Stakes (including trellising) | 3 | * | 1 Jul 2007 |
| Harvesting assets: | | | |
| Bankouts (almonds) | 15 | * | 1 Jul 2007 |
| Catcher nets | 10 | * | 1 Jul 2007 |
| Elevators (almonds) | 12 | * | 1 Jul 2007 |
| Harvesters: | | | |
| Coffee | 10 | *# | 1 Jul 2007 |
| Olive | 10 | *# | 1 Jul 2007 |
| Nuts: | | | |
| Generally | 10 | *# | 1 Jul 2007 |
| Macadamia mower mounted | 8 | * | 1 Jul 2007 |
| Pick ups (eg almonds) | 12 | *# | 1 Jul 2007 |
| Sweepers | 12 | *# | 1 Jul 2007 |
| Tree shakers | 10 | *# | 1 Jul 2007 |
| Reservoir carts (almonds) | 15 | * | 1 Jul 2007 |
| Harvesting pole rakes | 5 | * | 1 Jul 2007 |
| Trailers | 15 | * | 1 Jul 2007 |
| Pruning assets: | | | |
| Chain saws | 5 | * | 1 Jul 2007 |
| Electric hand pruners | 3 | * | 1 Jul 2007 |
| Manual hand pruners | 2 | * | 1 Jul 2007 |
| Pneumatic pruners: | | | |
| Compressor | 10 | * | 1 Jul 2007 |
| Hand tools | 5 | * | 1 Jul 2007 |

| ***Poultry farming for breeding, eggs and meat*** ***(01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Animal housing structures (incorporating frame, walls, roof, insulation, doors, floors and lighting) | 20 | * | 1 Jan 2007 |
| Animal housing environmental control assets: | | | |
| Control systems (excluding personal computers) | 10 | * | 1 Jan 2007 |
| Curtains: | | | |
| Baffles, brooders | 10 | * | 1 Jan 2007 |
| Sidewalls | 5 | * | 1 Jan 2007 |

| ***Poultry farming for breeding, eggs and meat*** ***(01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tunnel inlets | 10 | * | 1 Jan 2007 |
| Evaporative cooling systems (including frames, pipes, pumps, tanks and coolpads) | 10 | * | 1 Jan 2007 |
| Foggers | 10 | * | 1 Jan 2007 |
| Heaters | 15 | * | 1 Jan 2007 |
| Minimum vents (including cabling) | 12 | * | 1 Jan 2007 |
| Sensors | 4 | * | 1 Jan 2007 |
| Tunnel inlet panels | 15 | * | 1 Jan 2007 |
| Ventilation fans: | | | |
| Exhaust fans (tunnel, minivent) | 12 | * | 1 Jan 2007 |
| Stirrer fans | 15 | * | 1 Jan 2007 |
| Cages (for egg layers) | 20 | * | 1 Jan 2007 |
| Egg belt systems (under cage/nest housing) (including belts, rollers, tensioners and drive units) | 15 | * | 1 Jan 2007 |
| Egg conveyors (including drive units) | 15 | * | 1 Jan 2007 |
| Egg counters | 15 | * | 1 Jan 2007 |
| Egg elevators (including drive units) | 15 | * | 1 Jan 2007 |
| Egg grading and packing assets: | | * | |
| Egg grader and packing systems (including box erectors, box sealers, candling machines; conveyors, crack, dirt, leak and blood detectors, denesters (egg inners and trays), egg loaders; egg oilers, egg tray stackers; egg washers, egg weigher and transfer systems, imprinters (egg and box), packers (inners, trays and boxes) and wrappers) | 10 | * | 1 Jan 2007 |
| Pallet levellers (coil spring) | 25 | * | 1 Jan 2007 |
| Palletisers | 10 | * | 1 Jan 2007 |
| Trolley lifters | 15 | * | 1 Jan 2007 |
| Farm trolleys: | | | |
| Chicken transport | 10 | * | 1 Jan 2007 |
| Egg transport | 10 | * | 1 Jan 2007 |
| Feeding systems (including troughs, trolleys, chains, hoppers, pans, tubes with auger and drive units) | 10 | * | 1 Jan 2007 |
| Generators (emergency) | 20 | * | 1 Jan 2007 |
| Hanging cable systems (for feeders, drinkers and nest housing) | 15 | * | 1 Jan 2007 |
| Manure belt systems (under cage/nest housing) (including polypropylene belts, scrapers, rollers, tensioners and drive units) | 15 | * | 1 Jan 2007 |
| Manure conveyors (including drive units) | 10 | * | 1 Jan 2007 |
| Nest housing (including slatted walkways) | 15 | * | 1 Jan 2007 |
| Silos for feed: | | | |
| Metal | 20 | * | 1 Jan 2007 |
| Ancillary equipment: | | | |
| Augers | 10 | * | 1 Jan 2007 |
| Conveyors and elevators | 15 | * | 1 Jan 2007 |
| Water assets: | | | |
| Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units) | 10 | * | 1 Jan 2007 |
| Winches | 10 | * | 1 Jan 2007 |

| ***Poultry hatcheries*** ***(01710 to 01720)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air handlers | 20 | * | 1 Jan 2007 |
| Boilers | 20 | * | 1 Jan 2007 |
| Candling equipment | 20 | * | 1 Jan 2007 |
| Chick counters | 20 | * | 1 Jan 2007 |
| Chilled water plants | 20 | * | 1 Jan 2007 |
| Control systems (excluding personal computers) | 10 | * | 1 Jan 2007 |
| Condensers/heat exchangers | 10 | * | 1 Jan 2007 |
| Conveyors | 20 | * | 1 Jan 2007 |
| Generators (emergency) | 20 | * | 1 Jan 2007 |
| Hatcher trolleys/dollies | 10 | * | 1 Jan 2007 |
| Hatcher baskets | 10 | * | 1 Jan 2007 |
| Hatchers (including integrated controller unit) | 20 | * | 1 Jan 2007 |
| Hatchery buildings (incorporating frames, walls, roof, insulation, doors, floors and lighting) | 40 | * | 1 Jan 2007 |
| Macerators | 20 | * | 1 Jan 2007 |
| Separators – chick and egg | 20 | * | 1 Jan 2007 |
| Setter trays | 10 | * | 1 Jan 2007 |
| Setter trolley unloaders | 20 | * | 1 Jan 2007 |
| Setter trolleys | 10 | * | 1 Jan 2007 |
| Setters/Incubators (including integrated controller unit) | 20 | * | 1 Jan 2007 |
| Stacker/Destacker systems | 20 | * | 1 Jan 2007 |
| Transfer machines – farm trolley to setter trolley | 20 | * | 1 Jan 2007 |
| Transfer machines – setter tray to hatcher basket | 20 | * | 1 Jan 2007 |
| Vaccinators | 15 | * | 1 Jan 2007 |
| Vacuum/auger systems (waste) | 20 | * | 1 Jan 2007 |
| Washing assets | 20 | * | 1 Jan 2007 |

| ***Pig farming*** ***(01920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters, and doors) | 20 | * | 1 Jul 2008 |
| Curtains: | | | |
| Sidewalls | 10 | * | 1 Jul 2008 |
| Floors (suspended type): | | | |
| Concrete | 10 | * | 1 Jul 2008 |
| Plastic | 10 | * | 1 Jul 2008 |
| Steel | 5 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units) | 10 | * | 1 Jul 2008 |
| Effluent separators/Effluent fan extractors | 10 | * | 1 Jul 2008 |

| ***Pig farming*** ***(01920)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads) | 10 | * | 1 Jul 2008 |
| Fans: | | | |
| Exhaust (tunnel, minivent) | 10 | * | 1 Jul 2008 |
| Stirrer | 10 | * | 1 Jul 2008 |
| Farrowing crates | 10 | * | 1 Jul 2008 |
| Generators (emergency) | 20 | * | 1 Jul 2008 |
| Heaters and heat lamps | 5 | * | 1 Jul 2008 |
| High pressure cleaners | 3 | * | 1 Jul 2008 |
| Instruments for measuring backfat or detecting pregnancy, ultrasound type (incorporating probe and monitor) | 5 | * | 1 Jul 2008 |
| Liquid feed systems (incorporating feed valves, tanks, pumps, pipelines, mixers and troughs) | 10 | * | 1 Jul 2008 |
| Milling assets | 10 | * | 1 Jul 2008 |
| Mixing assets | 10 | * | 1 Jul 2008 |
| Pens (including fences, gates, stalls, farrowing crates, ramps) | 10 | * | 1 Jul 2008 |
| Silos: | | | |
| Readyfeed | 10 | * | 1 Jul 2008 |
| Grain storage | 20 | * | 1 Jul 2008 |
| Tank storage for liquid feed supplements | 20 | * | 1 Jul 2008 |
| Water assets: | | | |
| Drinking systems (incorporating tubing, nipple drinkers, drinking cups, pressure regulators and filter units) | 10 | * | 1 Jul 2008 |
| Effluent tanks (concrete) | 20 | * | 1 Jul 2008 |
| Weigh bars, weigh indicators and weigh platforms | 5 | * | 1 Jul 2008 |

| ***Aquaculture*** ***(02011 to 02039)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aeration assets: | | | |
| Direct supply systems (including paddlewheels and aspirators): | | | |
| Fresh water | 6 | * | 1 Jul 2007 |
| Salt water | 3 | * | 1 Jul 2007 |
| Remote or indirect supply systems (incorporating blowers, diaphragm pumps, diffusers, upwellers and pipelines) | 10 | * | 1 Jul 2007 |
| Aquaculture tanks: | | | |
| Concrete | 20 | * | 1 Jul 2007 |
| Fibreglass | 15 | * | 1 Jul 2007 |
| Polyethylene | 20 | * | 1 Jul 2007 |
| Raceways | 20 | * | 1 Jul 2007 |
| Transport of live products | 10 | * | 1 Jul 2007 |

| ***Aquaculture*** ***(02011 to 02039)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Bins and crates | 5 | * | 1 Jul 2007 |
| Cooling assets (including water chillers) | 10 | * | 1 Jul 2007 |
| Control systems | 10 | * | 1 Jul 2007 |
| Environmental control structures and protective structures used in salt water environment | 15 | * | 1 Jul 2007 |
| Feeders (including belt, pendulum, scatter and blower) | 5 | * | 1 Jul 2007 |
| Graders | 10 | * | 1 Jul 2007 |
| Harvesting nets | 4 | * | 1 Jul 2007 |
| Hatching assets (including hatching containers) | 10 | * | 1 Jul 2007 |
| Heating assets: | | | |
| Direct heating system (including immersion heaters): | | | |
| Fresh water | 10 | * | 1 Jul 2007 |
| Salt water[1] | 5 | * | 1 Jul 2007 |
| Indirect heating system (including heat exchangers and passive heating) | 10 | * | 1 Jul 2007 |
| Instruments (including sensors and water quality meters) | 5 | * | 1 Jul 2007 |
| Oyster farming assets: | | | |
| Oyster growing structures (incorporating posts and racks or lines) | 10 | * | 1 Jul 2007 |
| Baskets | 8 | * | 1 Jul 2007 |
| Rumblers | 10 | * | 1 Jul 2007 |
| Sticks | 5 | * | 1 Jul 2007 |
| Trays: | | | |
| Plastic | 8 | * | 1 Jul 2007 |
| Timber | 5 | * | 1 Jul 2007 |
| Vats, treatment | 15 | * | 1 Jul 2007 |
| Pearling and oyster fishing plant: | | | |
| Luggers (oyster fishing) | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Pearling boats | 20 | | 1 Jan 2001 |
| Power supply assets, emergency or standby: | | | |
| Generators (incorporating attached engine management and generator monitoring instruments) | 15 | * | 1 Jul 2007 |
| Processing assets: | | | |
| Conveyors, elevators and hoppers | 10 | * | 1 Jul 2007 |
| Cookers | 10 | * | 1 Jul 2007 |
| Packaging assets (including vacuum and modified atmospheric packing) | 10 | * | 1 Jul 2007 |
| Refrigeration assets: | | | |
| Insulation panels in cool or freezer rooms used in salt water environment | 20 | * | 1 Jul 2007 |
| Sea cages (incorporating rings, nets, ropes, anchors, weights and staunchions) | 10 | * | 1 Jul 2007 |
| Water assets: | | | |
| Aquaculture channels and ponds | 20 | * | 1 Jul 2007 |
| Liners and erosion matting for ponds and channels | 15 | * | 1 Jul 2007 |

[1] Defined as water containing in excess of 10 parts of salt per 1,000 parts of water.

| ***Aquaculture*** ***(02011 to 02039)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pipes and pipelines: | | | |
| Above ground (polyethylene, polyvinylchloride including lay flat hoses) | 10 | * | 1 Jul 2007 |
| In ground (polyethylene and polyvinylchloride) | 30 | * | 1 Jul 2007 |
| Pumps: | | | |
| Generally: | | | |
| Fresh water | 10 | * | 1 Jul 2007 |
| Salt water | 5 | * | 1 Jul 2007 |
| Single phase transfer pumps: | | | |
| Fresh water | 5 | * | 1 Jul 2007 |
| Salt water | 3 | * | 1 Jul 2007 |
| Water treatment assets (including filtration assets, foam fractionators, oxygen and ozone generators and UV sterilizers) | 10 | * | 1 Jul 2007 |
| Water transport and ancillary assets: | | | |
| Boats, aluminium | 15 | * | 1 Jul 2007 |
| Lifting assets | 10 | * | 1 Jul 2007 |
| Outboard motors | 5 | * | 1 Jul 2007 |
| Trailers | 8 | * | 1 Jul 2007 |
| Weighing machines | 5 | * | 1 Jul 2007 |

| ***Forestry and logging*** ***(03010 to 03020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Logging plant: | | | |
| Cable system (including winches and high leads) | 8 | * | 1 Jan 2001 |
| Forwarders | 8 | * | 1 Jan 2001 |
| 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 |

| ***Fishing*** ***(04111 to 04199)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fishing plant: | | | |
| Boats | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Fish holding baskets | 10 | | 1 Jan 2001 |
| Purse seine fishing net | 5 | | 1 Jan 2001 |

## *MINING*
## *(06000 to 10900)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Crushing and milling assets: | | | |
| Crushers: | | | |
| Cone and gyratory | 25 | * | 1 Jul 2003 |
| Feeder breaker | 20 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Impact and rotary | 20 | * | 1 Jul 2003 |
| Jaw | 25 | * | 1 Jul 2003 |
| Roller (including roll sizers) | 20 | * | 1 Jul 2003 |
| Grinding mills: | | | |
| Ball and rod | 25 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Hammer | 15 | * | 1 Jul 2003 |
| SAG (autogenous) | 25 | * | 1 Jul 2003 |
| Hydrometallurgy and Pyrometallurgy assets: | | | |
| Adsorption process assets | 20 | * | 1 Jul 2003 |
| Agglomeration (pelletizing) assets | 25 | * | 1 Jul 2003 |
| Calcination process assets (including kilns) | 25 | * | 1 Jul 2003 |
| Casting process assets for casting billets or ingots | 30 | * | 1 Jul 2003 |
| Converting process assets (including rotatable cylindrical furnaces) | 30 | * | 1 Jul 2003 |
| Cooling process assets (including cooling towers) | 25 | * | 1 Jul 2003 |
| Counter current decantation (CCD) process assets | 20 | * | 1 Jul 2003 |
| Drying process assets (including rotary dryers, spray dryers and indirect heat exchanger dryers) | 25 | * | 1 Jul 2003 |
| Electrolysis process assets (including electrowinning process and electro refining process assets including tanks) | 20 | * | 1 Jul 2003 |
| Filtration process assets | 15 | * | 1 Jul 2003 |
| Gas cleaning process assets (including electrostatic precipitators and baghouses) | 20 | * | 1 Jul 2003 |
| Gas recovery process assets (including stripping and absorption assets) | 25 | * | 1 Jul 2003 |
| Ion exchange process assets | 15 | * | 1 Jul 2003 |
| Leaching process assets: | | | |
| Atmospheric | 15 | * | 1 Jul 2003 |
| Generally | 25 | * | 1 Jul 2003 |
| Pressure | 25 | * | 1 Jul 2003 |
| Neutralisation process assets | 20 | * | 1 Jul 2003 |
| Pots and ladles used for molten materials | 30 | * | 1 Jul 2003 |
| Precipitation process assets (including tanks and agitators) | 20 | * | 1 Jul 2003 |
| Pressure vessels | 30 | * | 1 Jul 2003 |
| Roasting process assets (including kilns and furnaces) | 30 | * | 1 Jul 2003 |
| Sintering process assets (including continuous sintering machines) | 30 | * | 1 Jul 2003 |
| Smelting process assets (including furnaces) | 25 | * | 1 Jul 2003 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Solution treatment and metal recovery assets | 20 | * | 1 Jul 2003 |
| Solvent extraction process assets (including mixer-settler units) | 20 | * | 1 Jul 2003 |
| Tailings stills | 20 | * | 1 Jul 2003 |
| Infrastructure support assets: | | | |
| Compressors | 15 | * | 1 Jul 2003 |
| Control systems and communication systems assets: | | | |
| Generally | 10 | * | 1 Jul 2003 |
| Instruments | 10 | * | 1 Jul 2003 |
| Towers or other supporting structures | 30 | * | 1 Jul 2003 |
| Electrical infrastructure assets (including power reticulation, substations, switchgear and transformers) | 25 | * | 1 Jul 2003 |
| Mineral treatment structure | 40 | * | 1 Jul 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 25 | * | 1 Jul 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps: | | * | |
| Generally | 20 | * | 1 Jul 2003 |
| Positive displacement pumps | 15 | * | 1 Jul 2003 |
| Materials handling assets: | | | |
| Belt magnets, samplers, metal detectors and analysers | 15 | * | 1 Jul 2003 |
| Bins, chutes, hoppers, bunkers and silos | 30 | * | 1 Jul 2003 |
| Bucket elevators | 25 | * | 1 Jul 2003 |
| Conveyors | 25 | * | 1 Jul 2003 |
| Feeders: | | | |
| Generally (including apron and belt) | 20 | * | 1 Jul 2003 |
| Vibrating | 15 | * | 1 Jul 2003 |
| Fuel storage tanks | 30 | * | 1 Jul 2003 |
| Gas storage tanks and spheres | 25 | * | 1 Jul 2003 |
| Grizzly bars and scalpers; | 25 | * | 1 Jul 2003 |
| Overhead crane/gantry | 30 | * | 1 Jul 2003 |
| Stack (chimney) | 30 | * | 1 Jul 2003 |
| Stockpile assets: | | | |
| Reclaim tunnel flow valves and activators | 25 | * | 1 Jul 2003 |
| Stackers, reclaimers and stacker/reclaimers | 25 | * | 1 Jul 2003 |
| Train loaders | 30 | * | 1 Jul 2003 |
| Tripper/stacker and stacking conveyor systems | 25 | * | 1 Jul 2003 |
| Tunnel vent and exhaust fans | 15 | * | 1 Jul 2003 |
| Water recycling facility | 20 | * | 1 Jul 2003 |
| Water storage tanks | 30 | * | 1 Jul 2003 |
| Weighing machines (including weighers for feeders and conveyors) | 20 | * | 1 Jul 2004 |
| Mineral dressing assets: | | | |
| Classification, gravity separation and dewatering assets: | | | |
| Centrifuges | 15 | * | 1 Jul 2003 |
| Cyclones: | | | |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Dense medium and heavy medium | 8 | * | 1 Jul 2003 |
| Generally (including classifying, desliming, and hydrocyclones) | 15 | * | 1 Jul 2003 |
| Generally | 18 | * | 1 Jul 2003 |
| Hydraulic classifiers and teetered bed separators | 20 | * | 1 Jul 2003 |
| Jigs | 25 | * | 1 Jul 2003 |
| Pneumatic tables and air separators | 25 | * | 1 Jul 2003 |
| Settling cones | 25 | * | 1 Jul 2003 |
| Shaking tables | 25 | * | 1 Jul 2003 |
| Sluices and cone concentrators | 25 | * | 1 Jul 2003 |
| Spirals | 12 | * | 1 Jul 2003 |
| Electrostatic separation assets | 20 | * | 1 Jul 2003 |
| Filtration assets (including pressure filtration and vacuum filtration equipment) | 15 | * | 1 Jul 2003 |
| Flotation assets (including tanks, launders, agitators, air supply and reagent dosing equipment) | 20 | * | 1 Jul 2003 |
| Magnetic separation assets (including cross belt, drum and disc types) | 20 | * | 1 Jul 2003 |
| Screening assets | 15 | * | 1 Jul 2003 |
| Thickening assets | 25 | * | 1 Jul 2003 |
| Port assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190) | | * | 1 Jul 2002 |
| Railway infrastructure assets and rolling-stock – see Table A Rail transport (47100) | | * | 1 Jan 2002 |
| Surface mobile mining machines: | | | |
| Bucket wheel excavators | 30 | * | 1 Jul 2002 |
| Compressors | 20 | * | 1 Jul 2002 |
| Cranes | 20 | * | 1 Jul 2002 |
| Dozers | 9 | * | 1 Jul 2002 |
| Draglines | 30 | * | 1 Jul 2002 |
| Drill rigs (Production) | 10 | * | 1 Jul 2002 |
| Electric rope shovels | 25 | * | 1 Jul 2002 |
| Generators | 10 | * | 1 Jul 2002 |
| Graders | 10 | * | 1 Jul 2002 |
| Hydraulic excavators (including hydraulic front shovels) | 10 | * | 1 Jul 2002 |
| Lighting system | 10 | * | 1 Jul 2002 |
| Off highway trucks (including articulated, rigid dump, service, fuel and water trucks) | 10 | * | 1 Jul 2002 |
| Rollers | 15 | * | 1 Jul 2002 |
| Scrapers | 7 | * | 1 Jul 2002 |
| Skid steer loader | 7 | * | 1 Jul 2002 |
| Tool carrier | 10 | * | 1 Jul 2002 |
| Wheel loader | 8 | * | 1 Jul 2002 |
| Tailings dams | 20 | | 1 Jan 2001 |
| Underground mobile mining machines: | | | |
| Compressors | 10 | * | 1 Jul 2002 |
| Continuous haulage system | 10 | * | 1 Jul 2002 |
| Continuous miner | 10 | * | 1 Jul 2002 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Drill rigs: | | | |
| Diamond | 20 | * | 1 Jul 2002 |
| Production | 7 | * | 1 Jul 2002 |
| Feeder breaker | 15 | * | 1 Jul 2002 |
| Grader | 10 | * | 1 Jul 2002 |
| Jumbo | 10 | * | 1 Jul 2002 |
| Load-haul-dump machine | 6 | * | 1 Jul 2002 |
| Long-wall equipment: | | | |
| Armoured face conveyor | 6 | * | 1 Jul 2002 |
| Beam stage loader | 7 | * | 1 Jul 2002 |
| Hydraulic pump module | 15 | * | 1 Jul 2002 |
| Hydraulic roof support | 10 | * | 1 Jul 2002 |
| Impact crusher | 10 | * | 1 Jul 2002 |
| Mobile conveyor tail end | 5 | * | 1 Jul 2002 |
| Roof support relocation vehicle | 10 | * | 1 Jul 2002 |
| Shearer | 7 | * | 1 Jul 2002 |
| Shearer carrier | 10 | * | 1 Jul 2002 |
| Maintenance vehicle | 8 | * | 1 Jul 2002 |
| Personnel transporter | 8 | * | 1 Jul 2002 |
| Raise borers and down reamers | 20 | * | 1 Jul 2002 |
| Roof bolters | 8 | * | 1 Jul 2002 |
| Scissor lift | 6 | * | 1 Jul 2002 |
| Shuttle car | 12 | * | 1 Jul 2002 |
| Skid steer loader | 12 | * | 1 Jul 2002 |
| Underground haulage trucks | 6 | * | 1 Jul 2002 |
| Wheel loader | 6 | * | 1 Jul 2002 |
| Workshop plant | 20 | | 1 Jan 2001 |

| ***Coal mining (06000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Coal preparation assets: | | | |
| Centrifuges | 15 | * | 1 Jul 2003 |
| Crushing assets (including feeder breakers, impact, roller and rotary crushers) | 20 | * | 1 Jul 2003 |
| Cyclones: | | | |
| Dense medium, heavy medium | 6 | * | 1 Jul 2003 |
| Generally (including classifying, desliming and hydrocyclones) | 10 | * | 1 Jul 2003 |
| Filtration assets (including belt, drum and vacuum filters) | 15 | * | 1 Jul 2003 |
| Flotation assets (including agitation air supply systems, launders, reagent dosing systems and tanks) | 20 | * | 1 Jul 2003 |
| Grizzly bars and scalpers | 25 | * | 1 Jul 2003 |
| Jigs and heavy medium baths | 25 | * | 1 Jul 2003 |
| Magnetic separators | 20 | * | 1 Jul 2003 |
| Spirals | 12 | * | 1 Jul 2003 |
| Thickening assets | 25 | * | 1 Jul 2003 |

| ***Coal mining*** ***(06000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Infrastructure support assets: | | | |
| Analysers, belt magnets, grinding mills, metal detectors and samplers | 15 | * | 1 Jul 2003 |
| Coal preparation facility framework/structure | 40 | * | 1 Jul 2003 |
| Compressors | 15 | * | 1 Jul 2003 |
| Control systems and communication systems assets: | | | |
| Generally | 10 | * | 1 Jul 2003 |
| Instruments | 10 | * | 1 Jul 2003 |
| Towers or other supporting structures | 30 | * | 1 Jul 2003 |
| Electrical infrastructure assets (including reticulation assets, substations, switch gear and transformers) | 25 | * | 1 Jul 2003 |
| Fuel storage tanks | 30 | * | 1 Jul 2003 |
| Gas storage tanks | 25 | * | 1 Jul 2003 |
| Overhead crane/gantry | 30 | * | 1 Jul 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 25 | * | 1 Jul 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps: | | | |
| Generally (including centrifugal pumps) | 20 | * | 1 Jul 2003 |
| Positive displacement pumps | 15 | * | 1 Jul 2003 |
| Train loaders | 30 | * | 1 Jul 2003 |
| Tunnel vent or exhaust fans | 15 | * | 1 Jul 2003 |
| Valves and other non pipe fittings | 10 | * | 1 Jul 2003 |
| Water recycling facility | 20 | * | 1 Jul 2003 |
| Water storage dams (including fire services dams and water storage dams generally) | 30 | * | 1 Jul 2003 |
| Water storage tanks | 30 | * | 1 Jul 2003 |
| Materials handling assets: | | | |
| Bins, chutes, hoppers, silos and storage bunkers | 30 | * | 1 Jul 2003 |
| Bucket elevators | 25 | * | 1 Jul 2003 |
| Conveyors | 25 | * | 1 Jul 2003 |
| Feeders: | | | |
| Generally (including apron and belt feeders) | 20 | * | 1 Jul 2003 |
| Vibrating feeders | 15 | * | 1 Jul 2003 |
| Stockpile spraying system | 20 | * | 1 Jul 2003 |
| Stockpile stackers, reclaimers and stacker reclaimers: | | | |
| Generally (including all machinery) | 25 | * | 1 Jul 2003 |
| Reclaim tunnels | 25 | * | 1 Jul 2003 |
| Tripper/stacker | 25 | * | 1 Jul 2003 |

| ***Oil and gas extraction*** ***(07000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery: | | | |
| Control systems | 10 | * | 1 Jul 2002 |
| Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander) | 30 | * # | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (26110 to 26400) | | | |
| Flare tower for gas flare | 25 | * # | 1 Jul 2002 |
| Fractionation train assets (including air cooler, column, compressor, heat exchanger, piping and pumps) | 30 | * # | 1 Jul 2002 |
| Hot water system assets | $17^1/_2$ | * # | 1 Jul 2002 |
| Instruments | $12^1/_2$ | * | 1 Jul 2002 |
| LNG holding facility assets (including boil off gas compressor, cryogenic storage tank, loading arm, pumps and tank) | 30 | * # | 1 Jul 2002 |
| LNG train assets (including centrifugal compressor, column, cryogenic heat exchanger, gas turbine driver and other heat exchangers) | 30 | * # | 1 Jul 2002 |
| Stabiliser process assets (including column, heat exchanger, pumps and reciprocating compressor) | 30 | * # | 1 Jul 2002 |
| Storage and loading assets (including cryogenic storage tank, jetty, loading arm, LPG chiller and pumps) | 30 | * # | 1 Jul 2002 |
| Trunkline onshore terminal (TOT) assets: | | | |
| Flash tanks | 20 | * # | 1 Jul 2002 |
| Slugcatcher and associated piping | 30 | * # | 1 Jul 2002 |
| Valves including control valves | $12^1/_2$ | * | 1 Jul 2002 |
| Gas production assets: | | | |
| Central production facility assets: | | | |
| Boiler | 10 | * | 1 Jul 2002 |
| Cabling for power and control system | 30 | * # | 1 Jul 2002 |
| Diesel system | 15 | * | 1 Jul 2002 |
| Drains system | 20 | * # | 1 Jul 2002 |
| Drill rig | 10 | * | 1 Jul 2002 |
| Flare system assets: | | | |
| Carbon steel piping | 15 | * | 1 Jul 2002 |
| Flare tip | 5 | * | 1 Jul 2002 |
| Stainless steel piping | 30 | * # | 1 Jul 2002 |
| Fuel gas system | 30 | * # | 1 Jul 2002 |
| Gas compression and reinjection assets: | | | |
| Gas compressor used offshore | 10 | * | 1 Jul 2002 |
| Gas turbine driver used offshore | $12^1/_2$ | * | 1 Jul 2002 |
| Power turbine used offshore | $12^1/_2$ | * | 1 Jul 2002 |
| Generally (including piping, skid, vessels and assets used onshore) | 30 | * # | 1 Jul 2002 |

| ***Oil and gas extraction*** ***(07000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Heat exchanger | 30 | * # | 1 Jul 2002 |
| Major carbon steel vessels | 12½ | * | 1 Jul 2002 |
| Major stainless steel (or lined) vessels | 30 | * # | 1 Jul 2002 |
| Offshore platform: | | | |
| Generally (including accommodation module, flare structure, helideck, jacket, primary steel work and topsides secondary steel work) | 30 | * # | 1 Jul 2002 |
| Topsides tertiary steelwork (including handrails, ladders and stairs) | 15 | * | 1 Jul 2002 |
| Piping | 30 | * # | 1 Jul 2002 |
| Pump: | | | |
| Circulation pump | 12½ | * | 1 Jul 2002 |
| Generally | 20 | * # | 1 Jul 2002 |
| Seawater lift pump | 15 | * | 1 Jul 2002 |
| Shutdown and fire/gas system | 15 | * | 1 Jul 2002 |
| Tempered water system assets: | | | |
| Chemical treatment assets | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 30 | * # | 1 Jul 2002 |
| Utility air compressors | 15 | * | 1 Jul 2002 |
| Control systems | 10 | * | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (26110 to 26400) | | * | 1 Jul 2002 |
| Floating production storage and offloading (FPSO) vessel (incorporating mooring system) | 20 | * # | 1 Jul 2002 |
| Floating storage and offloading (FSO) vessel (incorporating mooring system) | 20 | * # | 1 Jul 2002 |
| Infield pipeline | 30 | * # | 1 Jul 2002 |
| Instruments (including level, pressure and temperature indicators) | 12½ | * | 1 Jul 2002 |
| Offshore bulk loading transfer system | 10 | * | 1 Jul 2002 |
| Subsea production assets (including control umbilical, flowline and manifold) | 20 | * # | 1 Jul 2002 |
| Trunkline | 30 | * # | 1 Jul 2002 |
| Valve | 12½ | * | 1 Jul 2002 |
| Well and downhole equipment | 15 | * | 1 Jul 2002 |
| Wellhead and christmas tree | 30 | * # | 1 Jul 2002 |
| Oil production assets: | | | |
| Central production facility assets (excluding FPSOs): | | | |
| Boiler | 10 | * | 1 Jul 2002 |
| Circulation pump | 12½ | * | 1 Jul 2002 |
| Drill rig | 10 | * | 1 Jul 2002 |
| Flare tip | 5 | * | 1 Jul 2002 |
| Gas compression and reinjection assets: | | | |
| Gas compressor used offshore | 10 | * | 1 Jul 2002 |
| Gas turbine driver used offshore | 12½ | * | 1 Jul 2002 |
| Power turbine used offshore | 12½ | * | 1 Jul 2002 |

| ***Oil and gas extraction*** ***(07000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Generally (including piping, skid, vessels and assets used onshore) | 15 | * | 1 Jul 2002 |
| Generally (including offshore platform) | 15 | * | 1 Jul 2002 |
| Major carbon steel vessels | 12½ | * | 1 Jul 2002 |
| Pump: | | | |
| Circulation pump | 12½ | * | 1 Jul 2002 |
| Other | 15 | * | 1 Jul 2002 |
| Tempered water system assets: | | | |
| Chemical treatment assets | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 15 | * | 1 Jul 2002 |
| Control systems | 10 | * | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (36100) | | * | 1 Jul 2002 |
| Floating production storage and offloading (FPSO) vessel (incorporating mooring system) | 20 | * # | 1 Jul 2002 |
| Floating storage and offloading (FSO) vessel (incorporating mooring system) | 20 | * # | 1 Jul 2002 |
| Infield pipeline | 15 | * | 1 Jul 2002 |
| Instruments (including level, pressure and temperature indicators) | 12½ | * | 1 Jul 2002 |
| Offshore bulk loading transfer system | 10 | * | 1 Jul 2002 |
| Subsea production assets (including control umbilical, flowline and manifold) | 15 | * | 1 Jul 2002 |
| Trunkline | 30 | * # | 1 Jul 2002 |
| Valve | 12½ | * | 1 Jul 2002 |
| Well and downhole equipment | 10 | * | 1 Jul 2002 |
| Wellhead and christmas tree | 15 | * | 1 Jul 2002 |
| Port Assets – see Table A Water transport and Water transport services (48100 to 48200) and (52110 to 52190) | | * | 1 Jul 2002 |

| ***Iron ore mining*** ***(08010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Infrastructure support assets: | | | |
| Blowers, high pressure | 15 | * | 1 Jan 2006 |
| Dust suppression/control equipment | 15 | * | 1 Jan 2006 |
| Materials handling assets: | | | |
| Feeders: | | | |
| Vibrating | 10 | * | 1 Jan 2006 |
| Mineral dressing assets: | | | |
| Cyclones, dense/heavy medium (unlined nihard) | 1 | * | 1 Jan 2006 |
| Dense medium separation assets (including baths and drums) | 20 | * | 1 Jan 2006 |
| Magnetic separation assets: | | | |
| LIMS (low intensity magnetic separators) | 20 | * | 1 Jan 2006 |
| WHIMS (wet high intensity magnetic separators) | 15 | * | 1 Jan 2006 |

| *Iron ore mining (08010)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Screening assets | 10 | * | 1 Jan 2006 |

| *Gold ore mining (08040)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gold ore processing assets: | | | |
| Adsorption process assets | 15 | * | 1 Jul 2004 |
| Carbon regeneration kilns | 12 | * | 1 Jul 2004 |
| Concentrators (including inline pressure jigs and mechanical concentrators) | 10 | * | 1 Jul 2004 |
| Crushing assets: | | | |
| Cone/gyratory crushers | 20 | * | 1 Jul 2004 |
| Hydraulic rock breakers | 12 | * | 1 Jul 2004 |
| Jaw crushers | 20 | * | 1 Jul 2004 |
| Electrowinning/electrorefining assets | 17 | * | 1 Jul 2004 |
| Elution columns | 12 | * | 1 Jul 2004 |
| Elution storage tanks | 17 | * | 1 Jul 2004 |
| Laboratory assets: | | | |
| Atmospheric adsorption spectrometers | 10 | * | 1 Jul 2004 |
| Generally (including drying ovens, pulverisers, crushers, gas fired ovens, fume cupboards) | 15 | * | 1 Jul 2004 |
| Leaching process assets (including carbon in pulp and carbon in leach processes) | 15 | * | 1 Jul 2004 |
| Shaking tables | 12 | * | 1 Jul 2004 |
| Smelting furnaces | 15 | * | 1 Jul 2004 |
| Thickening assets | 20 | * | 1 Jul 2004 |

| *Mineral sand mining (08050)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aeration assets (including aerators, attritioners, blowers and turbine impeller agitated vessels) | 20 | * | 1 Jan 2003 |
| Classification and gravity separation assets (including centrifuges, cones, cyclones, screw classifiers, spirals and tables) | 15 | * | 1 Jan 2003 |
| Crushing assets (including drum scrubbers) | 30 | * | 1 Jan 2003 |
| Dredges | 20 | * | 1 Jan 2003 |
| Drying assets: | | | |
| Generally (including flash and fluid bed dryers and fluid bed heaters) | 20 | * | 1 Jan 2003 |
| Rotary dryer kilns | 30 | * | 1 Jan 2003 |
| Dust management assets: | | | |
| Baghouse filters and extractors | 30 | * | 1 Jan 2003 |
| Cyclones | 15 | * | 1 Jan 2003 |

| ***Mineral sand mining*** ***(08050)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Multiclones | 20 | * | 1 Jan 2003 |
| Electrostatic separation assets (including curve plates, electrostatic roll separators, high tension roll separators and screen plates) | 20 | * | 1 Jan 2003 |
| Filtration/Dewatering assets (including candle filter presses, dewatering towers, horizontal belt filters and hydrocyclones) | 15 | * | 1 Jan 2003 |
| Magnetic separation assets (including belt and drum separators, electromagnetic separators, induced roll and rare earth magnetic separators and wet high intensity magnets) | 20 | * | 1 Jan 2003 |
| Materials handling assets (including bins, bucket and conveying elevators, conveyors, feeders, hoppers, loading systems, paddle mixers and tailings stackers) | 30 | * | 1 Jan 2003 |
| Screening assets (including screens and trommels) | 15 | * | 1 Jan 2003 |
| Support assets: | | | |
| Control systems | 10 | * | 1 Jan 2003 |
| Pipes and pipelines (including valves and fittings): | | | |
| Generally | 20 | * | 1 Jan 2003 |
| Slurry pipework within processing facility (including slurry pipe to thickener) | 10 | * | 1 Jan 2006 |
| Pumps | 20 | * | 1 Jan 2003 |
| Tanks: | | | |
| Constant density and thickening | 20 | * | 1 Jan 2003 |
| Generally (including acid leaching and water) | 15 | * | 1 Jan 2003 |
| Thermal reduction assets (including cooler kilns, cooling towers, heat exchangers and reduction kilns) | 30 | * | 1 Jan 2003 |
| Waste gas handling assets: | | | |
| Afterburners | 20 | * | 1 Jan 2003 |
| Cyclones | 15 | * | 1 Jan 2003 |
| Electrostatic precipitators | 30 | * | 1 Jan 2003 |
| Scrubbers and stacks | 20 | * | 1 Jan 2003 |

| ***Nickel ore mining*** ***(08060)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Nickel ore processing assets: | | | |
| Mineral treatment structure (including structures holding walkways, supporting assets and thoroughfares) | 20 | * | 1 Jul 2004 |
| Reagent pumps (including high pressure acid leach pumps) | 5 | * | 1 Jul 2004 |

| ***Construction material mining*** ***(09110 to 09190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Control systems (for conveying, crushing and screening assets) | 10 | * | 1 Jul 2003 |
| Conveyors: | | | |
| Gravity take-up | 25 | * | 1 Jul 2003 |
| Screw take-up | 15 | * | 1 Jul 2003 |
| Crushers: | | | |
| Generally | 20 | * | 1 Jul 2003 |
| Mobile (track or wheel mounted machinery including screening and conveying components) | 15 | * | 1 Jul 2003 |
| Cyclones | 15 | * | 1 Jul 2003 |
| Dredges | 20 | * | 1 Jul 2003 |
| Drill rigs | 8 | * | 1 Jul 2003 |
| Electrical switching assets | 20 | * | 1 Jul 2003 |
| Graders | 15 | * | 1 Jul 2003 |
| Heavy mobile quarry assets not specifically listed – see Table A Mining (06000 to 10900) | | * | 1 Jul 2003 |
| Hydraulic oversize-rock breakers (mounted above primary crusher) | 8 | * | 1 Jul 2003 |
| Material handling assets (including chutes, feeders, hoppers, product bins and surge bins) | 20 | * | 1 Jul 2003 |
| Pug mills | 15 | * | 1 Jul 2003 |
| Screening assets | 12 | * | 1 Jul 2003 |
| Wheel loaders | 10 | * | 1 Jul 2003 |
| Wire saws | 10 | * | 1 Jul 2003 |

| ***Petroleum exploration services*** ***(10112)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Exploration assets used onshore: | | | |
| Onshore surface drilling rigs (including blow out preventers, derricks, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmissions) | 15 | * | 1 Jan 2007 |
| Down hole geophysics units – truck mounted | 12 | * | 1 Jan 2007 |
| Drill strings | 4 | * | 1 Jan 2007 |
| Portable messing and sleeping huts | 7 | * | 1 Jan 2007 |
| Exploration assets used offshore: | | | |
| Offshore drilling rigs (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, platforms, rig powering and transmissions) | 20 | * | 1 Jan 2007 |
| Drill strings | 3 | * | 1 Jan 2007 |
| Down hole geophysics units - skid mounted | 10 | * | 1 Jan 2007 |
| Seismic survey assets: | | | |
| Airguns | 5 | * | 1 Jan 2007 |
| Hydrophones | 5 | * | 1 Jan 2007 |

| ***Mineral exploration services*** ***(10122)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Exploration assets: | | | |
| Drill rigs: | | | |
| Surface (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, rig powering and transmission and trucks) | 10 | * | 1 Jan 2007 |
| Underground | 5 | * | 1 Jan 2007 |
| Geophysical survey assets: | | | |
| Airborne geophysical assets (including magnetometers, receivers and transmitters): | | | |
| Aircraft integrated | 10 | * | 1 Jan 2007 |
| Aircraft demountable | 8 | * | 1 Jan 2007 |
| Down hole geophysical assets (including acoustic televiewers, callipers, density tools, dipmeters, draw works, neutron probes, sonic probes, receiver/transmitter modules and sondes): | | | |
| Portable assets | 5 | * | 1 Jan 2007 |
| Vehicle integrated assets | 8 | * | 1 Jan 2007 |
| Ground geophysical assets (including gravity instruments, resistivity receivers and transmitters, scintillometers and spectrometers) | 5 | * | 1 Jan 2007 |
| Portable ground geophysical assets (including electromagnetics, ground magnetics ground penetrating radars and radiometrics) | 5 | * | 1 Jan 2007 |
| Seismic survey assets: | | | |
| Cabling | 3 | * | 1 Jan 2007 |
| Geophones | 5 | * | 1 Jan 2007 |
| Global positioning systems | 5 | * | 1 Jan 2007 |
| Processing systems | 3 | * | 1 Jan 2007 |
| Recording systems | 10 | * | 1 Jan 2007 |
| Vibration source assets: | | | |
| Buggy mounted shear wave vibrators | 10 | * | 1 Jan 2007 |
| Drilling rigs – shot hole | 10 | * | 1 Jan 2007 |
| Ground impactors | 4 | * | 1 Jan 2007 |
| Total stations (incorporating a theodolite) | 5 | * | 1 Jan 2007 |
| Portable messing and sleeping huts | 7 | * | 1 Jan 2007 |

## *MANUFACTURING*
### *(11110 to 25990)*

### *Meat and meat product manufacturing*
### *(11110 to 11130)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| 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 |
| Butchers' plant | 20 | | 1 Jan 2001 |
| Meat works plant: | | | |
| Building (66 2/3 per cent of the total cost of the building (including slaughter houses, chillers, freezing rooms, cooling rooms, blast tunnels, boning and packing rooms) is regarded as an integral part of plant and machinery): | | | |
| Brick, stone and concrete structures | 100 | | 1 Jan 2001 |
| Wooden structures | 20 | | 1 Jan 2001 |
| Stock-yards, pens and lairages (both timber and steel, but excluding concrete stockyard floors) | 20 | | 1 Jan 2001 |
| General plant | $13^1/_3$ | | 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/feed bin, 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 |

| ***Meat and meat product manufacturing*** ***(11110 to 11130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Dairy product manufacturing*** ***(11310 to 11330)*** | | | |
|---|---|---|---|
| **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 continuours 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 |

| *Fruit and vegetables manufacturing (11400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fruit and vegetable canning plant | 20 | | 1 Jan 2001 |
| Jam-making plant | 20 | | 1 Jan 2001 |

| *Grain mill product manufacturing (11610)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Flour-milling plant: | | | |
| Bins (wooden) | $33^1/_3$ | | 1 Jan 2001 |
| General plant | $13^1/_3$ | | 1 Jan 2001 |
| Silos, concrete | 50 | * | 1 Jan 2004 |
| Silos, galvanised | 30 | * | 1 Jan 2004 |
| Silos, steel | 40 | * | 1 Jan 2004 |
| Linseed oil manufacturing plant | $13^1/_3$ | | 1 Jan 2001 |
| Malt manufacturing assets: | | | |
| Barley and malt cleaning assets (including deculmers, dust extractors, indented cylinders, magnetic cleaners, malt shakers, screeners) | 15 | * | 1 Jul 2008 |
| Barley and malt handling assets: | | | |
| Augers, conveyors and elevators | 15 | * | 1 Jul 2008 |
| Silos: | | | |
| Galvanised construction | 30 | * | 1 Jul 2008 |
| Steel construction | 40 | * | 1 Jul 2008 |
| Weighbridges/ weighers | 20 | * | 1 Jul 2008 |
| Clean in place (CIP) system assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Germination assets: | | | |
| Above/below floor cleaning systems | 15 | * | 1 Jul 2008 |
| Aeration blowers | 15 | * | 1 Jul 2008 |
| $CO^2$ extraction units | 15 | * | 1 Jul 2008 |
| Loaders/unloaders/ turners | 15 | * | 1 Jul 2008 |
| Vessels: | | | |
| Concrete | 40 | * | 1 Jul 2008 |
| Rotating drums | 20 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Kiln assets: | | | |
| Fans | 15 | * | 1 Jul 2008 |
| Gas burners | 15 | * | 1 Jul 2008 |
| Heat exchanger systems | 20 | * | 1 Jul 2008 |
| Heat recovery systems | 20 | * | 1 Jul 2008 |
| Kilns: | | | |
| Concrete | 40 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Loaders/ unloaders/turners | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and | 15 | * | 1 Jul 2008 |

| ***Grain mill product manufacturing (11610)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| pumps) | | | |
| Steeping assets: | | | |
| Above floor/below floor cleaning systems | 15 | * | 1 Jul 2008 |
| Slurry tanks | 25 | * | 1 Jul 2008 |
| Steeping vessels: | | * | |
| Concrete | 40 | * | 1 Jul 2008 |
| Rotating drums | 20 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2008 |
| Blowers | 20 | * | 1 Jul 2008 |
| Clarifiers | 20 | * | 1 Jul 2008 |
| Digester/ aeration tanks | 25 | * | 1 Jul 2008 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2008 |
| Rice milling plant | $13^1/_3$ | | 1 Jan 2001 |

| ***Cereal and pasta product manufacturing (11620)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ancillary assets: | | | |
| Bin washers | 15 | * | 1 Jul 2008 |
| Blowers and fans: | | | |
| Generally | 25 | * | 1 Jul 2008 |
| Used in materials handling | 15 | * | 1 Jul 2008 |
| Clean-in-place (CIP) systems | 15 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Dust collection assets (including cyclones) | 20 | * | 1 Jul 2008 |
| Extrusion die washers | 5 | * | 1 Jul 2008 |
| Racks and shelving | 20 | * | 1 Jul 2008 |
| Scales (electronic scales and load cells) | 10 | * | 1 Jul 2008 |
| Water chillers | 20 | * | 1 Jul 2008 |
| Water filtration and softening assets (including reverse osmosis assets) | 15 | * | 1 Jul 2008 |
| Cereal food manufacturing assets: | | | |
| Baked cereal bar product manufacturing assets - see Table A Bakery product manufacturing (11710 to 11740) | | | |
| Cold formed and nut based cereal bar manufacturing assets: | | | |
| Cooling tunnels | 20 | * | 1 Jul 2008 |
| Enrobers | $12^1/_2$ | * | 1 Jul 2008 |
| Guillotines | 15 | * | 1 Jul 2008 |
| Slab formers (sheeters) | 15 | * | 1 Jul 2008 |

| ***Cereal and pasta product manufacturing (11620)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Slitters | 15 | * | 1 Jul 2008 |
| Spreaders | 15 | * | 1 Jul 2008 |
| Syrup cookers and kettles (including fire cookers) | 15 | * | 1 Jul 2008 |
| Tempering machines | 15 | * | 1 Jul 2008 |
| General cereal food processing assets: | | | |
| Blenders and mixers (including drum mixers, paddle blenders/mixers and ribbon blenders/mixers) | 15 | * | 1 Jul 2008 |
| Ovens (electric and gas-fired) | 20 | * | 1 Jul 2008 |
| Ready-to-eat cereal manufacturing assets (including extruded, co-extruded, flaked and puffed cereal manufacturing assets): | | | |
| Coating assets (including coating applicators and drum coaters) | 15 | * | 1 Jul 2008 |
| Cookers | 15 | * | 1 Jul 2008 |
| Delumpers (lump breakers) | 10 | * | 1 Jul 2008 |
| Dryers: | | | |
| Flite dryers | 30 | * | 1 Jul 2008 |
| Fluid bed dryers | 20 | * | 1 Jul 2008 |
| Others (including belt and coating dryers) | 15 | * | 1 Jul 2008 |
| Extruders | 20 | * | 1 Jul 2008 |
| Feeders (including loss-in-weight and screwtype feeders) | 10 | * | 1 Jul 2008 |
| Milling machines (including flaking mills, pellet mills and shredding mills) | 20 | * | 1 Jul 2008 |
| Steam preconditioners | 10 | * | 1 Jul 2008 |
| Packaging assets (including cartoners, case packers, case palletisers, checkweighers, fillers, label applicators, robotic pick and place packaging machines, shrink wrappers and stretch wrappers) | 12 | * | 1 Jul 2008 |
| Pasta manufacturing assets: | | | |
| Blenders and mixers | 15 | * | 1 Jul 2008 |
| Cooling assets (including chillers and coolers) | 10 | * | 1 Jul 2008 |
| Dryers | 15 | * | 1 Jul 2008 |
| Extrusion dies | 2 | * | 1 Jul 2008 |
| Fill preparation assets: | | | |
| Cookers/kettles | 15 | * | 1 Jul 2008 |
| Mincers | 15 | * | 1 Jul 2008 |
| Long goods/short goods pasta making assets (including blanchers/cookers, formers, gnocchi making machines, laminators, presses, ravioli making machines, sheeters) | $12^{1}/_{2}$ | * | 1 Jul 2008 |
| Pasteurisers | 15 | * | 1 Jul 2008 |

| ***Cereal and pasta product manufacturing (11620)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Product and raw material receiving and handling assets: | | | |
| Aspirators | 20 | * | 1 Jul 2008 |
| Bins and hoppers (including tote bins, intermediate bulk containers, scaling bins): | | | |
| Mild and stainless steel | 15 | * | 1 Jul 2008 |
| Others (including plastic and fibreglass) | 10 | * | 1 Jul 2008 |
| Bulk bag unloaders (including electric hoist, forklift and trolley based unloaders) | 15 | * | 1 Jul 2008 |
| Conveyors (including belt, bucket, roller and screw conveyors) | 15 | * | 1 Jul 2008 |
| Silos: | | | |
| Used for flour (semolina) | 25 | * | 1 Jul 2008 |
| Steel | 30 | * | 1 Jul 2008 |
| Storage tanks (including jacketed tanks) | 20 | * | 1 Jul 2008 |
| Tipping stations (tote bin dumpers) | 15 | * | 1 Jul 2008 |
| Quality control assets: | | | |
| Metal detectors | 10 | * | 1 Jul 2008 |
| X-ray detectors | 5 | * | 1 Jul 2008 |

| ***Bakery product manufacturing (11710 to 11740)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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/detinners, 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 |
| Make-up assets (including croissant making machines, crumpet making machines, crumbers, | $12^1/_2$ | * | 1 Jan 2002 |

| ***Bakery product manufacturing*** ***(11710 to 11740)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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) | | | |
| 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 |

| ***Sugar and confectionery manufacturing*** ***(11810 to 11820)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Confectioners' machinery | 20 | | 1 Jan 2001 |
| Sugar mills | $13^1/_3$ | | 1 Jan 2001 |

| ***Beverage manufacturing*** ***(12110 to 12140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aerated water plant | $13^1/_3$ | | 1 Jan 2001 |
| Distillery plant (brandy etc) | $13^1/_3$ | | 1 Jan 2001 |

| ***Beer manufacturing (except non-alcoholic beer)*** ***(12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beer filtration assets: | | | |
| Beer filters | 20 | * | 1 Jul 2008 |
| Filter media make up assets | 20 | * | 1 Jul 2008 |
| Mash filters | 20 | * | 1 Jul 2008 |
| Brewing assets: | | | |
| Grist hoppers | 25 | * | 1 Jul 2008 |
| Mash tuns | 25 | * | 1 Jul 2008 |
| Lauter tuns | 25 | * | 1 Jul 2008 |
| Spent grains transfer system assets | 20 | * | 1 Jul 2008 |
| Wort kettles | 25 | * | 1 Jul 2008 |
| Whirlpool vessels | 25 | * | 1 Jul 2008 |
| Cellaring assets: | | | |
| Carbonators (including controls, pumps and valves) | 20 | * | 1 Jul 2008 |
| Centrifuges | 15 | * | 1 Jul 2008 |
| De-aerated water system assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2008 |
| Yeast filters/ dryers | 15 | * | 1 Jul 2008 |
| Yeast propagators | 20 | * | 1 Jul 2008 |
| Malt handling and cleaning assets: | | | |
| Augers/conveyers and elevators | 15 | * | 1 Jul 2008 |
| Dust extractors | 20 | * | 1 Jul 2008 |
| Grain cleaning assets (including screeners, destoners and magnetic separators) | 20 | * | 1 Jul 2008 |
| Malt milling machines (including hammer and roller mills) | 20 | * | 1 Jul 2008 |
| Silos: | | | |
| Galvanised construction | 30 | * | 1 Jul 2008 |
| Steel construction | 40 | * | 1 Jul 2008 |
| Weighers | 20 | * | 1 Jul 2008 |
| Packaging assets: | | | |
| Bottle and can filling and sealing assets: | | | |
| Filling machines | 20 | * | 1 Jul 2008 |
| Inspection machines | 10 | * | 1 Jul 2008 |
| Bottle and can handling assets: | | | |
| Bottle and can rinsing machines | 20 | * | 1 Jul 2008 |
| Depalletisers | 20 | * | 1 Jul 2008 |
| Palletisers | 20 | * | 1 Jul 2008 |
| Bottle and can packing assets: | | | |
| Carton packers | 15 | * | 1 Jul 2008 |
| Date coders | 7 | * | 1 Jul 2008 |
| Labellers | 15 | * | 1 Jul 2008 |
| Multipack machines | 10 | * | 1 Jul 2008 |
| Outer date coders | 7 | * | 1 Jul 2008 |

| ***Beer manufacturing (except non-alcoholic beer)*** ***(12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Shrink wrappers | 15 | * | 1 Jul 2008 |
| Tunnel pasteurisers | 10 | * | 1 Jul 2008 |
| Conveyers | 15 | * | 1 Jul 2008 |
| Keg line assets: | | | |
| Capping machines | 15 | * | 1 Jul 2008 |
| Coding machines | 7 | * | 1 Jul 2008 |
| External washing machines | 20 | * | 1 Jul 2008 |
| Internal washer and filler machines | 20 | * | 1 Jul 2008 |
| Pasteurisers | 20 | * | 1 Jul 2008 |
| Support assets: | | | |
| Additive and hops dosing systems assets (including pipes, pumps and tanks) | 20 | * | 1 Jul 2008 |
| Air compressors and receivers | 20 | * | 1 Jul 2008 |
| Boilers | 20 | * | 1 Jul 2008 |
| Carbon dioxide recovery system assets: | | | |
| Gas collection and storage assets (including pipes, bladders and tanks) | 25 | * | 1 Jul 2008 |
| Gas processing assets | 20 | * | 1 Jul 2008 |
| Vaporisation system assets | 20 | * | 1 Jul 2008 |
| Clean in place (CIP) system assets (including pipes, pumps and tanks) | 15 | * | 1 Jul 2008 |
| Control system assets (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Heat exchangers | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including compressors, condensers, evaporators and pumps) | 15 | * | 1 Jul 2008 |
| Pipes | 25 | * | 1 Jul 2008 |
| Pumps | 15 | * | 1 Jul 2008 |
| Valves | 10 | * | 1 Jul 2008 |
| Vapour condensers | 15 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 20 | * | 1 Jul 2008 |
| Anaerobic bio gas system assets | 25 | * | 1 Jul 2008 |
| Blowers | 20 | * | 1 Jul 2008 |
| Clarifiers | 20 | * | 1 Jul 2008 |
| Digester/aeration tanks | 25 | * | 1 Jul 2008 |
| Reverse osmosis system assets | 20 | * | 1 Jul 2008 |
| Tanks: | | | |
| Beer fermentation and storage | 30 | * | 1 Jul 2008 |
| Chemical storage | 20 | * | 1 Jul 2008 |
| Cold service storage | 25 | * | 1 Jul 2008 |
| Condensate collection | 25 | * | 1 Jul 2008 |
| Hot service storage | 25 | * | 1 Jul 2008 |

| ***Beer manufacturing (except non-alcoholic beer)*** ***(12120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Liquid $CO^2$ storage | 20 | * | 1 Jul 2008 |
| Trub | 25 | * | 1 Jul 2008 |
| Yeast storage | 25 | * | 1 Jul 2008 |

| ***Wine and other alcoholic beverage manufacturing*** ***(12140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Barrel assets: | | | |
| Barrel racks | 20 | * | 1 Jul 2008 |
| Barrel washers | 7 | * | 1 Jul 2008 |
| Oak barrels | 4 | * | 1 Jul 2008 |
| Grape handling assets: | | | |
| Conveyors and elevators | 15 | * | 1 Jul 2008 |
| Crusher/ destemmers | 15 | * | 1 Jul 2008 |
| Electronic scales (mobile) | 10 | * | 1 Jul 2008 |
| Grape bins (plastic) | 5 | * | 1 Jul 2008 |
| Grape receival hoppers | 20 | * | 1 Jul 2008 |
| Grape waste pits (concrete) | 20 | * | 1 Jul 2008 |
| Presses: | | | |
| Basket | 20 | * | 1 Jul 2008 |
| Continuous (Screw) | 15 | * | 1 Jul 2008 |
| Pneumatic (Airbag) | 15 | * | 1 Jul 2008 |
| Weighbridges / weighers | 20 | * | 1 Jul 2008 |
| Packaging assets: | | | |
| Bottle and cask filling, sealing and coding assets: | | | |
| Cap feed systems | 15 | * | 1 Jul 2008 |
| Cappers | 15 | * | 1 Jul 2008 |
| Carton packing machines | 15 | * | 1 Jul 2008 |
| Corkers | 15 | * | 1 Jul 2008 |
| Crown sealers (sparkling wine) | 15 | * | 1 Jul 2008 |
| Date coders | 7 | * | 1 Jul 2008 |
| Fillers | 15 | * | 1 Jul 2008 |
| Foilers | 15 | * | 1 Jul 2008 |
| Inspection machines | 10 | * | 1 Jul 2008 |
| Labellers | 10 | * | 1 Jul 2008 |
| Rinsers | 15 | * | 1 Jul 2008 |
| Handling and packing assets: | | | |
| Carton erectors/ sealers/ tapers | 15 | * | 1 Jul 2008 |
| Conveyors (Loose bottle, carton, pallet) | 15 | * | 1 Jul 2008 |

| *Wine and other alcoholic beverage manufacturing (12140)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Depalletisers | 15 | * | 1 Jul 2008 |
| Outer date coders | 5 | * | 1 Jul 2008 |
| Palletisers | 15 | * | 1 Jul 2008 |
| Shrink wrappers | 15 | * | 1 Jul 2008 |
| Separation / filtration assets: | | | |
| Centrifuges | 10 | * | 1 Jul 2008 |
| Filtration units (incorporating housing and filters): | | | |
| Cross flow filter units | 10 | * | 1 Jul 2008 |
| Diatomaceous earth filter units (including earth make-up system) | 10 | * | 1 Jul 2008 |
| Lees filter units | 10 | * | 1 Jul 2008 |
| Membrane cartridge filter units (including lenticular) | 10 | * | 1 Jul 2008 |
| Plate and frame filter units | 15 | * | 1 Jul 2008 |
| Rotary drum vacuum filter units | 15 | * | 1 Jul 2008 |
| Sparkling wine equipment: | | | |
| Carbonation equipment | 10 | * | 1 Jul 2008 |
| Corking/ wiring equipment | 15 | * | 1 Jul 2008 |
| Disgorging and dosing equipment | 10 | * | 1 Jul 2008 |
| Riddling equipment | 15 | * | 1 Jul 2008 |
| Support assets: | | | |
| Additive liquid dosing systems | 10 | * | 1 Jul 2008 |
| Air compressors | 15 | * | 1 Jul 2008 |
| Air receivers | 20 | * | 1 Jul 2008 |
| Boilers | 15 | * | 1 Jul 2008 |
| Cooling towers | 15 | * | 1 Jul 2008 |
| Electrical and Process control systems: | | | |
| Control cabinets, switchgear | 10 | * | 1 Jul 2008 |
| Programmed logic controllers (PLCs) | 10 | * | 1 Jul 2008 |
| Transformers | 40 | * | 1 Jul 2008 |
| Flow meters | 10 | * | 1 Jul 2008 |
| Grape/wine testing equipment: | | | |
| Grape must analyzers | 10 | * | 1 Jul 2008 |
| Laboratory - glassware | 2 | * | 1 Jul 2008 |
| Laboratory - other equipment | 10 | * | 1 Jul 2008 |
| Heat exchangers | 15 | * | 1 Jul 2008 |
| Hoses | 5 | * | 1 Jul 2008 |
| Hot water systems | 10 | * | 1 Jul 2008 |
| Inert gas systems: | | | |
| Dry ice machines | 10 | * | 1 Jul 2008 |
| Gas storage pressure tanks | 20 | * | 1 Jul 2008 |

| *Wine and other alcoholic beverage manufacturing (12140)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Nitrogen generators | 10 | * | 1 Jul 2008 |
| Pipes and fittings: | | | |
| Mild steel | 10 | * | 1 Jul 2008 |
| Non-ferrous | 20 | * | 1 Jul 2008 |
| Stainless steel | 25 | * | 1 Jul 2008 |
| Valves | 10 | * | 1 Jul 2008 |
| Pumps | 15 | * | 1 Jul 2008 |
| Refrigeration assets (including compressors, condensors, evaporators and storage tanks) | 15 | * | 1 Jul 2008 |
| Reverse osmosis plant | 10 | * | 1 Jul 2008 |
| Waste water treatment assets: | | | |
| Aerators | 10 | * | 1 Jul 2008 |
| Blowers | 10 | * | 1 Jul 2008 |
| Clarifiers | 10 | * | 1 Jul 2008 |
| Digesters | 10 | * | 1 Jul 2008 |
| Tanks (including insulation, agitators, pump over systems and monitoring instrumentation): | | | |
| Pressure tanks (for sparkling wine) | 20 | * | 1 Jul 2008 |
| Waste water storage/ treatment tanks | 15 | * | 1 Jul 2008 |
| Water storage tanks | 30 | * | 1 Jul 2008 |
| Wine fermenters: | | | |
| Open | 30 | * | 1 Jul 2008 |
| Rotary | 30 | * | 1 Jul 2008 |
| Static | 30 | * | 1 Jul 2008 |
| Sweeping arm | 30 | * | 1 Jul 2008 |
| Wine storage tanks | 30 | * | 1 Jul 2008 |
| Tank accessories: | | | |
| Micro oxygenation systems | 5 | * | 1 Jul 2008 |
| Tank plungers | 10 | * | 1 Jul 2008 |

| *Cigarette and tobacco manufacturing (12200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cigarette paper cutting and folding plant | 10 | | 1 Jan 2001 |
| Tobacco kilns | 20 | | 1 Jan 2001 |

| *Textile, leather, clothing and footwear manufacturing (13110 to 13520)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boot and shoe-making machinery: | | | |

| ***Textile, leather, clothing and footwear manufacturing (13110 to 13520)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Log sawmilling and timber dressing (14110 to 14130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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: | | | |

| ***Log sawmilling and timber dressing (14110 to 14130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Generally (includes grade mark reader and multi trimmer) | 10 | * | 1 Jan 2001 |
| Stackers | 15 | * | 1 Jan 2001 |
| Vertical bin sorters | 15 | * | 1 Jan 2001 |
| Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets) | 10 | * | 1 Jan 2001 |
| Log, lumber and waste transfer equipment | 15 | * | 1 Jan 2001 |
| Log yard equipment: | | | |
| Fixed and mobile cranes | 12 | * | 1 Jan 2001 |
| Mobile equipment (including log loaders with log grabs) | 7 | * | 1 Jan 2001 |
| Watering systems | 15 | * | 1 Jan 2001 |
| Miscellaneous plant: | | | |
| Generally (includes air compressors, extraction systems and pollution and air monitoring equipment) | 10 | * | 1 Jan 2001 |
| Moisture meters | 3 | * | 1 Jan 2001 |
| 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 hoggers | 10 | * | 1 Jan 2001 |

| ***Plywood and veneer manufacturing (14930)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Debarking assets | 15 | * | 1 Jan 2005 |
| Dry clipping assets | 25 | * | 1 Jan 2005 |
| Heating unit assets | 20 | * | 1 Jan 2005 |
| Glue mixing assets | 25 | * | 1 Jan 2005 |
| Lay-up and glue spreading assets (including roller, curtains, and spray coaters, liquid and foam extruders) | 25 | * | 1 Jan 2005 |
| Log conditioning, heating and steaming assets | 25 | * | 1 Jan 2005 |
| Log sizing assets | 20 | * | 1 Jan 2005 |
| Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment) | | | |
| Materials handling assets (including belt, chain and screw conveyors) | 20 | * | 1 Jan 2005 |
| Packaging assets | 20 | * | 1 Jan 2005 |
| Presses | 25 | * | 1 Jan 2005 |
| Sanding and finishing assets | 25 | * | 1 Jan 2005 |
| Sharpening assets | 30 | * | 1 Jan 2005 |
| Trimming and sawing assets | 25 | * | 1 Jan 2005 |
| Veneer composing, jointing and splicing assets | 20 | * | 1 Jan 2005 |
| Veneer dryers | 25 | * | 1 Jan 2005 |
| Veneer patching and grading assets | 20 | * | 1 Jan 2005 |

| ***Plywood and veneer manufacturing*** ***(14930)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Veneer peeling and slicing assets (including rotary peelers, longitudinal, crosscut, and staylog lathe slicers, log chargers and reelers) | 20 | * | 1 Jan 2005 |
| Veneer reconditioning assets | 25 | * | 1 Jan 2005 |
| Veneer sorting assets | 20 | * | 1 Jan 2005 |
| Wet clipping assets | 25 | * | 1 Jan 2005 |

| ***Reconstituted wood product manufacturing*** ***(14940)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Board coolers | 25 | * | 1 Jan 2005 |
| Board curing assets | 20 | * | 1 Jan 2005 |
| Board storage assets | 25 | * | 1 Jan 2005 |
| Chipping, milling and flaking assets | 15 | * | 1 Jan 2005 |
| Debarking assets | 15 | * | 1 Jan 2005 |
| Driers | 15 | * | 1 Jan 2005 |
| Fibre sifters | 15 | * | 1 Jan 2005 |
| Flake and fibre storage assets | 25 | * | 1 Jan 2005 |
| Glue, resin and wax mixing and blending assets | 15 | * | 1 Jan 2005 |
| Heat plant and boiler assets | 25 | * | 1 Jan 2005 |
| Lamination assets | 15 | * | 1 Jan 2005 |
| Log conditioning, heating and steaming assets | 25 | * | 1 Jan 2005 |
| Log sizing assets | 20 | * | 1 Jan 2005 |
| Log yard assets (see Log sawmilling and timber dressing (14110 to 14130), Saw milling equipment) | | | |
| Magnetic separators | 25 | * | 1 Jan 2005 |
| Mat forming and weighing assets (including pendistor) | 20 | * | 1 Jan 2005 |
| Materials handling assets (including belt, chain and screw conveyors) | 20 | * | 1 Jan 2005 |
| Packaging assets | 20 | * | 1 Jan 2005 |
| Presses (including pre-press, hot and cold presses) | 25 | * | 1 Jan 2005 |
| Quality measuring assets (including blow detectors, thickness detectors and weighing bridges) | 15 | * | 1 Jan 2005 |
| Refiner assets | 20 | * | 1 Jan 2005 |
| Sanding and finishing assets | 25 | * | 1 Jan 2005 |
| Trimming and sawing assets | 25 | * | 1 Jan 2005 |
| Ventilation and dust extraction assets | 15 | * | 1 Jan 2005 |
| Woodchip screening and washing assets | 15 | * | 1 Jan 2005 |

| ***Other wood product manufacturing*** ***(14910 to 14990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothes peg manufacturing plant (wood) | $13^1/_3$ | | 1 Jan 2001 |
| Case-making plant | $13^1/_3$ | | 1 Jan 2001 |

| ***Other wood product manufacturing*** ***(14910 to 14990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Wood working plant | $13^1/_3$ | | 1 Jan 2001 |

| ***Pulp, paper and converted paper product manufacturing*** ***(15100 to 15290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 (26110 to 26400) | | * | 1 Jan 2002 |
| 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 |

| ***Pulp, paper and converted paper product manufacturing (15100 to 15290)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Paper stationery manufacturing (15230)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Stationers' manufacturing plant | $13^1/_3$ | | 1 Jan 2001 |

| ***Printing (16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Commercial printing assets: | | | |
| Digital printing assets (including flatbed digital printers, ink based thermal imaging printers, ink jet printers, spray jet digital printers and toner based printers) | 5 | * | 1 Jan 2006 |
| Flexographic printing assets: | | | |
| Ancillary assets: | | | |
| Anilox roll cleaning machines | 15 | * | 1 Jul 2006 |
| Anilox trolley tugs | 10 | * | 1 Jul 2006 |
| Ink dispensing systems | 10 | * | 1 Jul 2006 |
| Sleeves | 2 | * | 1 Jul 2006 |
| Sleeve mounting machines | 10 | * | 1 Jul 2006 |
| Printing assets: | | | |
| Die cutters, flexo/folder/gluers (see Pulp, paper and converted paper product manufacturing (15100 to 15290), Box and carton making converting assets) | | | |
| Presses (including mid web, narrow web, very wide web and wide web flexographic presses) | $12^1/_2$ | * | 1 Jul 2006 |
| Offset lithography printing presses: | | | |
| Heatset webfed offset presses (incorporating integrated control systems, coaters and other peripheral equipment) | 15 | * | 1 Jan 2006 |
| Sheetfed presses (incorporating integrated control systems, coaters and other peripheral equipment) | $12^1/_2$ | * | 1 Jan 2006 |
| Post-press (finishing) trade services assets - see Table A Printing support services (16120) | | | |
| Pre-press trade services assets - see Table A Printing support services(16120) | | | |

| ***Printing*** ***(16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Quality control assets: | | | |
| Automatic web inspection systems | 6 | * | 1 Jul 2006 |
| Gas Chromatograph ('GC') testers | 8 | * | 1 Jul 2006 |
| Others (including densitometers, plate readers and spectrophotometers) | 5 | * | 1 Jul 2006 |
| Screen printing assets: | | | |
| Ancillary assets: | | | |
| Dryers (including conventional air dryers, flash curers and UV dryers) | $12^1/_2$ | * | 1 Jan 2006 |
| Drying racks | 20 | * | 1 Jan 2006 |
| Emulsion coaters | 10 | * | 1 Jan 2006 |
| Exposure lights | 5 | * | 1 Jul 2005 |
| Screen frames | 10 | * | 1 Jan 2006 |
| Sign cutting machines | 5 | * | 1 Jan 2006 |
| Squeegee cutters | 10 | * | 1 Jan 2006 |
| Vacuum frames | 20 | * | 1 Jan 2006 |
| Press assets: | | | |
| Heat presses used in sublimation finishing | 25 | * | 1 Jan 2006 |
| Pen and pad print machines | 20 | * | 1 Jan 2006 |
| Screen printing presses: | | | |
| Automatic presses (including in-line multicolour presses) | 15 | * | 1 Jan 2006 |
| Cylinder presses | 15 | * | 1 Jan 2006 |
| Others (including manual, semi-automatic and three quarter automatic carousel, flatbed and rotary screen printing presses) | 20 | * | 1 Jan 2006 |
| Screen reclamation assets: | | | |
| Screen cleaning bays | 10 | * | 1 Jan 2006 |
| Screen washers (automatic) | 6 | * | 1 Jan 2006 |
| Water blasters | 4 | * | 1 Jan 2006 |
| Support assets: | | | |
| Afterburners | 10 | * | 1 Jan 2006 |
| Dust/waste extraction systems: | | | |
| Compactors | $12^1/_2$ | * | 1 Jan 2007 |
| Ducting | 15 | * | 1 Jan 2007 |
| Vacuum pumps | 6 | * | 1 Jan 2007 |

| ***Newspaper printing or publishing*** ***(16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Newspaper printing assets: | | | |
| Ancillary assets: | | | |
| Automated guided vehicles (including laser guided vehicles and track mounted automated vehicles) | 10 | * | 1 Jan 2007 |

| ***Newspaper printing or publishing (16110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gripper conveyor systems (incorporating drive chains, grippers and tracks) | 15 | * | 1 Jan 2007 |
| Ink pumps (mechanical) | 6 | * | 1 Jan 2007 |
| Buffering/print line storage assets: | | | |
| Storage devices (including discs, rolls, spools and associated mountings) | 15 | * | 1 Jan 2007 |
| Unwinders and winders (including single, double and triple stations and buffer docking stations) | 15 | * | 1 Jan 2007 |
| Newspaper wrapping machines – see Table A, Other store base retailing (42100 to 42799) | | | |
| Offset lithography printing presses: | | | |
| Hybrid heatset and non-heatset webfed offset presses (incorporating integrated control systems, dryers and other peripheral equipment) | 15 | * | 1 Jan 2007 |
| Non-heatset ('coldset') webfed offset presses (incorporating integrated control systems, folders, pasters, reelstands and other peripheral equipment) | 15 | * | 1 Jan 2007 |
| Post-press (finishing) trade services assets - see Table A Printing support services (16120) | | | |
| Pre-press trade services assets - see Table A Printing support services(16120) | | | |
| Quality control assets - see Table A Printing assets (16120) | | | |
| Reel processing, storage and transport assets: | | | |
| Conveyors | $12^1/_2$ | * | 1 Jan 2007 |
| Racks | 20 | * | 1 Jan 2007 |
| Reel trolleys (incorporating controls and drive chains) | 15 | * | 1 Jan 2007 |
| Shredders | 15 | * | 1 Jan 2007 |
| Stripping machines | 15 | * | 1 Jan 2007 |
| Support assets – see Table A Printing assets (16120) | | | |

| ***Printing support services (16120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Post-press (finishing) trade services assets: | | | |
| Addressing and mailing assets: | | | |
| Combination addressing, folding and gluing mailing units | 10 | * | 1 Jan 2006 |
| Inkjet addressing printers | 5 | * | 1 Jan 2006 |
| Bagging and wrapping machines (including palletisers) | 10 | * | 1 Jan 2006 |
| Banding and tying machines | $12^1/_2$ | * | 1 Jan 2006 |

| ***Printing support services*** ***(16120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Benchtop finishing assets used in small printing establishments (including benchtop guillotines, coil, plastic comb and spiral binders, portable banding and tying machines, small roll laminators and tabletop folders) | 5 | * | 1 Jan 2006 |
| Binding assets: | | | |
| Binding lines (including case binding lines and perfect binding lines) | 15 | * | 1 Jan 2006 |
| Perfect binders – standalone | 10 | * | 1 Jan 2006 |
| Stitchers: | | | |
| Generally (including drum stitchers, saddle stitching lines and side stitchers) | $12^1/_2$ | * | 1 Jan 2006 |
| Saddle stitchers – standalone (bookletmakers) | $7^1/_2$ | * | 1 Jan 2006 |
| Casemakers | 10 | * | 1 Jan 2006 |
| Collators | 15 | * | 1 Jan 2006 |
| Die cutters | 15 | * | 1 Jan 2006 |
| Drilling units | 10 | * | 1 Jan 2006 |
| Foil stamping machines | 10 | * | 1 Jan 2006 |
| Folders | $12^1/_2$ | * | 1 Jan 2006 |
| Guillotines and ancillary assets (including joggers, stackers and transomats) | 15 | * | 1 Jan 2006 |
| Laminators | 10 | * | 1 Jan 2006 |
| Mail inserters | 5 | * | 1 Jan 2006 |
| Newspaper mailroom assets: | | | |
| Bundle conveying and sorting systems (including bundle sorting and barcode reading stations and bundle conveyors) | $12^1/_2$ | * | 1 Jan 2007 |
| Inserters and inserting systems (incorporating feeders and feeder chains) | 10 | * | 1 Jan 2007 |
| Stackers | 15 | * | 1 Jan 2007 |
| Trimmers (including rotary and scissor action trimmers) | 15 | * | 1 Jan 2007 |
| Perforators | 10 | * | 1 Jan 2006 |
| Sewing machines | 15 | * | 1 Jan 2006 |
| Three knife trimmers | 15 | * | 1 Jan 2006 |
| Pre-press trade services assets: | | | |
| Conventional flexographic plate making assets (including combination units, dryers, post-exposure units, ultra-violet (UV) light exposure units and washout units) | 7 | * | 1 Jan 2006 |
| Film and plate processors | 6 | * | 1 Jan 2006 |
| Film projection camera systems (including backing board and processing assets) | 10 | * | 1 Jan 2006 |
| Platesetters: | | | |
| Computer-to-plate (CtP) platesetters (including thermal and visible-light platesetters) and Direct-to-plate flexographic platesetters (Computer Digital Imagers) | 5 | * | 1 Jan 2006 |
| Film image platesetters (imagesetters) | 7 | * | 1 Jan 2006 |
| Plate punch benders: | | | |

| ***Printing support services*** ***(16120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Automatic (optical) | 5 | * | 1 Jan 2007 |
| Manual | 10 | * | 1 Jan 2007 |
| Plotters | 5 | * | 1 Jan 2006 |
| Proofers: | | | |
| Analogue film or photographic proofers | 7 | * | 1 Jan 2006 |
| Digital and ink-jet proofers | 5 | * | 1 Jan 2006 |
| Scanners: | | | |
| Drum | 10 | * | 1 Jan 2006 |
| Flatbed | 5 | * | 1 Jan 2006 |

| ***Petroleum refining*** ***(17010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Oil refinery assets: | | | |
| Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping | 15 | * | 1 Jul 2002 |
| Assets used in sulphur recovery: | | | |
| Generally | 15 | * | 1 Jul 2002 |
| Sulphur pit | 10 | * | 1 Jul 2002 |
| Assets used in other processes: | | | |
| Air compressor | 30 | * | 1 Jul 2002 |
| Catalyst regenerator | 20 | * | 1 Jul 2002 |
| Chemical injection system | 5 | * | 1 Jul 2002 |
| Coke drum | 20 | * | 1 Jul 2002 |
| Distillation column | 30 | * | 1 Jul 2002 |
| Drum: | | | |
| Generally | 20 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation | 15 | * | 1 Jul 2002 |
| Electric desalter | 25 | * | 1 Jul 2002 |
| Expansion turbine | 25 | * | 1 Jul 2002 |
| Fan/Blower | 30 | * | 1 Jul 2002 |
| Filter/Coalescer: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation | 20 | * | 1 Jul 2002 |
| Flare stack | 25 | * | 1 Jul 2002 |
| Flare tip | 5 | * | 1 Jul 2002 |
| Fractionating column | 30 | * | 1 Jul 2002 |
| Furnace: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in continuous coking, delayed coking or visbreaking | 20 | * | 1 Jul 2002 |
| Gas absorber: | | | |
| Generally | 25 | * | 1 Jul 2002 |

| ***Petroleum refining*** ***(17010)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Used in amine treating or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Gas adsorber | 25 | * | 1 Jul 2002 |
| Heat exchanger: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, hydrodesulphurisation, hydrotreating, potassium carbonate treating, vacuum distillation or visbreaking | 20 | * | 1 Jul 2002 |
| Jet ejector | 20 | * | 1 Jul 2002 |
| Liquid extraction column: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating | 20 | * | 1 Jul 2002 |
| Piping | 30 | * | 1 Jul 2002 |
| Process gas compressor | 30 | * | 1 Jul 2002 |
| Pump: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, bitumen blowing, catalytic de-waxing, continuous coking, delayed coking, potassium carbonate treating, vacuum distillation or visbreaking | 20 | * | 1 Jul 2002 |
| Reactor | 25 | * | 1 Jul 2002 |
| Rotary filter | 20 | * | 1 Jul 2002 |
| Scrubber | 25 | * | 1 Jul 2002 |
| Side stream stripper | 25 | * | 1 Jul 2002 |
| Storage tank: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating, merox extraction, merox sweetening or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Stripper: | | | |
| Generally | 25 | * | 1 Jul 2002 |
| Used in amine treating or potassium carbonate treating | 20 | * | 1 Jul 2002 |
| Bunds (other than formed with earth) | 100 | | 1 Jan 2001 |
| Control systems assets (excluding computers) | 10 | * | 1 Jul 2002 |
| Effluent separators (concrete) | 40 | | 1 Jan 2001 |
| Laboratory equipment | 20 | | 1 Jan 2001 |

| ***Basic chemical and chemical product manufacturing*** ***(18110 to 18130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical manufacturing plant: | | | |
| General plant | $13^1/_3$ | | 1 Jan 2001 |
| Organic peroxides explosion (cell block) | 20 | | 1 Jan 2001 |
| Eucalyptus oil plant: | | | |
| Stills (coolers) | 40 | | 1 Jan 2001 |

| ***Basic chemical and chemical product manufacturing*** ***(18110 to 18130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tanks | 40 | | 1 Jan 2001 |
| Fertiliser manufacturing plant | 20 | | 1 Jan 2001 |
| Oxygen manufacturing 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 |

| ***Pharmaceutical and medicinal product manufacturing*** ***(18410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laboratory assets: | | | |
| Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers) | 5 | * | 1 Jan 2004 |
| Bench top autoclaves | 5 | * | 1 Jan 2004 |
| Incubators | 6 | * | 1 Jan 2004 |
| Particle sizers | 5 | * | 1 Jan 2004 |
| Packaging assets: | | | |
| Accumulators | 10 | * | 1 Jan 2004 |
| Batch, barcode, label, and volume readers | 10 | * | 1 Jan 2004 |
| Blister pack packaging machines | 10 | * | 1 Jan 2004 |
| Blow-fill-seal (BFS) machines | 12 | * | 1 Jan 2004 |
| Bottle and vial inverters and blowers | 10 | * | 1 Jan 2004 |
| Bottle and vial unscramblers | 10 | * | 1 Jan 2004 |
| Bundlers and bundle packing machines | 10 | * | 1 Jan 2004 |
| Cappers and sealers (including tamper proof sealers) | 10 | * | 1 Jan 2004 |
| Cartoners | 10 | * | 1 Jan 2004 |
| Check weighers | 10 | * | 1 Jan 2004 |
| Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers) | 12 | * | 1 Jan 2004 |
| Desiccant and cotton wool depositors/inserters | 10 | * | 1 Jan 2004 |
| Dropper and leaflet inserters | 10 | * | 1 Jan 2004 |
| Flaming stations | 10 | * | 1 Jan 2004 |
| Flow wrappers and shrink wrappers | 10 | * | 1 Jan 2004 |
| Ink jet batch label printers | 7 | * | 1 Jan 2004 |
| Labelling machines | 10 | * | 1 Jan 2004 |

| ***Pharmaceutical and medicinal product manufacturing*** ***(18410)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Palletisers | 10 | * | 1 Jan 2004 |
| Pinhole inspectors | 10 | * | 1 Jan 2004 |
| Robotic pick and place packaging machines | 10 | * | 1 Jan 2004 |
| Sleevers | 10 | * | 1 Jan 2004 |
| Tablet/capsule fillers, feeders and counters | 10 | * | 1 Jan 2004 |
| Production assets: | | | |
| Autoclaves (for terminal sterilisation) | 10 | * | 1 Jan 2004 |
| Drying ovens | 10 | * | 1 Jan 2004 |
| Encapsulators | 10 | * | 1 Jan 2004 |
| Fluid bed dryers | 12 | * | 1 Jan 2004 |
| Granulators and mixer/granulators | 12 | * | 1 Jan 2004 |
| Homogenisers | 7 | * | 1 Jan 2004 |
| Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production | 10 | * | 1 Jan 2004 |
| Metal detectors | 10 | * | 1 Jan 2004 |
| Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders) | 10 | * | 1 Jan 2004 |
| Sizing mills | 10 | * | 1 Jan 2004 |
| Tablet and capsule coating machines, coating drums and coating pans | 12 | * | 1 Jan 2004 |
| Tablet dedusters | 10 | * | 1 Jan 2004 |
| Tablet presses | 10 | * | 1 Jan 2004 |
| Vibrating sieves | 10 | * | 1 Jan 2004 |
| Raw material storage and dispensing assets: | | | |
| Demountable strong rooms | 20 | * | 1 Jan 2004 |
| Dispensing booths and associated air filtration systems | 10 | * | 1 Jan 2004 |
| Laminar flow benches and biohazard cabinets | 8 | * | 1 Jan 2004 |
| Safes | 20 | * | 1 Jan 2004 |
| Weighing scales | 10 | * | 1 Jan 2004 |
| Services: | | | |
| Air filtration systems | 10 | * | 1 Jan 2004 |
| Water purification plant | 10 | * | 1 Jan 2004 |

| ***Cleaning compound and toiletry preparation manufacturing*** ***(18510 to 18520)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Boot and shoe polish manufacturing plant | $13^{1}/_{3}$ | | 1 Jan 2001 |

| *Other basic chemical product manufacturing (18910 to 18990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Explosive manufacturing and chemical plant | $13^1/_3$ | | 1 Jan 2001 |

| *Polymer product and rubber product manufacturing (19110 to 19200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothes peg manufacturing plant (plastic) | $13^1/_3$ | | 1 Jan 2001 |
| Gelatine and glue manufacturing plant | $13^1/_3$ | | 1 Jan 2001 |
| Ink factory plant | 20 | | 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 |

| *Glass and glass product manufacturing (20100)* | | | |
|---|---|---|---|
| Container glass and flat (float) glass manufacturing assets: | | | |
| Ancillary assets: | | | |
| Blowers and fans | 25 | * | 1 Jul 2008 |
| Conveyors generally (including bottle conveyors, bucket elevators, pallet transport conveyors and pneumatic conveyors) | 25 | * | 1 Jul 2008 |
| Ducting, pipes and piping | 40 | * | 1 Jul 2008 |
| Steelwork structures (including gantries, platforms and walkways) | 40 | * | 1 Jul 2008 |
| Vacuum pumps: | | | |
| Liquid ring pumps | 10 | * | 1 Jul 2008 |
| Oil sealed pumps | 20 | * | 1 Jul 2008 |
| Annealing lehrs | 25 | * | 1 Jul 2008 |
| Batch house assets: | | | |
| Cullet handling and return assets: | | | |
| Cullet crushers | 25 | * | 1 Jul 2008 |
| Scraping conveyor systems: | | | |
| Container glass | 12 | * | 1 Jul 2008 |

| ***Glass and glass product manufacturing (20100)*** | | | |
|---|---|---|---|
| Flat glass | 25 | * | 1 Jul 2008 |
| Other assets (including batch conveyors, batch mixers, bins, hoppers and weigh hoppers) | 25 | * | 1 Jul 2008 |
| Silos | 40 | * | 1 Jul 2008 |
| Coating assets (cold and hot end) | 12 | * | 1 Jul 2008 |
| Control systems (excluding personal computers) | 10 | * | 1 Jul 2008 |
| Flat glass ribbon cutting assets (including cross cutters, longitudinal cutters and snap rolls) | 25 | * | 1 Jul 2008 |
| Float baths | 25 | * | 1 Jul 2008 |
| Forehearths | 12 | * | 1 Jul 2008 |
| Forming machines (incorporating shearing and distribution systems) | 12 | * | 1 Jul 2008 |
| Glass furnace assets: | | | |
| Batch chargers | 12 | * | 1 Jul 2008 |
| Exhaust stacks: | | | |
| Brick lined | 40 | * | 1 Jul 2008 |
| Steel | 12 | * | 1 Jul 2008 |
| Furnace support assets (including bubbler systems and electro boost systems) | 12 | * | 1 Jul 2008 |
| Furnace tanks | 12 | * | 1 Jul 2008 |
| Regenerators and recuperators | 12 | * | 1 Jul 2008 |
| Glass product handling and packaging assets (including case packers, flat glass lifters and stackers, palletisers, strapping machines, shrink wrappers, stretch wrappers and trolley shuttle cars) | 12 | * | 1 Jul 2008 |
| Inspection assets | 10 | * | 1 Jul 2008 |
| Lehr stackers | 12 | * | 1 Jul 2008 |
| Moulds | 2 | * | 1 Jul 2008 |

| ***Non-metallic mineral product manufacturing (20210 to 20900)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Brick-making 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 (eg rotary mixing machines) | $13^1/_3$ | | 1 Jan 2001 |
| Silos: | | | |
| Concrete, generally | 50 | * | 1 Jan 2004 |
| Concrete (used for gypsum or wet slag, or at port facilities) | 40 | * | 1 Jan 2004 |
| Steel, generally | 30 | * | 1 Jan 2004 |

| ***Non-metallic mineral product manufacturing (20210 to 20900)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Steel (used for gypsum or wet slag, or at port facilities) | 20 | * | 1 Jan 2004 |
| Concrete pipe 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 |

| ***Metal product manufacturing (21100 to 21390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Designs used in connection with stamping decorative steel and iron work | 40 | | 1 Jan 2001 |
| Foundry plant: | | | |
| Converters | 10 | | 1 Jan 2001 |
| Furnaces | 10 | | 1 Jan 2001 |
| Laboratory | 20 | | 1 Jan 2001 |
| Ladles | 10 | | 1 Jan 2001 |
| Loose tools | 5 | | 1 Jan 2001 |
| Machine tools | 20 | | 1 Jan 2001 |
| Machinery and plant | 20 | | 1 Jan 2001 |
| Moulding boxes | 10 | | 1 Jan 2001 |
| Patterns | 40 | | 1 Jan 2001 |
| Plant and tools (excluding furnaces, converter and ladles) | $13^1/_3$ | | 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 |
| Pyrometallurgy process assets. Use any relevant determinations in Mining (06000 to 10900) | | | 1 Jul 2003 |
| Saw-making plant | 20 | | 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 |

| ***Metal product manufacturing*** ***(21100 to 21390)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tank manufacturing plant | 20 | | 1 Jan 2001 |
| Tinsmiths' plant | 20 | | 1 Jan 2001 |

| ***Alumina production*** ***(21310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Alumina manufacturing (including bauxite refining and calcined alumina manufacturing): | | | |
| Bauxite crushing and handling assets: | | | |
| Conveyors | 30 | * | 1 Jan 2003 |
| Crushing assets | 30 | * | 1 Jan 2003 |
| Screening assets | 15 | * | 1 Jan 2003 |
| Stockpile reclaimers, stackers and stacker/reclaimers | 30 | * | 1 Jan 2003 |
| Train loading assets (including conveyors, product bins and towers) | 30 | * | 1 Jan 2003 |
| Bauxite residue disposal assets: | | | |
| Initial containment areas | 20 | | 1 Jan 2001 |
| Mudlakes | 10 | | 1 Jan 2001 |
| Calcination assets: | | | |
| Calciners and kilns | 25 | * | 1 Jan 2003 |
| Generally (including alumina cooling assets, hydrate storage tanks and hydrate washing assets) | 30 | * | 1 Jan 2003 |
| Clarification of liquor stream assets (including counter current washing tanks, flash tanks, lime burning assets, lime handling assets, lime slaking assets, settling tanks and other tanks and vessels) | 30 | * | 1 Jan 2003 |
| Control systems assets | 10 | * | 1 Jan 2003 |
| Digestion assets (including desilication tanks, digester vessels, flash tanks, heat exchangers, heaters, mills and trihydrate bauxite treatment assets) | 30 | * | 1 Jan 2003 |
| Emissions control assets (including baghouse filters and electrostatic precipitators) | 20 | * | 1 Jan 2003 |
| Filtration assets for hydrate and slurry (including filters used for clarification of liquor and filters used for coarse hydrate) | 15 | * | 1 Jan 2003 |
| Pipework (including slurry pipes) | 30 | * | 1 Jan 2003 |
| Precipitation assets (including classification assets, cooling towers, crystallisation assets, heat exchangers, tanks and vessels) | 30 | * | 1 Jan 2003 |
| Pumps | 20 | * | 1 Jan 2003 |
| Steam raising and electrical infrastructure assets (including switchgear and transformers) | 30 | * | 1 Jan 2003 |

| *Aluminium smelting* *(21320)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Anode baking assets (including crucibles and furnaces) | 20 | * | 1 Jan 2003 |
| Anode (green) pasting assets: | | | |
| Crushing assets | 30 | * | 1 Jan 2003 |
| Mixing and forming assets | 15 | * | 1 Jan 2003 |
| Screening assets | 15 | * | 1 Jan 2003 |
| Anode rodding assets (including aluminium spray station assets, furnaces and metal casting assets) | 20 | * | 1 Jan 2003 |
| Compressors | 20 | * | 1 Jan 2003 |
| Control systems assets | 10 | * | 1 Jan 2003 |
| Cranes and gantries (including cell tending machines) | 20 | * | 1 Jan 2003 |
| Emissions control assets (including baghouse filters and electrostatic precipitators) | 20 | * | 1 Jan 2003 |
| Materials handling assets: | | | |
| Anode transport vehicles and hot metal carriers | 10 | * | 1 Jan 2003 |
| Generally (including conveyors, silos and stockpile reclaiming assets) | 30 | * | 1 Jan 2003 |
| Metal casting assets (including casting machines, casting wheels, crucibles, foam filters, furnaces, in-line metal treatment assets, stacking machines and weighing machines) | 20 | * | 1 Jan 2003 |
| Pot line/reduction line assets (excluding cell tending machines, cranes and gantries) | 25 | * | 1 Jan 2003 |
| Pumps | 20 | * | 1 Jan 2003 |
| Steam raising and electrical infrastructure assets: | | | |
| Generally (including switchgear and transformers) | 30 | * | 1 Jan 2003 |
| Rectiformers | 20 | * | 1 Jan 2003 |

| *Non-ferrous metal casting* *(21410)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Metal casting assets (non-ferrous eg aluminium, brass and magnesium): | | | |
| Cooling assets (including tables, conveyors, towers) | 15 | * | 1 Jan 2004 |
| Die casting machines (including high pressure, low pressure and gravity type machines) | 15 | * | 1 Jan 2004 |
| Die tools (moulds used for casting) | 4 | * | 1 Jan 2004 |
| Heating assets: | | | |
| Degassing assets | 5 | * | 1 Jan 2004 |
| Furnaces (including dosing, holding and melting) | 15 | * | 1 Jan 2004 |
| Heat treatment baskets | 5 | * | 1 Jan 2004 |
| Heat treatment ovens | 20 | * | 1 Jan 2004 |
| Ingot pre-heaters | 20 | * | 1 Jan 2004 |
| Quenching tanks | 20 | * | 1 Jan 2004 |

| *Non-ferrous metal casting (21410)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Machining/finishing assets: | | | |
| Blast machines (including shot, sand, bead) | 20 | * | 1 Jan 2004 |
| CNC lathes | 10 | * | 1 Jan 2004 |
| CNC machining centres | 10 | * | 1 Jan 2004 |
| CNC milling machines | 10 | * | 1 Jan 2004 |
| Drilling machines | 15 | * | 1 Jan 2004 |
| Linishing belt machines | 10 | * | 1 Jan 2004 |
| Trim presses (hydraulic type and crank type) | 15 | * | 1 Jan 2004 |
| Trim tools used in trim press machines | 4 | * | 1 Jan 2004 |
| Vibrating machines (including rumbling and knock out machines | 10 | * | 1 Jan 2004 |
| Materials handling conveyors | 10 | * | 1 Jan 2004 |
| Molten metal transfer ladles | 3 | * | 1 Jan 2004 |
| Paint line conveyors | 15 | * | 1 Jan 2004 |
| Robots | 10 | * | 1 Jan 2004 |
| Sand casting assets: | | | |
| Core boxes | 4 | * | 1 Jan 2004 |
| Core making machines (core blowers) | 15 | * | 1 Jan 2004 |
| Gas generators for sand curing | 15 | * | 1 Jan 2004 |
| Testing assets: | | | |
| Co-ordinate measurement machines | 10 | * | 1 Jan 2004 |
| Leak and pressure testing machines | 4 | * | 1 Jan 2004 |
| Spectrometers | 10 | * | 1 Jan 2004 |
| X-ray machines | 15 | * | 1 Jan 2004 |

| *Motor vehicle and motor vehicle part manufacturing (23110 to 23190)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| For metal casting assets see determinations for Non-ferrous metal casting (21410) | | | |
| 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 |

| *Other transport equipment manufacturing (23910 to 23990)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Motor cycle building plant | 10 | | 1 Jan 2001 |

| ***Photographic, optical and ophthalmic equipment manufacturing (24110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical lens grinding and contact lens manufacturing: | | | |
| CNC milling machines | 7 | * | 1 Jul 2004 |
| Combined surface generators and grinders and finers | 10 | * | 1 Jul 2004 |
| Deblocking and lens cleaning machines (including ultrasonic washers) | 9 | * | 1 Jul 2004 |
| Finers | 10 | * | 1 Jul 2004 |
| Finishing blockers | 8 | * | 1 Jul 2004 |
| Frame tracers | 5 | * | 1 Jul 2004 |
| Lap tools | 10 | * | 1 Jul 2004 |
| Layout blockers | 8 | * | 1 Jul 2004 |
| Lens coating machines | 10 | * | 1 Jul 2004 |
| Lens curing and drying ovens | 10 | * | 1 Jul 2004 |
| Lens edgers | 7 | * | 1 Jul 2004 |
| Lens tinting machines | 8 | * | 1 Jul 2004 |
| Lensmeters: | | | |
| Manual | 10 | * | 1 Jul 2004 |
| Automated | 5 | * | 1 Jul 2004 |
| Polishers | 10 | * | 1 Jul 2004 |
| Protective lacquering or surface saver taping machines | 9 | * | 1 Jul 2004 |
| Surface generators and grinders | 10 | * | 1 Jul 2004 |
| Surface lathes | 8 | * | 1 Jul 2004 |

| ***Other professional and scientific equipment manufacturing n.e.c. (24190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Watchmakers' plant | 10 | | 1 Jan 2001 |

| ***Furniture and other manufacturing (25110 to 25990)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

## *ELECTRICITY, GAS, WATER AND WASTE SERVICES*
### *(26110 to 29220)*

### *Electricity supply*
### *(26110 to 26400)*

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

| *Electricity supply* *(26110 to 26400)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 uninterruptible 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 uninterruptible 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 |
| 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 uninterruptible power supply assets) | 15 | * | 1 Jan 2002 |
| Gas spark ignition reciprocating engine | 20 | * | 1 Jan 2002 |

| ***Electricity supply*** ***(26110 to 26400)*** | | | |
|---|---|---|---|
| **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 |
| 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 uninterruptible 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 uninterruptible 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 |
| 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 uninterruptible power supply assets) | 15 | * | 1 Jan 2002 |

| ***Electricity supply*** ***(26110 to 26400)*** | | | |
|---|---|---|---|
| **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 |
| 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 |
| 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 |

| ***Gas supply*** ***(27000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gas distribution: | | | |
| Control systems (excluding computers) | 10 | * | 1 Jul 2002 |
| Gas meter | 15 | * | 1 Jul 2002 |
| Low pressure (LP) gas storage holder | 40 | * # | 1 Jul 2002 |
| Pigging device | 5 | * | 1 Jul 2002 |
| Pipeline (including high, medium or low pressure trunk, primary or secondary mains or services): | | | |
| Generally | 50 | * # | 1 Jul 2002 |
| PVC pipeline | 30 | * # | 1 Jul 2002 |
| Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations) | 40 | * # | 1 Jul 2002 |
| Gas transmission: | | | |
| Compressor gas turbine (GT) driver | 20 | * | 1 Jul 2002 |
| Compressor station assets | 30 | * # | 1 Jul 2002 |
| Control systems (excluding computers) | 10 | * | 1 Jul 2002 |
| Gas meter | 15 | * | 1 Jul 2002 |
| Gas pipeline LNG station assets | 30 | * # | 1 Jul 2002 |
| Pigging device | 5 | * | 1 Jul 2002 |
| Pipeline – transmission, spur or lateral | 50 | * # | 1 Jul 2002 |
| Regulators (including gate stations, subgate stations, block valve stations, pressure regulating stations and district regulating stations) | 40 | * # | 1 Jul 2002 |
| Underground gas storage asset | 40 | * # | 1 Jul 2002 |

| ***Irrigation water providers*** ***(28110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Channel regulators | 80 | * | 1 Jan 2005 |
| Cranes (including gantries) | 40 | * | 1 Jan 2005 |
| Dams and weirs ((incorporating gates and actuators) consisting of a barrier to obstruct the flow of water constructed from any or all of the following: concrete, earth and rockfill) | 100 | * | 1 Jan 2005 |
| Drain inlet | 50 | * | 1 Jan 2005 |
| Drainage channels (measured from the point of intersection with another drainage channel to the following intersection) | 100 | * | 1 Jan 2005 |
| Escapes | 50 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Irrigation channels (incorporating siphons and subways) measured from offtake or regulator to regulator: | | | |
| Concrete | 50 | * | 1 Jan 2005 |
| Earth | 80 | * | 1 Jan 2005 |
| Measurement flumes | 50 | * | 1 Jan 2005 |

| *Irrigation water providers* *(28110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Metered outlets: | | | |
| Electronic | 40 | * | 1 Jan 2005 |
| Mechanical | 50 | * | 1 Jan 2005 |
| Piped | 40 | * | 1 Jan 2005 |
| Offtakes | 80 | * | 1 Jan 2005 |
| Pipes: measured from valve to valve, that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Pump inlets | 50 | * | 1 Jan 2005 |
| Pump sets (incorporating switchboards, starters, motors and pumps) | 40 | * | 1 Jan 2005 |
| Reservoirs and tanks | 80 | * | 1 Jan 2005 |
| Valves | 40 | * | 1 Jan 2005 |

| *Water supply* *(28110)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Cathodic protection systems | 20 | * | 1 Jan 2005 |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Pressure reducing valves | 25 | * | 1 Jan 2005 |
| Valves (excluding pressure reducing valves) | 30 | * | 1 Jan 2005 |
| Raw water storage and supply assets: | | | |
| Bores | 30 | * | 1 Jan 2005 |
| Dams and weirs | 100 | * | 1 Jan 2005 |
| Dam or weir intake structures | 100 | * | 1 Jan 2005 |
| Water treatment assets: | | | |
| Balance tanks | 80 | * | 1 Jan 2005 |
| Bore water treatment assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| Lime silos | 50 | * | 1 Jan 2005 |
| Batching tanks | 80 | * | 1 Jan 2005 |
| Lime pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Reactors | 25 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Backwash pumps | 25 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Sludge thickeners | 50 | * | 1 Jan 2005 |
| Drying beds | 50 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical dosing systems | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |

| ***Water supply*** ***(28110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Clear water tanks | 80 | * | 1 Jan 2005 |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Filtration tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Flocculation tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Inline mixers | 15 | * | 1 Jan 2005 |
| Pen-stops | 25 | * | 1 Jan 2005 |
| Raw water inlet screening systems | 25 | * | 1 Jan 2005 |
| Sludge treatment lagoons | 50 | * | 1 Jan 2005 |
| Wash water holding tanks | 80 | * | 1 Jan 2005 |
| Water mains: Being lengths of trunk, distribution and reticulation mains within a section, measured from valve to valve that are of the same age and same material (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Water supply pumping station detention tanks | 80 | * | 1 Jan 2005 |
| Reservoirs, elevated tanks and standpipes: whether made from steel or concrete | 80 | * | 1 Jan 2005 |
| Service connections: | | | |
| Water meters | 20 | * | 1 Jan 2005 |
| Water supply control systems assets: | | | |
| Air scour flow meters, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Chlorine analysers, mini labs, PH meters, turbidity analysers and meters | 7 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Pressure sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives | 15 | * | 1 Jan 2005 |

| ***Sewerage and drainage services*** ***(28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Chemical dosing pumps | 25 | * | 1 Jan 2005 |
| Pump sets (incorporating switch boards, starters, motors and pumps) | 25 | * | 1 Jan 2005 |
| Sewage service connection assets: | | | |
| Low pressure pumps | 25 | * | 1 Jan 2005 |
| Vacuum pumps | 25 | * | 1 Jan 2005 |
| Sewer mains: Being lengths of collection sewers measured from manhole to manhole (including branch, main, pressure, reticulation, sub-main and trunk sewers) (not being in the nature of a repair) | 80 | * | 1 Jan 2005 |
| Pressure reducing valves | 25 | * | 1 Jan 2005 |
| Valves (excluding pressure reducing valves) | 30 | * | 1 Jan 2005 |

| ***Sewerage and drainage services*** ***(28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sewage pump station assets: | | | |
| Detention tanks | 80 | * | 1 Jan 2005 |
| Overflow screens | 25 | * | 1 Jan 2005 |
| Sewage treatment assets: | | | |
| Air filtration systems | 20 | * | 1 Jan 2005 |
| Air scrubbers | 10 | * | 1 Jan 2005 |
| Chemical blowers | 15 | * | 1 Jan 2005 |
| Chemical feeders and hoppers | 25 | * | 1 Jan 2005 |
| Chemical mixers and blenders | 25 | * | 1 Jan 2005 |
| Chemical storage tanks | 30 | * | 1 Jan 2005 |
| Pen-stops | 25 | * | 1 Jan 2005 |
| Water storage tanks | 80 | * | 1 Jan 2005 |
| Screenings removal assets | 25 | * | 1 Jan 2005 |
| Grit removal assets | 25 | * | 1 Jan 2005 |
| Primary treatment assets: | | | |
| Primary clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Primary sedimentation lagoons | 50 | * | 1 Jan 2005 |
| Primary sedimentation tanks (incorporating scrapers and weirs) | 80 | * | 1 Jan 2005 |
| Scum collection and transfer systems | 25 | * | 1 Jan 2005 |
| Secondary treatment assets: | | | |
| Biological nutrient removal (BNR) assets: | | | |
| Aerators and blowers | 20 | * | 1 Jan 2005 |
| BNR tanks (incorporating mixed liquor stream, anoxic, anaerobic and swing zones and diffusers) | 80 | * | 1 Jan 2005 |
| Mixers | 25 | * | 1 Jan 2005 |
| Secondary clarifiers (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Secondary treatment lagoons | 50 | * | 1 Jan 2005 |
| Secondary treatment tanks (incorporating scrapers and weirs) | 80 | * | 1 Jan 2005 |
| Sequenced batch reactors | 80 | * | 1 Jan 2005 |
| Sludge aerators and blowers | 80 | * | 1 Jan 2005 |
| Tertiary treatment assets: | | | |
| Backwash air blowers | 20 | * | 1 Jan 2005 |
| Chlorine contact tanks | 80 | * | 1 Jan 2005 |
| Filtration tanks | 80 | * | 1 Jan 2005 |
| Reverse osmosis assets: | | | |
| Fine screening systems | 15 | * | 1 Jan 2005 |
| Micro filtration units | 15 | * | 1 Jan 2005 |
| Reverse osmosis membrane filtration units | 10 | * | 1 Jan 2005 |
| UV disinfectors | 25 | * | 1 Jan 2005 |
| Sludge processing assets: | | | |
| Anaerobic digesters | 80 | * | 1 Jan 2005 |
| Anaerobic digester gas handling and blowing systems | 25 | * | 1 Jan 2005 |
| Anaerobic digester heating systems | 25 | * | 1 Jan 2005 |
| Bio-filters | 80 | * | 1 Jan 2005 |

| ***Sewerage and drainage services*** ***(28120)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dissolved air flotation systems | 25 | * | 1 Jan 2005 |
| Lime disinfection dosing units | 25 | * | 1 Jan 2005 |
| Sludge dewatering assets: | | | |
| Belt presses | 15 | * | 1 Jan 2005 |
| Centrifuges | 20 | * | 1 Jan 2005 |
| Screw conveyors | 25 | * | 1 Jan 2005 |
| Screw presses | 20 | * | 1 Jan 2005 |
| Sludge driers | 20 | * | 1 Jan 2005 |
| Sludge heating units | 20 | * | 1 Jan 2005 |
| Sludge thickening tanks (incorporating scrapers) | 80 | * | 1 Jan 2005 |
| Methane gas and cogeneration assets (see Electricity supply, 26100 and Gas supply, 27100) | | | |
| Dams: | | | |
| Lined earth dams | 100 | * | 1 Jan 2005 |
| Dam covers | 20 | * | 1 Jan 2005 |
| Effluent outfalls: | | | |
| Shoreline ocean | 100 | * | 1 Jan 2005 |
| Extended ocean | 100 | * | 1 Jan 2005 |
| River or estuary | 100 | * | 1 Jan 2005 |
| Sewerage control systems assets: | | | |
| Chlorine residual analysers and PH meters | 7 | * | 1 Jan 2005 |
| Dissolved oxygen probes, level sensors, transmitters and meters | 10 | * | 1 Jan 2005 |
| Flow meters | 20 | * | 1 Jan 2005 |
| Telemetry (including modems and remote transfer units) | 10 | * | 1 Jan 2005 |
| Variable speed drives | 15 | * | 1 Jan 2005 |

| ***Waste disposal services*** ***(29110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Garbage compactor trucks (including the compactor) | 10 | *# | 1 Jan 2005 |

## *CONSTRUCTION (30110 to 32990)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Air compressors: | | | |
| Compressors - reciprocating | 7 | * | 1 Jul 2008 |
| Compressors - rotary screw | 10 | * | 1 Jul 2008 |
| Backhoe loaders | 9 | * | 1 Jul 2002 |
| Bending machines (bar, angle or rod) | 10 | * | 1 Jul 2008 |
| Block and brick elevators (portable) | 10 | * | 1 Jul 2008 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Chain blocks, rod shears, jacks, etc | $13^1/_3$ | | 1 Jan 2001 |
| Compaction: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2008 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2008 |
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifiers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shaft | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| 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 |
| Mobile concrete pumping units | $6^2/_3$ | | 1 Jan 2001 |
| Cranes (mobile): | | | |
| Light and medium | 15 | * | 1 Jul 2002 |
| Heavy (over 15.24 tonnes lift) | 20 | * | 1 Jul 2002 |
| Tower and hoists | 10 | | 1 Jan 2001 |
| Dozers/Front end loaders | 9 | * | 1 Jul 2002 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Formwork, beams and props, steel | 10 | * | 1 Jul 2008 |
| Hydraulic excavators | 10 | * | 1 Jul 2002 |
| Levels: | | | |
| Dumpy | 7 | * | 1 Jul 2008 |
| Laser beam | 10 | * | 1 Jul 2008 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables) | 5 | * | 1 Jul 2008 |
| Mini excavators | 8 | * | 1 Jul 2002 |
| Motor graders | 10 | * | 1 Jul 2002 |
| Pavers | 12 | * | 1 Jul 2002 |
| Power supply assets: | | | |
| Generators, portable (incorporating attached engine management and generator monitoring instruments): | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Petrol | 5 | * | 1 Jul 2008 |

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Power tools: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Hand tools: | | | |
| Air | 5 | * | 1 Jul 2008 |
| Battery | 3 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Jack hammers: | | | 1 Jul 2008 |
| Air | 7 | * | 1 Jul 2008 |
| Electric | 3 | * | 1 Jul 2008 |
| Nail guns - air | 3 | * | 1 Jul 2008 |
| Profilers | 10 | * | 1 Jul 2002 |
| Pumps | 10 | | 1 Jan 2001 |
| Road rollers | 15 | * | 1 Jul 2002 |
| Saws, bench and mitre, portable | 7 | * | 1 Jul 2008 |
| Scrapers | 8 | * | 1 Jul 2002 |
| Skid steer loaders | 7 | * | 1 Jul 2002 |
| Stabiliser recyclers | 12 | * | 1 Jul 2002 |
| Telescopic handlers | 10 | * | 1 Jul 2002 |
| Tool carriers | 10 | * | 1 Jul 2002 |
| Track loaders | 9 | * | 1 Jul 2002 |
| Traffic management assets (use the relevant lives given under Rental and hiring services (66110 to 66310), whether or not the assets are in fact hired or leased) | | | |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Wheel loaders | 8 | * | 1 Jul 2002 |
| Winches | $13^{1}/_{3}$ | | 1 Jan 2001 |

## *WHOLESALE TRADE*
### *(33110 to 38000)*

### *Wool wholesaling*
### *(33110)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Wool presses | 20 | * | 1 Jul 2006 |

### *Mineral, metal and chemical wholesaling*
### *(33210 to 33230)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Petroleum products wholesaling assets: | | | |
| Drums | 4 | | 1 Jan 2001 |

| *Mineral, metal and chemical wholesaling (33210 to 33230)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Tanks (including crude, intermediate and finished product tanks) | 20 | | 1 Jan 2001 |

## *RETAIL TRADE (39110 to 43209)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Counters, freestanding (including check-out and service counters) | 10 | * | 1 Jul 2005 |
| Electronic article surveillance (EAS) system assets (including barcodes or tag deactivators and detachers, door pedestals, electronic tag release assets, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 8 | * | 1 Jul 2005 |
| Floating timber | 10 | * | 1 Jul 2005 |
| Linoleum | 10 | * | 1 Jul 2005 |
| Vinyl | 10 | * | 1 Jul 2005 |
| Furniture, freestanding (including chairs, cupboards, racks, showcases and tables) | 10 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Overhead track scales (including meat rail scales) | 10 | * | 1 Jul 2005 |
| Roller shutter electric motors | 20 | * | 1 Jul 2005 |
| Shelving | 10 | * | 1 Jul 2005 |
| Trolleys, customer shopping type | 7 | * | 1 Jul 2005 |
| Trolleys, stock type | 10 | * | 1 Jul 2005 |
| Visual display assets (including body forms, head displayers, mannequins and seasonal decorations) | 7 | * | 1 Jul 2005 |

| *Fuel retailing (4000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| See Automative repair and maintenance (94110 to 94199) | | | |

| *Food retailing (41100 to 41290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| *Food retailing (41100 to 41290)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 |

| *Other store-based retailing (42100 to 42799)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Newspaper wrapping machines | 10 | | 1 Jan 2001 |

## *ACCOMMODATION AND FOOD SERVICES (44000 to 45302)*

| *Accommodation (44000)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Accommodation providers using assets not listed here may rely on determinations shown for Residential Property Operators (67110). | | | |
| Accommodation providers who operate a pub, tavern, bar, café, restaurant or club within their premises should use the effective life determinations shown for cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302) for assets used in that business. | | | |
| Audio visual entertainment assets including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment) | 5 | * | 1 Jul 2005 |
| Carpets | 7 | * | 1 Jul 2005 |
| Door control and motor drive system for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors), excluding doors | 10 | * | 1 Jul 2005 |
| Furniture, freestanding: | | | |
| Generally (including guestrooms) | 7 | * | 1 Jul 2005 |
| Outdoor | 5 | * | 1 Jul 2005 |
| Garage doors, electric (excluding doors): | | | |
| Controls and motors | 5 | * | 1 Jul 2005 |
| Gates, electric (excluding gates): | | | |

| ***Accommodation*** ***(44000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Controls and motors | 5 | * | 1 Jul 2005 |
| Guestroom assets: | | | |
| Bathroom assets: | | | |
| Accessories, freestanding (including sanitary assets, shower caddies, soap holders and toilet brushes) | 1 | * | 1 Jul 2005 |
| Hair dryers | 3 | * | 1 Jul 2005 |
| Heated towel rails, electric | 5 | * | 1 Jul 2005 |
| Scales | 5 | * | 1 Jul 2005 |
| Spa bath pumps | 7 | * | 1 Jul 2005 |
| Towels | 1 | * | 1 Jul 2005 |
| Bedding (including mattress protectors, pillows and sheets) | 2 | * | 1 Jul 2005 |
| Bed mattresses | 7 | * | 1 Jul 2005 |
| Beds: | | | |
| Generally (including ensembles) | 7 | * | 1 Jul 2005 |
| Foldout and rollaway beds (excluding sofas) | 3 | * | 1 Jul 2005 |
| Bed spreads, blankets and quilts | 5 | * | 1 Jul 2005 |
| Clocks and clock radios | 5 | * | 1 Jul 2005 |
| Kitchen assets: | | | |
| Bar refrigerators | 10 | * | 1 Jul 2005 |
| Cooking utensils (including electric jugs, kettles, pans, pots and toasters), excluding portable cook tops and ovens. | 2 | * | 1 Jul 2005 |
| Crockery and cutlery | 4 | * | 1 Jul 2005 |
| Glassware | 2 | * | 1 Jul 2005 |
| Microwave ovens | 5 | * | 1 Jul 2005 |
| Laundry assets in guestrooms: | | | |
| Clothes dryers | 7 | * | 1 Jul 2005 |
| Irons and ironing boards | 3 | * | 1 Jul 2005 |
| Washing machines | 7 | * | 1 Jul 2005 |
| Window blinds and curtains | 6 | * | 1 Jul 2005 |
| Hot water systems (excluding commercial boilers and piping) | 10 | * | 1 Jul 2005 |
| Housekeeping assets (including bins, buckets, floor signs and toilet brushes) | 1 | * | 1 Jul 2005 |
| Laundry assets used by hotel/motel operators: | | | |
| Dryers | 10 | * | 1 Jul 2005 |
| Linen bins | 15 | * | 1 Jul 2005 |
| Pressers | 15 | * | 1 Jul 2005 |
| Roller irons | 20 | * | 1 Jul 2005 |
| Washing machines | 10 | * | 1 Jul 2005 |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) | 10 | * | 1 Jul 2005 |
| Sauna heating assets | 10 | * | 1 Jul 2005 |
| Swimming pools and spas: | | | |
| Chlorinators | 8 | * | 1 Jul 2005 |
| Filtration assets (including pumps) | 8 | * | 1 Jul 2005 |

| ***Accommodation*** ***(44000)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Heaters | 10 | * | 1 Jul 2005 |
| Trolleys | 10 | * | 1 Jul 2005 |
| Vacuum cleaners | 3 | * | 1 Jul 2005 |
| Water pumps used to deliver water to residences above ground level | 10 | * | 1 Jul 2005 |

| ***Cafes, restaurants, takeaway food services, pubs, taverns bars and clubs (hospitality)*** ***(45110 to 45302)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players, microphones, televisions, turntables and video projection equipment) | 5 | * | 1 Jul 2005 |
| Bars, freestanding (including drink service counters and wet bars) | 15 | * | 1 Jul 2005 |
| Beer dispensing system assets (including, tanks, taps tubes and valves) | 15 | * | 1 Jul 2005 |
| Coffee making machines (including espresso and drip filter type machines) | 5 | * | 1 Jul 2005 |
| Counters for customer service, freestanding | 15 | * | 1 Jul 2005 |
| Dance floor assets, freestanding (including wooden surface, fog and smoke machines, strobe lights and disco balls) | 5 | * | 1 Jul 2005 |
| Dishwasher machines | 8 | * | 1 Jul 2005 |
| Drink blenders | 3 | * | 1 Jul 2005 |
| Drink dispensing machines (including hot water urns, post mix dispensers, refrigerated and frozen drink dispensers and dairy dispensers) excluding beer dispensing systems | 10 | * | 1 Jul 2005 |
| Electronic spirits dispensers | 5 | * | 1 Jul 2005 |
| Floor coverings, removable without damage: | | | |
| Carpet | 5 | * | 1 Jul 2005 |
| Rubber safety mats | 5 | * | 1 Jul 2005 |
| Food preparation and service assets: | | | |
| Bench top appliances – small portable type (including blenders, food processors, grills, rice cookers and toasters) | 3 | * | 1 Jul 2005 |
| Cooking appliances, large commercial type (including cook tops, deep fryers, grills, kebab machines, ovens and salamanders) | 10 | * | 1 Jul 2005 |
| Cookware, handheld (including frypans, pans, pots, trays and woks) | 2 | * | 1 Jul 2005 |
| Crockery, cutlery and glassware | 1 | * | 1 Jul 2005 |
| Hot food display assets (including bain marie) | 10 | * | 1 Jul 2005 |
| Microwave ovens | 5 | * | 1 Jul 2005 |
| Preparation benches, freestanding | 20 | * | 1 Jul 2005 |
| Wok burners, large commercial type | 8 | * | 1 Jul 2005 |
| Furniture, freestanding, for customer use: | | | |

| *Cafes, restaurants, takeaway food services, pubs, taverns bars and clubs (hospitality) (45110 to 45302)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| In drinking areas of pubs, bars, clubs | 5 | * | 1 Jul 2005 |
| In dining areas | 8 | * | 1 Jul 2005 |
| Furniture, not freestanding: | | | |
| Chairs and tables fixed to ground or building | 20 | * | 1 Jul 2005 |
| Glassware | 1 | * | 1 Jul 2005 |
| Glass washer machines | 5 | * | 1 Jul 2005 |
| Kitchen exhaust fans | 5 | * | 1 Jul 2005 |
| Menu boards | 5 | * | 1 Jul 2005 |

## *TRANSPORT AND STORAGE (46100 to 53090)*

| *Road transport (46100 to 46239)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Taxis | 4 | | 1 Jan 2001 |

| *Rail transport (47100 to 47200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Rail transport*** ***(47100 to 47200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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: | | | |
| 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 |

| ***Water transport and support services*** ***(48100 to 48200) and (52110 to 52190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Water transport and support services (48100 to 48200) and (52110 to 52190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Roll-on/roll-off ships | 16 | | 1 Jan 2001 |
| Ships and steamers | 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 |
| Port assets: | | | |
| Cargo handling equipment: | | | |
| Containers, transportable (used to transport goods by road, rail and sea) | 10 | * | 1 Jan 2001 |
| Cranes: | | | |
| Container/portainer | 20 | * | 1 Jul 2002 |
| Fixed | 25 | * | 1 Jul 2002 |
| Mobile (over 15.24 tonnes lift) | 20 | * | 1 Jul 2002 |
| Dozers | 9 | * | 1 Jul 2002 |
| Forklifts: | | | |
| Container handling | $7^1/_2$ | * | 1 Jul 2002 |
| General handling | 11 | * | 1 Jul 2002 |
| Rail mounted gantries | 15 | * | 1 Jul 2002 |
| Reach stackers | 10 | * | 1 Jul 2002 |
| Ship loaders | 30 | * | 1 Jul 2002 |
| Ship unloaders | 20 | * | 1 Jul 2002 |
| Spreaders | 5 | * | 1 Jul 2002 |
| Stackers, reclaimers and stackers/reclaimers | 25 | * | 1 Jul 2002 |
| Straddle carriers | $12^1/_2$ | * | 1 Jul 2002 |
| Wheel loaders | 8 | * | 1 Jul 2002 |
| Control systems: | | | |
| Control system assets – plc's and hardware | 10 | * | 1 Jul 2002 |
| Motor control centre and motor control field devices | 20 | * | 1 Jul 2002 |
| Environmental equipment: | | | |
| Current, tidal, wave and wind monitoring systems | 5 | * | 1 Jul 2002 |
| Oil spill containment boom | 10 | * | 1 Jul 2002 |
| Intermodal facilities: | | | |
| Receival station assets (including belt feeder, hopper and tippler) | 30 | * | 1 Jul 2002 |
| Truck and rail receival dump pit | 50 | * | 1 Jul 2002 |
| Land based facilities: | | | |

| ***Water transport and support services (48100 to 48200) and (52110 to 52190)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Concrete rail beams and rails | 30 | * | 1 Jul 2002 |
| Conveyor systems (incorporating chutes, gravity take-up assemblies, headframes, structures, surge bins, transfer towers and weigh towers) | 30 | * | 1 Jul 2002 |
| Dust suppression systems | 30 | * | 1 Jul 2002 |
| Electricity supply assets – see Table A electricity supply (26100 to 26400) | | * | 1 Jul 2002 |
| Storage sheds, to the extent they form an integral part of bulk handling equipment | 40 | * | 1 Jul 2002 |
| Navigational aids: | | | |
| Land based navigational aids | 20 | * | 1 Jul 2002 |
| Offshore beacons, channel markers and lead lights: | | | |
| Floating buoys | 10 | * | 1 Jul 2002 |
| Piled structures | 20 | * | 1 Jul 2002 |
| Other facilities: | | | |
| Cathodic protection: | | | |
| Impressed current system | 30 | * | 1 Jul 2002 |
| Sacrificial system | 15 | * | 1 Jul 2002 |
| Dry docks | 40 | * | 1 Jul 2002 |
| Fender systems: | | | |
| Elastomeric | 20 | * | 1 Jul 2002 |
| Timber | 10 | * | 1 Jul 2002 |
| Gangways – removable | 10 | * | 1 Jul 2002 |
| Mooring facilities (including bollards) | 40 | * | 1 Jul 2002 |
| Mooring quick release hooks | 20 | * | 1 Jul 2002 |
| Pontoons – floating | 20 | * | 1 Jul 2002 |
| Slipways (incorporating rails, ramps, runners and winching systems) | 30 | * | 1 Jul 2002 |
| Wharves, dolphins and jetties | 40 | * | 1 Jul 2002 |
| 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 |

| ***Airport operations and other air transport support services (52200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aircraft maintenance assets: | | | |
| Aircraft testing equipment | $13^{1}/_{3}$ | | 1 Jan 2001 |
| General plant and machinery | 20 | | 1 Jan 2001 |
| Hangar fixtures and fittings | 20 | | 1 Jan 2001 |
| Plant subject to excessive corrosion | 10 | | 1 Jan 2001 |
| Precision machines and plant | 10 | | 1 Jan 2001 |

| *Airport operations and other air transport support services (52200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Aircraft training assets: | | | |
| Flight simulators | 8 | | 1 Jan 2001 |
| Link trainers | 8 | | 1 Jan 2001 |
| Airport assets: | | | |
| Aerobridges | 20 | * | 1 Jan 2003 |
| Baggage handling assets: | | | |
| Baggage check-in stations (incorporating scales and check-in conveyors) | 10 | * | 1 Jan 2003 |
| Baggage outbound conveyor systems (incorporating belts, diverters, gearboxes, motors, ploughs, rollers, structures and tag readers) | 15 | * | 1 Jan 2003 |
| Baggage reclaim conveyor systems (incorporating belts, gearboxes, motors, rollers and structures) | 15 | * | 1 Jan 2003 |
| Control systems (excluding computers) | 10 | * | 1 Jan 2003 |
| Fire safety and rescue assets: | | | |
| Breathing units | 10 | * | 1 Jan 2003 |
| Drills, air powered | 10 | * | 1 Jan 2003 |
| Fire fighting vehicles | 20 | * | 1 Jan 2003 |
| Rescue boats: | | | |
| Aluminium | 20 | * | 1 Jan 2003 |
| Inflatable | 8 | * | 1 Jan 2003 |
| Rescue units (jaws of life) | 15 | * | 1 Jan 2003 |
| Fuel supply assets: | | | |
| Aircraft fueller vehicles | 15 | * | 1 Jan 2003 |
| Aircraft hydrant dispenser vehicles | 15 | * | 1 Jan 2003 |
| Filters, fuel | 25 | * | 1 Jan 2003 |
| Fire fighting systems | 25 | * | 1 Jan 2003 |
| Piping | 25 | * | 1 Jan 2003 |
| Pumps, fuel | 25 | * | 1 Jan 2003 |
| Tanks | 25 | * | 1 Jan 2003 |
| Ground support assets: | | | |
| Aircraft loader/unloader vehicles | 15 | * | 1 Jan 2003 |
| Aircraft stairs: | | | |
| Manual | 20 | * | 1 Jan 2003 |
| Vehicle mounted | 15 | * | 1 Jan 2003 |
| Airstart units | 15 | * | 1 Jan 2003 |
| Containers, air cargo (used to transport goods by air) | 5 | * | 1 Jan 2001 |
| Ground power units | 15 | * | 1 Jan 2003 |
| High lift service vehicles (including catering, lavatory, maintenance and water vehicles) | 15 | * | 1 Jan 2003 |
| Tow tractors | 20 | * | 1 Jan 2003 |
| Tractors, baggage | 15 | * | 1 Jan 2003 |
| Tractor trolleys (including baggage and container trolleys, and dollies) | 10 | * | 1 Jan 2003 |
| Navigation aids: | | | |
| Distance measuring assets | 15 | * | 1 Jan 2003 |

| *Airport operations and other air transport support services (52200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Instrument landing systems | 10 | * | 1 Jan 2003 |
| Non-directional beacons (excluding towers) | 15 | * | 1 Jan 2003 |
| Radar sensors | 15 | * | 1 Jan 2003 |
| Towers | 30 | * | 1 Jan 2003 |
| VHF omni range assets (excluding towers) | 15 | * | 1 Jan 2003 |
| Runway sweepers | 15 | * | 1 Jan 2003 |
| Terminal building assets: | | | |
| Flight information display signs (including monitors and LED screens) | 7 | * | 1 Jan 2003 |
| Security scanning assets (including explosive detection systems, hand-held and walk through detectors, and x-ray screening systems) | 5 | * | 1 Jan 2003 |
| Visual aids assets: | | | |
| Docking guidance systems | 10 | * | 1 Jan 2003 |
| Lighting systems (including apron floodlighting, runway lighting and taxiway lighting) | 15 | * | 1 Jan 2003 |
| Movement area guidance signs | 10 | * | 1 Jan 2003 |
| Visual approach slope indicator systems (PAPI) | 15 | * | 1 Jan 2003 |
| Wind direction indicators, illuminated | 10 | * | 1 Jan 2003 |

| *Other transport support services n.e.c. (52999)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Electronic toll collection assets: | | | |
| Electronic toll collection transponders | 4 | * | 1 Jul 2005 |
| Digital measuring instruments (including vehicle classifiers (laser or infra-red) and electronic toll collection readers (radio frequency)) | 4 | * | 1 Jul 2005 |
| Optical character recognition cameras | 4 | * | 1 Jul 2005 |

## *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*

| *Telecommunication services (58010 to 58090)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Backbone network assets: | | | |
| Conduits | 40 | * | 1 Jul 2003 |
| Cross connects (including digital and optical) | 15 | * | 1 Jul 2003 |
| Multiplexers (including wave division, terminal, and add-drop) | 15 | * | 1 Jul 2003 |
| Optical amplifiers | 15 | * | 1 Jul 2003 |
| Optical fibre cables | 25 | * | 1 Jul 2003 |

| ***Telecommunication services*** ***(58010 to 58090)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical patch panels | 25 | * | 1 Jul 2003 |
| Regenerators | 15 | * | 1 Jul 2003 |
| International telecommunications submarine cable | 15 | * | 1 Jul 2002 |
| Microwave radio telecommunication assets: | | | |
| Antennas (incorporating wave guide, pressurisation unit, dehydrator and data cable): | | | |
| High capacity licensed microwave radio | 10 | * | 1 Jul 2004 |
| Medium capacity licensed microwave radio | 8 | * | 1 Jul 2004 |
| Low capacity licensed microwave radio | 5 | * | 1 Jul 2004 |
| Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter: | | | |
| High capacity licensed microwave radio system ≥ 68Mb | 10 | * | 1 Jul 2004 |
| Medium capacity licensed microwave radio system ≥ 16Mb to <68Mb | 8 | * | 1 Jul 2004 |
| Low capacity licensed microwave radio system < 16Mb | 5 | * | 1 Jul 2004 |
| Class licence microwave radio system (including antenna) | 3 | * | 1 Jul 2004 |
| Multiplexer | 10 | * | 1 Jul 2004 |
| Towers (including guyed, lattice and steel or concrete poles) | 25 | * | 1 Jul 2004 |
| Mobile telecommunications assets: | | | |
| Base station assets: | | | |
| Antennas, battery backup, radio transmitters/ receivers and rectifiers | 6 | * | 1 Jul 2002 |
| Towers | 25 | * | 1 Jul 2002 |
| Base station controller hardware | 10 | * | 1 Jul 2002 |
| Microwave assets (including antennas, electronic multiplexers and transmitters/receivers) | 10 | * | 1 Jul 2002 |
| Mobile switching centre hardware | 10 | * | 1 Jul 2002 |
| Satellite communication assets: | | | |
| Communications satellites (geosynchronous orbit) | 15 | * | 1 Jan 2005 |
| High power amplifiers | 12 | * | 1 Jan 2005 |
| Multiplexers | 10 | * | 1 Jan 2005 |
| Satellite antennas: | | | |
| Electronic components, external (including low noise amplifiers) | 8 | * | 1 Jan 2005 |
| Non-tracking antenna systems (incorporating data cables, dehydrators, pressurisation units, and wave guides) | 8 | * | 1 Jan 2005 |
| Tracking antenna systems (incorporating antenna tracking motors, controllers, data cables, dehydrators, gearboxes, pressurisation units and wave guides) | 20 | * | 1 Jan 2005 |
| Satellite earth station electronic assets (including bandwidth managers, decoders, demodulators downconverters, encoders, filters, modulators, receivers, transmitters and upconverters) | 10 | * | 1 Jan 2005 |
| Satellite telemetry and control systems | 15 | * | 1 Jan 2005 |

| ***Telecommunication services*** ***(58010 to 58090)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Telecommunications assets: | | | |
| Air-conditioning units | 5 | * | 1 Jul 2002 |
| Batteries, rectifiers | 6 | * | 1 Jul 2002 |
| Racks | 20 | * | 1 Jul 2003 |
| Equipment shelters (transportable) | 25 | * | 1 Jul 2003 |

| ***Motion picture and sound recording activities*** ***(55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Camera accessories: | | | |
| Aspect ratio converters | 12 | * | 1 Jan 2006 |
| Digital or electronic time code slates | 5 | * | 1 Jan 2006 |
| Speed control, time lapse and phase adjustment controls | 10 | * | 1 Jan 2006 |
| Time code generators and master clocks | 10 | * | 1 Jan 2006 |
| Underwater and marine housings and rain deflectors | 12 | * | 1 Jan 2006 |
| Video assist systems (incorporating monitors, video recorder with playback, transmitters and receivers) | 3 | * | 1 Jan 2006 |
| Cameras: | | | |
| Digital cameras | 5 | * | 1 Jan 2006 |
| 16mm and 35mm film cameras | 10 | * | 1 Jan 2006 |
| Camera lens accessories: | | | |
| Coloured and graduated filters and filter stages | 3 | * | 1 Jan 2006 |
| Fish eye and wide angle lens adapters | 10 | * | 1 Jan 2006 |
| Follow focus, remote focus, shutter and zoom controls | 10 | * | 1 Jan 2006 |
| Image stabilisers, matte boxes, and teleprompters | 10 | * | 1 Jan 2006 |
| Camera lenses | 10 | * | 1 Jan 2006 |
| Camera supports (including heads, legs mounts and tripods) | 10 | * | 1 Jan 2006 |
| Copyright in a feature film (not including a licence relating to a copyright in a feature film) | 5 | * | 1 Jul 2004 |
| Grips' assets: | | | |
| Camera cranes | 10 | * | 1 Jan 2006 |
| Camera heads | 10 | * | 1 Jan 2006 |
| Car rigs, sea rigs and other specialised rigs | 2 | * | 1 Jan 2006 |
| Communications systems | 5 | * | 1 Jan 2006 |
| Dollies | 12 | * | 1 Jan 2006 |
| Dolly and camera attachments | 10 | * | 1 Jan 2006 |
| Dolly track | 5 | * | 1 Jan 2006 |
| Remote camera control systems | 10 | * | 1 Jan 2006 |

| ***Motion picture and sound recording activities*** ***(55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Towers, rigging, and dance floors | 10 | * | 1 Jan 2006 |
| Tracking vehicles and insert trailers (see entries for Trucks and Trailers under the heading “Motor vehicles, etc” in Table B) | | | |
| Lighting assets: | | | |
| Accessories (including gaffer grips, clamps, mounts, and stands) | 10 | * | 1 Jan 2006 |
| Portable lights | 10 | * | 1 Jan 2006 |
| Studio lights - fixed | 15 | * | 1 Jan 2006 |
| Lighting control systems | 10 | * | 1 Jan 2006 |
| Lighting grids - fixed | 20 | * | 1 Jan 2006 |
| Lighting hoists | 15 | * | 1 Jan 2006 |
| Motion picture film processing assets: | | | |
| Chemical agitators and mixers | 10 | * | 1 Jan 2006 |
| Chemical storage tanks | 15 | * | 1 Jan 2006 |
| Film cleaning machines | 10 | * | 1 Jan 2006 |
| Film densitometers | 10 | * | 1 Jan 2006 |
| Film printing machines | 10 | * | 1 Jan 2006 |
| Film processing machines | 10 | * | 1 Jan 2006 |
| Film re-winders | 15 | * | 1 Jan 2006 |
| Flat bed and rear projection film viewers | 15 | * | 1 Jan 2006 |
| Film colour analysers and colour grading machines | 8 | * | 1 Jan 2006 |
| Optical sound camera systems (incorporating soundtrack and time code generators) | 10 | * | 1 Jan 2006 |
| Mixed chemical pumps | 10 | * | 1 Jan 2006 |
| Silver recovery units | 8 | * | 1 Jan 2006 |
| Sound quality control processors | 5 | * | 1 Jan 2006 |
| Waste water treatment assets | 10 | * | 1 Jan 2006 |
| Post production sound assets: | | | |
| Amplifiers and pre-amplifiers | 5 | * | 1 Jan 2006 |
| Audio effects units (incorporating: aural exciters, compressors, delay and effects control processors graphic equalisers, harmonisers, limiters, noise reduction processors, reverberation processors, telephone simulators, and time controllers | 5 | * | 1 Jan 2006 |
| Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders) | 3 | * | 1 Jan 2006 |
| Digital film projectors | 5 | * | 1 Jan 2006 |
| Digital sound conversion processors (including encoders and decoders) | 5 | * | 1 Jan 2006 |
| Hard disc video players and recorders | 3 | * | 1 Jan 2006 |
| Microphones and microphone accessories | 10 | * | 1 Jan 2006 |
| Motion picture film projectors | 10 | * | 1 Jan 2006 |

| ***Motion picture and sound recording activities*** ***(55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Screens | 5 | * | 1 Jan 2006 |
| Sound mixing desks and consoles | 5 | * | 1 Jan 2006 |
| Speakers | 7 | * | 1 Jan 2006 |
| Time code synchronisation units | 5 | * | 1 Jan 2006 |
| Video routers and servers | 5 | * | 1 Jan 2006 |
| Post production video assets: | | | |
| DVD players | 3 | * | 1 Jan 2006 |
| Edit controllers (used in linear editing) | 4 | * | 1 Jan 2006 |
| High definition digital film scanners | 4 | * | 1 Jan 2006 |
| High definition laser film recorders | 5 | * | 1 Jan 2006 |
| Monitors | 5 | * | 1 Jan 2006 |
| Motion capture and analysis systems | 5 | * | 1 Jan 2006 |
| Non-linear editing systems (incorporating computer control, interface and hard disc system) | 5 | * | 1 Jan 2006 |
| Telecine chain (incorporating colour correctors, film time code readers, grain and noise reduction systems and telecine machine) | 7 | * | 1 Jan 2006 |
| VHS video cassette players and recorders | 2 | * | 1 Jan 2006 |
| Video routers and servers | 5 | * | 1 Jan 2006 |
| Videotape players and recorders | 5 | * | 1 Jan 2006 |
| Screening theatre assets: | | | |
| Audio amplification and processing equipment (includes component racks systems) | 5 | * | 1 Jan 2006 |
| Digital audio players, digital film projectors and digital sound conversion processors | 5 | * | 1 Jan 2006 |
| Motion picture film projectors | 10 | * | 1 Jan 2006 |
| Screens | 8 | * | 1 Jan 2006 |
| Speakers | 10 | * | 1 Jan 2006 |
| Sound recording assets: | | | |
| Amplifiers and pre-amplifiers | 5 | * | 1 Jan 2006 |
| Sound mixing consoles | 5 | * | 1 Jan 2006 |
| Boom poles | 2 | * | 1 Jan 2006 |
| Compressors, expanders and limiters | 5 | * | 1 Jan 2006 |
| Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders) | 2 | * | 1 Jan 2006 |
| Digital or electronic time code slates | 5 | * | 1 Jan 2006 |
| Headphones: | | | |
| Generally | 2 | * | 1 Jan 2006 |
| Miniature in-ear headphones | 1 | * | 1 Jan 2006 |
| Microphones: | | | |
| Field or boom microphones | 7 | * | 1 Jan 2006 |
| Lapel microphones | 1 | * | 1 Jan 2006 |

| ***Motion picture and sound recording activities*** ***(55110 to 55140)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Microphone cables | 2 | * | 1 Jan 2006 |
| Microphone accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers) | 5 | * | 1 Jan 2006 |
| Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters) | 5 | * | 1 Jan 2006 |
| Studio microphones | 10 | * | 1 Jan 2006 |
| Monitors | 2 | * | 1 Jan 2006 |
| Speakers | 5 | * | 1 Jan 2006 |
| Vision switchers | 5 | * | 1 Jan 2006 |
| Video monitors | 5 | * | 1 Jan 2006 |

| ***Motion picture exhibition*** ***(55130)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio amplification and processing equipment (includes component rack systems) | 10 | * | 1 Jan 2001 |
| Carpets | 5 | * | 1 Jan 2001 |
| Cinema automation system | 10 | * | 1 Jan 2001 |
| Cinema and sound processor | 8 | * | 1 Jan 2001 |
| Cinema seating (includes frame, seat body and cover) | 7 | * | 1 Jan 2001 |
| Curtains, wall and acoustic treatments | 7 | * | 1 Jan 2001 |
| Drive-in plant: | | | |
| Sound transmission equipment | 10 | * | 1 Jan 2001 |
| 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 |

| ***Radio broadcasting*** ***(56100)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Radio broadcasting equipment: | | | |
| Computer automated | 10 | | 1 Jan 2001 |
| General plant | $6^2/_3$ | | 1 Jan 2001 |
| Steel masts | 40 | | 1 Jan 2001 |

| ***Television broadcasting*** ***(56210 to 56220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Audio boards, consoles and mixers | 12 | * | 1 Jul 2005 |
| Audio delay units | 10 | * | 1 Jul 2005 |
| Audio effects units (including compression units, delay units, graphic equalisers and reverberation units) | 12 | * | 1 Jul 2005 |
| Automated tape library systems (incorporating robotic controls and tape drives) | 10 | * | 1 Jul 2005 |
| Broadcast antennas | 20 | * | 1 Jul 2005 |
| Broadcast interfacing assets (including aspect ratio converters, distribution amplifiers, sync pulse generators, timecode generators and readers and other 'glue' assets) | 12 | * | 1 Jul 2005 |
| Cameras: | | | |
| Portable cameras (including camcorders, electronic field production (EFP) and electronic news gathering (ENG) cameras) | 8 | * | 1 Jul 2005 |
| Studio cameras | 10 | * | 1 Jul 2005 |
| Camera control units | 10 | * | 1 Jul 2005 |
| Camera lens accessories (including adapters, filters, matte boxes and stabilisers) | 12 | * | 1 Jul 2005 |
| Camera lenses | 12 | * | 1 Jul 2005 |
| Camera mounting heads | 15 | * | 1 Jul 2005 |
| Camera mounts (including cranes, jibs, pedestals and tripods) | 25 | * | 1 Jul 2005 |
| Camera pan tilt and pedestal robotic systems (incorporating integrated hardware and control unit) | 12 | * | 1 Jul 2005 |
| Character and graphics generating assets - standalone (including character generators, paintboxes and stillstores) | 10 | * | 1 Jul 2005 |
| Digital audio players and recorders (including CD players and recorders, DAT players, DVD players and recorders, and Mini-disc players and recorders) | 5 | * | 1 Jul 2005 |
| Digital video effects (DVE) units - standalone | 10 | * | 1 Jul 2005 |
| Edit controllers (used in linear editing and audio post-production) | 8 | * | 1 Jul 2005 |
| Hard disk recorders | 5 | * | 1 Jul 2005 |
| Intercommunication systems | 15 | * | 1 Jul 2005 |
| Lighting: | | | |
| Portable lighting | 12 | * | 1 Jul 2005 |
| Studio lighting | 15 | * | 1 Jul 2005 |
| Lighting control systems | 10 | * | 1 Jul 2005 |

| ***Television broadcasting*** ***(56210 to 56220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Lighting grids - fixed | 40 | * | 1 Jul 2005 |
| Lighting hoists | 15 | * | 1 Jul 2005 |
| Microphones: | | | |
| Field or boom microphones | 5 | * | 1 Jul 2005 |
| Miniature or 'lapel' microphones | 5 | * | 1 Jul 2005 |
| Radio microphone systems (incorporating antennas, miniature microphones, receivers and transmitters) | 5 | * | 1 Jul 2005 |
| Studio or fixed microphones | 10 | * | 1 Jul 2005 |
| Microphone booms | 10 | * | 1 Jul 2005 |
| Microwave telecommunications assets - see Table A Telecommunications services (58010 to 58090) | | | |
| Mobile production vehicles (excluding the assets contained within) - see Table B Motor Vehicles | | | |
| Monitors: | | | |
| Audio monitors | 10 | * | 1 Jul 2005 |
| Video monitors: | | | |
| Cathode ray tube ('CRT') monitors | 8 | * | 1 Jul 2005 |
| LCD and Plasma monitors | 5 | * | 1 Jul 2005 |
| Virtual monitor wall systems (including rear projection monitor walls) | 5 | * | 1 Jul 2005 |
| Non-linear editing systems (incorporating computer control, interface and hard disk system) | 4 | * | 1 Jul 2005 |
| Presentation automation systems | 10 | * | 1 Jul 2005 |
| Racks | 20 | * | 1 Jul 2005 |
| RF Modulation units | 12 | * | 1 Jul 2005 |
| Routing systems (incorporating control panels, hardware and switchers): | 11 | * | 1 Jul 2005 |
| Satellite telecommunications assets - see Table A Telecommunications services (58010 to 58090) | | | |
| Servers (excluding data servers) | 8 | * | 1 Jul 2005 |
| Signal measurement, monitoring and testing assets (including modulation monitors, RF analysers, test signal generators, vectorscopes and waveform monitors) | 12 | * | 1 Jul 2005 |
| Slow motion controllers | 10 | * | 1 Jul 2005 |
| Switchers (including master control, presentation and production switchers) | 10 | * | 1 Jul 2005 |
| Teleprompters | 10 | * | 1 Jul 2005 |
| Translators | 15 | * | 1 Jul 2005 |
| Transmission towers | 40 | * | 1 Jul 2005 |
| Transmitters | 15 | * | 1 Jul 2005 |
| Transmitting masts (for mobile production vehicles) | 10 | * | 1 Jul 2005 |
| Under monitor and tally display systems | 10 | * | 1 Jul 2005 |
| Videocassette recorders | 5 | * | 1 Jul 2005 |
| Videotape players and recorders | 8 | * | 1 Jul 2005 |

| *Library and other information services (60100 to 60200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Libraries: | | | |
| Circulating (all classes of books) | 10 | | 1 Jan 2001 |
| Music lending | $6^{2}/_{3}$ | | 1 Jan 2001 |

## *FINANCE AND INSURANCE SERVICES (62100 to 64200)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Banks: | | | |
| Demountable strongrooms | 100 | | 1 Jan 2001 |
| Portable safes | 40 | | 1 Jan 2001 |
| Strongroom doors | 100 | | 1 Jan 2001 |

## *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*

| *Rental and hiring services (except real estate) (66110 to 67200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| If the asset is hired or leased to, and used predominantly by, a particular industry and not listed below see the entry under Table A for that industry. | | | |
| Air Compressors: | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2005 |
| Compressors – rotary screw | 10 | * | 1 Jul 2005 |
| Compaction: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2005 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2005 |
| Concreting Assets: | | | |
| Brick/paving saws | 5 | * | 1 Jul 2005 |
| Concrete demolition saws | 3 | * | 1 Jul 2005 |
| Concrete kibble buckets | 15 | * | 1 Jul 2005 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Ride on | 7 | * | 1 Jul 2008 |
| Walk behind | 5 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifers) | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |

| ***Rental and hiring services (except real estate)*** ***(66110 to 67200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shafts | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2005 |
| Generators: | | | |
| Cables | 5 | * | 1 Jul 2005 |
| Distribution boards | 10 | * | 1 Jul 2005 |
| Diesel | 10 | * | 1 Jul 2005 |
| Petrol | 5 | * | 1 Jul 2005 |
| Generator with attached lighting plant | 10 | * | 1 Jul 2005 |
| Household assets: | | | |
| Clothes dryers | 5 | * | 1 Jan 2006 |
| Digital video display (DVD) players | 5 | * | 1 Jan 2006 |
| Dishwashers | 8 | * | 1 Jan 2006 |
| Evaporative coolers, portable | 5 | * | 1 Jan 2006 |
| Freezers | 6 | * | 1 Jan 2006 |
| Microwave ovens | 6 | * | 1 Jan 2006 |
| Refrigerators | 6 | * | 1 Jan 2006 |
| Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers) | 5 | * | 1 Jan 2006 |
| Surround sound systems (incorporating audio-video receivers and speakers) | 5 | * | 1 Jan 2006 |
| Television sets | 8 | * | 1 Jan 2006 |
| Vacuum cleaners, portable | 5 | * | 1 Jan 2006 |
| Video cassette recorder systems (VCR) | 5 | * | 1 Jan 2006 |
| Washing machines | 6 | * | 1 Jan 2006 |
| Power tools: | | | |
| Chainsaws | 3 | * | 1 Jul 2005 |
| Hand tools – air | 5 | * | 1 Jul 2005 |
| Hand tools – battery | 3 | * | 1 Jul 2008 |
| Hand tools – electric | 5 | * | 1 Jul 2005 |
| Jackhammers – air | 7 | * | 1 Jul 2005 |
| Jackhammers – electric | 3 | * | 1 Jul 2005 |
| Nail guns – air | 3 | * | 1 Jul 2005 |
| Traffic management assets: | | | |
| Crash prevention assets: | | | |
| Barriers: | | | |
| Concrete | 30 | * | 1 Jan 2006 |
| Plastic | 5 | * | 1 Jan 2006 |
| Crash attenuators (truck mounted) | 10 | * | 1 Jan 2006 |
| Road marking assets: | | | |
| < 100 litre capacity | 5 | * | 1 Jan 2006 |
| 100 to 500 litre capacity | 9 | * | 1 Jan 2006 |
| > 500 litre capacity | 11 | * | 1 Jan 2006 |
| Line grinders (walk behind) | 5 | * | 1 Jan 2006 |
| Traffic management signs: | | | |
| Arrow boards | 10 | * | 1 Jan 2006 |
| Speed observation signs | 10 | * | 1 Jan 2006 |

| ***Rental and hiring services (except real estate)*** ***(66110 to 67200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Traffic lights - mobile | 10 | * | 1 Jan 2006 |
| Variable message signs | 10 | * | 1 Jan 2006 |
| Static signage (including safety cones, barricades, warning signs and bollards) | 3 | * | 1 Jan 2006 |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2005 |
| Electric | 5 | * | 1 Jul 2005 |

Note where the terms 'freestanding' and 'fixed' are used in entries for residential property operators, they have the following meaning. ***Freestanding*** – items designed to be portable or movable. Any attachment to the premises is only for the item's temporary stability. ***Fixed*** – annexed or attached by any means, for example screws, nails, bolts, glue, adhesive, grout or cement, but not merely for temporary stability.

| ***Residential property operators*** ***(67110)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Assets generally: | | | |
| Air conditioning assets (excluding ducting, pipes and vents): | | | |
| Air handling units | 20 | * | 1 Jul 2003 |
| Chillers: | | | |
| Absorption | 25 | * | 1 Jul 2003 |
| Centrifugal | 20 | * | 1 Jul 2003 |
| Volumetrics (including reciprocating, rotary, screw, scroll): | | | |
| Air-cooled | 15 | * | 1 Jul 2003 |
| Water-cooled | 20 | * | 1 Jul 2003 |
| Condensing sets | 15 | * | 1 Jul 2003 |
| Cooling towers | 15 | * | 1 Jul 2003 |
| Damper motors (including variable air volume box controller) | 10 | * | 1 Jul 2003 |
| Fan coil units (connected to condensing set) | 15 | * | 1 Jul 2003 |
| Mini split systems up to 20KW (including ceiling, floor and high wall split system) | 10 | * | 1 Jul 2003 |
| Packaged air conditioning units | 15 | * | 1 Jul 2003 |
| Pumps | 20 | * | 1 Jul 2003 |
| Room units | 10 | * | 1 Jul 2003 |
| Ceiling fans | 5 | * | 1 Jul 2004 |
| Clocks, electric | 10 | * | 1 Jul 2004 |
| Digital video display (DVD) players | 5 | * | 1 Jul 2004 |
| Door closers | 10 | * | 1 Jul 2004 |
| Door stops, freestanding | 10 | * | 1 Jul 2004 |
| Escalators (machinery and moving parts) | 20 | * | 1 Jan 2003 |
| Evaporative coolers: | | | |
| Fixed (excluding ducting and vents) | 20 | * | 1 Jul 2005 |
| Portable | 10 | * | 1 Jul 2005 |
| Floor coverings (removable without damage): | | | |
| Carpet | 10 | | 1 Jan 2001 |

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## *Residential property operators*
### *(67110)*

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Floating timber | 15 | * | 1 Jul 2004 |
| Linoleum | 10 | | 1 Jan 2001 |
| Vinyl | 10 | | 1 Jan 2001 |
| Furniture, freestanding | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Garbage bins | 10 | * | 1 Jul 2004 |
| Garbage compacting systems (excluding chutes) | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Generators | 20 | | 1 Jan 2001 |
| Gym assets: | | | |
| Cardiovascular | 5 | * | 1 Jul 2004 |
| Resistance | 10 | * | 1 Jul 2004 |
| Hand dryers, electrical | 10 | | 1 Jan 2001 |
| Heaters: | | | |
| Fixed: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas: | | | |
| Ducted central heating unit | 20 | * | 1 Jul 2004 |
| Other | 15 | * | 1 Jul 2004 |
| Freestanding | 15 | * | 1 Jul 2004 |
| Hot water systems (excluding piping): | | | |
| Electric | 12 | * | 1 Jul 2004 |
| Gas | 12 | * | 1 Jul 2004 |
| Solar | 15 | * | 1 Jul 2004 |
| Intercom system assets | 10 | * | 1 Jul 2004 |
| Lifts (including hydraulic and traction lifts) | 30 | * | 1 Jan 2003 |
| Lights: | | | |
| Fittings (excluding hardwired) | 5 | * | 1 Jul 2004 |
| Freestanding | 5 | * | 1 Jul 2004 |
| Shades, removable | 5 | * | 1 Jul 2004 |
| Linen | 5 | * | 1 Jul 2004 |
| Master antenna television (MATV) assets: | | | |
| Amplifiers | 10 | * | 1 Jul 2004 |
| Modulators | 10 | * | 1 Jul 2004 |
| Power sources | 10 | * | 1 Jul 2004 |
| Mirrors, freestanding | 15 | * | 1 Jul 2004 |
| Radios | 10 | | 1 Jan 2001 |
| Rugs | 7 | * | 1 Jul 2004 |
| Solar power generating system assets | 20 | * | 1 Jul 2004 |
| Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers) | 7 | * | 1 Jul 2004 |
| Surround sound systems (incorporating audio-video receivers and speakers) | 10 | * | 1 Jul 2004 |
| Telecommunications assets: | | | |
| Cordless phones | 4 | * | 1 Jul 2004 |
| PABX computerised assets | 10 | * | 1 Jul 2004 |

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***Residential property operators***
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Telephone hand sets | 10 | * | 1 Jul 2004 |
| Television antennas, freestanding | 5 | * | 1 Jul 2004 |
| Television sets | 10 | * | 1 Jul 2004 |
| Vacuum cleaners: | | | |
| Ducted: | | | |
| Hoses | 10 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Wands | 10 | * | 1 Jul 2004 |
| Portable | 10 | | 1 Jan 2001 |
| Ventilation fans | 20 | * | 1 Jul 2004 |
| Video cassette recorder systems (VCR) | 5 | * | 1 Jul 2004 |
| Water pumps | 20 | | 1 Jan 2001 |
| Window blinds, internal | 10 | * | 1 Jul 2004 |
| Window curtains | 6 | * | 1 Jul 2004 |
| Window shutters, automatic: | | | |
| Controls | 10 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Bathroom assets: | | | |
| Accessories, freestanding (including shower caddies, soap holders, toilet brushes) | 5 | * | 1 Jul 2004 |
| Exhaust fans (including light/heating) | 10 | * | 1 Jul 2004 |
| Heated towel rails, electric | 10 | * | 1 Jul 2004 |
| Shower curtains (excluding curtain rods and screens) | 2 | * | 1 Jul 2004 |
| Spa bath pumps | 20 | * | 1 Jul 2004 |
| Fire control assets: | | | |
| Alarms: | | | |
| Heat | 6 | * | 1 Jul 2004 |
| Smoke | 6 | * | 1 Jul 2004 |
| Detection and alarm systems: | | | |
| Alarm bells | 12 | * | 1 Jul 2004 |
| Detectors (including addressable manual call points, heat, multi type and smoke) | 20 | * | 1 Jul 2004 |
| Fire indicator panels | 12 | * | 1 Jul 2004 |
| Emergency warning and intercommunication systems (EWIS): | | | |
| Master emergency control panels | 12 | * | 1 Jul 2004 |
| Speakers | 12 | * | 1 Jul 2004 |
| Strobe lights | 12 | * | 1 Jul 2004 |
| Warden intercom phone | 12 | * | 1 Jul 2004 |
| Extinguishers | 15 | * | 1 Jul 2004 |
| Hoses and nozzles | 10 | * | 1 Jul 2004 |
| Pumps (including diesel and electric) | 25 | * | 1 Jul 2004 |
| Stair pressurisation assets: | | | |

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***Residential property operators***
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| A C variable speed drives | 10 | * | 1 Jul 2004 |
| Pressurisation and extraction fans | 25 | * | 1 Jul 2004 |
| Sensors | 10 | * | 1 Jul 2004 |
| Kitchen assets: | | | |
| Cook tops | 12 | * | 1 Jul 2004 |
| Crockery | 5 | * | 1 Jul 2004 |
| Cutlery | 5 | * | 1 Jul 2004 |
| Dishwashers | 10 | * | 1 Jul 2004 |
| Freezers | 12 | * | 1 Jul 2004 |
| Garbage disposal units | 10 | * | 1 Jul 2004 |
| Microwave ovens | 10 | * | 1 Jul 2004 |
| Ovens | 12 | * | 1 Jul 2004 |
| Range hoods | 12 | * | 1 Jul 2004 |
| Refrigerators | 12 | * | 1 Jul 2004 |
| Stoves | 12 | * | 1 Jul 2004 |
| Water filters, electrical | 15 | * | 1 Jul 2004 |
| Laundry assets: | | | |
| Clothes dryers | 10 | * | 1 Jul 2004 |
| Ironing boards, freestanding | 7 | * | 1 Jul 2004 |
| Irons | 5 | * | 1 Jul 2004 |
| Washing machines | 10 | * | 1 Jul 2004 |
| Outdoor assets: | | | |
| Automatic garage doors: | | | |
| Controls | 5 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Barbecue assets: | | | |
| Fixed barbecue assets: | | | |
| Sliding trays and cookers | 10 | * | 1 Jul 2004 |
| Freestanding barbecues | 5 | * | 1 Jul 2004 |
| Floor carpet (including artificial grass and matting) | 5 | * | 1 Jul 2004 |
| Furniture, freestanding | 5 | * | 1 Jul 2004 |
| Gardening watering installations: | | | |
| Control panels | 5 | * | 1 Jul 2004 |
| Pumps | 5 | * | 1 Jul 2004 |
| Timing devices | 5 | * | 1 Jul 2004 |
| Garden lights, solar | 8 | * | 1 Jul 2004 |
| Garden sheds, freestanding | 15 | * | 1 Jul 2004 |
| Gates, electrical: | | | |
| Controls | 5 | * | 1 Jul 2004 |
| Motors | 10 | * | 1 Jul 2004 |
| Operable pergola louvres: | | | |
| Controls | 15 | * | 1 Jul 2004 |
| Motors | 15 | * | 1 Jul 2004 |

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***Residential property operators***
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Sauna heating assets | 15 | * | 1 Jul 2004 |
| Sewage treatment assets: | | | |
| Controls | 8 | * | 1 Jul 2004 |
| Motors | 8 | * | 1 Jul 2004 |
| Spas: | | | |
| Fixed spa assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters (electric or gas) | 15 | * | 1 Jul 2004 |
| Freestanding spas (incorporating blowers, controls, filters, heaters and pumps) | 17 | * | 1 Jul 2004 |
| Swimming pool assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Cleaning assets | 7 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas | 15 | * | 1 Jul 2004 |
| Solar | 20 | * | 1 Jul 2004 |
| Tennis court assets: | | | |
| Cleaners | 3 | * | 1 Jul 2004 |
| Drag brooms | 3 | * | 1 Jul 2004 |
| Nets | 5 | * | 1 Jul 2004 |
| Rollers | 3 | * | 1 Jul 2004 |
| Umpire chairs | 15 | * | 1 Jul 2004 |
| Security and monitoring assets: | | | |
| Access control systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Door controllers | 5 | * | 1 Jul 2004 |
| Readers: | | | |
| Proximity | 7 | * | 1 Jul 2004 |
| Swipe card | 3 | * | 1 Jul 2004 |
| Closed circuit television systems: | | | |
| Cameras | 4 | * | 1 Jul 2004 |
| Monitors | 4 | * | 1 Jul 2004 |
| Recorders: | | | |
| Digital | 4 | * | 1 Jul 2004 |
| Time lapse | 2 | * | 1 Jul 2004 |
| Switching units (including multiplexes) | 5 | * | 1 Jul 2004 |
| Security systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Control panels | 5 | * | 1 Jul 2004 |
| Detectors (including passive infra-red, photo sensors and vibration) | 5 | * | 1 Jul 2004 |

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***Residential property operators***
***(67110)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Global System for Mobiles (GSM) Units | 5 | * | 1 Jul 2004 |
| Noise makers (including bells and sirens) | 5 | * | 1 Jul 2004 |

***Non-residential property operators***
***(67120)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Refer to assets shown in Table B that are used in commercial office buildings | | | |

## *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 TO 70000)*

***Surveying and mapping services***
***(69220)***

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

***Veterinary services***
***(69700)***

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|---|---|---|---|
| Veterinarians' assets: | | | |
| Anaesthesia machines | 10 | * | 1 Jan 2004 |
| Animal blow dryers | 5 | * | 1 Jan 2004 |
| Animal cages: | | | |
| Fibreglass, plastic and polyethylene cages | 10 | * | 1 Jan 2004 |
| Stainless steel cages | 20 | * | 1 Jan 2004 |
| Animal patient monitoring assets (including blood pressure monitors, CO2 end-tidal monitors, ECGs and pulse oximeters) | 7 | * | 1 Jan 2004 |
| Animal scales | 7 | * | 1 Jan 2004 |
| Dental assets: | | | |
| Dental units | 10 | * | 1 Jan 2004 |

| *Veterinary services (69700)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Ultrasonic scalers (standalone) | 10 | * | 1 Jan 2004 |
| Diagnostic assets (including ophthalmoscope, otoscope, handles and power supply) | 10 | * | 1 Jan 2004 |
| Electrocautery units | 10 | * | 1 Jan 2004 |
| Electroejaculators | 6 | * | 1 Jan 2004 |
| Hydrobaths | 8 | * | 1 Jan 2004 |
| Pathology assets: | | | |
| Centrifuges | 5 | * | 1 Jan 2004 |
| Laboratory analysers: | | | |
| Electrolyte analysers | 4 | * | 1 Jan 2004 |
| Generally | 5 | * | 1 Jan 2004 |
| Microscopes | 10 | * | 1 Jan 2004 |
| Surgery lights | 10 | * | 1 Jan 2004 |
| Tables and tubs | 20 | * | 1 Jan 2004 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) | 5 | * | 1 Jan 2004 |
| X-ray assets (excluding direct radiography assets): | | | |
| Mobile or portable x-ray units | 10 | * | 1 Jan 2004 |
| X-ray processors – automatic | 10 | * | 1 Jan 2004 |

## *ADMINISTRATIVE AND SUPPORT SERVICES (72110 TO 73200)*

| *Building cleaning, pest control and other support services (73110 to 73200)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Arboriculture and gardening services: | | | |
| Blowers | 3 | * | 1 Jan 2004 |
| Brushcutters (including whipper snippers) | 2 | * | 1 Jan 2004 |
| Chainsaws (including pole pruners) | 2 | * | 1 Jan 2004 |
| Elevating work platforms | 15 | * | 1 Jan 2004 |
| Hand tools (including pruner, rake, hedge shears, loppers and tree saws) | 3 | * | 1 Jan 2004 |
| Hedge trimmers | 4 | * | 1 Jan 2004 |
| Lawn edgers (excluding brushcutters) | 4 | * | 1 Jan 2004 |
| Lawn mowers: | | | |
| Cylinder | 7 | * | 1 Jan 2004 |
| Push (rotary) | 2 | * | 1 Jan 2004 |
| Self propelled (rotary) | 2 | * | 1 Jan 2004 |
| Ride-ons | 5 | * | 1 Jan 2004 |
| Stump grinders | 5 | * | 1 Jan 2004 |
| Tractors | 8 | * | 1 Jan 2004 |
| Tractor attachments: | | | |
| Roller mowers | 4 | * | 1 Jan 2004 |

| ***Building cleaning, pest control and other support services*** ***(73110 to 73200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Slashers | 4 | * | 1 Jan 2004 |
| Trailers used to carry tree and grass clippings | 5 | * | 1 Jan 2004 |
| Tree climbing assets: | | | |
| Climbing hardware (including carabineers, figure of 8 and lowering pullies) | 1 | * | 1 Jan 2004 |
| Climbing spurs | 10 | * | 1 Jan 2004 |
| Friction lowering devices | 10 | * | 1 Jan 2004 |
| Harness | 3 | * | 1 Jan 2004 |
| Ropes | 1 | * | 1 Jan 2004 |
| Wood chippers | 8 | * | 1 Jan 2004 |

| ***Packaging services*** ***(73200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fruit and vegetables pack houses assets used off farm | | | |
| Banana assets: | | | |
| Air rams | 3 | * | 1 Jul 2008 |
| Bunch lines | 10 | * | 1 Jul 2008 |
| Choppers/mulchers | 4 | * | 1 Jul 2008 |
| Rails (including points) | 15 | * | 1 Jul 2008 |
| Scrap conveyors | 5 | * | 1 Jul 2008 |
| Tops | 8 | * | 1 Jul 2008 |
| Water troughs | 10 | * | 1 Jul 2008 |
| General assets: | | | |
| Bins | 5 | * | 1 Jul 2008 |
| Bin tippers | 15 | * | 1 Jul 2008 |
| Conveyors (including elevators) | 10 | * | 1 Jul 2008 |
| Drying tunnels | 15 | * | 1 Jul 2008 |
| Fungicide units | 10 | * | 1 Jul 2008 |
| Receival hoppers (including water dumps) | 10 | * | 1 Jul 2008 |
| Tables (including packing and sorting tables) | 15 | * | 1 Jul 2008 |
| Washing assets (including brush and barrel washers) | 10 | * | 1 Jul 2008 |
| Waxing assets | 10 | * | 1 Jul 2008 |
| Graders: | | | |
| Electronic | 10 | * | 1 Jul 2008 |
| Mechanical | 15 | * | 1 Jul 2008 |
| Optical | 8 | * | 1 Jul 2008 |
| Labelling assets: | | | |
| Labelling applicators (including in line labellers) | 8 | * | 1 Jul 2008 |
| Labelling guns | 3 | * | 1 Jul 2008 |
| Olive oil processing assets | 15 | * | 1 Jul 2008 |
| Tree nuts assets: | | | |
| Crackers | 7 | * | 1 Jul 2008 |

| ***Packaging services*** ***(73200)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Drying silos | 15 | * | 1 Jul 2008 |
| Separating assets (including air separators, trommels and vibrating screens) | 10 | * | 1 Jul 2008 |
| Packing assets (including bagging and wrapping machines) | 10 | * | 1 Jul 2008 |
| Scales (excluding platform scales) | 5 | * | 1 Jul 2008 |

## *EDUCATION AND TRAINING (80100 to 82200)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Kindergarten furniture and play equipment | 5 | | 1 Jan 2001 |

## *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*

| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
|---|---|---|---|
| Medical assets: | | | |
| Benchtop sterilisers | 5 | * | 1 Jul 2003 |
| Benchtop ultrasonic cleaners | 7 | * | 1 Jul 2003 |
| Clinical furniture | 10 | * | 1 Jul 2003 |
| X-Ray viewers | 10 | * | 1 Jul 2003 |

| ***Hospitals*** ***(84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hospital assets: | | | |
| Anaesthesia machines | 10 | * | 1 Jan 2003 |
| Angiography assets: | | | |
| Image acquisition system (incorporating computer with digital subtraction capability, digital camera, monitor and integrated software) | 4 | * | 1 Jul 2002 |
| Image intensifier | 7 | * | 1 Jul 2002 |
| Patient gantry or table, patient monitoring assets, positioning assets, and pressure injectors | 10 | * | 1 Jul 2002 |
| Cell savers and cell separators | 7 | * | 1 Jan 2003 |

| ***Hospitals*** ***(84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Colposcopes | 10 | * | 1 Jan 2003 |
| Defibrillators | 10 | * | 1 Jan 2003 |
| Diathermy and cautery machines/electrosurgical generators | 10 | * | 1 Jan 2003 |
| Endoscopic surgery assets (excluding disposable accessories): | | | |
| Arthroscopic fluid management systems | 7 | * | 1 Jan 2003 |
| Endoscopes (flexible and rigid) and endoscopic surgical instruments | 4 | * | 1 Jan 2003 |
| Endoscopic camera systems: | | | |
| Beam splitters and light sources | 10 | * | 1 Jan 2003 |
| Printers, video cameras, video camera adaptors, couplers and heads, video image capture systems and video processors | 5 | * | 1 Jan 2003 |
| Still cameras | 7 | * | 1 Jan 2003 |
| Video monitors and video recorders | 7 | * | 1 Jan 2003 |
| Endoscopic electrosurgical generators | 10 | * | 1 Jan 2003 |
| Endoscopic lasers | 10 | * | 1 Jan 2003 |
| Endoscopic ultrasound systems (incorporating scanner, transducers/probes, integrated computer and integrated software) | 5 | * | 1 Jan 2003 |
| Haemodialysis machines | 7 | * | 1 Jan 2003 |
| Head lights | 7 | * | 1 Jan 2003 |
| Hospital furniture: | | | |
| Beds: | | | |
| Electronic | 7 | * | 1 Jan 2003 |
| Mechanical | 10 | * | 1 Jan 2003 |
| Bedside cabinets/lockers, carts and poles, blanket warming cabinets, blood warming cabinets, medical refrigerators, and overbed tables | 10 | * | 1 Jan 2003 |
| Infusion pumps: | | | |
| General, pain management and rapid | 8 | * | 1 Jan 2003 |
| Syringe driven | 6 | * | 1 Jan 2003 |
| Insufflators | 10 | * | 1 Jan 2003 |
| Lithotriptors used for extra-corporeal shock wave lithotripsy | 7 | * | 1 Jan 2003 |
| Mechanical assist assets: | | | |
| Calf and cuff compression devices | 8 | * | 1 Jan 2003 |
| Cardiac bypass and heart lung machines | 8 | * | 1 Jan 2003 |
| Intra-aortic balloon pumps | 8 | * | 1 Jan 2003 |
| Ventricular assist heart pumps | 8 | * | 1 Jan 2003 |
| Natal care assets (including incubators, infant warmers and mobile infant warmers) | 7 | * | 1 Jan 2003 |

| ***Hospitals*** ***(84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Operating tables and attachments: | | | |
| Electronic | 10 | * | 1 Jan 2003 |
| Mechanical | 13 | * | 1 Jan 2003 |
| Operating theatre lights | 8 | * | 1 Jan 2003 |
| Pan flushers | 10 | * | 1 Jan 2003 |
| Patient hoists and lifters | 10 | * | 1 Jan 2003 |
| Patient monitoring assets: | | | |
| Bedside monitoring systems | 7 | * | 1 Jan 2003 |
| Cardiac monitors | 7 | * | 1 Jan 2003 |
| ECG (electrocardiographs) | 7 | * | 1 Jan 2003 |
| Foetal monitors | 7 | * | 1 Jan 2003 |
| Pulse oximeters | 7 | * | 1 Jan 2003 |
| Vital signs monitors | 7 | * | 1 Jan 2003 |
| Patient warming assets (excluding disposable accessories): | | | |
| Fluid warmers | 10 | * | 1 Jan 2003 |
| Forced air patient warmers | 10 | * | 1 Jan 2003 |
| Smoke evacuators | 8 | * | 1 Jan 2003 |
| Sterilisation and autoclave processing assets: | | | |
| Drying cabinets | 10 | * | 1 Jan 2003 |
| Endoscope sterilisers and disinfectors | 5 | * | 1 Jan 2003 |
| Flash sterilisers | 10 | * | 1 Jan 2003 |
| Instrument washers | 10 | * | 1 Jan 2003 |
| Pre-vacuum sterilisers | 10 | * | 1 Jan 2003 |
| Ultrasonic cleaners and baths | 7 | * | 1 Jan 2003 |
| Surgical instruments: | | | |
| Hand held manually operated instruments | 8 | * | 1 Jan 2003 |
| Powered instruments (including drills, saws, shavers, non-disposable instrument accessories and power sources) | 7 | * | 1 Jan 2003 |
| Ultrasonic aspirators | 10 | * | 1 Jan 2003 |
| Ultrasonic scalpels | 10 | * | 1 Jan 2003 |
| Surgical lasers (excluding ophthalmic surgical lasers) | 10 | * | 1 Jan 2003 |
| Surgical microscopes | 10 | * | 1 Jan 2003 |
| Ultrasonic bladder scanners | 10 | * | 1 Jan 2003 |
| Ultrasonic needle guides | 10 | * | 1 Jan 2003 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) used by cardiologists, obstetricians and vascular surgeons | 5 | * | 1 Jul 2002 |
| Ventilators: | | | |

| ***Hospitals*** ***(84010 to 84020)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fixed | 7 | * | 1 Jan 2003 |
| Portable | 5 | * | 1 Jan 2003 |
| Wheelchairs | 10 | * | 1 Jan 2003 |

| ***Dental services*** ***(85310)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dentists' assets: | | | |
| Air abrasion units | 10 | * | 1 Jul 2003 |
| Air compressors | 10 | * | 1 Jul 2003 |
| Amalgamators | 7 | * | 1 Jul 2003 |
| Amalgam separators | 7 | * | 1 Jul 2003 |
| Computerised (CAD/CAM) ceramic restoration systems: | | | |
| Imaging units | 7 | * | 1 Jul 2003 |
| Milling units | 5 | * | 1 Jul 2003 |
| Curing lights (halogen) | 5 | * | 1 Jul 2003 |
| Dental chairs | 10 | * | 1 Jul 2003 |
| Dental instruments: | | | |
| Hand-held manually operated instruments | 3 | * | 1 Jul 2003 |
| Handpieces (driven by compressed air, compressed gas or electricity) | 3 | * | 1 Jul 2003 |
| Dental lasers: | | | |
| Hard tissue and soft tissue lasers | 7 | * | 1 Jul 2003 |
| Soft tissue and whitening lasers | 7 | * | 1 Jul 2003 |
| Soft tissue lasers | 10 | * | 1 Jul 2003 |
| Dental loupes | 10 | * | 1 Jul 2003 |
| Dental operating lights | 10 | * | 1 Jul 2003 |
| Dental units | 10 | * | 1 Jul 2003 |
| Dental x-ray assets: | | | |
| Conventional x-ray film systems (incorporating control box, swing arm and x-ray head but excluding OPG systems) | 15 | * | 1 Jul 2003 |
| Digital x-ray systems (including intra-oral storage phosphor plate systems and intra-oral digital sensor systems) | 7 | * | 1 Jul 2003 |
| Intra-oral x-ray film processors | 10 | * | 1 Jul 2003 |
| Handpiece cleaners | 5 | * | 1 Jul 2003 |
| Intra-oral camera systems (incorporating camera and integrated processor/docking station) | 7 | * | 1 Jul 2003 |
| Nitrous oxide sedation units | 20 | * | 1 Jul 2003 |
| Oral surgical motors | 5 | * | 1 Jul 2003 |
| Suction units | 10 | * | 1 Jul 2003 |
| Ultrasonic scalers (standalone) | 10 | * | 1 Jul 2003 |

| ***Optometry and optical dispensing*** ***(85320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Optical assets: | | | |
| Automatic refractometers/keratometers | 5 | * | 1 Jan 2004 |
| Cameras (including anterior segment cameras, retinal cameras, fundus cameras): | | | |
| Analogue | 8 | * | 1 Jan 2004 |
| Digital | 4 | * | 1 Jan 2004 |
| Colour vision testers (automated) | 8 | * | 1 Jan 2004 |
| Corneal topography systems | 5 | * | 1 Jan 2004 |
| Examination chairs | 10 | * | 1 Jan 2004 |
| Glaucoma diagnostic assets (including ocular coherence tomographs (OCT), scanning laser ophthalmoscopes and scanning laser polarimeters) | 5 | * | 1 Jan 2004 |
| Keratometers (Ophthalmometers): | | | |
| Automated | 5 | * | 1 Jan 2004 |
| Manual | 12 | * | 1 Jan 2004 |
| Ophthalmic surgery assets: | | | |
| Microkeratome | 3 | * | 1 Jan 2004 |
| Ophthalmic cryo surgery systems | 5 | * | 1 Jan 2004 |
| Ophthalmic diathermy surgery systems | 5 | * | 1 Jan 2004 |
| Ophthalmic lasers: | | | |
| Non-refractive | 10 | * | 1 Jan 2004 |
| Refractive (including eye tracking systems) | 4 | * | 1 Jan 2004 |
| Phacoemulsification systems | 4 | * | 1 Jan 2004 |
| Pupillometers (used for refractive surgery) | 5 | * | 1 Jan 2004 |
| Vitrectomy systems | 4 | * | 1 Jan 2004 |
| Wave front analysers | 4 | * | 1 Jan 2004 |
| Ophthalmic viewers | 5 | * | 1 Jan 2004 |
| Ophthalmoscopes: | | | |
| Direct (including power supply) | 8 | * | 1 Jan 2004 |
| Indirect | 9 | * | 1 Jan 2004 |
| Optical dispensing assets – see Photographic, optical and ophthalmic equipment manufacturing (24110) | | | |
| Refraction units (including examination chair, instrument arms, table and light source) | 10 | * | 1 Jan 2004 |
| Refractometers (automated) | 5 | * | 1 Jan 2004 |
| Slit lamp biomicroscopes: | | | |
| Hand-held | 9 | * | 1 Jan 2004 |
| Mounted | 12 | * | 1 Jan 2004 |
| Telemedicine digital imaging systems (excluding the imaging device) | 4 | * | 1 Jan 2004 |
| Tonometers: | | | |
| Contact tonometers: | | | |
| Applanation: | | | |
| Hand-held | 6 | * | 1 Jan 2004 |
| Mounted | 8 | * | 1 Jan 2004 |
| Electronic | 6 | * | 1 Jan 2004 |
| Non-contact tonometers: | | | |

| ***Optometry and optical dispensing*** ***(85320)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hand-held | 5 | * | 1 Jan 2004 |
| Table mounted | 8 | * | 1 Jan 2004 |
| Trial lens sets | 20 | * | 1 Jan 2004 |
| Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, Laser interference biometers, Pachymeters and Ultrasound biomicroscopes – UBM) | 5 | * | 1 Jan 2004 |
| Visual acuity testing assets: | | | |
| Automated vision testers | 6 | * | 1 Jan 2004 |
| Manual vision testers (phoropters) | 12 | * | 1 Jan 2004 |
| Visual acuity charts (illuminated) | 10 | * | 1 Jan 2004 |
| Visual acuity chart projectors (automated) | 8 | * | 1 Jan 2004 |
| Visual field testing assets (perimeters) – automated | 5 | * | 1 Jan 2004 |

| ***Pathologist and other pathology*** ***(85202 and 85209)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Pathologists' 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 |
| Microscopes | 10 | * | 1 Jan 2002 |
| Rotary microtomes | 6 | * | 1 Jan 2002 |
| Tissue embedding systems | 6 | * | 1 Jan 2002 |
| Tissue processors | 6 | * | 1 Jan 2002 |

| ***Podiatry services*** ***(85399)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Podiatrists' assets: | | | |
| Computerised orthoses manufacturing assets: | | | |
| Contact pin digitisers | 7 | * | 1 Jul 2003 |
| Carving mills | 7 | * | 1 Jul 2003 |
| Doppler vascularscopes | 5 | * | 1 Jul 2003 |
| Electric nail drills: | | | |
| Dust extraction drills | 7 | * | 1 Jul 2003 |
| Portable dust extraction drills | 5 | * | 1 Jul 2003 |
| Water and alcohol based spray drills | 4 | * | 1 Jul 2003 |
| Examination/magnifying lamps | 10 | * | 1 Jul 2003 |
| Footrests | 10 | * | 1 Jul 2003 |

| ***Podiatry services*** ***(85399)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Gait analysis assets: | | | |
| Computerised systems (incorporating in-shoe pressure analysis or platform based pressure mats, integrated hardware and integrated software) | 4 | * | 1 Jul 2003 |
| Non-computerised: | | | |
| Treadmills | 10 | * | 1 Jul 2003 |
| Video cameras | 5 | * | 1 Jul 2003 |
| Video monitors and video recorders | 7 | * | 1 Jul 2003 |
| Orthotic benchtop grinders | 6 | * | 1 Jul 2003 |
| Patient chairs | 12 | * | 1 Jul 2003 |
| Podiatric instruments | 3 | * | 1 Jul 2003 |
| Vacuum presses | 3 | * | 1 Jul 2003 |
| Vascular neurological assessment assets: | | | |
| Monofilaments | 2 | * | 1 Jul 2003 |
| Tuning forks | 10 | * | 1 Jul 2003 |

| ***Radiology and diagnostic imaging services*** ***(85201, 85203 and 85209)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Radiologists' diagnostic imaging assets: | | | |
| Bone densitometry (BMD) system (incorporating either a whole body scanner, integrated computer and integrated software, or a spine and hip scanner, holding devices, integrated computer and integrated software) | 10 | * | 1 Jul 2002 |
| Computed radiography (CR) digitiser | 4 | * | 1 Jul 2002 |
| Computed tomography (CT) system (incorporating scanner, integrated computer and integrated software) | 10 | * | 1 Jul 2002 |
| Film digitiser | 4 | * | 1 Jul 2002 |
| Fluoroscopy assets (excluding direct radiography assets): | | | |
| Fixed system (incorporating buckies, generators, screening table and suspensions) | 15 | * | 1 Jul 2002 |
| Image acquisition system (incorporating a computer, digital camera, integrated software and monitor) | 4 | * | 1 Jul 2002 |
| Image intensifier | 7 | * | 1 Jul 2002 |
| Mobile system (incorporating buckies, generators, screening table and suspensions) | 10 | * | 1 Jul 2002 |
| Magnetic resonance imaging (MRI) system (incorporating a scanner, cooling system, radio frequency coil accessories, integrated computer and integrated software) | 7 | * | 1 Jul 2002 |

| ***Radiology and diagnostic imaging services*** ***(85201, 85203 and 85209)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mammography systems (incorporating either prone core biopsy scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software or conventional upright scanner, quality assurance equipment, stereotaxis, integrated computer and integrated software) | 7 | * | 1 Jul 2002 |
| Nuclear medicine systems (incorporating camera, gantry, collimators, integrated computer, integrated software and hot lab equipment but excluding Positron Emission Tomography (PET) systems) | 10 | * | 1 Jul 2002 |
| Orthopantomography (OPG) systems (incorporating scanner, integrated computer and integrated software) | 15 | * | 1 Jul 2002 |
| Patient archival and communication systems (PACS) | 4 | * | 1 Jul 2002 |
| Processing assets: | | | |
| Daylight imaging processors | 9 | * | 1 Jul 2002 |
| Dry laser imaging processors | 8 | * | 1 Jul 2002 |
| Wet laser imaging processors | 10 | * | 1 Jul 2002 |
| Teleradiology assets (excluding the imaging device) | 4 | * | 1 Jul 2002 |
| Ultrasound systems (incorporating scanner, transducers, integrated computer and integrated software) | 5 | * | 1 Jul 2002 |
| X-ray assets (excluding direct radiography assets): | | | |
| Fixed systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube) | 15 | * | 1 Jul 2002 |
| Image intensifier | 7 | * | 1 Jul 2002 |
| Mobile systems (incorporating buckies, control panels, generators, screening table, suspensions, tube column and x-ray tube) | 10 | * | 1 Jul 2002 |

| ***Specialist medical services n.e.c*** ***(85129)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Neurologists' assets: | | | |
| Electroencephalography (EEG) systems (incorporating electrodes, amplifier, integrated software and integrated computer) | 5 | * | 1 Jul 2003 |
| Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computer) | 5 | * | 1 Jul 2003 |
| Thoracic physicians' assets: | | | |
| Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computer) | 7 | * | 1 Jul 2003 |
| Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems | 7 | * | 1 Jul 2003 |

| *Specialist medical services n.e.c (85129)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Lung function analysis exercise systems (incorporating flow sensors, treadmill or ergometer, ECG, pulse oximeter, integrated software and integrated computer) | 7 | * | 1 Jul 2003 |
| Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computer) | 7 | * | 1 Jul 2003 |
| Spirometers | 7 | * | 1 Jul 2003 |
| Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitor, integrated carbon dioxide monitor, integrated pulse oximeters, integrated computer and integrated software) | 7 | * | 1 Jul 2003 |

| *Nursing home operation (86011)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Beds: | | | |
| Electronic | 7 | * | 1 Jul 2004 |
| Mechanical | 10 | * | 1 Jul 2004 |
| Bedside cabinets/lockers, carts and poles and overbed tables | 10 | * | 1 Jul 2004 |
| Commodes | 10 | * | 1 Jul 2004 |
| Nurse call systems | 7 | * | 1 Jul 2004 |
| Pan flushers | 10 | * | 1 Jul 2004 |
| Patient hoists and lifters | 10 | * | 1 Jul 2004 |
| Patient monitoring assets | 7 | * | 1 Jul 2004 |
| Patient scales | 10 | * | 1 Jul 2004 |
| Shower chairs | 7 | * | 1 Jul 2004 |
| Trolleys | 10 | * | 1 Jul 2004 |
| Wheelchairs | 10 | * | 1 Jul 2004 |

## *ARTS AND RECREATION SERVICES (89100 to 92099)*

| *Heritage activities (89100 to 89220)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Heritage activities*** ***(89100 to 89220)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Sea life centre: | | | |
| Fibreglass aquarium tanks | 20 | | 1 Jan 2001 |
| Ketch | $13^1/_3$ | | 1 Jan 2001 |
| TV audio system | 10 | | 1 Jan 2001 |

| ***Creative and performing arts activities*** ***(90010 to 90030)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Theatre equipment: | | | |
| Accessories (theatrical – wigs, costumes, etc) | 5 | | 1 Jan 2001 |

| ***Sport, gambling and recreation services*** ***(91110 to 92099)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| ***Sport, gambling and recreation services*** ***(91110 to 92099)*** | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 |
| Marina operation: | | | |
| Boat cradles | 10 | * | 1 Jul 2002 |
| Boat storage racks | 10 | * | 1 Jul 2002 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Marina – wet berths (incorporating piling, decking and floating pontoons) | 20 | * | 1 Jul 2002 |
| Mooring buoys | 10 | * | 1 Jul 2002 |
| Travel lifts | 15 | * | 1 Jul 2002 |
| 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 |

| *Sport, gambling and recreation services (91110 to 92099)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

## *OTHER SERVICES (94110 to 96030)*

| *Automative repair and maintenance (94110 to 94199)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Drums | 4 | | 1 Jan 2001 |
| Kerbside tanks | 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 |
| Trade utensils (including sales and garage equipment) | $13^1/_3$ | | 1 Jan 2001 |

| *Personal and other services (95110 to 95291)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |

| *Personal and other services (95110 to 95291)* | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 | ½ | * | 1 Jan 2001 |

# Effective lives (Asset Categories)

# Table B as at 1 July 2008

| A | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 compressors: | | | |
| Compressors – reciprocating | 7 | * | 1 Jul 2008 |
| Compressors – rotary screw | 10 | * | 1 Jul 2008 |
| Air-conditioning assets (excluding pipes, duct work and vents): | | | |
| Air handling units | 20 | * | 1 Jul 2003 |
| Cooling towers | 15 | * | 1 Jul 2003 |
| Condensing sets | 15 | * | 1 Jul 2003 |
| Chillers: | | | |
| Absorption | 25 | * | 1 Jul 2003 |
| Centrifugal | 20 | * | 1 Jul 2003 |
| Volumetrics (including reciprocating, rotary, screw, scroll): | | | |
| Air-cooled | 15 | * | 1 Jul 2003 |
| Water-cooled | 20 | * | 1 Jul 2003 |
| Damper motors (including variable air volume box controller) | 10 | * | 1 Jul 2003 |
| Fan coil units (connected to a condensing set) | 15 | * | 1 Jul 2003 |

| A | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Humidifiers (steam generator) | 10 | * | 1 Jul 2003 |
| Mini split system up to 20KW (including ceiling, floor and high wall split system) | 10 | * | 1 Jul 2003 |
| Packaged air conditioning units | 15 | * | 1 Jul 2003 |
| Pumps | 20 | * | 1 Jul 2003 |
| Room units | 10 | * | 1 Jul 2003 |
| Aircraft: | | | |
| Aeroplane: | | | |
| General use | 20 | * # | 1 Jul 2002 |
| Used predominantly for agricultural spraying or agricultural dusting | 10 | * # | 1 Jul 2002 |
| Gliders/sailplanes | 10 | | 1 Jan 2001 |
| Helicopter: | | | |
| General use | 20 | * # | 1 Jul 2002 |
| Used predominantly for mustering, agricultural spraying or agricultural dusting | 10 | * # | 1 Jul 2002 |
| Hot air balloons: | | | |
| Envelope and cane basket | 3 | | 1 Jan 2001 |
| Associated equipment (inflator fan, burner unit, fuel cylinders) | 10 | | 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 | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Battery chargers | 20 | | 1 Jan 2001 |
| Batteries (storage) | $13^1/_3$ | | 1 Jan 2001 |
| Bending machines (bar, angle and rod) | 10 | * | 1 Jul 2008 |
| Bicycles | 10 | | 1 Jan 2001 |
| Binoculars | 10 | | 1 Jan 2001 |
| Block and brick elevators, portable | 10 | * | 1 Jul 2008 |
| Boilers | 20 | * | 1 Jul 2005 |
| Boiler pumps | 5 | * | 1 Jul 2005 |
| Boom gates | 10 | | 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 |
| Building maintenance units | 35 | * | 1 Jul 2005 |
| Buildings: | | | |
| To the extent that they form an integral part of plant and machinery: | | | |
| Brick, stone or concrete structures | 100 | | 1 Jan 2001 |

| B | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Bundy machines | $13^1/_3$ | | 1 Jan 2001 |

| C | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Car parking (hydraulic elevated platforms and hoists including control equipment) | 10 | | 1 Jan 2001 |
| Carpets: | | | |
| in commercial office buildings | 8 | * | 1 Jul 2005 |
| In ten-pin bowling centres | 4 | | 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 |
| Compaction: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2008 |
| Compactors – vertical rammer | 6 | * | 1 Jul 2008 |
| 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 |

| C | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laptops | 3 | * | 1 Jan 2001 |
| Concreting assets: | | | |
| Brick and paving saws | 5 | * | 1 Jul 2008 |
| Concrete demolition saws | 3 | * | 1 Jul 2008 |
| Concrete kibble buckets | 15 | * | 1 Jul 2008 |
| Concrete mixers | 4 | * | 1 Jul 2008 |
| Concrete surface preparation assets (including floor grinders, planers and scarifers) | 5 | * | 1 Jul 2008 |
| Concrete trowels: | | | |
| Walk behind | 5 | * | 1 Jul 2008 |
| Ride on | 7 | * | 1 Jul 2008 |
| Concrete vibrating screeders | 5 | * | 1 Jul 2008 |
| Concrete vibrators: | | | |
| Brushcutter style | 5 | * | 1 Jul 2008 |
| Drive units | 6 | * | 1 Jul 2008 |
| Flexible shaft pumps | 6 | * | 1 Jul 2008 |
| Vibrating shafts | 3 | * | 1 Jul 2008 |
| Concrete wheeled saws | 6 | * | 1 Jul 2008 |
| 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 |
| Curing barns (galvanised steel and marine ply) | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Curtains and drapes | 6 | * | 1 Jul 2004 |

| D | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Delivery tube system (air pressure) | 10 | | 1 Jan 2001 |
| Docks (floating) | 20 | | 1 Jan 2001 |
| Door control and motor drive system for automatic sliding doors (incorporating chains, controls, motors and sensors, excluding doors) | 15 | * | 1 Jul 2005 |
| Dozers/front end loaders | 9 | * | 1 Jul 2002 |
| Dredges | 20 | * | 1 Jan 2003 |
| Drink dispensing machines | 10 | * | 1 Jul 2005 |

| E | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| | | | |
| Elevated work platforms: | | | |
| Boom (including knuckle and telescopic) | 15 | * | 1 Jan 2006 |
| Personal | 10 | * | 1 Jan 2006 |
| Scissor | 10 | * | 1 Jan 2006 |

| E | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Engineering works machinery installed | 20 | | 1 Jan 2001 |
| Engines | 20 | | 1 Jan 2001 |
| Escalators (machinery and their moving parts) | 20 | * | 1 Jan 2003 |

| F | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fences: | | | |
| Electric | 20 | | 1 Jan 2001 |
| Wire mesh (demountable used for partitioning purposes) | 20 | | 1 Jan 2001 |
| Fire control and alarm assets: | | | |
| Alarms: | | | |
| Heat | 6 | * | 1 Jul 2004 |
| Smoke | 6 | * | 1 Jul 2004 |
| Detection and alarm systems: | | | |
| Alarm bells | 12 | * | 1 Jul 2004 |
| Detectors: | | | |
| Aspirated smoke | 12 | * | 1 Jul 2004 |
| Heat | 20 | * | 1 Jul 2004 |
| Manual call point (addressable type only) | 20 | * | 1 Jul 2004 |
| Multi type | 20 | * | 1 Jul 2004 |
| Smoke | 20 | * | 1 Jul 2004 |
| Fire indicator panels | 12 | * | 1 Jul 2004 |
| Gas suppression cylinders | 25 | * | 1 Jul 2004 |
| Emergency warning and intercommunication systems: | | | |
| Master emergency control panels | 12 | * | 1 Jul 2004 |
| Speakers | 12 | * | 1 Jul 2004 |
| Strobe lights | 12 | * | 1 Jul 2004 |
| Warden intercom phones | 12 | * | 1 Jul 2004 |
| Extinguishers | 15 | * | 1 Jul 2004 |
| Hoses and nozzles | 10 | * | 1 Jul 2004 |
| Pumps (including diesel and electric) | 25 | * | 1 Jul 2004 |
| Stair pressurisation assets: | | | |
| A C variable speed drive | 10 | * | 1 Jul 2004 |
| Pressurisation and extraction fans | 25 | * | 1 Jul 2004 |
| Sensors | 10 | * | 1 Jul 2004 |
| Floor coverings (linoleum and vinyl) | 10 | | 1 Jan 2001 |
| Fogging machines (insecticide) | 8 | | 1 Jan 2001 |
| Forklifts | 11 | * | 1 Jul 2002 |
| Formwork, beams and props, steel | 10 | * | 1 Jul 2008 |
| Foundation of plant and machinery which forms an integral part of the plant and machinery | 50 | | 1 Jan 2001 |
| Furniture, freestanding: | | | |
| Bookcases: | | | |
| Timber | 15 | * | 1 Jul 2005 |
| Metal | 20 | * | 1 Jul 2005 |

| F | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type): | | | |
| Timber/laminated | 15 | * | 1 Jul 2005 |
| Metal | 20 | * | 1 Jul 2005 |
| Chairs | 10 | * | 1 Jul 2005 |
| Desks | 20 | * | 1 Jul 2005 |
| Mobile storage units (compactus type) | 25 | * | 1 Jul 2005 |
| Reception (including lobby chairs, desks, lounges, sofas and tables) | 10 | * | 1 Jul 2005 |
| Screens | 20 | * | 1 Jul 2005 |
| Tables: | | | |
| Boardroom | 20 | * | 1 Jul 2005 |
| General | 10 | * | 1 Jul 2005 |
| Workstations (including desks and partitions) | 20 | * | 1 Jul 2005 |

| G | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Galvanising plant | 10 | | 1 Jan 2002 |
| Garbage bins | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Gas cylinders LPG | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Generators (see in Table B, Power supply assets) | | | |
| Grinding machine (surface) | 10 | | 1 Jan 2001 |

| H | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Hand dryers (electrically operated) | 10 | | 1 Jan 2001 |
| Heating units (electronic) | 10 | | 1 Jan 2001 |
| Hot water installations for commercial office buildings (excluding commercial boilers and piping) | 15 | * | 1 Jul 2005 |

| I | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| 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 | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Laboratory equipment | $13^{1}/_{3}$ | | 1 Jan 2001 |
| Ladders (including stepladders, work platforms extension ladders, trestles and planks): | | | |
| Aluminium | 4 | * | 1 Jan 2006 |
| Fibreglass | 4 | * | 1 Jan 2006 |
| 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 |
| Levels: | | | |
| Dumpy | 7 | * | 1 Jul 2008 |
| Laser beam | 10 | * | 1 Jul 2008 |
| Lift slab assets (incorporating spreader bars, clutches, pulleys and cables) | 5 | * | 1 Jul 2008 |
| Library (professional) | 10 | | 1 Jan 2001 |
| Lifts (elevated work platforms): | | | |
| Boom (including knuckle and telescopic) | 15 | * | 1 Jan 2006 |
| Personal | 10 | * | 1 Jan 2006 |

| L | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Scissor | 10 | * | 1 Jan 2006 |
| Lifts (including dumbwaiters, hydraulic lifts and traction lifts) | 30 | * | 1 Jan 2003 |
| 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 |
| Loading bay assets: | | | |
| Dock levellers | 20 | * | 1 Jul 2005 |
| Pallet jacks and pallet trucks | 10 | * | 1 Jul 2005 |
| Scissor lifts | 15 | * | 1 Jul 2005 |

| M | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Mini lab | 10 | | 1 Jan 2001 |
| Mini-skid steer loaders (with a carrying capacity less than or equal to 1100 kg) | 5 | * | 1 Jul 2005 |
| Mini-skid steer loader attachments: | | | |
| Others (including auger and bucket) | 5 | * | 1 Jan 2004 |
| Stump grinders | 2 | * | 1 Jan 2004 |
| Mini spot console | 10 | | 1 Jan 2001 |
| Modular switching system | 10 | | 1 Jan 2001 |
| Motor graders | 10 | * | 1 Jul 2002 |
| Motor vehicles, etc: | | | |
| Buses having a gross vehicle mass of more than 3.5 tonnes | 15 | *# | 1 Jan 2005 |
| Cars (motor vehicles designed to carry a load of less than one tonne and fewer than 9 passengers): | | | |
| Generally | 8 | * | 1 Jan 2006 |
| Hire and travellers' cars | 5 | | 1 Jan 2001 |
| Taxis | 4 | | 1 Jan 2001 |
| Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less | 12 | *# | 1 Jan 2005 |
| Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers | 12 | *# | 1 Jan 2005 |
| Motor cycles and scooters | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Trailers having a gross vehicle mass greater than 4.5 tonnes | 15 | *# | 1 Jan 2005 |
| Trailers having a gross vehicle mass of 4.5 tonnes or less | 10 | | 1 Jan 2005 |
| Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations) | 15 | *# | 1 Jan 2005 |

| M | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| For Garbage compactor trucks see Table A, Waste disposal services(29110), | | | |
| Moving walks | 20 | * | 1 Jan 2003 |
| 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 |

| N |
|---|

| O | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| Shredders | 15 | * | 1 Jul 2005 |
| Trolleys | 15 | * | 1 Jul 2005 |
| Whiteboards | 10 | * | 1 Jul 2005 |
| Ovens: | | | |
| Microwave | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Oxygen acetylene plant | 20 | | 1 Jan 2001 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Packing machines | 10 | | 1 Jan 2001 |
| Painting equipment (airless spray) | 10 | | 1 Jan 2001 |
| Paint-tinting and colour blending machines | 5 | | 1 Jan 2001 |
| Pallets | 5 | | 1 Jan 2001 |
| Parachute | 3 | | 1 Jan 2001 |
| Partitions (demountable) | 20 | * | 1 July 2005 |
| Pentex total station | 5 | | 1 Jan 2001 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Plants: | | | |
| Live (indoor) | 5 | | 1 Jan 2001 |
| Simulated | $13^1/_3$ | | 1 Jan 2001 |
| Point of sale assets: | | | |
| Cash registers, standalone type | 10 | * | 1 Jul 2005 |
| Cash transfer system assets, pneumatic type (including printer circuit board, transfer pipes and turbines) | 10 | * | 1 Jul 2005 |
| Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals) | 6 | * | 1 Jul 2005 |
| Weighing machines and scales (including weigh labelling machines) | 10 | * | 1 Jul 2005 |
| 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 |
| Portable Toilet | 10 | | 1 Jan 2001 |
| Powder coating machine | $6^2/_3$ | | 1 Jan 2001 |
| Power supply assets: | | | |
| Emergency or standby: | | | |
| Generator assets: | | | |
| Acoustic hoods and canopies | 20 | * | 1 Jul 2005 |
| Generators (incorporating attached engine management and generator monitoring instruments) | 25 | * | 1 Jul 2005 |
| Power management units | 15 | * | 1 Jul 2005 |
| Uninterruptible power supply (UPS) system: | | | |
| Line interactive types | 5 | * | 1 Jul 2005 |
| On line double conversion types | 10 | * | 1 Jul 2005 |
| Generators, portable (incorporating attached engine management and generator monitoring instruments) | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Petrol | 5 | * | 1 Jul 2008 |
| Power tools: | | | |
| Chain saws | 3 | * | 1 Jul 2008 |
| Hand tools: | | | |
| Air | 5 | * | 1 Jul 2008 |
| Battery | 3 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Jack hammers: | | | |
| Air | 7 | * | 1 Jul 2008 |
| Electric | 3 | * | 1 Jul 2008 |
| Nail guns - air | 3 | * | 1 Jul 2008 |
| Power transformers | 45 | * | 1 Jan 2002 |
| Projectors | 10 | | 1 Jan 2001 |

| P | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Public address and paging system assets (including amplifiers, audio speakers and microphones) | 12 | * | 1 Jul 2005 |
| Pumps | 20 | | 1 Jan 2001 |
| Punts | 20 | | 1 Jan 2001 |

| R | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Racks | 10 | | 1 Jan 2001 |
| Radio sets: | | | |
| Generally | 10 | | 1 Jan 2001 |
| Two-way radios and transceivers | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Refrigeration assets: | | | |
| Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators) | 10 | * | 1 Jul 2005 |
| Ice making machines | 8 | * | I Jul 2005 |
| Insulation panels used in cool or freezer rooms | 40 | * | 1 Jul 2005 |
| Regeneration (acid) unit | 10 | | 1 Jan 2001 |
| Robots (industrial) | 10 | | 1 Jan 2001 |

| S | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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, bench and mitre, portable | 7 | * | 1 Jul 2008 |
| Scaffolding: | | | |
| Aluminium | 5 | * | 1 Jan 2006 |
| Fibreglass | 5 | * | 1 Jan 2006 |
| Steel | 15 | * | 1 Jan 2006 |
| Scales (platform) | 20 | | 1 Jan 2001 |
| Security and monitoring assets: | | | |
| Access control systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Door controllers | 5 | * | 1 Jul 2004 |
| Readers: | | | |
| Proximity | 7 | * | 1 Jul 2004 |
| Swipe card | 3 | * | 1 Jul 2004 |
| Bullet resistant screens (not forming part of the building) | 20 | | 1 Jan 2001 |
| Camera scanning (of type used in large retail establishments) | $6^{2}/_{3}$ | | 1 Jan 2001 |
| Closed circuit television systems: | | | |
| Cameras | 4 | * | 1 Jul 2004 |
| Monitors | 4 | * | 1 Jul 2004 |

| S | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Recorders: | | | |
| Digital | 4 | * | 1 Jul 2004 |
| Time lapse | 2 | * | 1 Jul 2004 |
| Switching units (including multiplexers) | 5 | * | 1 Jul 2004 |
| Security systems: | | | |
| Code pads | 5 | * | 1 Jul 2004 |
| Control panels | 5 | * | 1 Jul 2004 |
| Detectors (including glass, passive infra-red and vibration) | 5 | * | 1 Jul 2004 |
| Global system for mobiles (GSM) unit | 5 | * | 1 Jul 2004 |
| Noise maker (including alarms and bells) | 5 | * | 1 Jul 2004 |
| Sewing machines | 10 | | 1 Jan 2001 |
| Sheds: | | | |
| Portable (nomadic type industry) | 10 | | 1 Jan 2001 |
| Humidification | 20 | | 1 Jan 2001 |
| Signage for business identification (including lighting for signs) | 10 | * | 1 Jul 2005 |
| Silos: | | | |
| Bulk handling: | | | |
| Ancillary mechanical equipment | $13^1/_3$ | | 1 Jan 2001 |
| Concrete construction | 50 | * | 1 Jan 2004 |
| Galvanised construction | 30 | * | 1 Jan 2004 |
| Steel construction | 40 | * | 1 Jan 2004 |
| 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 pool assets: | | | |
| Chlorinators | 12 | * | 1 Jul 2004 |
| Cleaning assets | 7 | * | 1 Jul 2004 |
| Filtration assets (including pumps) | 12 | * | 1 Jul 2004 |
| Heaters: | | | |
| Electric | 15 | * | 1 Jul 2004 |
| Gas | 15 | * | 1 Jul 2004 |
| Solar | 20 | * | 1 Jul 2004 |
| Swimming pools (used as plant in a business): | | | |
| Above-ground | 10 | * | 1 Jul 2005 |
| Concrete | 50 | * | 1 Jul 2005 |

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|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Fibreglass | 20 | * | 1 Jul 2005 |
| Switchboards | 20 | | 1 Jan 2001 |
| Synthetic lawn surface | 10 | | 1 Jan 2001 |

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|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| 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 |
| PABX Computerised assets | 10 | * | 1 Jan 2005 |
| Public telephones | 10 | | 1 Jan 2001 |
| Reservation system (data print) | 20 | | 1 Jan 2001 |
| Telephone hand sets | 10 | * | 1 Jul 2005 |
| 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 | 12 | * | 1 Jul 2007 |
| Transport cases (steel) | 10 | | 1 Jan 2001 |
| Turnstiles | 20 | | 1 Jan 2001 |

| V | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Vacuum cleaners (electric) | 10 | | 1 Jan 2001 |
| Vending machine | 5 | * | 1 Jul 2001 |
| Ventilation fans (excluding ducting, piping and vents) | 20 | | 1 Jan 2005 |

| W | | | |
|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Washing machines | $6^2/_3$ | | 1 Jan 2001 |
| Waste storage and disposal bins (industrial) | 10 | | 1 Jan 2001 |
| Water assets: | | | |
| Bores | 30 | * | 1 Jul 2008 |
| Dams (including earth or rock fill and turkey nests) | 40 | * | 1 Jul 2008 |
| Dam liners and covers | 20 | * | 1 Jul 2008 |

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|---|---|---|---|
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Effluent channels | 40 | * | 1 Jul 2008 |
| Effluent recycle tanks | 12 | * | 1 Jul 2008 |
| Effluent sedimentation ponds | 40 | * | 1 Jul 2008 |
| Irrigation assets: | | | |
| Drip, micro spray or mini sprinkler systems: | | | |
| Above ground polyethylene pipes | 10 | * | 1 Jul 2008 |
| Drippers, micro sprays and mini sprinklers | 5 | * | 1 Jul 2008 |
| Control systems | 10 | * | 1 Jul 2008 |
| Filtration systems | 15 | * | 1 Jul 2008 |
| Pumps | 12 | * | 1 Jul 2008 |
| Variable speed drives | 15 | * | 1 Jul 2008 |
| Irrigation earth channels | 40 | * | 1 Jul 2008 |
| Irrigators (including centre pivot, lateral and travelling gun): | | | |
| Fresh water | 20 | * | 1 Jul 2008 |
| Effluent | 10 | * | 1 Jul 2008 |
| Pumps: | | | |
| Bore pumps, effluent and manure pumps | 7 | * | 1 Jul 2008 |
| Other | 12 | * | 1 Jul 2008 |
| Water mains: | | | |
| Aluminium | 20 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene | 15 | * | 1 Jul 2008 |
| PVC | 30 | * | 1 Jul 2008 |
| Water tanks: | | | |
| Concrete | 30 | * | 1 Jul 2008 |
| Galvanised steel | 25 | * | 1 Jul 2008 |
| Polyethylene | 15 | * | 1 Jul 2008 |
| Water troughs: | | | |
| Concrete | 25 | * | 1 Jul 2008 |
| Galvanised steel | 15 | * | 1 Jul 2008 |
| Polyethylene | 10 | * | 1 Jul 2008 |
| Windmills | 30 | * | 1 Jul 2008 |
| Weighbridges | 25 | | 1 Jan 2001 |
| Weighing machines | 10 | | 1 Jan 2001 |
| Welders: | | | |
| Diesel | 10 | * | 1 Jul 2008 |
| Electric | 5 | * | 1 Jul 2008 |
| Welding plant: | | | |
| Automatic (used at sea on construction of a submarine pipeline) | 10 | | 1 Jan 2001 |
| Wells | 40 | | 1 Jan 2001 |
| Wheelbarrows | 10 | | 1 Jan 2001 |
| Window blinds used in commercial buildings | 20 | * | 1 Jul 2005 |
| Wrapping machines | 10 | | 1 Jan 2001 |

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