TR 2019/5 - Income tax: effective life of depreciating assets (applicable from 1 July 2019)

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This Ruling, which applies from 1 July 2019, replaces TR 2018/4 (see paragraph 5 of this Ruling for further details).

This document has changed over time. This is a consolidated version of the ruling which was published on *22 April 2020*

Generated on: 4 June 2026, 09:31:59 PM

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2019)

This Ruling, which applies from 1 July 2019, replaces TR 2018/4 (see paragraph 5 of this Ruling for further details).

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Relying on this Ruling

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

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

[Note: This is a consolidated version of this document. Refer to the Legal Database (ato.gov.au/law) to check its currency and to view the details of all changes.]

Summary – what this Ruling is about

1. This Ruling explains the methodology used by the Commissioner of Taxation to make a determination of the effective life of depreciating assets under section 40-100 of the *Income Tax Assessment Act 1997* (ITAA 1997).[1]

2. The effective life of a depreciating asset is used to work out the asset's decline in value (depreciation for income tax purposes).[2] The Commissioner makes the effective life determination having regard to the period the depreciating asset can be used for a purpose specified in subsection 40-100(5) (a specified purpose[3]), one of which is use for a taxable purpose. A deduction may be available under Division 40 for the depreciating asset's decline in value, to the extent that the asset is used for a taxable purpose (see section 40-25).

3. **Tables A** and **B** of this Ruling list the effective life determinations made to date.

[1] All legislative references are to the ITAA 1997 unless otherwise indicated.
[2] In some circumstances, the effective life of an asset is not relevant in determining the deduction available under Division 40 for decline in value of the asset. Examples include allocating assets to a pool or where an immediate deduction is available.
[3] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting research and development activities (assuming that this is reasonably likely).

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). This Ruling's explanation of the methodology used by the Commissioner to make a determination of effective life may assist taxpayers who make their own estimate of the effective life of a depreciating asset.

Previous ruling

5. This Ruling replaces Taxation Ruling TR 2018/4 *Income tax: effective life of depreciating assets (applicable from 1 July 2018)*, which is withdrawn from 1 July 2019. Where the Commissioner's views in that Ruling still apply, they are incorporated into this Ruling.

Ruling

Effective life determination

6. The Commissioner has made a determination of the effective life of certain depreciating assets which takes effect from 1 July 2019. This determination has been incorporated into **Tables A** and **B** of this Ruling.

7. The date from which an effective life determined by the Commissioner applies is set out in the fourth column of **Tables A** and **B**.

Effective life applicable

8. If you first use 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,

the effective life that applies is the one in force at the relevant time (see section 40-95).

9. If you do not start to use a depreciating asset or have it installed ready for use within the five year period, the effective life that applies is the one in force at the date you first use the depreciating asset or have it installed ready for use for any purpose (see section 40-95).

How to use Tables A and B

10. **Table A** is an industry category table. It lists assets that are specific to a particular industry or for which a particular effective life is

appropriate because of the way the asset is used in that industry. Industry headings in **Table A** are generally drawn from the classification subject categories in the Australian and New Zealand Standard Industrial Classification (ANZSIC) codes.

- You can only use the **Table A** entries for a listed industry if you are a participant of that industry.
- If an asset either corresponds exactly to a description in **Table A** for the industry in which it is used or it satisfies the general description of an asset used in the functional process of that industry, the effective life is the life specified.
- If the particular asset is not listed under your industry heading in **Table A**, either specifically or under a general functional group or class, you can use a relevant effective life shown in **Table B**.

11. **Table B** is an asset category table which covers assets generally.

- Taxpayers in an industry can only use **Table B** entries if the particular asset is not listed under the relevant industry heading in **Table A**.
- If you do not use the asset in an industry specified in **Table A** and the asset corresponds to a description in **Table B**, the effective life is the life specified for that description.

12. You must be satisfied that an asset is a depreciating asset[4] before using an effective life determination in either **Table A** or **B**. An asset that is a depreciating asset for a particular taxpayer or industry may not necessarily be a depreciating asset for another taxpayer or industry.

13. If a particular asset is not listed in either **Table A** or **B**, it means the Commissioner has not made a determination of its effective life. You will need to work out its effective life yourself (see section 40-105 and paragraphs 46 to 49 of this Ruling).

Date of effect

14. This Ruling applies from 1 July 2019. 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.

[4] For the purposes of Division 40.

Commissioner of Taxation
26 June 2019

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.

15. This Ruling is issued as part of an ongoing review of the Commissioner's effective life determinations.

16. **Tables A** and **B** are periodically updated to incorporate further effective life determinations made by the Commissioner as a result of effective life reviews. We consult industry bodies and interested taxpayers during effective life reviews. In some instances, we use reports prepared by independent consultants. An independent review panel also checks each review process to confirm the level of industry consultation was appropriate. The panel typically comprises representatives from the Corporate Tax Association, Chartered Accountants Australia and New Zealand, Australian Finance Industry Association and the Australian Taxation Office.

17. The Commissioner has made a determination of the effective life of certain depreciating assets in **Tables A** and **B** to take effect from 1 July 2019. The **Table A** assets in the new determination are assets used in the following industries and industry activities:

- banking, building society and credit union operations
- creative and performing arts activities – performing dogs
- residential property operators
- retirement village and accommodation for the aged operation
- scientific testing and analysis services – mineral processing and metallurgical laboratory
- wholesale trade.

18. The new determination also withdraws or amends some entries in **Tables A** and **B**. These changes are also incorporated into the tables.

19. The removal of assets from **Tables A** or **B** does not indicate that the Commissioner no longer considers them to be depreciating assets. In some cases, it is due to the difficulties in determining an appropriate effective life that accurately reflects all the facts and circumstances particular to that asset. In these cases, you need to work out its effective life yourself (see section 40-105 and paragraphs 46 to 49 of this Ruling).

20. An asset that is a depreciating asset for a particular taxpayer or industry may not necessarily be a depreciating asset for another taxpayer or industry. This is typically the case where the asset is an improvement to land. For example, effective lives have been determined for swimming pools in **Table B**. However, these effective life determinations only apply to the swimming pools that are used as plant in a business. A residential property owner cannot use these effective life determinations because a swimming pool used in a residential rental property setting is not plant (and not a depreciating asset) to which Division 40 applies.

How does the Commissioner determine the effective life of a depreciating asset?

21. The Commissioner makes a determination of the effective life of a depreciating asset by estimating the period (in years, including fractions of years) the asset can be used by any entity for a specified purpose. If relevant for the asset, the Commissioner:

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

(b) assumes it will be maintained in reasonably good order and condition, and

(c) has regard to the period within which it is likely to be scrapped, sold for no more than scrap value, or abandoned (see section 40-100).

22. In determining an effective life, the Commissioner considers the factors listed in paragraph 23 of this Ruling. The list is not exhaustive. For example, in determining the effective life of horticultural plants, issues such as crop management techniques (crop regeneration and topworking or reworking where trees are cut back to the stump) were taken into account along with the listed factors. Where appropriate, each factor is considered based on historical information and future expectations. No single factor is necessarily conclusive and the relative importance of each varies depending on the asset.

23. The factors the Commissioner considers include:

- physical life
- manufacturing specifications and engineering information
- use of the asset in a particular industry
- use of the asset in different industries
- industry standards
- repairs and maintenance
- retention period

- obsolescence
- scrapping or abandonment practices
- lease periods
- financial analysis, and
- market value.

Physical life

24. An asset can be used while it continues to have a physical life, that is, until it is physically exhausted.

25. An effective life determination is an estimate of the period the asset can be used by any entity for a specified purpose. Often an asset is not used for a specified purpose for the whole of its physical life. For example, an asset may be retired from use for a specified purpose but be retained as a source of spare parts. In this instance, the effective life ends when the asset is retired.

26. An asset's physical life can be seen as the outer limit of its effective life. This is a useful starting point for analysing the factors to be considered in determining the effective life of the asset.

Manufacturing specifications and engineering information

27. The effective life of a new asset cannot be based solely on evidence of past use of the asset. The current design may differ for various reasons including advances in technology and different construction materials. Analysing manufacturing specifications and engineering information for the new asset is important when estimating its effective life.

Use of the asset in a particular industry

28. How intensively an asset is used in an industry would have a direct impact on the asset's effective life. In establishing the industry norm, the relevant industry is consulted where possible.

Use of the asset in different industries

29. The use of an asset in different industries is another important factor. For example, using a car in the taxi industry would subject the car to more wear and tear than using a car in another industry. The effective life determined by the Commissioner in each industry would be different, reflecting that different use.

Industry standards

30. Industry standards and regulations may dictate when a particular asset must be retired from use in an industry.

31. There may also be industry standards and regulations that set the level of repairs and maintenance that must be carried out.

Repairs and maintenance

32. 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(6)(b) requires the Commissioner to assume that an asset will be maintained only in reasonably good order and condition. Therefore, an asset's effective life is generally limited by the period it is economic to maintain the asset, even though it is still possible to continue repairs and maintenance to keep it operational.

33. An asset can be subject to such a level of repairs and maintenance that it has been wholly or substantially physically replaced. In those circumstances, the effective life of the asset is considered to have ended and a new asset to have come into place.

Retention period

34. The effective life of an asset is the total period it can be used by any entity for a specified purpose. The retention period is the time a particular taxpayer expects to hold a depreciating asset for any purpose. For example, it is common practice in some businesses to dispose of a car after it has been driven a pre-determined number of kilometres. That would be the retention period for that taxpayer. The effective life of the car, however, would end only when the car cannot be used by any taxpayer for a specified purpose.

Obsolescence

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

36. An asset may become obsolete because of commercial or technological reasons.

37. Commercial obsolescence may occur if demand for the goods produced by the asset stops because consumers choose not to buy them, or Government regulation affects market demand. It may also occur if the raw material the asset processes becomes unavailable.

38. Technological obsolescence may occur when technology advances and another asset becomes better suited for the relevant purpose for which an existing asset is used. Even so, an asset's effective life does not necessarily end with each technological advance. A taxpayer can still use an asset for a specified purpose even though a newer model exists.

39. There are two types of commercial and technological obsolescence – one can be predicted at the time the asset is first used and one is unpredictable and emerges later. Unpredictable obsolescence cannot be taken into account when estimating effective life. Predicted obsolescence would only be taken into account if it is expected with a high level of certainty across a majority of users.

40. Taxpayers faced with predicted obsolescence that would arise only because of their particular use of the asset may choose to work out the effective life of the asset themselves, rather than adopt the effective life determined by the Commissioner.

Scrapping or abandonment practices

41. Once a taxpayer has scrapped or abandoned an asset, it is presumed it can no longer be used by anyone for a specified purpose. The scrapping of an asset can demonstrate that the asset is either physically exhausted or obsolete. The abandonment of an asset can demonstrate that it is too difficult or costly to remove it from its place of operation.

42. 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.

Lease periods

43. Effective life is the period a depreciating asset can be used by any entity for a specified purpose, so it is unlikely that an asset would be leased for a period greater than its effective life. This generally suggests that the effective life of an asset is no shorter than the period it is leased.

Financial analysis

44. As with lease periods, economic or financial analysis indicating the period over which an asset is intended for use suggests 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 the asset may in fact be used for a specified purpose by any entity for a much longer time.

Market value

45. The defining character of a depreciating asset is that its market value actually falls, or is expected to fall, over time. Therefore, analysing the decline of market value of an asset class is important to the determination of the asset's effective life.

Working out your own effective life

46. The Commissioner only takes account of normal industry practice when estimating effective life. Taxpayers who choose to self-assess, however, can take account of their own particular circumstances of use (see section 40-105).

47. The Commissioner only makes determinations of the effective life of new assets. If you purchase a second-hand asset where its condition justifies a shorter life than that determined by the Commissioner, you can self-assess. A taxpayer who self-assesses the effective life of a depreciating asset acquired after 11.45am, by legal time in the Australian Capital Territory, on 21 September 1999 is no longer required to assume that it is new.

48. Taxpayers can recalculate the effective life of a depreciating asset if the effective life used is no longer relevant because of changed circumstances relating to the use of the asset (see section 40-110). An example could be an unpredicted obsolescence or more or less rigorous use than anticipated.

49. For some assets, you do not have a choice to work out the effective life yourself or use an effective life determined by the Commissioner. In addition, the effective life of these assets cannot be recalculated. The choice is not generally available:

- for most intangible depreciating assets (see subsection 40-95(7))
- if a depreciating asset was acquired from an associate who claimed, or could have claimed, deductions for the asset's decline in value (see subsection 40-95(4))
- for a depreciating asset that you started to hold but the user of the asset did not change or is an associate of the former user; for example, under a sale and leaseback arrangement (see subsection 40-95(5)), and
- if there has been rollover relief (see subsection 40-345(2)).

Capped lives

50. Where a capped life for a depreciating asset is available (see section 40-102), the asset is marked in **Tables A** or **B** with a hash (#) in the third column.

51. From the 2012-13 income year, a capped life of 10 years is available for eligible shipping vessels but only if certain conditions are met (see subsections 40-102(4) and (4A)).

52. These conditions mean that not all shipping vessels listed under the Water transport and support services (48100 to 48200 and 52110 to 52190) sub-category in **Table A** will be eligible for the capped life at any given time.

53. For this reason, no shipping vessels have been marked with a hash (#) in the third column of **Table A** as would occur with other assets that have no additional eligibility requirements for a capped life.

54. Taxpayers need to determine if a particular shipping vessel they hold meets the eligibility requirements of subsections 40-102(4) and (4A) to determine if the capped life can be applied.

Accelerated depreciation for primary producers

55. Primary producers can claim an immediate deduction for capital expenditure they incur on the construction, manufacture, installation or acquisition of a fodder storage asset where the expense is incurred:

(a) on or after 19 August 2018, or

(b) before 19 August 2018 and the asset was first used or installed ready for use on or after 19 August 2018.

56. Fodder storage assets continue to be depreciated over three years if the capital expenditure was incurred at or after 7.30pm, by legal time in the Australian Capital Territory, on 12 May 2015 and before 19 August 2018.

57. A fodder storage asset is an asset that is primarily and principally for the purpose of storing fodder. The asset is marked in **Table A** with a plus (+) in the third column.

58. A primary producer's expenditure on a fodder storage asset must have been incurred primarily and principally for use in a primary production business they conduct on land in Australia.

59. Generally, no deduction is available under the primary production accelerated depreciation rules for capital expenditure incurred for acquiring a second-hand fodder storage asset. However, if it can be shown that no one else has deducted or could deduct an amount, in any income year, for earlier capital expenditure on the construction, manufacture or previous acquisition of the asset, a deduction may be available.

Decline in value calculation

60. The effective life shown in **Tables A** or **B** is a component of the formula under which the decline in value of the depreciating asset is calculated.[5]

New and reviewed effective lives

61. Assets already reviewed as part of the ongoing review of the Commissioner's effective life determinations are marked with an asterisk (*) in the third column of **Tables A** and **B**.

Important terms and definitions in Tables A and B

62. The terms 'freestanding' and 'fixed' describe certain residential rental property assets listed in **Table A**. 'Freestanding' is also used in **Table B** for 'light fittings and freestanding lights'. For the purposes of the determination of the effective life of such assets, the terms have the following meanings:

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

63. The terms 'environmental control structure' and 'protective structure' are used to describe certain agricultural assets listed in **Table A**. For the determination of effective life of such assets, the terms have the following meanings:

> **Environmental control structure** – is a structure designed to provide a protective environment within which the operator is able to monitor and manipulate factors influencing the growing environment. This includes factors 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.

64. The terms **'**including', 'includes' and 'incorporating' have been used in describing certain assets in **Tables A** and **B**. Where used, the terms have the following meanings:

> **Including or includes** – when an entry is described as 'including' or 'includes' other items, these other items are separate assets, each with the same effective life. For

[5] See subsections 40-70(1) and 40-72(1) for diminishing value and subsection 40-75(1) for prime cost.

example, the entry 'Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and pumps)' indicates that chillers, compressors, condensers, evaporative coolers and pumps are separate assets within the class of refrigeration assets, all of which have the specified effective life.

Incorporating – when an entry is described as 'incorporating' other items, these other items are not separate assets but are merely components of the one single asset being described. For example, the entry 'Conveyor systems (incorporating structures, belts, gearboxes and motors)' indicates that the structures, belts, gearboxes and motors are components of the one asset, the conveyor system.

65. The terms 'hire cars' and 'rental cars' have been used to describe certain assets in **Tables A** and **B**. For the determination of effective life of such assets, the terms have the following meanings:

Hire car – is a passenger car hired with a driver, not being a taxi.

Rental car – is a passenger car hired, leased or rented for short-term use without a driver.

Appendix 2 – Detailed contents list

66. The following is a detailed contents list for this Ruling.

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References

Previous draft:

Not issued as a draft

Previous Rulings/Determinations:

TR 2013/4; TR 2014/4;
TR 2015/2; TR 2016/1;
TR 2017/2; TR 2018/4

Legislative references:

- ITAA 1997
- ITAA 1997 Div 40
- ITAA 1997 40-25
- ITAA 1997 40-70(1)
- ITAA 1997 40-72(1)
- ITAA 1997 40-75(1)
- ITAA 1997 40-95
- ITAA 1997 40-95(4)
- ITAA 1997 40-95(5)
- ITAA 1997 40-95(7)
- ITAA 1997 40-100
- ITAA 1997 40-100(5)
- ITAA 1997 40-100(6)(b)
- ITAA 1997 40-102
- ITAA 1997 40-102(4)
- ITAA 1997 40-102(4A)
- ITAA 1997 40-102(5)
- ITAA 1997 40-105
- ITAA 1997 40-110
- ITAA 1997 40-345(2)
- TAA 1953

Other references:

- Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2019 (No. 1)

ATO references:

NO:	1-HHM96UX
ISSN:	2205-6122
BSL:	PGI
ATOlaw topic:	Income tax ~~ Capital allowances ~~ Depreciation ~~ Effective life of a depreciating asset

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Schedule

ANZSIC categories in Table A

Table A is an industry category table. It lists assets that are specific to a particular industry or for which a particular effective life is appropriate because of the way the asset is used in that industry. Industry headings in Table A are generally drawn from the classification subject categories in the ANZSIC codes.

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Photographic film processing 264

Schedule

Table A as at 1 July 2019

Effective lives (Industry categories)

Table A lists assets that are specific to a particular industry or for which a particular effective life is appropriate because of the way the asset is used in that industry. Industry headings are generally drawn from the classification subject categories in the ANZSIC codes. You may only use the effective life for an asset listed in this table if you are a participant of the industry under which the asset is listed. If you cannot find your asset in this listing, go to **Table B**.

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

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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 washers)	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 – see Table A Oil and fat manufacturing (11500)			
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008
Tree nut assets:			
De-husking units	8	*	1 Jul 2008
Drying silos	20	*	1 Jul 2008
Trommels	15	*	1 Jul 2008
Livestock grids	40	*	1 Jul 2008
Motorcycles used in primary production activities	5	*	1 Jul 2007
Post drivers/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 and farm production sheds)	40	*	1 Jan 2007
Tractors[6]	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 (PE) pipes	10	*	1 Jul 2008
Drippers, micro sprays and mini sprinklers	5	*	1 Jul 2008

[6] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Control systems	10	*	1 Jul 2008
Filtration systems	15	*	1 Jul 2008
Pumps	12	*	1 Jul 2008
Variable speed drives (VSDs)	15	*	1 Jul 2008
Irrigation earth channels	40	*	1 Jul 2008
Irrigators (including centre pivot, lateral and travelling guns):			
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 (PE)	20	*	1 Jul 2008
Polyvinylchloride (PVC)	30	*	1 Jul 2008
Water tanks:			
Concrete	30	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene (PE)	15	*	1 Jul 2008
Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene (PE)	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 assets:			
Beehives	13	*	1 Jul 2016
Processing assets	20	*	1 Jul 2016
Bridges (wooden)	20		1 Jan 2001
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

Agriculture (01110 to 01990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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[7]	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, but 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[8]	15	*+	1 Jan 2007
Tillage assets:			
Generally	15	*	1 Jan 2007
Harrows	5	*	1 Jan 2007
Laser controlled scraping assets:			
Buckets	10	*	1 Jan 2007
Transmitters	7	*	1 Jan 2007
Rippers	10	*	1 Jan 2007
Harvesters/sweepers	$6^2/_3$	#	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:			

[7] A capped effective life of $6^2/_3$ years is available for harvesters listed in this sub-category (assets marked with #) – see subsection 40-102(5).

[8] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Agriculture (01110 to 01990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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	8	*	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:			
Grapefruits	30	*	1 Jan 2001
Lemons	20	*	1 Jan 2001
Limes	20	*	1 Jan 2001
Mandarins	25	*	1 Jan 2001
Oranges	30	*	1 Jan 2001
Grapevines, dried	15	*	1 Oct 2004
Grapevines, table	15	*	1 Oct 2004
Grapevines, wine	20	*	1 Oct 2004
Nuts:			
Almonds	25	*	1 Jul 2001
Cashews	25	*	1 Jul 2001
Chestnuts	25	*	1 Jul 2001
Hazelnuts	25	*	1 Jul 2001
Jojoba	30	*	1 Jul 2001
Macadamia	25	*	1 Jul 2001
Pecans	25	*	1 Jul 2001
Pistachios	25	*	1 Jul 2001
Walnuts	25	*	1 Jul 2001
Pome:			
Apples	20	*	1 Jan 2001
Pears	25	*	1 Jan 2001
Stone Fruit:			
Apricots	10	*	1 Jan 2001
Cherries	18	*	1 Jan 2001
Nectarines	10	*	1 Jan 2001
Olives	30	*	1 Jan 2001

Agriculture ***(01110 to 01990)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Peaches	10	*	1 Jan 2001
Plums	15	*	1 Jan 2001
Prunes	20	*	1 Jan 2001
Tropical:			
Avocados	20	*	1 Jan 2001
Mangoes	30	*	1 Jan 2001
Levee banks and revetments	40		1 Jan 2001
Pea-viners, pea cleaners, vine and straw conveyors	10	*	1 Jul 2016
Silos:			
Ancillary equipment	20		1 Jan 2001
Grain (metal)[9]	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
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

[9] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Nursery and floriculture production (01110 to 01150)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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[10]	15	*#	1 Jul 2006
Packaging assets:			
Bunching and bundling machines	15	*	1 Jul 2006
Deleafers	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
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)[11]	10	*#	1 Jul 2006
Turf rollers	15	*	1 Jul 2006
Turf seeders	15	*	1 Jul 2006

[10] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[11] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

Nursery and floriculture production ***(01110 to 01150)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 materials	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):			
Growing	15	*	1 Jul 2008
Peak heat and spawn running	10	*	1 Jul 2008
Vacuum coolers	10	*	1 Jul 2008
Weighing machines	10	*	1 Jul 2008

Vegetable growing (under cover) ***(01220)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hydroponic growing assets (including cut flower growing):			
Hanging gutters	10	*	1 Jul 2007
Troughs	10	*	1 Jul 2007

Vegetable growing (under cover) ***(01220)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hydroponics growers may also use the effective life for relevant assets shown in Nursery and floriculture production (01110 to 01150)			

Vegetable growing (outdoors) and sugar 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 rakes)	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)[12]	10	*#	1 Jul 2007
Harvesting aids (incorporating trailers and conveyor belts)	15	*	1 Jul 2007
Onion lifters[13]	10	*#	1 Jul 2007
Trailers	15	*	1 Jul 2007
Windrowers (including potato diggers, onion and potato windrowers)[14]	10	*#	1 Jul 2007
Planting assets:			
Billet planters	12	*	1 Jul 2007
Potato cutters	15	*	1 Jul 2007
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

[12] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[13] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[14] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Power take-off (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:			
Bins:			
Plastic	10	*	1 Jul 2008
Timber	5	*	1 Jul 2008
Crates (including picking lugs)	5	*	1 Jul 2008
Elevating work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008

Fruit growing (01310 to 01360 and 01390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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[15]	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[16]	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, but 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
Power take-off (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
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

[15] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).
[16] A capped effective life of $6^2/_3$ years is available – see subsection 40-102(5).

Coffee, olive and tree nut growing (01370, 01390 and 01590)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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[17]:			
Coffee	10	*#	1 Jul 2007
Harvesting pole rakes	5	*	1 Jul 2007
Olive	10	*#	1 Jul 2007
Nuts:			
Generally	10	*#	1 Jul 2007
Macadamia mower mounted	8	*	1 Jul 2007
Pick ups (eg almonds)	12	*#	1 Jul 2007
Sweepers	12	*#	1 Jul 2007
Tree shakers	10	*#	1 Jul 2007
Reservoir carts (almonds)	15	*	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

Sheep farming (01410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Feeders (including grain feeders, oat feeders, hay feeders)	15	*	1 Jan 2007

[17] A capped effective life of $6^2/_3$ years is available where applicable (assets marked with #) – see subsection 40-102(5).

Sheep farming (01410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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:			
Permanent types	40	*	1 Jan 2007
Portable types	25	*	1 Jan 2007
Woolshed assets:			
Grinding machines 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
Wool presses	20	*	1 Jan 2007
Wool tables, steel types	20	*	1 Jan 2007
Woolsheds and shearing sheds	50	*	1 Jan 2007

Beef cattle farming (01420)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 types	30	*	1 Jan 2007
Portable types	20	*	1 Jan 2007
Feed bins (including hay racks)[18]	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

[18] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Beef cattle feedlots ***(01430)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cattle handling assets:			
Cattle crushes (hydraulic and manual)	6	*	1 Jan 2007
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
NLIS and other readers	5	*	1 Jan 2007
Scales, weigh indicators and loading bars	5	*	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 rinders)	7	*	1 Jan 2007
Sampling and testing assets	5	*	1 Jan 2007
Silos and bins used for storing dry grain:[19]			
Concrete	50	*+	1 Jan 2007
Steel	20	*+	1 Jan 2007
Tank storages for liquid feed supplements	15	*	1 Jan 2007
Loading ramps	20	*	1 Jan 2007

[19] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Beef cattle feedlots (01430)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Manure composting and screening machines	15	*	1 Jan 2007

Dairy cattle farming (01600)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Automatic calf feeders	10	*	1 Jul 2016
Barn fed dairy farms:			
Bulk and segregated commodity storage facilities (incorporating bunkers)	30	*	1 Jul 2007
Exercise yards	20	*	1 Jul 2007
Feeding barns and maternity barns (incorporating cow beds, fans, and feed alleys)	20	*	1 Jul 2007
Cattle handling assets:			
Air operated gates	10	*	1 Jul 2007
All terrain vehicles (ATVs)	3	*	1 Jul 2007
Automatic drafting systems	7	*	1 Jul 2007
Automatic ID systems	7	*	1 Jul 2007
Automatic weighing systems and cattle scales	5	*	1 Jul 2007
Backing gates	15	*	1 Jul 2007
Calf cradles	10	*	1 Jul 2007
Cattle crushes (including automatic)	10	*	1 Jul 2016
Cattle laneways	30	*	1 Jul 2007
Cattle yards (including loading ramps)	30	*	1 Jul 2007
Dairy milking sheds	30	*	1 Jul 2007
Dairy yards and races	20	*	1 Jul 2007
Teat spraying systems:			
Automatic	7	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Clean up assets:			
High pressure pumps and hoses	10	*	1 Jul 2007
Hot water services	10	*	1 Jul 2016
Milk line washing systems:			
Automatic	10	*	1 Jul 2007
Manual	10	*	1 Jul 2007
Feed milling and handling assets:			
Augers	10	*	1 Jul 2007
Conveyors and elevators	15	*	1 Jul 2007
Feed mixers	7	*	1 Jul 2007
Feed pads and bunkers	30	*	1 Jul 2007
Feeding systems:			
Automatic	12	*	1 Jul 2007
Manual	15	*	1 Jul 2007
Grain mills (including roller mills, disc mills and hammer mills)	15	*	1 Jul 2007
Manure spreaders	10	*	1 Jul 2007
Silage pits	40	*	1 Jul 2007

Dairy cattle farming (01600)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Silage wagons	10	*	1 Jul 2007
Silos (steel)[20]	20	*+	1 Jul 2007
Telescopic handlers	10	*	1 Jul 2007
Tub grinders	7	*	1 Jul 2007
Milking and milk handling assets:			
Automatic cluster removers	10	*	1 Jul 2007
Bailing systems:			
Herringbone (including swing over, double up and rapid exit)	15	*	1 Jul 2007
Rotary	15	*	1 Jul 2007
Walk through	15	*	1 Jul 2007
Filters	15	*	1 Jul 2016
Milking systems (incorporating clusters, swing over arms, hoses, pipes, pulsators, vacuum pumps, variable speed control)	15	*	1 Jul 2007
Milk meters and recording jars (including conductivity sensors)	10	*	1 Jul 2007
Milk vats	25	*	1 Jul 2016
Plate coolers	15	*	1 Jul 2007
Receivers	15	*	1 Jul 2007
Refrigeration compressors	10	*	1 Jul 2007
Robotic milking system assets:			
Air compressors	5	*	1 Jul 2016
Automated milking systems:			
Rotary	10	*	1 Jul 2016
Single box and multi box	10	*	1 Jul 2016
Automatic feeding systems	10	*	1 Jul 2016
Automatic footbaths	8	*	1 Jul 2016
Control systems (excluding personal computers) – see Table B Control systems and control system assets			
Cow comfort systems:			
Cow brushes	3	*	1 Jul 2016
Rubber matting	7	*	1 Jul 2016
Cow identification systems (including weights, bands, numbers and transponders)	7	*	1 Jul 2016
Cow traffic systems	7	*	1 Jul 2016
Milk chillers/plate coolers/energy recovery systems	10	*	1 Jul 2016
Vacuum pumps	7	*	1 Jul 2016

[20] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Poultry farming for breeding, eggs and meat (01710 to 01720)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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
Animal housing structures (incorporating frames, walls, rooves, insulation, doors, floors and lighting)	20	*	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

Poultry farming for breeding, eggs and meat ***(01710 to 01720)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Nest housing (including slatted walkways)	15	*	1 Jan 2007
Silos for feed:[21]			
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 baskets	10	*	1 Jan 2007
Hatcher trolleys/dollies	10	*	1 Jan 2007
Hatchers (including integrated controller units)	20	*	1 Jan 2007
Hatchery buildings (incorporating frames, walls, rooves, 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

[21] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

Pig farming (01920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Animal housing assets:			
Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters and doors)	20	*	1 Jul 2008
Curtains – sidewalls	10	*	1 Jul 2008
Floors (suspended types):			
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
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 types (incorporating probes and monitors)	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:[22]			
Grain storage	20	*+	1 Jul 2008
Readyfeed	10	*+	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

[22] Primary producers may be entitled to an immediate deduction for capital expenditure incurred on a fodder storage asset if the asset was first used or installed ready for use on or after 19 August 2018 – see sections 40-515 and 40-548, and subsections 40-525(3) and 40-555(4).

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[23]	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 (PE)	20	*	1 Jul 2007
Raceways	20	*	1 Jul 2007
Transport of live products	10	*	1 Jul 2007
Bins and crates	5	*	1 Jul 2007
Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Control systems	10	*	1 Jul 2007
Cooling assets (including water chillers)	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	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:			
Baskets	8	*	1 Jul 2007
Oyster growing structures (incorporating posts and racks or lines)	10	*	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
Power supply assets, emergency or standby:			

[23] 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**
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 stanchions)	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
Pipes and pipelines:			
Above ground (polyethylene (PE) and polyvinylchloride (PVC) including lay flat hoses)	10	*	1 Jul 2007
In ground (polyethylene (PE) and polyvinylchloride (PVC))	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
Weighing machines	5	*	1 Jul 2007

Forestry and logging ***(03010 to 03020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Logging plant:			
Cable systems (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:			
Commercial vessels and support assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Fish holding baskets	10		1 Jan 2001
Purse seine fishing net	5		1 Jan 2001

Other agriculture and fishing support services ***(05290)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pulse and seed processing assets:			
Harvesting assets:			
Headers – flex drapers/pea pluckers	5	*	1 Jul 2017
Land rollers – steel	8	*	1 Jul 2017
Packaging assets:			
Bagging machines	10	*	1 Jul 2017
Bag sewers – see Table B Packaging machines			
Labellers	5	*	1 Jul 2017
Palletisers and depalletisers – see Table B Packaging machines			
Platform scales	10	*	1 Jul 2017
Wrapping machines (including shrink wrappers, stretch wrappers, pallet wrappers and strapping machines) – see Table B Packaging machines			
Processing assets:			
Cleaning and pre-cleaning assets:			
Air screen	15	*	1 Jul 2017
Flat bed	8	*	1 Jul 2017
Screens	10	*	1 Jul 2017
Conditioning assets:			
Clippers/debearders	9	*	1 Jul 2017
Conditioning units/drying units/heaters	7	*	1 Jul 2017
Hullers	15	*	1 Jul 2017
Mixers	12	*	1 Jul 2017
Seed treaters	10	*	1 Jul 2017
Separating assets:			
Gravity tables	15	*	1 Jul 2017
Rotary sieves	10	*	1 Jul 2017
Indented cylinders	15	*	1 Jul 2017
Spirals	15	*	1 Jul 2017
Splitters	12	*	1 Jul 2017
Product and raw material handling and receiving assets:			
Augers	12	*	1 Jul 2017
Chaser bins	15	*	1 Jul 2017
Crates:			

Other agriculture and fishing support services (05290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Wooden	5	*	1 Jul 2017
Wooden (mesh reinforced)	20	*	1 Jul 2017
Elevators (including bucket elevators)	15	*	1 Jul 2017
Field bins	10	*	1 Jul 2017
Silos – conditioning	20	*	1 Jul 2017
Tubulators/Mobile belt conveyors/Belt shifters	10	*	1 Jul 2017
Weighbridges – See Table B Weighbridges			
Quality control assets:			
Magnets	7	*	1 Jul 2017
Metal detectors	8	*	1 Jul 2017
Sorting and sizing assets:			
Colour sorters	8	*	1 Jul 2017
Support assets:			
Air Compressors	7	*	1 Jul 2017
Extraction assets (including dust collectors and fans)	9	*	1 Jul 2017

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

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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:			

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 cranes/gantries	30	*	1 Jul 2003
Stacks (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
Trippers/stackers and stacking conveyor systems	25	*	1 Jul 2003
Tunnel vent and exhaust fans	15	*	1 Jul 2003
Water recycling facilities	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:			
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 support services (48100 to 48200 and 52110 to 52190)			
Railway infrastructure assets and rolling-stock – see Table A Rail freight and passenger transport services (47100 to 47200)			
Surface mobile mining machines:			
Bucket wheel excavators	30	*	1 Jul 2002

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 systems	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 carriers	10	*	1 Jul 2002
Wheel loaders	8	*	1 Jul 2002
Tailings dams	20		1 Jan 2001
Underground mobile mining machines:			
Compressors	10	*	1 Jul 2002
Continuous haulage systems	10	*	1 Jul 2002
Continuous miners	10	*	1 Jul 2002
Drill rigs:			
Diamond	20	*	1 Jul 2002
Production	7	*	1 Jul 2002
Feeder breakers	15	*	1 Jul 2002
Graders	10	*	1 Jul 2002
Jumbos	10	*	1 Jul 2002
Load-haul-dump machines	6	*	1 Jul 2002
Long-wall equipment:			
Armoured face conveyors	6	*	1 Jul 2002
Beam stage loaders	7	*	1 Jul 2002
Hydraulic pump modules	15	*	1 Jul 2002
Hydraulic roof supports	10	*	1 Jul 2002
Impact crushers	10	*	1 Jul 2002
Mobile conveyors tail end	5	*	1 Jul 2002
Roof support relocation vehicles	10	*	1 Jul 2002
Shearers	7	*	1 Jul 2002
Shearer carriers	10	*	1 Jul 2002
Maintenance vehicles	8	*	1 Jul 2002
Personnel transporters	8	*	1 Jul 2002
Raise borers and down reamers	20	*	1 Jul 2002
Roof bolters	8	*	1 Jul 2002
Scissor lifts	6	*	1 Jul 2002
Shuttle cars	12	*	1 Jul 2002
Skid steer loaders	12	*	1 Jul 2002
Underground haulage trucks	6	*	1 Jul 2002
Wheel loaders	6	*	1 Jul 2002

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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 cranes/gantries	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

Coal mining (06000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Trippers/stackers	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[24]:			
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 towers for gas flares	25	*#	1 Jul 2002
Fractionation train assets (including air coolers, columns, compressors, heat exchangers, 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 compressors, cryogenic storage tanks, loading arms, pumps and tanks)	30	*#	1 Jul 2002
LNG train assets (including centrifugal compressors, columns, cryogenic heat exchangers, gas turbine drivers and other heat exchangers)	30	*#	1 Jul 2002
Stabiliser process assets (including columns, heat exchangers, pumps and reciprocating compressors)	30	*#	1 Jul 2002

[24] A capped effective life of 15 years is available where applicable (assets marked with #) – see subsection 40-102(5).

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Storage and loading assets (including cryogenic storage tanks, jetties, loading arms, LPG chillers 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[25]:			
Central production facility assets:			
Boilers	10	*	1 Jul 2002
Cabling for power and control systems	30	*#	1 Jul 2002
Diesel systems	15	*	1 Jul 2002
Drains systems	20	*#	1 Jul 2002
Drill rigs	10	*	1 Jul 2002
Flare system assets:			
Carbon steel piping	15	*	1 Jul 2002
Flare tips	5	*	1 Jul 2002
Stainless steel piping	30	*#	1 Jul 2002
Fuel gas systems	30	*#	1 Jul 2002
Gas compression and reinjection assets:			
Gas compressors used offshore	10	*	1 Jul 2002
Gas turbine drivers used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including piping, skid, vessels and assets used onshore)	30	*#	1 Jul 2002
Power turbines used offshore	$12^1/_2$	*	1 Jul 2002
Heat exchangers	30	*#	1 Jul 2002
Major carbon steel vessels	$12^1/_2$	*	1 Jul 2002
Major stainless steel (or lined) vessels	30	*#	1 Jul 2002
Offshore platforms:			
Generally (including accommodation modules, flare structures, helidecks, jackets, primary steel work and topsides secondary steel work)[26]	30	*#	1 Jul 2002
Topsides tertiary steelwork (including handrails, ladders and stairs)	15	*	1 Jul 2002
Piping	30	*#	1 Jul 2002
Pumps:			
Circulation pump	$12^1/_2$	*	1 Jul 2002
Generally	20	*#	1 Jul 2002
Seawater lift pumps	15	*	1 Jul 2002
Shutdown and fire/gas systems	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	$12^1/_2$	*	1 Jul 2002
Piping and vessels	30	*#	1 Jul 2002

[25] A capped effective life of 15 years is available for assets marked with #, except offshore platforms – see subsection 40-102(5).
[26] A capped effective life of 20 years is available – see subsection 40-102(5).

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Utility air compressors	15	*	1 Jul 2002
Coal seam gas extraction assets:			
Infield gathering systems used for gas and associated water (including polyethylene (PE) pipes and pumps)	20	*#	1 Jul 2016
Water assets:			
Storage ponds and tanks for water and brine	30	*#	1 Jul 2016
Treated water distribution assets	30	*#	1 Jul 2016
Treated water irrigation assets – see Table A Agriculture, Forestry and Fishing (01110 to 05290), water assets			
Water treatment facility assets (including desalination plants, reverse osmosis, brine concentration and crystallisation assets)	20	*#	1 Jul 2016
Well assets:			
Downhole equipment (including pumps, but excluding well casing)	5	*	1 Jul 2016
Wellpad surface assets (including christmas trees, separators and telemetry equipment)	20	*#	1 Jul 2016
Wells	20	*#	1 Jul 2016
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
Floating production storage and offloading (FPSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Infield pipeline	30	*#	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer systems	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	20	*#	1 Jul 2002
Trunklines	30	*#	1 Jul 2002
Valves	$12^1/_2$	*	1 Jul 2002
Wells and downhole equipment	15	*	1 Jul 2002
Wellheads and christmas trees	30	*#	1 Jul 2002
Oil production assets[27]:			
Central production facility assets (excluding FPSOs):			
Boilers	10	*	1 Jul 2002
Circulation pumps	$12^1/_2$	*	1 Jul 2002
Drill rigs	10	*	1 Jul 2002
Flare tips	5	*	1 Jul 2002

[27] A capped effective life of 15 years is available where applicable (assets marked with #) – see subsection 40-102(5).

Oil and gas extraction (07000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gas compression and reinjection assets:			
Gas compressors used offshore	10	*	1 Jul 2002
Gas turbine drivers used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including piping, skids, vessels and assets used onshore)	15	*	1 Jul 2002
Power turbines used offshore	$12^1/_2$	*	1 Jul 2002
Generally (including offshore platforms)	15	*	1 Jul 2002
Major carbon steel vessels	$12^1/_2$	*	1 Jul 2002
Pumps:			
Circulation pumps	$12^1/_2$	*	1 Jul 2002
Other	15	*	1 Jul 2002
Tempered water system assets:			
Chemical treatment assets	$12^1/_2$	*	1 Jul 2002
Piping and vessels	15	*	1 Jul 2002
Control systems	10	*	1 Jul 2002
Electricity generation assets – see Table A Electricity supply (26110 to 26400)			
Floating production storage and offloading (FPSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Floating storage and offloading (FSO) vessels (incorporating mooring systems)	20	*#	1 Jul 2002
Infield pipelines	15	*	1 Jul 2002
Instruments (including level, pressure and temperature indicators)	$12^1/_2$	*	1 Jul 2002
Offshore bulk loading transfer systems	10	*	1 Jul 2002
Subsea production assets (including control umbilical, flowline and manifold)	15	*	1 Jul 2002
Trunklines	30	*#	1 Jul 2002
Valves	$12^1/_2$	*	1 Jul 2002
Wells and downhole equipment	10	*	1 Jul 2002
Wellheads and christmas trees	15	*	1 Jul 2002
Port assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			

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

Iron ore mining ***(08010)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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 Jul 2009
Drying assets:			
Generally (including flash and fluid bed dryers and fluid bed heaters)	20	*	1 Jan 2003

Mineral sand mining (08050)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rotary dryer kilns	30	*	1 Jan 2003
Dust management assets:			
Baghouse filters and extractors	30	*	1 Jan 2003
Cyclones	15	*	1 Jan 2003
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 structures (including structure 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 2009
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)			
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 offshore:			
Down hole geophysics units – skid mounted	10	*	1 Jan 2007
Drill strings	3	*	1 Jan 2007
Offshore drilling rigs (including blow out preventers, drilling fluid circulation systems, hoisting and rotary systems, platforms, rig powering and transmissions)	20	*	1 Jan 2007
Exploration assets used onshore:			
Down hole geophysics units – truck mounted	12	*	1 Jan 2007
Drill strings	4	*	1 Jan 2007
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
Portable messing and sleeping huts	7	*	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
Total stations (including mechanical, manual, motorised, auto lock, robotic, universal and multi-stations)	5	*	1 Jul 2015
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
Portable messing and sleeping huts	7	*	1 Jan 2007

Other mining support services (10900)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gas and oil mining support services (excluding offshore services):			
Cementing assets:			
Batch mixing assets:			

Other mining support services (10900)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Batch mixing units (excluding batch mixing units incorporated with trailers)	8	*	1 Jul 2018
Trailers (incorporating batch mixing unit and trailer)	10	*	1 Jul 2018
Cement silos:			
Fixed steel	30	*	1 Jul 2018
Mobile	10	*	1 Jul 2018
Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes			
Pumping units	10	*	1 Jul 2018
Drilling assets:			
Bottom hole assemblies (including logging while drilling tools, measuring while drilling tools, motors and stabilisers)	5	*	1 Jul 2018
Coil tubing assets:			
Pumping units	7	*	1 Jul 2018
Reel and power units	10	*	1 Jul 2018
Downhole fishing and remedial tools (including casing swages, junk magnets and milling tools)	5	*	1 Jul 2018
Drill rigs	10	*	1 Jul 2018
Drill strings	5	*	1 Jul 2018
Fluid assets (including centrifuges, pumps and shear units)	10	*	1 Jul 2018
Mobile fluid tanks	10	*	1 Jul 2018
Well control equipment (including blow out preventers and choke manifolds)	5	*	1 Jul 2018
Hydraulic fracturing assets:			
Blenders	8	*	1 Jul 2018
Frac tanks	10	*	1 Jul 2018
Pumps	8	*	1 Jul 2018
Mineral mining support services:			
Blasting assets:			
Augers	10	*	1 Jul 2017
Blast hole pumps	7	*	1 Jul 2017
Explosive boxes	5	*	1 Jul 2017
Magazines	10	*	1 Jul 2017
Mobile processing units (MPUs):			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPUs	9	*	1 Jul 2017
Underground MPUs (incorporating motor vehicle and MPU)	6	*	1 Jul 2017
Remote control blasting units	5	*	1 Jul 2017
Stemming buckets	7	*	1 Jul 2017
Dewatering pumps	12	*	1 Jul 2017
Surface drill rigs (production)	10	*	1 Jul 2017

MANUFACTURING
(11110 to 25990)

Meat processing (11110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Boning room assets:			
Boneless meat packing stations	20	*	1 Jul 2013
Boning and slicing stations	20	*	1 Jul 2013
Boning hoists	5	*	1 Jul 2013
Chine bone removal machines	10	*	1 Jul 2013
De-sinewed mince meat machines	10	*	1 Jul 2013
Dicing and mincing machines	10	*	1 Jul 2013
Dump and product bins	15	*	1 Jul 2013
Frenching machines	8	*	1 Jul 2013
Knuckle and aitch bone pullers	5	*	1 Jul 2013
Loin/saddle deboning machines	10	*	1 Jul 2013
Overhead in-feed carcass conveyors (incorporating housings, handles, chains and motors)	20	*	1 Jul 2013
Pneumatic knives (including meat trimmers/round knives and de-fatting knives)	2	*	1 Jul 2013
Pork brine and marinade mixers	10	*	1 Jul 2013
Pork de-rinders	10	*	1 Jul 2013
Pork marinade injectors	10	*	1 Jul 2013
Rise and fall platforms	15	*	1 Jul 2013
Sausage filling machines	10	*	1 Jul 2013
Saws:			
Band saws	10	*	1 Jul 2013
Bone saws	5	*	1 Jul 2013
Breaking saws:			
Circular electric	3	*	1 Jul 2013
Circular hydraulic	2	*	1 Jul 2013
Reciprocating electric	5	*	1 Jul 2013
Reciprocating pneumatic	3	*	1 Jul 2013
Skinning or denuding machines	10	*	1 Jul 2013
Transfer belt and screw conveyors (incorporating belt, drive motors and supporting structure)	10	*	1 Jul 2013
Weight graders	5	*	1 Jul 2013
X-ray and chemical lean analysis machines	10	*	1 Jul 2013
Cold storage assets:			
Air curtains	5	*	1 Jul 2013
Ammonia condensers	10	*	1 Jul 2013
Blast freezer tunnels	20	*	1 Jul 2013
Blast freezers	20	*	1 Jul 2013
Carbon dioxide (CO_2) snow making machines	10	*	1 Jul 2013
Carton conveyors (incorporating belt, drive motors and supporting structure)	10	*	1 Jul 2013
Chiller tunnels	20	*	1 Jul 2013

Meat processing ***(11110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chillers (incorporating pneumatic gates)	15	*	1 Jul 2013
Dehumidifiers:			
Desiccant	10	*	1 Jul 2013
Refrigerant	15	*	1 Jul 2013
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	5	*	1 Jul 2013
Evaporators	15	*	1 Jul 2013
Freezers	20	*	1 Jul 2013
Load out bays (incorporating air tight truck pads and hydraulic platforms)	15	*	1 Jul 2013
Overhead carcass conveyors (incorporating housings, handles, chains and motors)	20	*	1 Jul 2013
Plate freezers	20	*	1 Jul 2013
Pressure vessels	20	*	1 Jul 2013
Refrigeration compressors	15	*	1 Jul 2013
Storage racking and stillages	10	*	1 Jul 2013
Transfer roller conveyors	10	*	1 Jul 2013
Livestock handling assets:			
Cattle soaker pens	15	*	1 Jul 2013
Cattle wash/soaker control systems	10	*	1 Jul 2013
Cattle washes	15	*	1 Jul 2013
Cattle yards (incorporating concrete base and galvanised steel posts and rails)	20	*	1 Jul 2013
Feed auger systems	10	*	1 Jul 2013
Hydraulic forcing pen gates	10	*	1 Jul 2013
Lead-up races	20	*	1 Jul 2013
Loading ramps stationary and height adjustable (hydraulic, pneumatic and electronic)	15	*	1 Jul 2013
Pig lairages (incorporating concrete slat floor and concrete panel walls or concrete floor and galvanised steel posts and rails)	20	*	1 Jul 2013
Sheep lairages (incorporating galvanised web mesh base and galvanised steel posts and rails)	10	*	1 Jul 2013
Water troughs	12	*	1 Jul 2013
Packaging assets:			
Automatic carton erecting and lidding machines	10	*	1 Jul 2013
Bagging machines	5	*	1 Jul 2013
Bar code label printers	3	*	1 Jul 2013
Bar code readers	4	*	1 Jul 2013
Carton weigh label stations	7	*	1 Jul 2013
Flow wrappers	10	*	1 Jul 2013
Labelling machines	5	*	1 Jul 2013
Meat compactors	10	*	1 Jul 2013
Metal detectors	10	*	1 Jul 2013
Netting machines	5	*	1 Jul 2013
Palletisers and de-palletisers	10	*	1 Jul 2013
Shrink wrappers	10	*	1 Jul 2013

Meat processing (11110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Strapping machines	5	*	1 Jul 2013
Transfer belt conveyors (incorporating belts, drive motors and supporting structures)	10	*	1 Jul 2013
Vacuum packaging systems (incorporating vacuum pumps and booster pumps):			
Rotary systems	12	*	1 Jul 2013
Tunnel systems	12	*	1 Jul 2013
Weighing scales	4	*	1 Jul 2013
Rendering plant:			
Bagging/weigh batching machines	10	*	1 Jan 2001
Bins (includes raw material bins, charging hopper/feedbins, cake bins and holding bins)	15	*	1 Jan 2001
Blood drying equipment (includes blood holding tanks, agitated holding tanks, coagulators, driers, decanters and dried blood hoppers)	10	*	1 Jan 2001
Cookers and driers (includes batch cookers, continuous cookers, continuous driers and pre-heater)	15	*	1 Jan 2001
Decanters/centrifuges	12	*	1 Jan 2001
Environmental control equipment (including condensers and associated equipment, bio-filters, air-scrubbers, after-burners and dissolved air flotation systems)	10	*	1 Jan 2001
Feathrolysers/feather hydrolysers	10	*	1 Jan 2001
Magnets	15	*	1 Jan 2001
Mills	10	*	1 Jan 2001
Mincers/grinders	5	*	1 Jan 2001
Pans and screens (includes percolator pans/screen and shaker screens)	15	*	1 Jan 2001
Pre-breakers/pre-hoggers	10	*	1 Jan 2001
Screw and bucket elevators	10	*	1 Jan 2001
Screw presses/expeller presses	13	*	1 Jan 2001
Separators/polishers	15	*	1 Jan 2001
Tallow storage tanks	15	*	1 Jan 2001
Waste heat evaporators	15	*	1 Jan 2001
Slaughter floor assets:			
Beef hide pullers (fixed and traversing)	15	*	1 Jul 2013
Bung ring expanders:			
Pneumatic	3	*	1 Jul 2013
Manual hand held	5	*	1 Jul 2013
Cattle restrainers (incorporating centre track belly conveyors)	12	*	1 Jul 2013
Carcass cleaning systems:			
Cutting line sanitising systems (incorporating vacuum pumps and collection tanks)	8	*	1 Jul 2013
Decontamination chambers	20	*	1 Jul 2013
Dehorners	5	*	1 Jul 2013
Electrical immobilisers	12	*	1 Jul 2013
Electrical stimulators	12	*	1 Jul 2013

Meat processing ***(11110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Evisceration tables (incorporating organ pans)	15	*	1 Jul 2013
Head cutters and droppers:			
Automatic	10	*	1 Jul 2013
Hand held hydraulic	5	*	1 Jul 2013
Hock cutters	5	*	1 Jul 2013
Knife blade sharpening machines	5	*	1 Jul 2013
Knocking boxes (incorporating head restrainers)	12	*	1 Jul 2013
Landing tables and bleed slat conveyors	15	*	1 Jul 2013
NLIS readers:			
Hand held wands	2	*	1 Jul 2013
Fixed gate readers	10	*	1 Jul 2013
Swinging gate readers	5	*	1 Jul 2013
Offal processing assets:			
Chilled water systems	10	*	1 Jul 2013
Fat vacuum transfer systems	10	*	1 Jul 2013
Head splitters	7	*	1 Jul 2013
Intestine processing machines	10	*	1 Jul 2013
Jaw breakers	5	*	1 Jul 2013
Offal bins	15	*	1 Jul 2013
Offal chutes	15	*	1 Jul 2013
Offal cutting tables	15	*	1 Jul 2013
Offal packing stations	15	*	1 Jul 2013
Offal transfer conveyors (incorporating belts, drives, motors and supporting structure)	10	*	1 Jul 2013
Offal tumblers	10	*	1 Jul 2013
Offal washers	10	*	1 Jul 2013
Tongue cleaners	10	*	1 Jul 2013
Tripe cookers/centrifuges	10	*	1 Jul 2013
Overhead bleed, dressing and trim conveyors ((incorporating housings, handles, chains and motors) including elevators and lowerators)	20	*	1 Jul 2013
Pneumatic knives:			
De-hiding knives	2	*	1 Jul 2013
Meat trimmers/round knives and de-fatting knives	2	*	1 Jul 2013
Preparation and trimming stations	15	*	1 Jul 2013
Rise and fall platforms	15	*	1 Jul 2013
Saws:			
Brisket saws	5	*	1 Jul 2013
Splitting saws	5	*	1 Jul 2013
Scribing saws	3	*	1 Jul 2013
Sheep brisket scissors	5	*	1 Jul 2013
Sheep restrainers (incorporating belts, pulleys, drives and motors)	10	*	1 Jul 2013
Sheep skin pullers	10	*	1 Jul 2013
Specialised pork slaughter floor assets:			
Carbon dioxide (CO_2) stunning chambers (incorporating carousels)	10	*	1 Jul 2013

Meat processing (11110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Carcass grading probes	4	*	1 Jul 2013
De-hairing machines	10	*	1 Jul 2013
Gambrel tables	15	*	1 Jul 2013
Polishers	10	*	1 Jul 2013
Scalding tanks	15	*	1 Jul 2013
Singers	10	*	1 Jul 2013
Spinal cord removal systems (incorporating hand pieces, vacuum pumps and tanks)	8	*	1 Jul 2013
Stunners:			
Electric stunners	5	*	1 Jul 2013
Manual bolt stunners with cartridges	5	*	1 Jul 2013
Pneumatic bolt stunners	7	*	1 Jul 2013
Waste belt conveyors (incorporating drives, motors and supporting structure)	10	*	1 Jul 2013
Waste screw conveyors (incorporating drives, motors and supporting structure)	10	*	1 Jul 2013
Support assets:			
Air and spring balancers and counter weights	5	*	1 Jul 2013
Compressed air assets:			
Air compressors	10	*	1 Jul 2013
Air dryers	10	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Control systems	10	*	1 Jul 2013
Control systems assets:			
Flow meters	10	*	1 Jul 2013
Instruments and sensors	10	*	1 Jul 2013
Turbidity meters	7	*	1 Jul 2013
Variable speed drives (VSDs)	10	*	1 Jul 2013
Fire protection systems	15	*	1 Jul 2013
Hand air driers	3	*	1 Jul 2013
Hand wash basins	15	*	1 Jul 2013
Hide preparation assets:			
Bale presses	10	*	1 Jul 2013
Sheep skin and hide mixers, salt tumblers and agitators	6	*	1 Jul 2013
Hydraulic power packs	10	*	1 Jul 2013
Laboratory assets	10	*	1 Jul 2013
Sterilisers	15	*	1 Jul 2013
Truck and livestock crate washes	20	*	1 Jul 2013
Waste water assets:			
Aerators and agitators	10	*	1 Jul 2013
Aerobic ponds	30	*	1 Jul 2013
Anaerobic ponds	30	*	1 Jul 2013
Belt filter presses	15	*	1 Jul 2013
Chlorine dosing systems	10	*	1 Jul 2013
Dissolved air flotation systems	15	*	1 Jul 2013
Effluent distribution pipes	15	*	1 Jul 2013

Meat processing ***(11110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Effluent drum filters	10	*	1 Jul 2013
Effluent irrigators (including centre pivot, lateral and travelling gun)	10	*	1 Jul 2013
Effluent pumps	7	*	1 Jul 2013
Effluent screens	10	*	1 Jul 2013
Effluent storage tanks	15	*	1 Jul 2013
Methane gas cogeneration assets – see Table A Electricity supply (26110 to 26400) and Gas supply (27000)			
Pond covers	10	*	1 Jul 2013
Pond liners	10	*	1 Jul 2013
Sequential batch reactors	10	*	1 Jul 2013
Settling ponds	30	*	1 Jul 2013
Solids dewatering presses	10	*	1 Jul 2013
Water assets:			
Boilers	20	*	1 Jul 2013
Bore pumps	7	*	1 Jul 2013
Bores	30	*	1 Jul 2013
Chlorine dosing systems	10	*	1 Jul 2013
Clarifiers	20	*	1 Jul 2013
High stage pump sets	7	*	1 Jul 2013
Hot water systems	10	*	1 Jul 2013
Heat exchangers	10	*	1 Jul 2013
Raw water filters	15	*	1 Jul 2013
Raw water in-feed pump sets	10	*	1 Jul 2013
Reverse osmosis systems (incorporating pumps, pipe work, membranes and controls)	10	*	1 Jul 2013
Water distribution pipes	20	*	1 Jul 2013
Water softeners	10	*	1 Jul 2013
Water storage tanks	20	*	1 Jul 2013
Water tank liners	15	*	1 Jul 2013

Poultry processing ***(11120)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chilling assets:			
Freezers (including blast tunnels, in-line air chillers, and spiral freezers)	15	*	1 Jul 2017
Spin chillers and immersion chillers	15	*	1 Jul 2017
Conveyors: overhead chains (carrying birds)	1	*	1 Jul 2017
Cut up & portion cutting assets:			
Cut-up machines (for body, breast, legs, necks, wings, etc)	12	*	1 Jul 2017
Dicers, flatteners and portion cutters (including air, bowl, vacuum, vertical, water jet, etc)	6	*	1 Jul 2017
Deboning area assets:			
Automatic deboners	10	*	1 Jul 2017

Poultry processing (11120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bone scanners (x-ray or photo)	7	*	1 Jul 2017
Cone lines	10	*	1 Jul 2017
Extruders, grinders and mechanical deboned meat (MDM) machines	10	*	1 Jul 2017
Saws and pneumatic guns	5	*	1 Jul 2017
Skinners	6	*	1 Jul 2017
Defeathering equipment:			
Pluckers or pickers	13	*	1 Jul 2017
Pluckers (waterfowl necks or tails)	7	*	1 Jul 2017
Pluckers (drums and wax peelers)	6	*	1 Jul 2017
Scalders (air or water)	11	*	1 Jul 2017
Waxing tanks	8	*	1 Jul 2017
Evisceration equipment:			
Croppers, feet removers, giblet processors, head removers, heart lung harvesters, heart lung separators, openers, vent cutters, etc)	11	*	1 Jul 2017
Inside/outside bird washers	15	*	1 Jul 2017
Further processing assets:			
Coating machines, breaders, dusters, etc	10	*	1 Jul 2017
Filling machines (including Kiev, sausage, stuffing, etc)	10	*	1 Jul 2017
Injectors (including brine, saline, seasoning etc)	15	*	1 Jul 2017
Marinating machines (including marinade sprayers, mixers, vacuum tumbler massagers, etc)	10	*	1 Jul 2017
Ovens and cookers (including gyro, spiral, steam, thermal fluid fryers, vertical airflow, etc)	15	*	1 Jul 2017
Grading equipment:			
Camera vision scanners	6	*	1 Jul 2017
Overhead chain weighing, sorting, and transfer systems	7	*	1 Jul 2017
Killing equipment:			
Controlled atmosphere stunning (CAS) machines	10	*	1 Jul 2017
Electric water stunners	12	*	1 Jul 2017
Killers	12	*	1 Jul 2017
Live bird handling systems (including live bird containers)	12	*	1 Jul 2017
Packaging machines generally (bagging machines, batchers, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines			
Shrink dip tanks and shrink wrap tunnels	10	*	1 Jul 2017

Cured meat and smallgoods manufacturing (11130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ancillary assets:			
Analysers (including meat analysers)	10	*	1 Jul 2016
Barcode readers, RF guns, scanner guns etc	5	*	1 Jul 2016
Benches and tables	15	*	1 Jul 2016
Bin and tray washers	12	*	1 Jul 2016
Bin lifters and tippers	15	*	1 Jul 2016
Bins:			
Plastic	5	*	1 Jul 2016
Stainless steel	15	*	1 Jul 2016
Boot washers	10	*	1 Jul 2016
Cages, stillages and trolleys (stainless steel)	15	*	1 Jul 2016
Chillers	15	*	1 Jul 2016
Conveyors (including belt loaders, bucket elevators, vibratory feeders etc)	10	*	1 Jul 2016
Die sets	15	*	1 Jul 2016
Flake ice machines	10	*	1 Jul 2016
Freezers (including blast freezers, crust freezers etc)	15	*	1 Jul 2016
Hoppers	12	*	1 Jul 2016
Piping, pipelines and pipework (stainless steel)	20	*	1 Jul 2016
Platforms and gantries	15	*	1 Jul 2016
Racking and shelving	10	*	1 Jul 2016
Tray stackers/destackers	10	*	1 Jul 2016
Waste water management and treatment systems	20	*	1 Jul 2016
Post-production and packaging assets:			
Carton tapers	5	*	1 Jul 2016
Clipping/tying/stringing machines (including tie clipping machines)	10	*	1 Jul 2016
Dicing and shredding assets	15	*	1 Jul 2016
Packaging machines generally (bagging machines, carton and case erecting and closing machines, inspection equipment (checkweighers, metal detectors etc), multihead and singlehead weighers, palletisers and depalletisers, product identification labellers, robotic pick and place machines and wrapping machines) – see Table B Packaging machines			
Pasteurisers	15	*	1 Jul 2016
Rods and smoke sticks	12	*	1 Jul 2016
Shrink dip tanks and shrink tunnels	10	*	1 Jul 2016
Slicers and slicing line assets	17	*	1 Jul 2016
Smokehouses	20	*	1 Jul 2016
Thermoformers	15	*	1 Jul 2016

Cured meat and smallgoods manufacturing (11130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Production assets generally for bacon, ham, meat emulsion products, smallgoods etc (including band saws, cookers, cutters, deboning machines, dicing machines, emulsifiers, filling machines, grinding machines, guillotines, injecting machines, massaging machines, meat pumps, microwave cooking tunnels, mixing machines, netting machines, pump grinders, sausage linkers, shredders, tumbling machines etc)	12	*	1 Jul 2016
Raw material preparation and receiving assets:			
Brine/pickle preparation system assets	15	*	1 Jul 2016
Carton lifters and pallet lifters	10	*	1 Jul 2016
Carton shredding/stripping machines	10	*	1 Jul 2016
Curing machines	17	*	1 Jul 2016
Decartoning machines	10	*	1 Jul 2016
Floor scales (platform scales)	10	*	1 Jul 2016
Thawing assets (including defrosters, tempering systems and thawers)	15	*	1 Jul 2016
Support assets generally (including boilers, control systems, cranes (gantry and overhead), fire control and alarm assets, laboratory assets, loading bay assets (dock levellers, pallet jacks and pallet trucks, scissor lifts), refrigeration assets etc) – see Table B			

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ancillary and support assets:			
Air compression assets – see Table B Air compression assets			
Ammonia gas detectors	12	*	1 Jul 2018
Automated guided vehicles (AGVs)	12	*	1 Jul 2017
Bag and cardboard compactors	15	*	1 Jul 2017
Benches and tables	15	*	1 Jul 2016
Bin and drum tippers	15	*	1 Jul 2018
Bins generally:			
Plastic	8	*	1 Jul 2017
Stainless steel	15	*	1 Jul 2017
Boilers – see Table B Boilers			
Boot washers	10	*	1 Jul 2016
Cages (including cardboard cages and pallet cages)	10	*	1 Jul 2016
Chemical and flammable storage cabinets	10	*	1 Jul 2016
Clean-in-place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2016
Contaminant detectors (including magnets, metal detectors and x-ray units)	10	*	1 Jul 2017
Control systems – see Table B Control systems and control system assets			
Conveyors	15	*	1 Jul 2016

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cooling assets:			
Chillers	15	*	1 Jul 2016
Cooling towers	15	*	1 Jul 2016
Crate handling assets (including lifters, stackers and de-stackers, turners etc)	12	*	1 Jul 2016
Dehumidifiers	15	*	1 Jul 2017
Dock levellers	15	*	1 Jul 2016
Dosing systems	15	*	1 Jul 2016
Dust extractors and collectors	20	*	1 Jul 2017
Fire control and alarm assets – see Table B Fire control and alarm assets			
Floor scrubbers and polishers	10	*	1 Jul 2016
Foamers	10	*	1 Jul 2016
Infeed water treatment assets (excluding water storage tanks)	15	*	1 Jul 2017
Instrumentation (including flow meters, level transmitters, pressure transmitters etc)	10	*	1 Jul 2016
Laboratory equipment:			
Generally (excluding penetrometers) – see Table B Laboratory assets used in quality control, sample checking etc			
Penetrometers	13	*	1 Jul 2018
Lifting and handling assets:			
Forklifts – see Table B Forklifts			
Hoists	10	*	1 Jul 2016
Lifters (including small bin, box, drum, roll and vacuum lifters)	10	*	1 Jul 2017
Pallet jacks and pallet trucks	10	*	1 Jul 2016
Scissor lifts	15	*	1 Jul 2016
Milk tankers (incorporating tank and trailer)[28]	15	*#	1 Jul 2017
Piping, pipelines and pipework	20	*	1 Jul 2016
Power transformers	40	*	1 Jul 2017
Pumps:			
Chemical pumps	10	*	1 Jul 2017
Product pumps	12	*	1 Jul 2017
Vacuum pumps	12	*	1 Jul 2017
Water pumps	15	*	1 Jul 2017
Racking	15	*	1 Jul 2016
Refrigeration assets – see Table B Refrigeration assets			
Resin beads for milk and protein processing and water filtration	5	*	1 Jul 2016
Scales	10	*	1 Jul 2016
Shelving	12	*	1 Jul 2016
Silos	20	*	1 Jul 2016

[28] A capped effective life of 10 years is available – see subsection 40-102(4).

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Steelwork structures (including ladders, platforms and walkways)	20	*	1 Jul 2016
Tanks:			
Chemical storage tanks	15	*	1 Jul 2016
Water storage tanks	20	*	1 Jul 2016
Trolleys	10	*	1 Jul 2016
Valves	15	*	1 Jul 2016
Washers (including bottle and crate washers)	15	*	1 Jul 2016
Waste water treatment assets	20	*	1 Jul 2016
Water filtration system assets (excluding resin beads)	15	*	1 Jul 2016
Weighbridges	20	*	1 Jul 2016
Assets commonly used for product manufacturing and processing:			
Feeders (including loss-in-weight feeders and volumetric feeders)	10	*	1 Jul 2017
Heat exchangers	15	*	1 Jul 2016
Heaters (including air heaters and concentrate heaters)	20	*	1 Jul 2017
Homogenisers	15	*	1 Jul 2016
Hoppers	15	*	1 Jul 2017
In-line moisture meters and moisture controllers	10	*	1 Jul 2017
Membrane filtration system assets	15	*	1 Jul 2016
Mixers and blenders	15	*	1 Jul 2016
Pasteurisers and thermalisers	15	*	1 Jul 2017
Separators, decanters, clarifiers and bactofuges	15	*	1 Jul 2017
Standardisers	15	*	1 Jul 2016
Tanks (including storage, mixing, process and balance tanks)	20	*	1 Jul 2016
UHT aseptic processing system assets	15	*	1 Jul 2016
Valve matrixes	15	*	1 Jul 2016
Assets for butter manufacturing:			
Butter churns (including continuous buttermakers and butter reworkers)	20	*	1 Jul 2018
Butter melters	25	*	1 Jul 2018
Crystallisers	20	*	1 Jul 2018
In-line titrators	10	*	1 Jul 2018
Salt crushers	20	*	1 Jul 2018
Assets for cheese manufacturing:			
Blockformers	15	*	1 Jul 2017
Cheese cutting machines (including cutters, grinders, shredders and slicers)	15	*	1 Jul 2017
Cheese washers	15	*	1 Jul 2017
Continuous cheese making machines	15	*	1 Jul 2017
Cooker stretchers	15	*	1 Jul 2017
Extruders	15	*	1 Jul 2017
Moulding machines	15	*	1 Jul 2017
Moulds:			
Plastic	10	*	1 Jul 2017

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stainless steel	15	*	1 Jul 2017
Presses	20	*	1 Jul 2017
Vats:			
Cheese making vats	20	*	1 Jul 2017
Culture vats	15	*	1 Jul 2017
Assets for dairy powder manufacturing:			1 Jul 2017
Blowers	15	*	1 Jul 2017
Crystallisers	20	*	1 Jul 2017
Dryers (including fluid bed and spray)	20	*	1 Jul 2017
Evaporators (including circulation/vacuum chamber and falling film)	20	*	1 Jul 2017
Powder bins	20	*	1 Jul 2017
Sifters	15	*	1 Jul 2017
Assets for ice cream manufacturing:			
Blenders and mixers:			
Bench mounted planetary mixers	15	*	1 Jul 2018
Hand-held stick blenders	5	*	1 Jul 2018
Enrobers (including dippers)	15	*	1 Jul 2018
Extruders and extrusion line stick inserters	15	*	1 Jul 2018
Freezing assets:			
Blast freezers and freezer tunnels/hardening tunnels (excluding cabinet style self-contained blast freezers)	15	*	1 Jul 2018
Cabinet style self-contained blast freezers	10	*	1 Jul 2018
Ice cream churners/freezers	15	*	1 Jul 2018
Moulding machines, moulds and moulding line stick inserters	15	*	1 Jul 2018
Ovens	15	*	1 Jul 2018
Portable batch pasteurisers	12	*	1 Jul 2018
Slush machines	10	*	1 Jul 2018
Assets for yoghurt manufacturing:			1 Jul 2017
Aerators	15	*	1 Jul 2017
Fruit dosing system assets	15	*	1 Jul 2017
Fermentation tanks	20	*	1 Jul 2017
Incubation room assets:			
Fans	4	*	1 Jul 2017
Heaters	8	*	1 Jul 2017
Insulated sandwich panels	20	*	1 Jul 2017
Packaging assets:			
Bottle and lid unscramblers	15	*	1 Jul 2018
Butter patting machines	20	*	1 Jul 2018
Cartoning assets (including carton and case erecting, packing and closing machines, and carton and box sealers/tapers)	15	*	1 Jul 2018
Checkweighers	10	*	1 Jul 2016
Cheese wrapping machines (including overwrappers and thermoforming machines)	12	*	1 Jul 2017
Debaggers (debagging tables)	20	*	1 Jul 2016

Dairy product manufacturing (11310 to 11330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Filling and sealing/capping machines (including various types used in the industry such as bag, bin, bottle, bulk, can, carton, pouch and tub filling and sealing/capping machines; form fill and seal machines; preformed cup filling and sealing machines; seamers and clinchers)	15	*	1 Jul 2018
Flow wrappers (including continuous heat seal wrappers)	15	*	1 Jul 2018
Inkjet and laser label printers	7	*	1 Jul 2016
Palletisers and depalletisers	15	*	1 Jul 2016
Palletising robots	10	*	1 Jul 2016
Product identification labellers (including coding machines and label applicators)	10	*	1 Jul 2016
Shrink tunnels	10	*	1 Jul 2017
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	12	*	1 Jul 2016

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dried fruit (other than sun-dried) manufacturing assets:			
Packaging assets:			
Box sealers (including taping machines)	10	*	1 Jul 2018
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Form fill and seal machines – see Table B Packaging machines			
Labellers – see Table B Packaging machines			
Multihead weighers – see Table B Packaging machines			
Palletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Aspirators	20	*	1 Jul 2018
Cappers and destemmers	15	*	1 Jul 2018
Cookers	15	*	1 Jul 2018
Cooling tunnels	15	*	1 Jul 2018
Drying assets (including dehydrators and dryers)	20	*	1 Jul 2018
Mixers	15	*	1 Jul 2018
Pitters	15	*	1 Jul 2018
Riddles (including pre-riddles and rotary sieves)	15	*	1 Jul 2018
Shaker tables	15	*	1 Jul 2018
Sulphur tanks	15	*	1 Jul 2018
Washing assets (including barrel washers, brush washers and ripple washers)	15	*	1 Jul 2018
Product and raw material handling assets:			

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bins	10	*	1 Jul 2018
Bin tippers	15	*	1 Jul 2018
Conveyors and elevators	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters and laser scanners	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Testing equipment	15	*	1 Jul 2018
Support assets:			
Coolrooms – see Table B Refrigeration assets			
Weighers	20	*	1 Jul 2018
Fruit juice and fruit juice drink manufacturing assets:			
Evaporators (used in concentrate manufacture)	20	*	1 Jul 2010
Extraction assets:			
Break tanks	20	*	1 Jul 2010
Centrifugal decanters	15	*	1 Jul 2010
Crushing and milling assets (including hammer mills)	15	*	1 Jul 2010
Extractors (including presses and reamers)	20	*	1 Jul 2010
Filters (including membrane, pressure and vacuum filters)	20	*	1 Jul 2010
Finishers	20	*	1 Jul 2010
Fruit sizing assets (including sizing belts/heads and sorting tables)	10	*	1 Jul 2010
Pulp and rind mincers	20	*	1 Jul 2010
Pulper-finishers	15	*	1 Jul 2010
Roller/spreaders	20	*	1 Jul 2010
Tomato choppers	15	*	1 Jul 2010
Washers (including brush washers, flume tanks and pre-clean water hoppers)	15	*	1 Jul 2010
Filling and sealing assets:			
Bottle inverters	20	*	1 Jul 2010
Capping machines	15	*	1 Jul 2010
Cap sorters	10	*	1 Jul 2010
Container dryers (incorporating air knives and blowers)	10	*	1 Jul 2010
Cooling and warming tunnels (including bottle warmers and water spray cooling tunnels)	15	*	1 Jul 2010
Filling machines (including aseptic fillers, bag in box fillers, cup fillers, gable top carton fillers and plastic bottle fillers)	20	*	1 Jul 2010
Handling assets:			
Bottle rinsing machines	20	*	1 Jul 2010
Bottle unscramblers	15	*	1 Jul 2010
Depalletisers	20	*	1 Jul 2010
Palletisers	20	*	1 Jul 2010
Stretch wrappers (pallet wrappers)	15	*	1 Jul 2010

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Inspection assets:			
Checkweighers	10	*	1 Jul 2010
Vacuum seal testers	10	*	1 Jul 2010
Vision inspection assets (including cap inspection/rejection systems and label inspection machines)	6	*	1 Jul 2010
Packing assets:			
Cartoning assets (including carton and case erectors, carton sealers, case packers and overpackers)	15	*	1 Jul 2010
Coding machines (including container coders and outer date coders)	7	*	1 Jul 2010
Hot melt adhesive (spot glue) applicators	10	*	1 Jul 2010
Label applicators	7	*	1 Jul 2010
Labellers	10	*	1 Jul 2010
Multipack machines	10	*	1 Jul 2010
Shrink sleeve applicators	15	*	1 Jul 2010
Shrinkwrappers	15	*	1 Jul 2010
Straw applicators	20	*	1 Jul 2010
Support assets:			
Air compressors and receivers	20	*	1 Jul 2010
Bins, cages and hoppers	20	*	1 Jul 2010
Boilers	20	*	1 Jul 2010
Clean-in-place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2010
Control system assets (excluding personal computers but including program logic controllers (PLCs) and switchgear)	10	*	1 Jul 2010
Conveyors (including augers, belt conveyors and bucket elevators)	15	*	1 Jul 2010
Fruit concentrate drum tippers	15	*	1 Jul 2010
Laboratory equipment:			
Electronic (including high performance liquid chromatography or HPLC machines, refractometers, spectrometry machines and titrimetric analysers)	7	*	1 Jul 2010
Non-electronic	10	*	1 Jul 2010
Pasteurisation assets:			
Pasteurisers (including heat exchangers)	15	*	1 Jul 2010
Tunnel pasteurisers	10	*	1 Jul 2010
Pipes	25	*	1 Jul 2010
Pumps:			
Cavity pumps	10	*	1 Jul 2010
Others (including centrifugal pumps)	15	*	1 Jul 2010
Refrigeration assets (including compressors, cooling towers, condensers and pumps)	15	*	1 Jul 2010
Valves	10	*	1 Jul 2010
Water treatment filters:			
Carbon filters	15	*	1 Jul 2010

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Membrane filters generally (including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters)	7	*	1 Jul 2010
UF membrane filters	5	*	1 Jul 2010
Weighbridges	20	*	1 Jul 2010
Tanks:			
Blending and mixing tanks	25	*	1 Jul 2010
Debittering tanks	30	*	1 Jul 2010
Storage tanks:			
Generally	30	*	1 Jul 2010
Jacketed	20	*	1 Jul 2010
Refrigerated	20	*	1 Jul 2010
Waste water storage/treatment tanks	20	*	1 Jul 2010
Jam, pickles and sauces manufacturing assets:			
Filling and sealing assets:			
Bottle rinsing machines	10	*	1 Jul 2018
Capping machines	15	*	1 Jul 2018
Denesters	10	*	1 Jul 2018
Filling machines (including aseptic, bucket and portion control)	15	*	1 Jul 2018
Jar de-palletisers	15	*	1 Jul 2018
Lid descramblers, cap sorters and hoppers	15	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	12	*	1 Jul 2018
Labellers – see Table B Packaging machines			
Palletisers	10	*	1 Jul 2018
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Brush finishers and pulper finishers	15	*	1 Jul 2018
Cookers	10	*	1 Jul 2018
Cooling tunnels (including water cooling tunnels)	15	*	1 Jul 2018
Micro filters	20	*	1 Jul 2018
Pasteurisers	15	*	1 Jul 2018
Pectin mixers	10	*	1 Jul 2018
Pipes and pipelines (including pigging)	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Metal detectors and camera vision scanners	10	*	1 Jul 2018
Support assets:			
Accumulation tables and turntables	15	*	1 Jul 2018
Air compression assets (including air compressors, air dryers and air receivers)	10	*	1 Jul 2018
Boilers – see Table B Boilers			
Conveyors	15	*	1 Jul 2018

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Exhaust systems	10	*	1 Jul 2018
Heat exchangers	10	*	1 Jul 2018
Pumps (including cavity, diaphragm and lobe)	15	*	1 Jul 2018
Preserved fruit and vegetable manufacturing assets:			
Filling and sealing assets:			
Canning assets (including can loaders, closers and seamers)	10	*	1 Jul 2018
Capping machines:			
Cappers	10	*	1 Jul 2018
Induction sealers	5	*	1 Jul 2018
Filling machines (including aseptic, bag in box, cup, direct and piston)	10	*	1 Jul 2018
Packaging assets:			
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Palletisers and depalletisers – see Table B Packaging machines			
Wrapping machines (including pallet wrappers, shrink wrappers and stretch wrappers) – see Table B Packaging machines			
Processing assets:			
Blanchers and paste finishers (including bean and spaghetti)	12	*	1 Jul 2018
Concentrates and syrup assets (including centrifuges, decanters and syrupers)	15	*	1 Jul 2018
Cookers:			
Rotary atmospheric sterilisers	20	*	1 Jul 2018
Rotary pressure sterilisers	10	*	1 Jul 2018
Static retorts	15	*	1 Jul 2018
Crushing mills	30	*	1 Jul 2018
Graders	15	*	1 Jul 2018
Peelers:			
Chemical (including caustic)	10	*	1 Jul 2018
Mechanical (including ginacas and magnesium scrubbers)	5	*	1 Jul 2018
Pitters and repitters	20	*	1 Jul 2018
Slicers and resizers	15	*	1 Jul 2018
Tanks and vats (including blending, holding and mixing tanks)	15	*	1 Jul 2018
Quality control and inspection assets:			
Colour sorters	10	*	1 Jul 2018
Inspection equipment (including checkweighers and metal detectors) – see Table B Packaging machines			
Support assets:			
Bin tippers	20	*	1 Jul 2018
Control systems – see Table B Control systems and control system assets			

Fruit and vegetable processing (11400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Conveyors and elevators	15	*	1 Jul 2018
Filtration systems	15	*	1 Jul 2018
Pasteurisers (including heat exchangers)	10	*	1 Jul 2018
Pumps	10	*	1 Jul 2018

Oil and fat manufacturing (11500)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Edible oil or fat, blended, modified, refined or solvent extracted manufacturing assets (including canola, safflower, soybean):			
Preparatory and extraction assets:			
Preparatory and mechanical extraction assets:			
Breaking assets (including dehullers and crackers)	20	*	1 Jul 2012
Cookers (including conditioners and preheaters)	25	*	1 Jul 2012
Extruders (including screw presses)	20	*	1 Jul 2012
Milling and grinding assets (including flakers, hammer mills and roller mills)	20	*	1 Jul 2012
Pumps	8	*	1 Jul 2012
Vibratory screens	15	*	1 Jul 2012
Solvent extraction system assets:			
Distillation system assets (incorporating distillation columns, steam economisers, condensers, evaporators and oil strippers)	30	*	1 Jul 2012
Meal and cake processing assets (incorporating desolventisers, toasters, drying and cooling assets)	30	*	1 Jul 2012
Mineral oil recovery system assets (incorporating heat exchangers, mineral oil scrubbers and oil strippers)	30	*	1 Jul 2012
Solvent extractors (including hoppers and conveyors)	30	*	1 Jul 2012
Solvent water separation system assets (incorporating condensers, solvent water separators, steam ejectors and solvent receivers)	30	*	1 Jul 2012
Margarine and shortening processing assets:			
Pasteurisers	15	*	1 Jul 2012
Pin rotor machines (including plasticators and complectors)	25	*	1 Jul 2012
Refrigeration assets (including compressors, condensers, evaporators and pumps)	15	*	1 Jul 2012
Scraped surface heat exchangers (including perfectors and crystallisers)	25	*	1 Jul 2012
Measuring and monitoring assets:			
Belt weighers	15	*	1 Jul 2012
Flow meters	10	*	1 Jul 2012

Oil and fat manufacturing (11500)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory assets:			
Colorimeters	10	*	1 Jul 2012
Furnace ovens	15	*	1 Jul 2012
Gas chromatograph analysers	10	*	1 Jul 2012
Moisture and protein analysers, electronic (including near infrared analysers)	10	*	1 Jul 2012
Spectrophotometers	15	*	1 Jul 2012
Vacuum separators	10	*	1 Jul 2012
Seed samplers, hydraulic driven	10	*	1 Jul 2012
Support assets:			
Centrifuges, decanters and separators	20	*	1 Jul 2012
Cooling towers (including packaged type)	20	*	1 Jul 2012
Deodorisers	30	*	1 Jul 2012
Drying assets (including vacuum dryers)	20	*	1 Jul 2012
Emission control assets:			
Dust collection assets (including ductwork, dust collectors, scrubbers and fans)	20	*	1 Jul 2012
Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers)	20	*	1 Jul 2012
Filtration assets:			
Plate and frame presses and polished filters	30	*	1 Jul 2012
Pressure leaf filters	20	*	1 Jul 2012
Heat exchangers	15	*	1 Jul 2012
Pipes and pipelines	25	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Stacks (steel flues)	20	*	1 Jul 2012
Tanks and vessels:			
Bulk oil storage tanks	30	*	1 Jul 2012
Other:			
Steel	20	*	1 Jul 2012
Stainless steel	30	*	1 Jul 2012
Linseed or flaxseed and other edible, non-modified, refined or solvent extracted oil processing assets (including chai, hemp, acacia and excluding olive oil):			
Preparatory and extraction assets:			
Cleaning and pre-cleaning assets (including seed cleaners and vibratory screens)	15	*	1 Jul 2017
Cookers	15	*	1 Jul 2017
Crushing and breaking assets (including grinders, flaking machines and seed crackers)	20	*	1 Jul 2017
Extruders (including expellers and screw presses)	15	*	1 Jul 2017
Filtration assets (including plate and frame presses and pressure leaf filters)	15	*	1 Jul 2017
Pipes and pipelines	20	*	1 Jul 2017
Tanks and vats	15	*	1 Jul 2017
Olive oil processing assets	15	*	1 Jul 2008

Oil and fat manufacturing (11500)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Packaging assets:			
Bag sewers – see Table B Packaging machines			
Capping machines	15	*	1 Jul 2012
Cartoning assets (including carton and case erecting, packing and closing machines)	15	*	1 Jul 2017
Coding machines	10	*	1 Jul 2012
Filling machines	20	*	1 Jul 2017
Labellers	10	*	1 Jul 2017
Palletisers and depalletisers	20	*	1 Jul 2012
Platform scales – see Table B Platform scales			
Robots (pick and place packaging machines)	10	*	1 Jul 2012
Wrapping machines (including shrink and stretch wrappers)	15	*	1 Jul 2012
Quality control assets (including metal detectors and magnets)	10	*	1 Jul 2012
Receiving and storage assets:			
Bins and containers	20	*	1 Jul 2017
Silos:			
Conditioning/sealed	20	*	1 Jul 2017
Meal	20	*	1 Jul 2012
Seed	30	*	1 Jul 2012
Underground seed storage assets (including concrete dump pits)	40	*	1 Jul 2012
Seed and product handling assets:			
Augers, conveyors, elevators and hoppers	15	*	1 Jul 2017
Support assets:			
Control systems (excluding personal computers) - see Table B Control systems and control system assets			
Cool rooms – see Table B Refrigeration assets			
Forklifts – see Table B Forklifts			
Generators – see Table B Power supply assets			
Weighbridges – see Table B Weighbridges			

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Flour milling assets:			
Grain cleaning, milling and refining assets:			
Extraction and evaporation assets:			
Blowers, fans and evaporative coolers	15	*	1 Jul 2017
Control systems (dust collectors) – see Table B Control systems and control system assets			
Cyclones and dust collectors	20	*	1 Jul 2017
Grain screen cleaners	12	*	1 Jul 2017
Gravity tables or separators	20	*	1 Jul 2017
Hammer mills	15	*	1 Jul 2017

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Horizontal scourers	13	*	1 Jul 2017
Intake separators	20	*	1 Jul 2017
Intensive dampeners	20	*	1 Jul 2017
Plan sifters	20	*	1 Jul 2017
Purifiers	20	*	1 Jul 2017
Roller mills	20	*	1 Jul 2017
Rotary sieves	12	*	1 Jul 2017
Packaging assets:			
Bag sewers – see Table B packaging machines			
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2017
Hoists	15	*	1 Jul 2017
Inspection equipment (including check weighers, metal detectors, counting machines etc) – see Table B Packaging machines			
Label applicators	10	*	1 Jul 2017
Multihead and singlehead weighers – see Table B Packaging machines			
Palletisers and depalletisers	15	*	1 Jul 2017
Vertical form fill and seal/volumetric fillers (including valve bag fillers)	15	*	1 Jul 2017
Weighers	25	*	1 Jul 2017
Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers) – see Table B Packaging machines			
Product and raw material handling and receiving assets:			
Conveyors (including belt, chain, drag, screw)	15	*	1 Jul 2017
Elevators	20	*	1 Jul 2017
Silos:			
Concrete	50	*	1 Jan 2004
Conditioning/sealed	20	*	1 Jul 2017
Flexible	10	*	1 Jul 2017
Galvanised	30	*	1 Jan 2004
Steel	40	*	1 Jan 2004
Weighbridges – see Table B Weighbridges			
Quality control assets:			
Laboratory testing equipment (including near infrared analysers)	10	*	1 Jul 2017
Test kitchen assets (including dough makers, breadmakers, ovens, provers)	10	*	1 Jul 2017
Test mills	25	*	1 Jul 2017
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

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Carbon dioxide (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 pumps)	15	*	1 Jul 2008
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 assets:			
Grain cleaning, milling and refining assets:			
Colour sorters	10	*	1 Jul 2017
De-stoners (including aspirators)	15	*	1 Jul 2017
Extraction and evaporation assets (including blowers, dust collectors, dryers, fans)	15	*	1 Jul 2017

Grain mill product manufacturing (11610)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Flow weighers	20	*	1 Jul 2017
Hullers	15	*	1 Jul 2017
Intake separators	20	*	1 Jul 2017
Length graders	20	*	1 Jul 2017
Paddy cleaners and pre-cleaners	20	*	1 Jul 2017
Paddy separators	15	*	1 Jul 2017
Plan sifters	20	*	1 Jul 2017
Thickness grading assets (including scalpers and rotary screens)	20	*	1 Jul 2017
Whiteners (including abrasive and friction whiteners)	15	*	1 Jul 2017
Packaging assets:			
Cartoning assets (including bagging machines, bag sealers, carton and case erecting, packing and closing machines) – see Table B Packaging machines			
Palletisers and depalletisers	15	*	1 Jul 2017
Weighers	20	*	1 Jul 2017
Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) – see Table B Packaging machines			
Product and raw material handling and receiving assets:			
Augers, conveyors and elevators	15	*	1 Jul 2017
Quality control assets:			
Inspection equipment (including check weighers and metal detectors)	10	*	1 Jul 2017
Laboratory equipment (including moisture testing machines)	10	*	1 Jul 2017
Magnets	10	*	1 Jul 2017
Support assets:			
Air compressors – see Table B Air compression assets generally (including air compressors, air dryers and air receivers)			
Fumigation systems	15	*	1 Jul 2017

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

Cereal and pasta product manufacturing (11620)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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, casepackers, case palletisers, checkweighers, fillers, label applicators, robotic pick and place packaging machines, shrink wrappers and stretch wrappers etc)	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

Cereal and pasta product manufacturing (11620)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 etc)	$12^1/_2$	*	1 Jul 2008
Pasteurisers	15	*	1 Jul 2008
Product and raw material receiving and handling assets:			
Aspirators	20	*	1 Jul 2008
Bins and hoppers (including tote bins, intermediate bulk containers, scaling bins etc):			
Mild and stainless steel	15	*	1 Jul 2008
Others (including plastic and fibreglass)	10	*	1 Jul 2008
Bulker 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:			
Steel	30	*	1 Jul 2008
Used for flour (semolina)	25	*	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 units, pan cleaners, and topping applicators)	15	*	1 Jan 2002
Automatic pan storage units	20	*	1 Jan 2002
Automatic product handling assets (including basket loaders and basket stackers)	15	*	1 Jan 2002
Bread crumb assets (including baggers, debaggers, hammer mills, ovens, screw conveyors and sifters)	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

Bakery product manufacturing (11710 to 11740)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Freezers (including blast freezer, plate freezer)	15	*	1 Jan 2002
Spiral coolers, spiral freezers	10	*	1 Jan 2002
Final provers (mechanical type)	15	*	1 Jan 2002
Final provers (rack type)	8	*	1 Jan 2002
Make-up assets (including croissant making machines, crumpet making machines, crumbers, cutters, depositors, dividers, dough pumps, dough piece check weighers, extruders, final moulder/panners, first/intermediate provers, gauge rolls, laminators, meat cookers, meat extruders, moulders, muffin making machines, pie making machines, roll making machines, rounder/airflow handers, sheeters and stampers)	$12^1/_2$	*	1 Jan 2002
Mixing assets (including bowl/dough hoists/tippers, meat mincers, meat mincer/blenders, mixers generally and mixer water assets)	15	*	1 Jan 2002
Ovens:			
Rack ovens	8	*	1 Jan 2002
Tray type ovens (including swing tray)	20	*	1 Jan 2002
Tunnel ovens:			
Generally	20	*	1 Jan 2002
Lidding systems	10	*	1 Jan 2002
Packaging assets (including accumulators, bag closers, bread baggers, box and carton making machines, finished product check weighers, flow wrappers, metal detectors, robotic pick and place assets 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 slicers, cake slicers and reciprocating blade slicers)	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

Bakery product manufacturing (non-factory based) (11740)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Retail bread, biscuit, cake and pastry baking assets:			
Bread slicers	7	*	1 Jan 2002
Bun dividers/rounders	8	*	1 Jan 2002
Fixed bowl spiral mixers	7	*	1 Jan 2002
Hydraulic dough dividers	7	*	1 Jan 2002
Moulders	8	*	1 Jan 2002

Bakery product manufacturing (non-factory based) ***(11740)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Sugar manufacturing ***(11810)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sugar milling assets:			
Cane delivery assets:			
Cane bin assets:			
Rail bins	20	*	1 Jul 2011
Rail bin automatic coupling/de-coupling devices	12	*	1 Jul 2011
Road bins	12	*	1 Jul 2011
Rail assets (excluding cane bin assets) – see Table A Rail freight and passenger transport services (47100 to 47200)			
Receival station assets:			
Cane levellers	20	*	1 Jul 2011
Cane receival hoppers	25	*	1 Jul 2011
Tipplers	25	*	1 Jul 2011
Weighbridges	20	*	1 Jul 2011
Cane juice extraction assets:			
Cane shredding machines (incorporating drives)	30	*	1 Jul 2011
Crushing mills (incorporating drives)	30	*	1 Jul 2011
Rotary juice screens	15	*	1 Jul 2011
Cane juice filtration and clarification assets:			
Clarifiers	25	*	1 Jul 2011
Flash tanks	20	*	1 Jul 2011
Juice heaters	20	*	1 Jul 2011
Lime and mud storage bins	25	*	1 Jul 2011
Lime slakers	20	*	1 Jul 2011
Mud mixers/minglers	20	*	1 Jul 2011
Rotary vacuum mud filters	20	*	1 Jul 2011
Evaporation and crystallisation assets:			
Centrifugals	25	*	1 Jul 2011
Crystallisers	20	*	1 Jul 2011
Evaporators	30	*	1 Jul 2011
Magma mixers	20	*	1 Jul 2011
Magma/massecuite distributors and receivers	20	*	1 Jul 2011
Massecuite re-heaters	20	*	1 Jul 2011

Sugar manufacturing (11810)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Seed vessels	20	*	1 Jul 2011
Sugar melters	20	*	1 Jul 2011
Vacuum pans	30	*	1 Jul 2011
Vapour condensers:			
Mild steel	20	*	1 Jul 2011
Stainless steel	30	*	1 Jul 2011
Molasses storage assets:			
Coolers	15	*	1 Jul 2011
Dams (earthworks only)	40	*	1 Jul 2011
Dam bladders and covers	12	*	1 Jul 2011
Tanks	30	*	1 Jul 2011
Power generation assets:			
Ash filters (including rotary and horizontal belt vacuum filters)	15	*	1 Jul 2011
Bagasse handling assets:			
Bagacillo collection systems	15	*	1 Jul 2011
Bagasse bins (incorporating stacking and reclaim systems)	30	*	1 Jul 2011
Other power generation assets – see Table A Electricity supply (26110 to 26400)			
Sugar drying and storage assets:			
Hoppers (weigh and feed)	25	*	1 Jul 2011
Lump breakers	15	*	1 Jul 2011
Rotary sugar dryers	25	*	1 Jul 2011
Sugar storage bins and silos	30	*	1 Jul 2011
Vibratory screens	15	*	1 Jul 2011
Support assets:			
Air compression assets:			
Air dryers	12	*	1 Jul 2011
Air receivers	20	*	1 Jul 2011
Compressors	12	*	1 Jul 2011
Packaged air compression systems	12	*	1 Jul 2011
Blowers and fans	15	*	1 Jul 2011
Control system assets:			
Control cabinets and switchgear	10	*	1 Jul 2011
Instrumentation	10	*	1 Jul 2011
Programmable logic controllers (PLCs)	10	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Variable speed drives (VSDs)	10	*	1 Jul 2011
Conveyors (including framework and enclosures)	20	*	1 Jul 2011
Conveyor belt weighers	15	*	1 Jul 2011
Dust collectors (including ducting, but excluding bagacillo collection systems)	20	*	1 Jul 2011
Heat exchangers	15	*	1 Jul 2011
Laboratory assets:			
Cutter grinders	15	*	1 Jul 2011
Moisture determination ovens	10	*	1 Jul 2011

Sugar manufacturing (11810)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Polarimeters	10	*	1 Jul 2011
Rotary juice samplers	15	*	1 Jul 2011
Spectrometers	10	*	1 Jul 2011
Wet disintegrators	15	*	1 Jul 2011
Overhead cranes – see Table B Cranes			
Piping and valves:			
Piping:			
Mild steel	15	*	1 Jul 2011
Non ferrous	20	*	1 Jul 2011
Stainless steel	25	*	1 Jul 2011
Valves	10	*	1 Jul 2011
Pumps	15	*	1 Jul 2011
Tanks (excluding molasses storage tanks):			
Water storage tanks	25	*	1 Jul 2011
Other tanks:			
Mild steel	20	*	1 Jul 2011
Plastic	15	*	1 Jul 2011
Stainless steel	30	*	1 Jul 2011
Water treatment and cooling assets:			
Clarifiers	25	*	1 Jul 2011
Cooling and effluent ponds	40	*	1 Jul 2011
Cooling towers:			
Field erected	25	*	1 Jul 2011
Packaged	15	*	1 Jul 2011
Ion exchange systems	15	*	1 Jul 2011
Sugar refining assets:			
Affination assets:			
Centrifugals	25	*	1 Jul 2011
Magma mixers	20	*	1 Jul 2011
Melter liquor screens	15	*	1 Jul 2011
Sugar melters	20	*	1 Jul 2011
Clarification and de-colourising assets:			
Carbon regeneration kilns	15	*	1 Jul 2011
Clarifiers	25	*	1 Jul 2011
Deep bed filters	30	*	1 Jul 2011
De-colourising columns:			
Carbon based	30	*	1 Jul 2011
Resin based	20	*	1 Jul 2011
Evaporation and crystallisation assets:			
Centrifugals	25	*	1 Jul 2011
Evaporators	30	*	1 Jul 2011
Magma/massecuite distributors and receivers	20	*	1 Jul 2011
Vacuum pans	30	*	1 Jul 2011
Vapour condensers:			
Mild steel	20	*	1 Jul 2011
Stainless steel	30	*	1 Jul 2011

Sugar manufacturing (11810)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Packaging assets:			
Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	15	*	1 Jul 2011
Bottling assets:			
Bottle capping, filling and unscrambling machines	15	*	1 Jul 2011
Syrup and treacle filter presses	15	*	1 Jul 2011
UV disinfectors	15	*	1 Jul 2011
Carton erecting, packing and closing machines (including cartoners)	15	*	1 Jul 2011
Case erecting, packing and closing machines (including casepackers)	15	*	1 Jul 2011
Inspection equipment (including check weighers, metal detectors, counting machines)	10	*	1 Jul 2011
Multihead and singlehead weighers	15	*	1 Jul 2011
Palletisers and de-palletisers	15	*	1 Jul 2011
Product identification labellers (including decorating, applicator and coding machines)	10	*	1 Jul 2011
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	15	*	1 Jul 2011
Sugar receival, drying, screening, and storage assets:			
Bins, hoppers and silos	30	*	1 Jul 2011
Lump breakers	15	*	1 Jul 2011
Rotary sugar dryers	25	*	1 Jul 2011
Sugar throwers	15	*	1 Jul 2011
Vibratory screens (including graders and scalpers)	15	*	1 Jul 2011
Support assets:			
Air compression assets:			
Air dryers	12	*	1 Jul 2011
Air receivers	20	*	1 Jul 2011
Compressors	12	*	1 Jul 2011
Packaged air compression systems	12	*	1 Jul 2011
Blowers and fans	15	*	1 Jul 2011
Boilers (packaged type only)	20	*	1 Jul 2011
Control system assets:			
Control cabinets and switchgear	10	*	1 Jul 2011
Instrumentation	10	*	1 Jul 2011
Program logic controllers (PLCs)	10	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Variable speed drives (VSDs)	10	*	1 Jul 2011
Conveyors (including framework and enclosures):			
Packaging conveyors	15	*	1 Jul 2011
Other conveyors	20	*	1 Jul 2011

Sugar manufacturing (11810)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cooling towers:			
Field erected	25	*	1 Jul 2011
Packaged	15	*	1 Jul 2011
Dust collectors (including ducting)	20	*	1 Jul 2011
Heat exchangers	15	*	1 Jul 2011
Pipes and valves:			
Pipes:			
Mild steel	15	*	1 Jul 2011
Non ferrous	20	*	1 Jul 2011
Stainless steel	25	*	1 Jul 2011
Valves	10	*	1 Jul 2011
Pumps	15	*	1 Jul 2011
Refractometers	10	*	1 Jul 2011
Spectrometers	10	*	1 Jul 2011
Tanks:			
Water storage tanks	25	*	1 Jul 2011
Other tanks:			
Mild steel	20	*	1 Jul 2011
Plastic	15	*	1 Jul 2011
Stainless steel	30	*	1 Jul 2011
Weighbridges	20	*	1 Jul 2011

Confectionery manufacturing (11820)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chocolate making assets:			
Conches	20	*	1 Jul 2016
Pre-refiners	12	*	1 Jul 2016
Refiners	10	*	1 Jul 2016
Tempering machines	15	*	1 Jul 2016
Enrobers (chocolate, coconut etc)	15	*	1 Jul 2016
Extruders and depositors (including egg spinners, fingers, formers, frozen cone, sheeting slab and slit, truffle rollers etc)	15	*	1 Jul 2016
Jelly and sugar lolly making assets:			
Cleaners (brush and laser)	10	*	1 Jul 2016
Coating and dusting machines	15	*	1 Jul 2016
Depositors (including nozzle plates, pistons and pumps)	12	*	1 Jul 2016
Mouldboards and trays	7	*	1 Jul 2016
Oiling machines	15	*	1 Jul 2016
Starch conditioners	10	*	1 Jul 2016
Starch moguls	10	*	1 Jul 2016
Packaging assets:			
Bagging machines (including flow wrappers, form fill seal machines, shaped foil wrappers,	15	*	1 Jul 2016

Confectionery manufacturing (11820)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
stick/bunch/sleeve wrappers etc)			
Cartoning and boxing machines (including erectors, robots, case packers, palletisers, strappers etc)	12	*	1 Jul 2016
Inspection equipment (including check weighers, metal detectors, scales, vision scanners etc)	8	*	1 Jul 2016
Multihead and singlehead weighers	10	*	1 Jul 2016
Panning assets:			
Belt panners	15	*	1 Jul 2016
Coating and polishing panners	20	*	1 Jul 2016
Sugar panners	12	*	1 Jul 2016
Support assets:			
Cookers, drying rooms, ovens, roasters, mixers and melting stations (caramel, fruit, nougat, wafer etc)	15	*	1 Jul 2016
Cooling tunnels	17	*	1 Jul 2016
Cutters and guillotines	12	*	1 Jul 2016
Moulds	4	*	1 Jul 2016
Tanks and vats (chocolate, egg, syrup etc)	14	*	1 Jul 2016

Prepared animal and bird feed manufacturing (11920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pet food manufacturing assets:			
Dry process assets:			
Batching systems	15	*	1 Jul 2013
Blowing systems	15	*	1 Jul 2013
Coating assets (including oil, tumble and vacuum coaters)	10	*	1 Jul 2013
Coolers (including counterflow, horizontal and vertical)	15	*	1 Jul 2013
Cooling systems (including fans and cyclones)	10	*	1 Jul 2013
Dehumidifying systems (including silo munters)	10	*	1 Jul 2013
Dosing systems (including liquid)	10	*	1 Jul 2013
Dryers	15	*	1 Jul 2013
Extruders	15	*	1 Jul 2013
Hammer mills	15	*	1 Jul 2013
Hoppers (including batch and surge)	15	*	1 Jul 2013
Mixers (including batch and paddle)	15	*	1 Jul 2013
Ovens (including horizontal, tunnel and vertical)	15	*	1 Jul 2013
Pre-conditioners	10	*	1 Jul 2013
Packaging assets:			
Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines)	10	*	1 Jul 2013
Can and tray labelling assets	10	*	1 Jul 2013
Case erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2013

Prepared animal and bird feed manufacturing (11920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Inspection equipment (including checkweighers, metal detectors, counting machines etc)	10	*	1 Jul 2013
Multihead and singlehead weighers	10	*	1 Jul 2013
Palletisers and depalletisers	15	*	1 Jul 2013
Robotic lid, tray and sealing assets	10	*	1 Jul 2013
Robotic pick and place assets	10	*	1 Jul 2013
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2013
Raw material receiving, storage and handling assets:			
Chutes	15	*	1 Jul 2013
Conveyors (including belt, chain, drag, screw and walking beam conveyors)	15	*	1 Jul 2013
Elevators and distributors (including bucket and transfer elevators)	15	*	1 Jul 2013
Hoppers (including batch and weigh hoppers)	15	*	1 Jul 2013
Receival assets	15	*	1 Jul 2013
Screw and weigh belt feeders	10	*	1 Jul 2013
Silos	20	*	1 Jul 2013
Storage bins	20	*	1 Jul 2013
Tanks (including holding, liquid storage and water)	20	*	1 Jul 2013
Support assets:			
Access platforms	20	*	1 Jul 2013
Air compressors and receivers	10	*	1 Jul 2013
Bins (including tippers and raw material bins)	15	*	1 Jul 2013
Boilers	20	*	1 Jul 2013
Cleaning systems (including vacuum)	15	*	1 Jul 2013
Contra shears and drum filters	10	*	1 Jul 2013
Control systems	10	*	1 Jul 2013
Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks)	15	*	1 Jul 2013
Effluent pumps	10	*	1 Jul 2013
Effluent screens and filters	10	*	1 Jul 2013
Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters)	15	*	1 Jul 2013
Fire prevention systems (incorporating fire protection system and water tanks)	20	*	1 Jul 2013
Laboratory and analysing assets (including probes and samplers)	10	*	1 Jul 2013
Pumps (including liquid feed)	10	*	1 Jul 2013
Racking	20	*	1 Jul 2013
Safety systems	20	*	1 Jul 2013
Waste water ponds	25	*	1 Jul 2013
Waste water treatment assets	20	*	1 Jul 2013
Weighing assets (including weigh cells, heads and hoppers)	10	*	1 Jul 2013

Prepared animal and bird feed manufacturing (11920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Wet process assets:			
Air purification and recycling systems	10	*	1 Jul 2013
Basket tippers	10	*	1 Jul 2013
Blending, dicing and mincing assets	10	*	1 Jul 2013
Blowers	15	*	1 Jul 2013
Canning and tray assets (including closers and fillers)	10	*	1 Jul 2013
Chillers	15	*	1 Jul 2013
Cooling towers	15	*	1 Jul 2013
Cool rooms	15	*	1 Jul 2013
Cutting assets (including knife and blade assemblies)	10	*	1 Jul 2013
Dewatering assets	10	*	1 Jul 2013
Drying assets	15	*	1 Jul 2013
Extruders	15	*	1 Jul 2013
Freezers	15	*	1 Jul 2013
Frozen block warmers	10	*	1 Jul 2013
Gravy make-up stations	15	*	1 Jul 2013
Grinders	10	*	1 Jul 2013
Hoppers (including batch and surge)	15	*	1 Jul 2013
Mix slides and chutes	15	*	1 Jul 2013
Mixers (including batch and paddle)	15	*	1 Jul 2013
Pallet lifters and hoists	10	*	1 Jul 2013
Refrigeration compressors	15	*	1 Jul 2013
Retort cooking vessels	15	*	1 Jul 2013
Retort trays	15	*	1 Jul 2013
Seal thickness testing assets	10	*	1 Jul 2013
Slicing and shredding assets	10	*	1 Jul 2013
Stacking assets	15	*	1 Jul 2013
Prepared animal and bird feed manufacturing assets generally:			
Batching, grinding and mixing assets:			
Bins (including mash, outloading, surge, supply and raw material bins)	30	*	1 Jul 2012
Control systems (including batching systems)	10	*	1 Jul 2012
Dressers	10	*	1 Jul 2012
Drum magnets	10	*	1 Jul 2012
Evaporative coolers	10	*	1 Jul 2012
Grinders	10	*	1 Jul 2012
Hammer and roller mills	15	*	1 Jul 2012
Heating chambers (including coils and heat exchangers)	12	*	1 Jul 2012
Hoppers (including expansion, grinder, weigh and surge hoppers)	25	*	1 Jul 2012
Liquid tanks (including molasses and tallow)	20	*	1 Jul 2012
Load cells	10	*	1 Jul 2012
Mixers (including paddle, premix and ribbon screw)	20	*	1 Jul 2012

Prepared animal and bird feed manufacturing (11920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pumps (including heat, molasses and water pumps)	7	*	1 Jul 2012
Rotary valves	15	*	1 Jul 2012
Shears	15	*	1 Jul 2012
Turn heads	20	*	1 Jul 2012
Drying, coating, cooling and addition assets:			
Coating assets (including oil, tumble and vacuum coaters)	12	*	1 Jul 2012
Coolers (including counterflow, horizontal and vertical)	15	*	1 Jul 2012
Cooling fans and cyclones	10	*	1 Jul 2012
Dryers	15	*	1 Jul 2012
Injection systems (including tallow)	15	*	1 Jul 2012
Meters (including counterflow meters)	10	*	1 Jul 2012
Post pellet addition systems (incorporating mixers)	10	*	1 Jul 2012
Screening and sieving assets	10	*	1 Jul 2012
Vacuum pump and piping	15	*	1 Jul 2012
Liquid feed assets:			
Augers, conveyors and elevators	7	*	1 Jul 2012
Bladders for molasses ponds	10	*	1 Jul 2012
Bulk bag hangers	10	*	1 Jul 2012
Covers for molasses ponds	10	*	1 Jul 2012
Hoppers	10	*	1 Jul 2012
Liners for tanks	5	*	1 Jul 2012
Micro scales	7	*	1 Jul 2012
Mixers	10	*	1 Jul 2012
Mixing tanks for clay and other products	15	*	1 Jul 2012
Pumps:			
Acid and urea pumps	3	*	1 Jul 2012
Heat, molasses and water pumps	10	*	1 Jul 2012
Silos (including polyvinylchloride (PVC) and steel construction)	15	*	1 Jul 2012
Storage tanks (including polyvinylchloride (PVC) and steel construction)	15	*	1 Jul 2012
Packaging assets:			
Bagging machines (including flow wrappers, form fill and seal machines and roll wrapping machines)	10	*	1 Jul 2012
Case erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2012
Inspection equipment (including checkweighers, metal detectors, counting machines)	10	*	1 Jul 2012
Multihead and singlehead weighers	10	*	1 Jul 2012
Palletisers and depalletisers	15	*	1 Jul 2012
Robotic pick and place, lid, tray and sealing assets	10	*	1 Jul 2012
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2012

Prepared animal and bird feed manufacturing (11920)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pre-conditioning and extrusion assets:			
Boilers	20	*	1 Jul 2012
Conditioners	10	*	1 Jul 2012
Crumble rollers	20	*	1 Jul 2012
Extruders	15	*	1 Jul 2012
Pellet presses (including air flow and die feeder presses)	15	*	1 Jul 2012
Pellet testers	10	*	1 Jul 2012
Raw material receiving, storage and handling assets:			
Augers	10	*	1 Jul 2012
Bulkheads	20	*	1 Jul 2012
Chutes, deadboxes and diverters	10	*	1 Jul 2012
Conveyors (including belt, drag, grain and screw conveyors)	15	*	1 Jul 2012
Elevators and distributors (including bucket and transfer elevators)	15	*	1 Jul 2012
Grain cleaning and shifting assets (including grain blowers and grain shifters)	15	*	1 Jul 2012
Grain transfer drag chains	15	*	1 Jul 2012
Portable conveying assets (including augers and belt conveyors)	5	*	1 Jul 2012
Receival pits	30	*	1 Jul 2012
Rotary and slide gates	10	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Storage bins	20	*	1 Jul 2012
Support assets:			
Air compressors	10	*	1 Jul 2012
Dust management assets (including bag and dust filters, dust collectors, dust extraction hood and ducting and exhaust fans and socks)	15	*	1 Jul 2012
Emissions and odour control systems (incorporating exhaust fans, ducting and biofilters)	15	*	1 Jul 2012
Feed delivery bins	15	*	1 Jul 2012
Fire prevention systems (incorporating fire protection system and water tanks)	20	*	1 Jul 2012
Grain vacuum and silo sampling probes	5	*	1 Jul 2012
Laboratory assets (including grain testing assets)	10	*	1 Jul 2012
Near infrared transmission systems and analysers	7	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Waste water treatment assets	20	*	1 Jul 2012
Weighbridges	25	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Coffee processing assets:			
Bins and hoppers (including gravity bins and holding bins)	20	*	1 Jul 2012
De-stoners, gravity separators and magnetic separators	20	*	1 Jul 2012
Extraction and evaporation assets (including decanters, evaporators/finishers, flash vessels/stripping columns, pressure vessels/cells, separators/clarifiers, spray driers, strainers and wet scrubbers)	20	*	1 Jul 2012
Grinders	20	*	1 Jul 2012
Material handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors)	15	*	1 Jul 2012
Packaging assets:			
Form fill and seal packaging machines (including flat bottom, flat top and bottom, pillow shape, stand up and vacuum brick pack packaging machines)	12	*	1 Jul 2012
Inspection equipment (including checkweighers, metal detectors, counting machines etc)	12	*	1 Jul 2012
Multihead weighers	12	*	1 Jul 2012
Process control valves	10	*	1 Jul 2012
Roasters (including cooling trays)	20	*	1 Jul 2012
Sample roasters	15	*	1 Jul 2012
Silos	25	*	1 Jul 2012
Smoke/odour elimination systems (incorporating afterburners, housing and piping)	15	*	1 Jul 2012
Support assets:			
Air compressors	12	*	1 Jul 2012
Boiler house assets	20	*	1 Jul 2012
Clean-in-place (CIP) systems	15	*	1 Jul 2012
Control system assets (including programmable logic controllers (PLCs) and variable speed drives (VSDs))	10	*	1 Jul 2012
Laboratory assets:			
Electronic (including analysers and spectrometers)	7	*	1 Jul 2012
Generally	10	*	1 Jul 2012
Pipes	20	*	1 Jul 2012
Pumps	20	*	1 Jul 2012
Racks	20	*	1 Jul 2012
Scales	10	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Waste water treatment assets	20	*	1 Jul 2012
Weighbridges	25	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Frozen pre-prepared food manufacturing assets (including frozen appetisers and finger foods such as dim sims and spring rolls, frozen french fries/potato chips, frozen pizzas and frozen pre-prepared meals):			
Ancillary and support assets:			
Air compression assets:			
Air dryers	10	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Compressors and packaged air compression systems	15	*	1 Jul 2012
Blowers and fans	15	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Clean-in-place (CIP) assets	10	*	1 Jul 2012
Control systems generally	10	*	1 Jul 2012
Conveyors (including auger conveyors, belt conveyors, bucket elevators, flume conveyors roller conveyors, web conveyors etc)	15	*	1 Jul 2012
Dust collection systems	20	*	1 Jul 2012
Fire control assets – use any relevant determination in Table B			
Frying oil reclaiming and cleansing systems (incorporating filtration equipment, storage tanks and ventilation hoods)	20	*	1 Jul 2012
Heat exchangers	15	*	1 Jul 2012
Holding and storage tanks generally (including water storage tanks)	20	*	1 Jul 2012
Piping and reticulation lines (excluding fire water pipes)	25	*	1 Jul 2012
Pumps (including cavity pumps, centrifugal pumps, lobe pumps etc)	10	*	1 Jul 2012
Refrigeration and freezing assets:			
Chilled water systems generally (including chillers, condensers and cooling towers)	15	*	1 Jul 2012
Cooling tunnels	20	*	1 Jul 2012
Freezers:			
Generally (including blast freezers and plate freezers)	15	*	1 Jul 2012
Spiral freezers	10	*	1 Jul 2012
Insulation panels used in cold stores, cool rooms, freezer rooms etc – see Table B Refrigeration assets			
Uninterruptible power supply (UPS) assets – see Table B Power supply assets			
Valves	10	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding lagoon and pond covers)	25	*	1 Jul 2012
Blowers	20	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Clarifiers (including dissolved air floatation equipment and screens)	20	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Lagoons and ponds	40	*	1 Jul 2012
Lagoon and pond covers	12	*	1 Jul 2012
Lagoon and pond liners	20	*	1 Jul 2012
Reverse osmosis system assets	20	*	1 Jul 2012
Sludge dewatering assets (including filters, separators etc)	15	*	1 Jul 2012
Water treatment filters (including carbon filters and membrane filters)	10	*	1 Jul 2012
Frozen appetiser and finger food manufacturing assets:			
Appetiser forming machines	15	*	1 Jul 2012
Cookers	12	*	1 Jul 2012
Fryers	12	*	1 Jul 2012
Mixing assets (including meat mincers, meat mincer/blenders, mixer/grinding machines and mixers generally)	15	*	1 Jul 2012
Frozen lasagne manufacturing assets generally (including cookers, cutters, depositors, extruders, lasagne making machines, mixers and sheeters)	15	*	1 Jul 2012
Frozen pasta product manufacturing assets generally – use any relevant determination made for pasta manufacturing assets in Table A Cereal and pasta product manufacturing (11620)			
Frozen pizza manufacturing assets:			
Pizza base making assets:			
Dough mixers	15	*	1 Jul 2012
Ovens	20	*	1 Jul 2012
Pizza base forming and sheeting assets (including chunking units, cutters, extruders, laminators, spiker rollers etc)	15	*	1 Jul 2012
Proofers	15	*	1 Jul 2012
Pizza sauce and topping application assets (including can opening machines, cheese shredding assets, depositors, enrobers, topping applicators and water coating sprayers)	15	*	1 Jul 2012
Pocket pizza making machines	15	*	1 Jul 2012
Frozen potato product manufacturing assets (including french fries/potato chips, potato flake, potato shred and shred product manufacturing assets):			
Pre-processing assets:			
Deskinners and peelers:			
Abrasive/brush peelers	12	*	1 Jul 2012
Steam peelers	10	*	1 Jul 2012
Destoners	20	*	1 Jul 2012
Sizing and sorting assets:			
Electronic sorters	10	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mechanical sizers (including roller sizers and screen shaker sizers)	15	*	1 Jul 2012
Trim tables (roller inspection tables)	20	*	1 Jul 2012
Washers and brushers (including barrel washers, flat bed brushers, polishers and pre-cleaner wet hopper washers)	12	*	1 Jul 2012
Processing assets generally:			
Batter enrobers	10	*	1 Jul 2012
Blanchers	15	*	1 Jul 2012
Cookers	12	*	1 Jul 2012
Cutters:			
Mechanical cutters	10	*	1 Jul 2012
Water based (hydro) cutters	15	*	1 Jul 2012
Dicers	10	*	1 Jul 2012
Dosing systems for dextrose and SAPP application etc	15	*	1 Jul 2012
Dryers:			
Flake drum dryers	20	*	1 Jul 2012
Generally (including dewatering dryers)	15	*	1 Jul 2012
Flake breakers	10	*	1 Jul 2012
Forming drums/machines	10	*	1 Jul 2012
Fryers	12	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Pre-heaters	15	*	1 Jul 2012
Shredders	10	*	1 Jul 2012
Trimming and grading assets (including shaker screen tables used in grading finished products and nubbin removal, sliver removers etc)	10	*	1 Jul 2012
Frozen pre-prepared meal manufacturing assets (including cookers and kettles, depositors, fillers, meat injectors and tenderisers, mixers, multihead weighers, ovens, particle and sauce applicators and rice/pasta cookers)	15	*	1 Jul 2012
Ingredient receiving and handling assets:			
Bins and hoppers (including holding bins, intermediate bulk containers, tote bins etc):			
Mild and stainless steel	15	*	1 Jul 2012
Others (including plastic and fibreglass)	8	*	1 Jul 2012
Potato storage assets:			
Air handling system assets used in potato storage structures:			
Aeration pipes	25	*	1 Jul 2012
Control systems	15	*	1 Jul 2012
Fans	15	*	1 Jul 2012
Humidification assets (humidifiers etc)	10	*	1 Jul 2012
Refrigeration assets (refrigeration units etc)	12	*	1 Jul 2012
Potato pilers (bin pilers)	20	*	1 Jul 2012
Silos (flour)	25	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Tippers and unloaders (including bin tippers and unloaders, bulker bag unloaders and tote tippers and unloaders)	12	*	1 Jul 2012
Trolleys (for cooked rice etc)	5	*	1 Jul 2012
Packaging and quality control assets:			
Accumulators	12	*	1 Jul 2012
Adhesive applicators	7	*	1 Jul 2012
Cartoners (including inner and outer cartoning machines)	15	*	1 Jul 2012
Case erecting, packing and closing machines (including casepackers)	15	*	1 Jul 2012
Case sealing machines	10	*	1 Jul 2012
Checkweighers	10	*	1 Jul 2012
Coding machines (including laser coding machines)	8	*	1 Jul 2012
Flow wrappers	10	*	1 Jul 2012
Form fill and seal assets (including bagging units and multihead weighers)	15	*	1 Jul 2012
Heat shrink tunnels	10	*	1 Jul 2012
Metal detectors	10	*	1 Jul 2012
Palletisers	12	*	1 Jul 2012
Palletising robots	10	*	1 Jul 2012
Pallet wrappers	12	*	1 Jul 2012
Product loaders and stackers	15	*	1 Jul 2012
Tray denesters	15	*	1 Jul 2012
Tray sealers	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
X-ray detectors	10	*	1 Jul 2012
Peanut processing assets:			
Aeration units	15	*	1 Jul 2009
Aspirators	10	*	1 Jul 2009
Bins and hoppers (including gravity bins, holding bins, shell bins, surge bins etc)	15	*	1 Jul 2009
Blanchers	10	*	1 Jul 2009
Cleaning assets:			
De-stoners and gravity separators	20	*	1 Jul 2009
Pre-cleaners (intake cleaners)	15	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2009
Dust collection assets (including ductwork, dust collectors, extraction fans etc)	20	*	1 Jul 2009
Fryers	10	*	1 Jul 2009
Granulators	12	*	1 Jul 2009
Laboratory assets:			
Generally	10	*	1 Jul 2009
Laboratory analysers	5	*	1 Jul 2009

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Materials handling assets (including augers, belt conveyors, bucket elevators, elevators and vibratory conveyors)	15	*	1 Jul 2009
Ovens (including roasters and dryers)	10	*	1 Jul 2009
Packaging assets (including packers, palletisers, shrink wrappers and strapping machines)	10	*	1 Jul 2009
Peanut oil crushing assets:			
Cookers	15	*	1 Jul 2009
Screw presses/expeller presses	13	*	1 Jul 2009
Quality control assets:			
Magnets and magnetic separators	7	*	1 Jul 2009
Metal detectors	10	*	1 Jul 2009
X-ray units	5	*	1 Jul 2009
Refrigeration units	20	*	1 Jul 2009
Sampling assets:			
Sample grinders and shellers	10	*	1 Jul 2009
Sieve tables and picking belt decks	20	*	1 Jul 2009
Moisture meters	5	*	1 Jul 2009
Scales	5	*	1 Jul 2009
Shellers	20	*	1 Jul 2009
Silos (metal)	30	*	1 Jul 2009
Sorting and sizing assets:			
Electronic/laser sorters (including colour sorters)	10	*	1 Jul 2009
Generally (including vibrating sieves, shaker decks and sizing shakers)	20	*	1 Jul 2009
Tipping units	20	*	1 Jul 2009
Transformers	40	*	1 Jul 2009
Tea processing assets:			
Bins (including receiving and refrigerated)	15	*	1 Jul 2012
Bin tippers	20	*	1 Jul 2012
Classifiers and shredders	20	*	1 Jul 2012
Dryers (including primary, secondary and final)	20	*	1 Jul 2012
Fermenters (oxidizers)	20	*	1 Jul 2012
Fibre extractors	20	*	1 Jul 2012
Laboratory assets:			
Generally	15	*	1 Jul 2012
Laboratory analysers	10	*	1 Jul 2012
Materials handling assets (including augers, belt conveyors, bucket elevators, vibratory conveyors, structures, gearboxes and motors)	15	*	1 Jul 2012
Packaging assets:			
Bagging machines (including flow wrappers and roll wrapping machines)	15	*	1 Jul 2012
Packaging machines:			
Form fill and seal packaging machines	15	*	1 Jul 2012
Generally (including flat bottom, flat top and bottom, pillow shape and stand up packaging machines)	15	*	1 Jul 2012

Other food product manufacturing n.e.c. (11990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vacuum brick pack packaging machines	15	*	1 Jul 2012
Tea packaging assets generally (including cartoners, casepackers, case palletisers, checkweighers, fillers, label applicators, shrink wrappers and stretch wrappers etc)	15	*	1 Jul 2012
Pre dryers	20	*	1 Jul 2012
Rollers (including crush tear and curl (CTC), electrostatic, secondary and final)	20	*	1 Jul 2012
Rotovanes	20	*	1 Jul 2012
Support assets:			
Air compression assets (including air dryers, air receivers and compressors)	12	*	1 Jul 2012
Blowers and fans	15	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Bulka bags	5	*	1 Jul 2012
Control system assets (including control cabinets and switchgear, instrumentation, programmable logic controllers (PLCs) and variable speed drives (VSDs))	10	*	1 Jul 2012
Switchboards	20	*	1 Jul 2012
Vibratory screens	20	*	1 Jul 2012
Withering troughs (incorporating controls and sensors)	25	*	1 Jul 2012

Soft drink, cordial and syrup manufacturing (12110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
De-aerated water system assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and UV filters)	15	*	1 Jul 2009
Fruit juice drink manufacturing assets – see Table A Fruit and vegetable processing (11400)			
Ice manufacturing assets (excluding dry ice manufacturing assets):			
Ammonia tank liquid receivers	20	*	1 Jul 2016
Compressors	12	*	1 Jul 2016
Condensers and cooling towers	10	*	1 Jul 2016
Ice cabinets:			
Display merchandisers	5	*	1 Jul 2016
Hydraulic lift trailers	10	*	1 Jul 2016
Mobile ice boxes	7	*	1 Jul 2016
Ice makers	25	*	1 Jul 2016
Support assets:			
Augers	20	*	1 Jul 2016
Bagging assets (including air compressors, baggers, sealers etc)	8	*	1 Jul 2016
Block pressers	10	*	1 Jul 2016

Soft drink, cordial and syrup manufacturing (12110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Conveyors (including elevators, conveyors and belts)	10	*	1 Jul 2016
Ice rake assemblies	8	*	1 Jul 2016
Ice storage bins, feed bins and rake bins	20	*	1 Jul 2016
Packaging assets:			
Filling and sealing assets:			
Capping machines	15	*	1 Jul 2009
Container dryers (incorporating air knives and blowers)	10	*	1 Jul 2009
Cooling and warming tunnels	10	*	1 Jul 2009
Filling machines (including bag in box fillers, cup fillers and aseptic fillers)	20	*	1 Jul 2009
Induction sealers	10	*	1 Jul 2009
Inspection machines	10	*	1 Jul 2009
Handling assets:			
Bottle and can rinsing machines	20	*	1 Jul 2009
Depalletisers	20	*	1 Jul 2009
Pallet binders	10	*	1 Jul 2009
Palletisers	20	*	1 Jul 2009
Strap cutting machines	10	*	1 Jul 2009
Stretch wrappers	15	*	1 Jul 2009
Packing assets:			
Carton packers	15	*	1 Jul 2009
Coding machines (including container coders and outer date coders)	7	*	1 Jul 2009
Label applicators	7	*	1 Jul 2009
Labellers	15	*	1 Jul 2009
Multipack machines	10	*	1 Jul 2009
Shrink wrappers	15	*	1 Jul 2009
Tunnel pasteurisers	10	*	1 Jul 2009
Support assets:			
Additive dosing systems assets (including pipes, pumps and tanks)	20	*	1 Jul 2009
Air compressors and receivers	20	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Carbonators (including controls, pumps and valves)	20	*	1 Jul 2009
Centrifuges	15	*	1 Jul 2009
Clean-in-place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2009
Control system assets (excluding personal computers, but including program logic controllers (PLCs) and switchgear)	10	*	1 Jul 2009
Conveyers	15	*	1 Jul 2009
Heat exchangers	15	*	1 Jul 2009
Laboratory equipment	10	*	1 Jul 2009
Refrigeration assets (including compressors, cooling towers, condensers, evaporators and pumps)	15	*	1 Jul 2009
Pipes	25	*	1 Jul 2009

Soft drink, cordial and syrup manufacturing (12110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pumps	15	*	1 Jul 2009
Syrup preparation assets (including tanks)	15	*	1 Jul 2009
Valves	10	*	1 Jul 2009
Waste water treatment assets:			
Aerators	20	*	1 Jul 2009
Anaerobic bio gas system assets	25	*	1 Jul 2009
Blowers	20	*	1 Jul 2009
Clarifiers	20	*	1 Jul 2009
Digester/aeration tanks	25	*	1 Jul 2009
Reverse osmosis system assets	20	*	1 Jul 2009
Weighers	20	*	1 Jul 2009
Tanks:			
Hot water	25	*	1 Jul 2009
Liquid carbon dioxide (CO_2) storage	20	*	1 Jul 2009
Storage:			
Chemical storage	20	*	1 Jul 2009
Generally	30	*	1 Jul 2009

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

Beer manufacturing (except non-alcoholic beer) (12120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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
Kegs (stainless steel)	15	*	1 Jul 2013
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 (CO_2) 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 system (CIP) 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

Beer manufacturing (except non-alcoholic beer) (12120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Liquid carbon dioxide (CO_2) storage	20	*	1 Jul 2008
Trub	25	*	1 Jul 2008
Yeast storage	25	*	1 Jul 2008

Spirit manufacturing (12130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Barrels, tanks and tuns:			
Barrels or casks (wooden):			
Capacity greater than 150 litres	10	*	1 Jul 2018
Capacity of 150 litres or less	4	*	1 Jul 2018
Fermenters, washbacks, vats and holding tanks	25	*	1 Jul 2018
Intermediate bulk containers (IBC)	8	*	1 Jul 2018
Mash tuns and lauter tuns	20	*	1 Jul 2018
Bottling assets:			
Bottle fillers:			
Automated (including bottle rinsers/washers, cappers, capsule applicators and foilers)	15	*	1 Jul 2018
Manual	7	*	1 Jul 2018
Labellers	10	*	1 Jul 2018
Printers and ink coders	8	*	1 Jul 2018
Distillation assets			
Laboratory and testing assets (including alcoholmeters, alcolyzers, density meters, gas chromatographs, Graham condensers, homogenisers, hydrometers, Inland Revenue condensers and sugar testers)	7	*	1 Jul 2018
Stainless steel stills (continuous/vacuum stills, marc stills producing grape spirit, neutral spirit or potable ethanol [incorporating analyser/stripping columns, purifier columns, rectifying columns, condensers	25	*	1 Jul 2018

and dephlegmators/reflux condensers and methanol/fusel oil isolators])			
Stills generally (copper stills, pot stills, spirit stills and wash stills [incorporating botanical baskets, condensers, head tubes/necks, rectifiers, rectifying columns and still columns])	15	*	1 Jul 2018
Support assets:			
Barrel racks:			
Steel	20	*	1 Jul 2018
Wooden	15	*	1 Jul 2018
CCTV, security and monitoring systems assets – see Table B Security and monitoring assets			
Chillers	15	*	1 Jul 2018
Floor scales (platform scales)	10	*	1 Jul 2018
Flow meters	10	*	1 Jul 2018
Furnaces, barley smokers, crispers and malt kilns	15	*	1 Jul 2018
Gristmills	15	*	1 Jul 2018
Heat exchangers (plate or tube)	15	*	1 Jul 2018
Programmable logic control (PLC) system assets – see Table B Control systems and control system assets			
Pumps (including macerating pumps)	7	*	1 Jul 2018
Water filters, reverse osmosis (RO) filters and water softeners	10	*	1 Jul 2018
Water heating assets:			
Boilers – see Table B Boilers			
Water heaters (including small steam boilers [up to 500KW])	10	*	1 Jul 2018

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
Crushers/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

Wine and other alcoholic beverage manufacturing (12140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 and pallet)	15	*	1 Jul 2008
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

Wine and other alcoholic beverage manufacturing (12140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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

Textile, leather, clothing and footwear manufacturing (13110 to 13520)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Boot and shoe-making machinery:			
Machinery and general plant	$13^{1}/_{3}$		1 Jan 2001
Moulds for plastic heels	3		1 Jan 2001
Vulcanising moulds	5		1 Jan 2001
Carpet manufacturing assets:			
Accumulators	20	*	1 Jul 2017

Textile, leather, clothing and footwear manufacturing (13110 to 13520)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Beamers (including warpers)	15	*	1 Jul 2017
Creels	20	*	1 Jul 2017
Cutting tables	15	*	1 Jul 2017
J Bins	20	*	1 Jul 2017
Lapping and mending frames	15	*	1 Jul 2017
Lapping trolleys	15	*	1 Jul 2017
Latex application assets	17	*	1 Jul 2017
Offline mending tables	15	*	1 Jul 2017
Ovens	20	*	1 Jul 2017
Pre-coat assets (including direct coat applicators and steamers)	15	*	1 Jul 2017
Re-wind machines	13	*	1 Jul 2017
Roll-up machines	15	*	1 Jul 2017
Sample binding assets (including binders and sewing machines)	15	*	1 Jul 2017
Sample cutting assets (including stamping presses)	15	*	1 Jul 2017
Shearers	20	*	1 Jul 2017
Stretchers (including pre-tenters)	15	*	1 Jul 2017
Tufters	15	*	1 Jul 2017
Clothing and millinery manufacturing plant:			
General plant	20		1 Jan 2001
Hat manufacturing plant and machinery	$13^1/_3$		1 Jan 2001
Sewing machines	10	*	1 Jul 2014
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:			
Carding machines	$13^1/_3$		1 Jan 2001
General plant	20		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 and fleece scouring and carbonising assets:			
Baker	16	*	1 Jul 2017
Bale breaker (including wool feeder and wool opener)	15	*	1 Jul 2017
Crusher (including duster)	13	*	1 Jul 2017
Dryers:			
Used in carbonising	13	*	1 Jul 2017
Used in scouring	18	*	1 Jul 2017
Dust extraction plant	15	*	1 Jul 2017

Textile, leather, clothing and footwear manufacturing (13110 to 13520)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Grease separators	15	*	1 Jul 2017
High density press	15	*	1 Jul 2017
Scour machine	15	*	1 Jul 2017
Waste treatment system	10	*	1 Jul 2017
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
Stackers	15	*	1 Jan 2001
Tray sorters	15	*	1 Jan 2001
Green mill plant:			
Edger line plant (includes board edger and resaw)	10	*	1 Jan 2001
Heating plant (includes storage bins/silos)	15	*	1 Jan 2001
Kiln drying plant:			
Generally (includes kiln trolleys/carriages, traverser and weights)	10	*	1 Jan 2001
Timber drying kilns and reconditioners	15	*	1 Jan 2001
Main saw line plant (includes saws, chipper canter, board separator and cant turner)	10	*	1 Jan 2001
Sorter and trimming line plant:			
Generally (includes grade mark reader and multi trimmer)	10	*	1 Jan 2001
Stackers	15	*	1 Jan 2001
Vertical bin sorters	15	*	1 Jan 2001
Log debarking plant (includes decks, carriages, hydraulic grabs and fixed cranes, butt reducer, debarker, kicker sorter and bins/pockets)	10	*	1 Jan 2001
Log, lumber and waste transfer equipment	15	*	1 Jan 2001
Log yard equipment:			
Fixed and mobile cranes	12	*	1 Jan 2001
Mobile equipment (including log loaders with log grabs)	7	*	1 Jan 2001
Watering systems	15	*	1 Jan 2001
Miscellaneous plant:			
Generally (includes air compressors, extraction systems and pollution and air monitoring equipment)	10	*	1 Jan 2001
Moisture meters	3	*	1 Jan 2001
Saw and knife sharpening equipment	10	*	1 Jan 2001
Walkways	15	*	1 Jan 2001

Log sawmilling and timber dressing (14110 to 14130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Waste processing equipment:			
Bins – waste, chip and fuel	15	*	1 Jan 2001
Chippers, shakers/screens and hoggers	10	*	1 Jan 2001

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
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

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

Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 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

Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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)			
Sensors:			
Specialised	8	*	1 Jan 2002
Standard	15	*	1 Jan 2002
Paper machine assets:			
Dry end assets (including calenders, coaters and reelers)	15	*	1 Jan 2002
Dryers (including MG cylinder and yankee cylinder)	25	*	1 Jan 2002
Size press	15	*	1 Jan 2002
Wet end assets (including forming section, head box and press section)	10	*	1 Jan 2002
Pulp process assets:			
Major assets (including bleaching towers, digesters, electrostatic precipitators, evaporators, lime kilns, pulp baling lines, recovery boilers, and strippers)	20	*	1 Jan 2002
Other assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners)	15	*	1 Jan 2002
Tanks	20	*	1 Jan 2002
Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers)	10	*	1 Jan 2002

Paper stationery manufacturing (15230)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stationers' manufacturing plant	$13^{1}/_{3}$		1 Jan 2001

Sanitary paper product manufacturing (15240)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Finishing and converted paper product manufacturing assets:			
Generally (including machines for manufacturing disposable facial and toilet tissues, paper tablecloths, paper table napkins, interleaved and rolled paper towels)	15	*	1 Jul 2013

Sanitary paper product manufacturing (15240)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rolled paper core manufacturing assets (including feeder racks, glue applicators and cutting carriages)	10	*	1 Jul 2013
Hygienic paper product manufacturing assets:			
Fluff preparation assets (including hammer mills, cutting machines, fluff forming drums, compacting rollers and carding machines)	13	*	1 Jul 2013
Generally (including machines for manufacturing disposable nappies, sanitary napkins, sanitary liners and tampons)	13	*	1 Jul 2013
Packaging assets:			
Cartoning assets (including bundlers, carton and case erectors, packing and closing machines)	10	*	1 Jul 2013
Coding and labelling machines	10	*	1 Jul 2013
Robots (including automatic guided vehicles (AGVs) and pick and place packaging machines)	10	*	1 Jul 2013
Stackers and baggers	10	*	1 Jul 2013
Wrapping machines (including shrink and stretch wrappers)	10	*	1 Jul 2013
Support assets:			
Air compressors and air dryers	15	*	1 Jul 2013
Control system and monitoring assets (including programmable logic controllers (PLCs), variable speed drives (VSDs), instruments and sensors)	10	*	1 Jul 2013
Dust control assets (including ductwork, dust collectors, scrubbers and fans)	15	*	1 Jul 2013
Laboratory assets (including quality control and material testing assets)	10	*	1 Jul 2013
Material handling assets (including conveyors, elevators, hoists, feeders and hoppers)	15	*	1 Jul 2013
Metal detectors	10	*	1 Jul 2013
Storage assets (including bins and trolleys)	10	*	1 Jul 2013

Printing (16110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Sleeve mounting machines	10	*	1 Jul 2006
Sleeves	2	*	1 Jul 2006

Printing (16110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Printing assets:			
Die cutters, flexo/folder/gluers (see Table A Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290), box and carton making assets)			
Presses (including mid web, narrow web, very wide web and wide web flexographic presses)	$12^1/_2$	*	1 Jul 2006
Newspaper printing assets:			
Ancillary assets:			
Automated guided vehicles (AGVs) (including laser guided vehicles and track mounted automated vehicles)	10	*	1 Jan 2007
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-based retailing (42110 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
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
Offset lithography printing presses used in commercial printing generally:			
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)			
Quality control assets:			
Automatic web inspection systems	6	*	1 Jul 2006

Printing ***(16110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 2006
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

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, 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

Printing support services (16120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Plate punch benders:			
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 pits	10	*	1 Jul 2002
Assets used in other processes:			
Air compressors	30	*	1 Jul 2002
Catalyst regenerators	20	*	1 Jul 2002
Chemical injection systems	5	*	1 Jul 2002
Coke drums	20	*	1 Jul 2002
Distillation columns	30	*	1 Jul 2002
Drums:			
Generally	20	*	1 Jul 2002
Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation	15	*	1 Jul 2002
Electric desalters	25	*	1 Jul 2002
Expansion turbines	25	*	1 Jul 2002
Fans/blowers	30	*	1 Jul 2002
Filters/coalescers:			
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 stacks	25	*	1 Jul 2002
Flare tips	5	*	1 Jul 2002
Fractionating columns	30	*	1 Jul 2002
Furnaces:			
Generally	25	*	1 Jul 2002
Used in continuous coking, delayed coking or visbreaking	20	*	1 Jul 2002

Petroleum refining (17010)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gas absorbers:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Gas adsorbers	25	*	1 Jul 2002
Heat exchangers:			
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 ejectors	20	*	1 Jul 2002
Liquid extraction columns:			
Generally	25	*	1 Jul 2002
Used in amine treating	20	*	1 Jul 2002
Piping	30	*	1 Jul 2002
Process gas compressors	30	*	1 Jul 2002
Pumps:			
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
Reactors	25	*	1 Jul 2002
Rotary filters	20	*	1 Jul 2002
Scrubbers	25	*	1 Jul 2002
Side stream strippers	25	*	1 Jul 2002
Storage tanks:			
Generally	25	*	1 Jul 2002
Used in amine treating, merox extraction, merox sweetening or potassium carbonate treating	20	*	1 Jul 2002
Strippers:			
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

Industrial gas manufacturing (18110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Industrial gas – general manufacturing assets:			
Air and gas cooling and heating assets:			
Heat exchangers	15	*	1 Jul 2011
Moisture condensers	20	*	1 Jul 2011
Quench drums	20	*	1 Jul 2011
Refrigeration units	20	*	1 Jul 2011
Air and gas purification assets:			
Adsorption systems	25	*	1 Jul 2011
Gas scrubbers	20	*	1 Jul 2011
Reactors	25	*	1 Jul 2011
Compressors	25	*	1 Jul 2011
Gas buffer and surge tanks	25	*	1 Jul 2011
Silencers/mufflers	20	*	1 Jul 2011
Industrial gas – manufacturing assets for specific gases:			
Acetylene manufacturing assets (carbide process):			
Acetylene compressors	25	*	1 Jul 2011
Acetylene generators (incorporating hoppers)	30	*	1 Jul 2011
Acetylene purification assets (including cooling condensers, driers, purifier vessels and scrubbers)	20	*	1 Jul 2011
Calcium hydroxide settling ponds and tanks	20	*	1 Jul 2011
Carbide handling assets (including carry skips, drum conveyor system and drum opening, lifting and tipping apparatus)	12	*	1 Jul 2011
Dust collection systems	20	*	1 Jul 2011
Flashback arrestors	10	*	1 Jul 2011
Ammonia manufacturing assets – see Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
Argon, nitrogen and oxygen manufacturing assets (cryogenic process):			
Air filtering units for process air (incorporating housing and filters)	20	*	1 Jul 2011
Cold boxes (incorporating distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2011
Evaporative coolers (nitrogen cooled) and spray coolers	20	*	1 Jul 2011
Nitrogen liquefiers (incorporating, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2011
Turbine expansion engines	25	*	1 Jul 2011
Carbon dioxide (CO_2) manufacturing assets:			
Amine based absorption/desorption systems	20	*	1 Jul 2011
Liquefaction assets (including condensers, condensate receivers and separators)	25	*	1 Jul 2011
Dry ice manufacturing assets:			
Dry ice cutting machines	10	*	1 Jul 2011

Industrial gas manufacturing (18110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dry ice packaging systems (incorporating conveyors, shrink tunnels and wrapping and sealing machines)	10	*	1 Jul 2011
Dry ice presses	20	*	1 Jul 2011
Dry ice shipping boxes	10	*	1 Jul 2011
Extraction fans for waste carbon dioxide (CO_2)	10	*	1 Jul 2011
Pelletisers	15	*	1 Jul 2011
Helium manufacturing assets:			
Helium liquefiers (incorporating cryogenic adsorbers, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2011
Turbine expansion engines	25	*	1 Jul 2011
Hydrogen manufacturing assets:			
Gasifiers and steam reformer furnaces	25	*	1 Jul 2011
Industrial gas distribution assets:			
Compressor assets:			
Air receivers	20	*	1 Jul 2011
Compressors (including those for helium gas, industrial air and medical air)	15	*	1 Jul 2011
Cylinder filling assets:			
Cylinder filling station assets:			
High pressure hoses	10	*	1 Jul 2011
Manifolds and piping (incorporating flashback arrestors):			
Acetylene gas	10	*	1 Jul 2011
Other gases	20	*	1 Jul 2011
Water cooling system for acetylene cylinders (incorporating piping and spray nozzles)	20	*	1 Jul 2011
Cylinder frames (incorporating manifolds and piping)	15	*	1 Jul 2011
Cylinders:			
Gas cylinders	30	*	1 Jul 2011
Liquid gas cylinders:			
Flasks	7	*	1 Jul 2011
Other liquid gas cylinders	15	*	1 Jul 2011
Cylinder valves	10	*	1 Jul 2011
Cylinder handling assets:			
Baskets, crates, and pallets	12	*	1 Jul 2011
Tippers and trolleys	10	*	1 Jul 2011
Cylinder preparation assets:			
Boilers	10	*	1 Jul 2011
Cylinder brushing machines	10	*	1 Jul 2011
Cylinder drying cabinets (incorporating heaters and fans)	15	*	1 Jul 2011
Cylinder inspection lights	10	*	1 Jul 2011
Cylinder spray booths	15	*	1 Jul 2011
Cylinder stamping machines	10	*	1 Jul 2011

Industrial gas manufacturing (18110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cylinder testing machines	10	*	1 Jul 2011
Cylinder valving machines (incorporating safety enclosures)	15	*	1 Jul 2011
Tank truck assets:			
Gas storage tanks	20	*	1 Jul 2011
Hoses	5	*	1 Jul 2011
Metering systems	7	*	1 Jul 2011
Pipes and valves	10	*	1 Jul 2011
Pumps	10	*	1 Jul 2011
Tanker filling station assets:			
Breakaway couplings	12	*	1 Jul 2011
Framework, manifolds and piping	20	*	1 Jul 2011
Tanker filling hoses	10	*	1 Jul 2011
Weighbridges	20	*	1 Jul 2011
Vapourisers	20	*	1 Jul 2011
Support and other assets:			
Air drying systems for industrial and instrument air	15	*	1 Jul 2011
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs) and variable speed drives (VSDs)	10	*	1 Jul 2011
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2011
Cooling towers:			
Field erected	20	*	1 Jul 2011
Packaged	15	*	1 Jul 2011
Customer installations assets:			
Adsorption based nitrogen and oxygen generation systems (skid type) assets:			
Membrane systems	10	*	1 Jul 2011
Pressure swing adsorption (PSA) systems	12	*	1 Jul 2011
Vacuum swing adsorption (VSA) systems	15	*	1 Jul 2011
Blowers and compressors	15	*	1 Jul 2011
Freezers (including batch freezers, freeze tunnels, and tumble freezers)	15	*	1 Jul 2011
Gas supply metering, monitoring and control systems (incorporating meters, telemetry assets, sensors, transmitters and supply switching devices)	4	*	1 Jul 2011
Gas analysis assets:			
Chromatographs	15	*	1 Jul 2011
Other analysers	10	*	1 Jul 2011
Gas storage assets:			
Liquid carbon dioxide (CO_2) storage assets:			
Tanks	30	*	1 Jul 2011
Tank refrigeration units	10	*	1 Jul 2011
Vacuum insulated tanks	30	*	1 Jul 2011

Industrial gas manufacturing (18110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Piping assets:			
Flow meters	10	*	1 Jul 2011
Pipes:			
Carbon steel	20	*	1 Jul 2011
Stainless steel	30	*	1 Jul 2011
Pipelines	30	*	1 Jul 2011
Valves	10	*	1 Jul 2011
Platform scales	20	*	1 Jul 2011
Pumps:			
Cryogenic pumps	15	*	1 Jul 2011
Liquid carbon dioxide (CO_2) pumps	15	*	1 Jul 2011
Other pumps	15	*	1 Jul 2011
Safety assets:			
Fire control and alarm assets (see Table B)			
Gas leakage monitors:			
Fixed	10	*	1 Jul 2011
Portable	4	*	1 Jul 2011

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ammonia manufacturing assets:			
Air and gas reforming and separation assets:			
Adsorption systems (including pressure and thermal swing)	25	*	1 Jul 2013
Carbon dioxide (CO_2) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
Cryogenic separation process assets:			
Air cooling and drying assets (excluding adsorption systems shown above)	20	*	1 Jul 2013
Cold boxes (incorporating cryogenic distillation columns, expansion valves, heat exchangers, piping, separators and vacuum insulated enclosures)	30	*	1 Jul 2013
Desulphurisers	25	*	1 Jul 2013
Methanators	25	*	1 Jul 2013
Pre-heaters (for air and gas feedstock)	25	*	1 Jul 2013
Pre-reformers	25	*	1 Jul 2013
Primary reformers	20	*	1 Jul 2013
Secondary reformers	25	*	1 Jul 2013
Shift converters (high and low temperature)	25	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating filters and housing filters)	25	*	1 Jul 2013

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Blowers and compressors (incorporating drives)	25	*	1 Jul 2013
Conversion and liquefaction assets:			
Ammonia converters	25	*	1 Jul 2013
Chillers, condensers, flash drums, receivers and separators	25	*	1 Jul 2013
Purge gas recovery systems (incorporating heat exchangers, membranes, packing, piping pumps and vessels)	25	*	1 Jul 2013
Distribution, handling and storage assets:			
Ammonia bullet tanks (including storage and surge tanks)	30	*	1 Jul 2013
Ammonia deluge and vapour suppression systems	30	*	1 Jul 2013
Ammonia pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Ammonia pumps	15	*	1 Jul 2013
Ammonia storage tank refrigeration systems (incorporating compressors, condensers, flash drums and receivers)	20	*	1 Jul 2013
Ammonia storage tanks	30	*	1 Jul 2013
Ammonia vapour scrubber systems	25	*	1 Jul 2013
ISOtainers and portable tanks	15	*	1 Jul 2013
Loading arm systems – marine	25	*	1 Jul 2013
Rail and road tank filling assets:			
Breakaway couplings	10	*	1 Jul 2013
Filling hoses	10	*	1 Jul 2013
Loading arm systems	10	*	1 Jul 2013
Gas pipelines (incorporating fittings and valves)	30	*	1 Jul 2013
Heat exchangers:			
Process gas	20	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Support assets:			
Air compression assets (for industrial air and instrument air):			
Air compressors (incorporating air drying and filtering assets)	15	*	1 Jul 2013
Air receivers	20	*	1 Jul 2013
Blowers and fans (generally)	20	*	1 Jul 2013
Boiler assets:			
Boilers	25	*	1 Jul 2013
De-aerators	25	*	1 Jul 2013
Economisers	25	*	1 Jul 2013
Steam drums	25	*	1 Jul 2013
Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013
Other	20	*	1 Jul 2013

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Control system assets:			
Control cabinets and panels, program logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2013
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2013
Cooling towers	20	*	1 Jul 2013
Electricity supply assets:			
Emergency supply assets – see Table B Power supply assets, emergency or standby			
Steam turbine generators	25	*	1 Jul 2013
Other electricity supply assets – see Table A Electricity supply (26110 to 26400)			
Emission control assets:			
Flare tips	10	*	1 Jul 2013
Silencers	20	*	1 Jul 2013
Stacks (exhaust, vent and flare)	20	*	1 Jul 2013
Fire control and alarm systems:			
Fire fighting systems (incorporating hose boxes, hydrants and ring mains)	30	*	1 Jul 2013
Other fire control and alarm assets – see Table B Fire control and alarm assets			
Gas detectors:			
Fixed	10	*	1 Jul 2013
Portable	4	*	1 Jul 2013
Heat exchangers (not specified elsewhere)	20	*	1 Jul 2013
Laboratory assets:			
Analysers	10	*	1 Jul 2013
Other laboratory equipment (including centrifuges, drying ovens, fume cupboards etc)	10	*	1 Jul 2013
Overhead cranes	25	*	1 Jul 2013
Piping assets:			
Flow meters	10	*	1 Jul 2013
Pipes and fittings	25	*	1 Jul 2013
Valves	10	*	1 Jul 2013
Pumps:			
Boiler feedwater and cooling water pumps	20	*	1 Jul 2013
Dosing pumps	5	*	1 Jul 2013
Other pumps (not specified elsewhere)	15	*	1 Jul 2013
Safety showers and eye wash stations	20	*	1 Jul 2013
Water storage and treatment assets:			
Clarifiers and settling tanks	20	*	1 Jul 2013
Dam and pond liners	20	*	1 Jul 2013
Dams and effluent ponds	40	*	1 Jul 2013
Ion exchange systems	20	*	1 Jul 2013
Reverse osmosis systems	15	*	1 Jul 2013

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013
Other	25	*	1 Jul 2013
Weighbridges	20	*	1 Jul 2013
Ammonium nitrate manufacturing assets:			
Ammonia handling and storage assets – see above in Ammonia manufacturing assets, distribution, handling and storage assets			
Ammonium nitrate prill manufacturing assets:			
Coating, cooling, drying and screening assets:			
Bulk flow coolers	20	*	1 Jul 2013
Chilling systems (incorporating chillers, ducting and piping)	20	*	1 Jul 2013
Coating product tanks	25	*	1 Jul 2013
Fluid bed coolers	20	*	1 Jul 2013
Rotary drum machines (including coaters, coolers, driers and granulators)	20	*	1 Jul 2013
Screeners	20	*	1 Jul 2013
Distribution, handling and storage assets:			
Bagging machines	15	*	1 Jul 2013
Conveyor belt weighers	15	*	1 Jul 2013
Conveyors and elevators	15	*	1 Jul 2013
Load out bins/silos	25	*	1 Jul 2013
Reclaim hoppers	20	*	1 Jul 2013
Scales	15	*	1 Jul 2013
Prill tower blowers and fans	20	*	1 Jul 2013
Prill towers (incorporating head tanks and lifts)	25	*	1 Jul 2013
Scrubber systems (incorporating ducting, fans, scrubbers and tanks)	20	*	1 Jul 2013
Ammonia nitrate solution manufacturing assets:			
Evaporation assets:			
Condensate tanks, flash drums and separators	20	*	1 Jul 2013
Evaporators	20	*	1 Jul 2013
Neutralisers	25	*	1 Jul 2013
Pipe reactors (titanium)	3	*	1 Jul 2013
Remelt and solution storage tanks (incorporating heating coils and stirrers)	25	*	1 Jul 2013
Solution filters	20	*	1 Jul 2013
Solution pumps	15	*	1 Jul 2013
Nitric acid manufacturing assets:			
Ammonia liquid filtering vessels (incorporating filters)	25	*	1 Jul 2013
Ammonia vapour filtering vessels (incorporating filters)	20	*	1 Jul 2013
Ammonia/air mixers	20	*	1 Jul 2013
Compressor assets:			
Air filtering units (incorporating housing and filters)	25	*	1 Jul 2013

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Compressors (incorporating drives)	25	*	1 Jul 2013
Tail gas expanders	25	*	1 Jul 2013
Conversion and absorption assets:			
Absorber columns (including bleachers)	25	*	1 Jul 2013
Catalyst filters	25	*	1 Jul 2013
Converters	25	*	1 Jul 2013
Cooler condensers:			
Zirconium	25	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid heaters:			
Zirconium	20	*	1 Jul 2013
Other	10	*	1 Jul 2013
Nitric acid pumps	15	*	1 Jul 2013
Nitrous oxide (NOx) abaters	25	*	1 Jul 2013
Weak acid tanks	30	*	1 Jul 2013
Heat exchangers:			
Air coolers and heaters	25	*	1 Jul 2013
Ammonia vapourisers	20	*	1 Jul 2013
Gas coolers and heaters	20	*	1 Jul 2013
Superheaters	15	*	1 Jul 2013
Waste heat boilers	20	*	1 Jul 2013
Nitric acid storage assets:			
Scrubbers	20	*	1 Jul 2013
Tanks	25	*	1 Jul 2013
Support assets – see above in Ammonia manufacturing assets, support assets			
Chemical manufacturing plant (not listed elsewhere):			
General plant	$13^{1}/_{3}$		1 Jan 2001
Organic peroxides explosion (cell block)	20		1 Jan 2001
Ethanol manufacturing assets:			
Cooking assets:			
Filters and strainers	15	*	1 Jul 2012
Flash tanks	20	*	1 Jul 2012
Jet cookers	10	*	1 Jul 2012
Liquefaction tanks (including cook tubes and slurry tanks)	20	*	1 Jul 2012
Meal mixers	15	*	1 Jul 2012
Distillation and purification assets:			
Distillation columns	25	*	1 Jul 2012
Molecular sieve adsorption systems (incorporating condensers, control systems, coolers, heaters, molecular sieves, pumps, tanks and vacuum equipment)	25	*	1 Jul 2012
Reboilers	20	*	1 Jul 2012
Side stream strippers	20	*	1 Jul 2012

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Feedstock handling and storage assets:			
Grain assets:			
Cleaning assets (including magnetic separators, screeners and sieves)	20	*	1 Jul 2012
Conveyor belt weighers	15	*	1 Jul 2012
Conveyors (including belt, drag and screw conveyors, bucket and rake elevators and chutes)	15	*	1 Jul 2012
Hoppers (including weigh hoppers)	25	*	1 Jul 2012
Milling machines (including hammer and roller mills)	20	*	1 Jul 2012
Silo aerators	15	*	1 Jul 2012
Silos	30	*	1 Jul 2012
Starch tanks	25	*	1 Jul 2012
Molasses assets:			
Dam covers	12	*	1 Jul 2012
Dam liners	20	*	1 Jul 2012
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Receival station control systems	10	*	1 Jul 2012
Receival troughs (incorporating protective cladding, rails and roofing)	40	*	1 Jul 2012
Tanks	30	*	1 Jul 2012
Fermentation assets:			
Chillers	20	*	1 Jul 2012
Fermentation tanks	30	*	1 Jul 2012
Scrubbers	20	*	1 Jul 2012
Yeast propagation vessels	20	*	1 Jul 2012
Yeast recovery assets (molasses feedstock):			
Centrifugal separators	20	*	1 Jul 2012
Filtering assets (including feed tanks, filtering vessels and hydrocyclone systems)	20	*	1 Jul 2012
Hoppers, mixing tanks and storage tanks	25	*	1 Jul 2012
Stillage assets:			
Distillers grain assets:			
Centrifugal decanters	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Cooling assets for dried distillers grain (including blowers and fans, chillers, ducting and other cooling assets)	20	*	1 Jul 2012
Evaporators	25	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Rotary drum dryers	20	*	1 Jul 2012
Stillage and syrup tanks	25	*	1 Jul 2012
Dunder and stillage assets (molasses feedstock):			
Conveyors and hoppers for fertiliser additives	15	*	1 Jul 2012
Dam covers	12	*	1 Jul 2012

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dams	40	*	1 Jul 2012
Pipelines (incorporating fittings and valves)	25	*	1 Jul 2012
Tanks (including fertiliser additive mixing and buffer tanks)	20	*	1 Jul 2012
Support and other assets:			
Additive dosing systems (including pipes, pumps and tanks):			
Plastic	5	*	1 Jul 2012
Other	20	*	1 Jul 2012
Air compression assets:			
Air compressors	15	*	1 Jul 2012
Air drying and filtering systems	12	*	1 Jul 2012
Air receivers	20	*	1 Jul 2012
Blowers and fans	20	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Control system assets:			
Control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs)	10	*	1 Jul 2012
System monitoring assets (including instrumentation and sensors and transmitters for level, pressure, speed and temperature measurement)	10	*	1 Jul 2012
Cooling towers	20	*	1 Jul 2012
Dust collection systems (including baghouses, cyclones and other dust collection assets)	20	*	1 Jul 2012
Heat exchangers (excluding column reboilers)	15	*	1 Jul 2012
Laboratory assets:			
Analysers	10	*	1 Jul 2012
Other laboratory equipment (including autoclaves, centrifuges, drying ovens, fume cupboards and UV sterilisers)	10	*	1 Jul 2012
Piping assets:			
Flow meters	10	*	1 Jul 2012
Pipes	25	*	1 Jul 2012
Valves	10	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Safety assets:			
Fire control and alarm assets – see Table B			
Gas detectors:			
Fixed	10	*	1 Jul 2012
Portable	4	*	1 Jul 2012
Tanker filling assets:			
Automated dispensing systems	10	*	1 Jul 2012
Automatic tank gauges	10	*	1 Jul 2012
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012

Basic chemical and chemical product manufacturing (18120, 18130 and 18310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hoses	2	*	1 Jul 2012
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2012
Meters and metering systems	7	*	1 Jul 2012
Overfill protection systems	10	*	1 Jul 2012
Tanks:			
Chemical tanks (including clean–in-place (CIP) tanks):			
Plastic	15	*	1 Jul 2012
Other	20	*	1 Jul 2012
Ethanol and petroleum tanks:			
Stainless steel	30	*	1 Jul 2012
Other	25	*	1 Jul 2012
Water tanks (including condensate collection tanks)	25	*	1 Jul 2012
Vapour condensers	20	*	1 Jul 2012
Waste water treatment assets:			
Aerators	20	*	1 Jul 2012
Biogas system assets (excluding effluent pond covers)	25	*	1 Jul 2012
Digester/aeration tanks	25	*	1 Jul 2012
Effluent channels and ponds	40	*	1 Jul 2012
Pond covers	12	*	1 Jul 2012
Pond liners	20	*	1 Jul 2012
Water filtration assets (including ion exchange assets and reverse osmosis assets)	15	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	20		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

Human pharmaceutical and medicinal product manufacturing (18410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory assets:			
Bench top autoclaves	5	*	1 Jan 2004
Incubators	6	*	1 Jan 2004

Human pharmaceutical and medicinal product manufacturing (18410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	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
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

Human pharmaceutical and medicinal product manufacturing (18410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Scientific medical and pharmaceutical research assets – see Table A Scientific research services (69100)			
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**
Eucalyptus oil plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic chemical and chemical product manufacturing (18120, 18130 and 18310))	$13^1/_3$		1 Jan 2001

Polymer film and sheet packaging material manufacturing (19110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Extrusion assets:			
Extruder dies	15	*	1 Jul 2014
Extruders and co-extruders (incorporating barrels, screws, towers and treatment units, but excluding dies)	20	*	1 Jul 2014
Heat exchangers	15	*	1 Jul 2014
Laminating machines	20	*	1 Jul 2014
Packaging assets:			
Labelling machines	7	*	1 Jul 2014

Polymer film and sheet packaging material manufacturing (19110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Palletisers	12	*	1 Jul 2014
Wrapping machines (including shrink and stretch wrappers)	10	*	1 Jul 2014
Pouch and bag making machines	10	*	1 Jul 2014
Printing assets – see Table A Printing (16110)			
Racking machines	25	*	1 Jul 2014
Recycling machines	10	*	1 Jul 2014
Resin preparation assets (including hoppers mixers/blenders and weigh batchers)	15	*	1 Jul 2014
Slitting machines and perforation units	15	*	1 Jul 2014
Support assets:			
Air compressors and receivers	15	*	1 Jul 2014
Boilers	20	*	1 Jul 2014
Control system assets (including control cabinets and panels, programmable logic controllers (PLCs), switchgear and variable speed drives (VSDs))	10	*	1 Jul 2014
Jib cranes	15	*	1 Jul 2014
Laboratory assets:			
Generally	15	*	1 Jul 2014
Laboratory analysers	10	*	1 Jul 2014
Silos	25	*	1 Jul 2014
Vacuum transfer system assets (incorporating blowers, ductwork, fans and pumps)	10	*	1 Jul 2014

Rigid and semi-rigid polymer product manufacturing (19120)			
Agglomerators, shredders, granulators and grinders	10	*	1 Jul 2016
Air compressor systems (incorporating compressor, drier and receiver) – see Table B Air compression assets generally (including air compressors, air dryers and air receivers)			
Annealing ovens	25	*	1 Jul 2016
Bagging and de-bagging machines	15	*	1 Jul 2016
Bandsaws	10	*	1 Jul 2016
Bending machines	10	*	1 Jul 2016
Bins	10	*	1 Jul 2016
Blow moulding machines	13	*	1 Jul 2016
Boilers – see Table B Boilers			
Chilled water plant (incorporating chiller, pipes, pumps etc)	12	*	1 Jul 2016
Control system assets – see Table B Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives (VSDs))			
Conveyor systems (including framework)	15	*	1 Jul 2016
Cooling towers	15	*	1 Jul 2016
Die carts	15	*	1 Jul 2016
Driers (pellet or resin)	10	*	1 Jul 2016

Rigid and semi-rigid polymer product manufacturing (19120)			
Drop testers and strength testers	16	*	1 Jul 2016
Extruder dies:			
Foamed polyethylene (PE) or extruded polystyrene extruder dies	10	*	1 Jul 2016
Generally	12	*	1 Jul 2016
Extruders:			
Foamed polyethylene (PE) or extruded polystyrene extruders	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Flange makers (pipes) and belling machines	10	*	1 Jul 2016
Forklifts – see Table B Forklifts			
Granule transfer assets (including feeders, loaders, and vacuum transfer systems)	10	*	1 Jul 2016
Heat exchangers	15	*	1 Jul 2016
Hydraulic power packs	12	*	1 Jul 2016
Hydraulic presses	10	*	1 Jul 2016
Injection moulding machines (incorporating hydraulic power packs but excluding moulds):			
Expanded polystyrene and expanded polypropylene moulding machines	10	*	1 Jul 2016
Generally	13	*	1 Jul 2016
Laboratory assets:			
Generally	15	*	1 Jul 2016
Laboratory analysers	10	*	1 Jul 2016
Lifting platforms (including scissor lifts)	15	*	1 Jul 2016
Moulds:			
Expanded polystyrene and expanded polypropylene moulds	4	*	1 Jul 2016
Generally	8	*	1 Jul 2016
Mould heaters, die heaters and coolers	10	*	1 Jul 2016
Offset rollers, hot stamping machines, ink jet coders and printers and indent printers	5	*	1 Jul 2016
Overhead gantry cranes – see Table B Cranes (gantry and overhead)			
Palletisers – see Table B Packaging assets, palletisers and depalletisers			
Pipe cutters	10	*	1 Jul 2016
Pipe winders	12	*	1 Jul 2016
Pits	15	*	1 Jul 2016
Plastic welders	9	*	1 Jul 2016
Polystyrene pre-expanders	10	*	1 Jul 2016
Pullers/haul-offs/haul-throughs/Caterpillar pullers	10	*	1 Jul 2016
Pumps (including hydraulic, water and vacuum)	8	*	1 Jul 2016
Punch machines	5	*	1 Jul 2016
Racking	20	*	1 Jul 2016
Rainwater collection systems (incorporating pipes, tanks, and pumps)	15	*	1 Jul 2016
Resin preparation assets (including hoppers, mixers/blenders, and batch weighing)	15	*	1 Jul 2016
Robot control pendants	5	*	1 Jul 2016
Robots – see Table B Robots (industrial)			

Rigid and semi-rigid polymer product manufacturing (19120)			
Safety fencing	15	*	1 Jul 2016
Screen changers	12	*	1 Jul 2016
Silos:			
Bag silos for expanded polystyrene beads	10	*	1 Jul 2016
Generally – see Table B Silos			
Splitting/skiving machines	9	*	1 Jul 2016
Transformers	20	*	1 Jul 2016
Trimming machines	12	*	1 Jul 2016
Water baths/tanks, spray tanks, vacuum cooling	15	*	1 Jul 2016
Water tanks	15	*	1 Jul 2016

Polymer product and rubber product manufacturing (19130 to 19200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gelatine and glue manufacturing plant	$13^1/_3$		1 Jan 2001
Rubber manufacturers' plant:			
Moulds	5		1 Jan 2001
Process plant	$13^1/_3$		1 Jan 2001

Paint and coatings manufacturing (19160)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ink factory plant	20		1 Jan 2001
Paint and coatings manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Bead mills	20	*	1 Jul 2013
Bulk storage tanks	25	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Disperser and mixer motors	15	*	1 Jul 2013
Dispersers	20	*	1 Jul 2013
Dust collectors and fume extracting assets (including bag dust collectors, blowers, cyclones and fans)	20	*	1 Jul 2013
Filling and packing assets:			
Conveyors	15	*	1 Jul 2013
Denesters	10	*	1 Jul 2013
Filling machines	15	*	1 Jul 2013
Filtration assets	15	*	1 Jul 2013
Labellers (including laser coders and label applicators)	7	*	1 Jul 2013
Printers	7	*	1 Jul 2013
Robotic palletisers	10	*	1 Jul 2013
Wrappers	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013
Hoists	10	*	1 Jul 2013
Mixers	20	*	1 Jul 2013

Paint and coatings manufacturing (19160)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014
Piping assets:			
Manifolds	20	*	1 Jul 2013
Meters	10	*	1 Jul 2013
Piping	25	*	1 Jul 2013
Pumps	10	*	1 Jul 2013
Racking:			
External	15	*	1 Jul 2013
Internal	20	*	1 Jul 2013
Scales	10	*	1 Jul 2013
Spray booths	15	*	1 Jul 2013
Testing assets:			
Air conditioning assets (including room units and split systems)	8	*	1 Jul 2013
Gloss meters	10	*	1 Jul 2013
Ovens	15	*	1 Jul 2013
Spectrometers	10	*	1 Jul 2013
Viscometers	10	*	1 Jul 2013
Vacuum lifters	10	*	1 Jul 2013

Non-metallic mineral product manufacturing (20100 to 20900)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Monumental masons' plant	$13^{1}/_{3}$		1 Jan 2001
Slate works plant	20		1 Jan 2001

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Batch house assets:			
Cullet handling and return assets:			
Cullet crushers	25	*	1 Jul 2008
Scraping conveyor systems:			
Container glass	12	*	1 Jul 2008
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
Glass product manufacturing assets:			
Automotive glass product manufacturing assets:			
CNC controlled edgers and grinders	15	*	1 Jul 2009
CNC controlled scorers and cutters	15	*	1 Jul 2009
Inspection assets:			
Automotive laminated glass product inspection assets (including automated distortion checking assets and conveyors)	15	*	1 Jul 2009
Automotive toughened glass product inspection assets (including thermal imaging testing assets)	10	*	1 Jul 2009
Post-processing assets used in automotive laminated glass production and toughened glass production processes:			
Automated back window soldering units	10	*	1 Jul 2009

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Others (including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling)	15	*	1 Jul 2009
CNC machines	7	*	1 Jul 2009
Control systems (excluding personal computers)	10	*	1 Jul 2009
Cutting tables:			
Automated cutting and break-out tables	10	*	1 Jul 2009
Laminated glass cutting tables	10	*	1 Jul 2009
Manual cutting tables (including air float tables)	15	*	1 Jul 2009
Digital printing assets:			
Digital printers	5	*	1 Jul 2009
Dryers	$12^1/_2$	*	1 Jul 2009
Double glazing assets (including butyl coating machines, conveyors, presses, sealing machines and spacer robots)	15	*	1 Jul 2009
Drilling and/or milling machines (including horizontal and vertical drilling machines)	10	*	1 Jul 2009
Edgers:			
Arrissing machines	8	*	1 Jul 2009
Horizontal double edgers	10	*	1 Jul 2009
Straight line edgers and bevellers	7	*	1 Jul 2009
Glass handling and storage assets:			
Automated loaders and unloaders (used with automated cutting tables, laminating lines, toughening lines etc)	10	*	1 Jul 2009
Bulk glass handling assets:			
Straddle carriers	10	*	1 Jul 2009
Vertical glass handlers (sideloaders, tuning forks)	17	*	1 Jul 2009
Cranes (gantry and overhead)	25	*	1 Jul 2014
Racks (including A-frame racks, hydraulic concertina racks and freefall racks)	20	*	1 Jul 2009
Steel grabs	12	*	1 Jul 2009
Trolleys	7	*	1 Jul 2009
Vacuum lifters and scissor grabs	8	*	1 Jul 2009
Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), elevating work platforms (EWPs)			
Glass laminating assets (including assembly clean room assets, autoclaves, heaters, laminating lehr furnaces, ovens, pre-presses, presses and vacuum bag furnaces)	15	*	1 Jul 2009
Glass toughening (tempering) assets:			
Furnaces and quenches used in toughening, bending/toughening and bending/slumping	20	*	1 Jul 2009
Heat soaking ovens	20	*	1 Jul 2009
Glass washing machines	10	*	1 Jul 2009
Plastic film applicators (spotstick machines)	8	*	1 Jul 2009

Glass and glass product manufacturing (20100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Screen printing assets – see Table A Printing (16110)			
Support assets:			
Air compressors	20	*	1 Jul 2014
Boilers	20	*	1 Jul 2014
Waterjet cutting machines	10	*	1 Jul 2009

Note: Determinations for assets used in mining clay are shown under the Construction material mining (09110 to 09190) sub-category			
Ceramic product manufacturing (20210 to 20290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Clay brick and paver manufacturing assets:			
Box feeders	20	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Conveyors	20	*	1 Jul 2011
Cutters	15	*	1 Jul 2011
De-hackers (excluding robots)	20	*	1 Jul 2011
Dryers	25	*	1 Jul 2011
Extruders	15	*	1 Jul 2011
Kiln/dryer car cable hauler system assets (incorporating cable, gearbox, pulling wheels and motors)	10	*	1 Jul 2011
Kiln/dryer/transfer car track work	12	*	1 Jul 2011
Kiln/dryer cars	10	*	1 Jul 2011
Kilns	20	*	1 Jul 2011
Robots	10	*	1 Jul 2011
Setting assets (excluding robots)	20	*	1 Jul 2011
Transfer cars	15	*	1 Jul 2011
Wrapping and strapping machines	10	*	1 Jul 2011
Pottery plant	20		1 Jan 2001
Rapid fire shuttle kilns (used in the manufacture of ceramic tiles)	$13^{1}/_{3}$		1 Jan 2001

Cement manufacturing (20310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Cooling assets:			
Air to air coolers	20	*	1 Jul 2011
Evaporation coolers:			
Cement coolers	20	*	1 Jul 2011
Conditioning towers (incorporating spray systems)	20	*	1 Jul 2011
Grate coolers (incorporating grate conveyor and quenching fans)	25	*	1 Jul 2011

Cement manufacturing (20310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Drying assets:			
Fluid bed dryers	20	*	1 Jul 2011
Hot gas generators	15	*	1 Jul 2011
Rotary dryers	20	*	1 Jul 2011
Electrical installation assets (including cabling):			
Power generators	15	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Transformers	20	*	1 Jul 2011
Emissions control assets:			
Dedusting fans	20	*	1 Jul 2011
Particulate filtering assets (excluding filter units incorporated in kiln bypass systems):			
Bagfilter systems (incorporating housing and filters)	20	*	1 Jul 2011
Electrostatic precipitators	20	*	1 Jul 2011
Stacks (excluding stacks incorporated in kiln bypass systems)	25	*	1 Jul 2011
Milling assets (used for raw material and cement milling including gearbox and drives):			
Ball mills (including dryer systems and separators/classifiers where incorporated in the mill)	25	*	1 Jul 2011
Hammer mills (including dryer systems and separators/classifiers where incorporated in the mill)	20	*	1 Jul 2011
Roller mills (vertical) (including dryer systems and separators/classifiers where incorporated in the mill)	25	*	1 Jul 2011
Roller presses	20	*	1 Jul 2011
Separators/classifiers (including single and multi cyclones)	15	*	1 Jul 2011
Preheat and clinker production assets:			
Cyclone preheaters (incorporating tower structure, lifts, cyclones, precalciners, ducts, inlet chambers and meal pipes)	20	*	1 Jul 2011
Kilns (incorporating kiln shell, inlet chamber, roller stations, thrust unit, kiln hood, burner and drive)	25	*	1 Jul 2011
Kiln bypass systems (incorporating bypass ducts, heat exchangers, spray towers, filter units, ID fans and stacks)	10	*	1 Jul 2011
Kiln guns	5	*	1 Jul 2011
Kiln shell scanners	10	*	1 Jul 2011
Quarrying assets:			
Construction material mining assets – see Table A Construction material mining (09110 to 09190)			
Scrapers	7	*	1 Jul 2011
Storage, handling and packing assets:			
Conveyor systems (mechanical and pneumatic types incorporating structures, moving media, gearboxes, motors, fans, feeders, flowgates, feed valves and weighers):			
Mechanical:			
Belt, screw, drag chain, apron/pan conveyors	15	*	1 Jul 2011

Cement manufacturing (20310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bucket elevators	20	*	1 Jul 2011
Pneumatic:			
Air lift elevators	15	*	1 Jul 2011
Air slides	15	*	1 Jul 2011
Hoppers, bins and tanks	20	*	1 Jul 2011
Packaging assets:			
Packing/bagging machines	15	*	1 Jul 2011
Palletisers	15	*	1 Jul 2011
Wrappers	10	*	1 Jul 2011
Pressure vessels (other than air/shock blast units)	25	*	1 Jul 2011
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wetslag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Stockpile assets:			
Reclaim tunnels	25	*	1 Jul 2011
Reclaimers	25	*	1 Jul 2011
Stackers	25	*	1 Jul 2011
Unloading/loading assets:			
Bulk loading devices (including loading spouts and telescopic chutes)	10	*	1 Jul 2011
Railcar and truck unloaders (including pump unloading and vacuum pressure unloading systems)	20	*	1 Jul 2011
Ship unloading/loading assets – see Table A Water transport and support services (48100 to 48200 and 52110 to 52190)			
Weighbridges	20	*	1 Jul 2011
Support assets:			
Air compression assets:			
Packaged air compressors (compressor, drier and receiver in one integrated unit)	10	*	1 Jul 2011
Other air compressor systems	15	*	1 Jul 2011
Air/shock blast units	8	*	1 Jul 2011
Control systems (process and safety control systems incorporating PLCs, cabling, monitors, sensors and switchgear, but excluding software)	10	*	1 Jul 2011
Cranes	20	*	1 Jul 2011
Hoists	20	*	1 Jul 2011
ID (induced draught) fans	15	*	1 Jul 2011
Pumps	15	*	1 Jul 2011
Testing equipment:			
Generally (including spectrometers, gas chromatographs, titrators, calorimeters, laser granulometers, photometers, moisture analysers, drying ovens)	8	*	1 Jul 2011

Cement manufacturing (20310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Raw material analysers	5	*	1 Jul 2011
XRF/XRD analysers	5	*	1 Jul 2011

Plaster product manufacturing (20320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Plasterboard and cornice manufacturing assets:			
General:			
Bins	20	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Conveyors (including belt conveyors, belt stacker conveyors, bucket elevators and screw conveyors)	20	*	1 Jul 2011
Dust collection assets (including bag dust collectors, blowers, cyclones and fans)	20	*	1 Jul 2011
Dust detectors	5	*	1 Jul 2011
Fans/blowers (excluding blowers used with hot pits)	20	*	1 Jul 2011
Feeders	15	*	1 Jul 2011
Flow meters	10	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Lump breakers	20	*	1 Jul 2011
Pumps	10	*	1 Jul 2011
Rotary valves	15	*	1 Jul 2011
Silos (steel)	20	*	1 Jul 2011
Tanks	20	*	1 Jul 2011
Plaster milling assets:			
Bulk bag handling assets	20	*	1 Jul 2011
Calciners	20	*	1 Jul 2011
Grinding/hammer mills	20	*	1 Jul 2011
Heat generators	15	*	1 Jul 2011
Hot pits:			
Blowers	12	*	1 Jul 2011
Vessels	20	*	1 Jul 2011
Stucco coolers	20	*	1 Jul 2011
Plasterboard/cornice plant assets:			
Chillers (volumetric air-cooled)	15	*	1 Jul 2011
Dry end handling assets (including bookers, cascades, conveyors and stackers)	20	*	1 Jul 2011
Dryers	25	*	1 Jul 2011
Dunnage assets used to make dunnage	25	*	1 Jul 2011
Forming line assets (including belt conveyors and roller conveyors)	20	*	1 Jul 2011
Forming plates	10	*	1 Jul 2011
Forming station assets (excluding forming plates and pin mixers)	20	*	1 Jul 2011
Hydropulpers	25	*	1 Jul 2011

Plaster product manufacturing (20320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Knives (used for plasterboard or cornice)	25	*	1 Jul 2011
Paper and tape assets (including creasers, magazines, splicing assets, tape rollers, tension stations and unwinders)	20	*	1 Jul 2011
Pin mixers	13	*	1 Jul 2011
Printers	5	*	1 Jul 2011
Start-up pullers (used for cornice)	20	*	1 Jul 2011
Wet-end-transfer assets (including conveyors, dryer in-feeds, turners)	20	*	1 Jul 2011

Ready-mixed concrete manufacturing (20330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air compressors	10	*	1 Jul 2014
Air dryers	10	*	1 Jul 2014
Bins (including weigh bins, but excluding concrete bins)	15	*	1 Jul 2014
CCTV systems	5	*	1 Jul 2014
Cement tankers (incorporating tank and trailer) – see Table B Motor vehicles and trailers, trailers having a gross vehicle mass greater than 4.5 tonnes			
Chillers	15	*	1 Jul 2014
Control systems	10	*	1 Jul 2014
Conveyors	20	*	1 Jul 2014
Dust extraction systems	15	*	1 Jul 2014
Fuel storage assets:			
Card reading systems	6	*	1 Jul 2014
Dispensers (incorporating electronic circuitry, hoses, LCD displays, meters and nozzles)	10	*	1 Jul 2014
Pumps	10	*	1 Jul 2014
Tanks	25	*	1 Jul 2014
Hoppers (including weigh hoppers)	15	*	1 Jul 2014
Mixers used in wet ready-mixed plants	15	*	1 Jul 2014
Mobile concrete batching plants (incorporating bins, conveyors, tanks, hoppers and trailers, but excluding demountable plant)	10	*	1 Jul 2014
Silos	30	*	1 Jul 2014
Slump stands	10	*	1 Jul 2014
Testing assets:			
Concrete testers	10	*	1 Jul 2014
Ovens	8	*	1 Jul 2014
Truck transit mixers:			
Mixers (incorporating barrel, chutes, frame and hydraulic pumps)	5	*	1 Jul 2014
Trucks – see Table B Motor vehicles and trailers			
Volumetric concrete batching trucks:			
Trucks – see Table B Motor vehicles and trailers			

Ready-mixed concrete manufacturing (20330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Volumetric concrete batching units (incorporating bins, hoppers, mixing augurs and water tanks)	10	*	1 Jul 2014
Waste water treatment assets:			
Catchment and settlement ponds	20	*	1 Jul 2014
Concrete slurry pumps	3	*	1 Jul 2014
Polyethylene (PE) water tanks	8	*	1 Jul 2014
Water pumps	5	*	1 Jul 2014

Concrete product manufacturing (20340)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Concrete block, brick and paver manufacturing assets:			
Batching and mixing assets:			
Bins (excluding concrete bins)	15	*	1 Jul 2011
Colour dosing assets	12	*	1 Jul 2011
Colour tanks (incorporating stirrers)	15	*	1 Jul 2011
Hoppers	15	*	1 Jul 2011
Mixers	15	*	1 Jul 2011
Block/brick/paver making assets:			
Block/brick/paver making machines	15	*	1 Jul 2011
Moulds	5	*	1 Jul 2011
Splitters	10	*	1 Jul 2011
Curing assets:			
Boilers (including steam generators)	20	*	1 Jul 2011
Drying chambers	25	*	1 Jul 2011
Elevators/lowerators (including loaders/unloaders)	15	*	1 Jul 2011
Racks (excluding racks fixed to drying chambers)	5	*	1 Jul 2011
Transfer car (incorporating finger cars) track works	15	*	1 Jul 2011
Transfer cars (incorporating finger cars)	15	*	1 Jul 2011
General assets:			
Control systems	10	*	1 Jul 2011
Conveyors	15	*	1 Jul 2011
Plates	10	*	1 Jul 2011
Palletising and packaging assets:			
Cubing assets (including cubers, doublers and squeezers)	15	*	1 Jul 2011
Robots	10	*	1 Jul 2011
Wrapping and strapping machines	10	*	1 Jul 2011
Concrete roof tile manufacturing assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Applicator batching assets (including hoppers, mixers and tanks, but excluding batching assets for anti-scuff hot glue/max applicators and oil applicators)	15	*	1 Jul 2012

Concrete product manufacturing (20340)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Applicators:			
Anti-scuff hot glue/wax	10	*	1 Jul 2012
General (including colour, sealer and sheen)	20	*	1 Jul 2012
Oil (excluding oil tanks)	10	*	1 Jul 2012
Bins	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Curing assets:			
Boilers	20	*	1 Jul 2012
Curing bays:			
Concrete	25	*	1 Jul 2012
Foam sandwich (incorporating insulated panel walls, roof and doors)	10	*	1 Jul 2012
Rackers/derackers (including loaders/unloaders)	20	*	1 Jul 2012
Racks (used in curing bays)	10	*	1 Jul 2012
Depalleters	20	*	1 Jul 2012
Extruders	15	*	1 Jul 2012
Hoppers	15	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Packaging assets:			
General (including collectors, compilers and cranes)	20	*	1 Jul 2012
Robots	10	*	1 Jul 2012
Shrink wrappers	10	*	1 Jul 2012
Strapping assets	10	*	1 Jul 2012
Wrapping assets	10	*	1 Jul 2012
Plates:			
General	7	*	1 Jul 2012
Trim (including plates used for barge and ridge tiles)	5	*	1 Jul 2012
Fibre cement building boards manufacturing assets:			
Curing assets:			
Autoclaves (incorporating rails)	30	*	1 Jul 2012
Boilers	20	*	1 Jul 2012
Chargers (including traversers)	15	*	1 Jul 2012
Trackwork	20	*	1 Jul 2012
Trolley chain hauling systems (incorporating chains, gearboxes, motors and tappets)	15	*	1 Jul 2012
Trolley transfer platforms (including transversals)	20	*	1 Jul 2012
Trolleys (including trucks) used inside and outside autoclaves	10	*	1 Jul 2012
Trolleys (including trucks) used only outside autoclaves	20	*	1 Jul 2012
Tunnels (including steamers)	25	*	1 Jul 2012

Concrete product manufacturing (20340)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Finishing line and packaging assets:			
Applicators (including coating and sealing applicators)	7	*	1 Jul 2012
Drying tunnels (including heating ovens)	10	*	1 Jul 2012
Machining assets (including sanding and trimming assets)	15	*	1 Jul 2012
Printers	5	*	1 Jul 2012
Robots	10	*	1 Jul 2012
General assets:			
Air compressors (rotary screw)	10	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Conveyors	20	*	1 Jul 2012
Dust collection assets	20	*	1 Jul 2012
Oil tanks	30	*	1 Jul 2012
Stackers/unstackers (including pilers/unpilers)	15	*	1 Jul 2012
Steel templates	7	*	1 Jul 2012
Manufacturing, trimming and pressing assets:			
Cranes (used to load boards into presses and unload boards from presses)	15	*	1 Jul 2012
Guillotines	20	*	1 Jul 2012
Hatschek machines (including tub machines)	25	*	1 Jul 2012
Presses	20	*	1 Jul 2012
Scrap return assets (including pulpers and shredders)	15	*	1 Jul 2012
Trimmers	20	*	1 Jul 2012
Storage, preparation and mixing assets:			
Ball mills	25	*	1 Jul 2012
Batching vessels (including feeding vessels) (excluding silica thickener vessels)	20	*	1 Jul 2012
Classifiers (including cyclones)	15	*	1 Jul 2012
Hoppers	20	*	1 Jul 2012
Hydropulpers	20	*	1 Jul 2012
Mixers	15	*	1 Jul 2012
Refiners	20	*	1 Jul 2012
Storage tanks (including silica thickener vessels)	25	*	1 Jul 2012
Prefabricated concrete product manufacturing assets:			
Air compressors	10	*	1 Jul 2013
Automated panel manufacturing assets:			
Automated trowel machines (incorporating crane and trowel)	15	*	1 Jul 2013
Concrete distribution stations:			
Distributors	10	*	1 Jul 2013
Flying buckets	10	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Curing chambers	25	*	1 Jul 2013
Laser beam alignment systems	10	*	1 Jul 2013
Pallet cleaning machines	15	*	1 Jul 2013

Concrete product manufacturing (20340)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pallet receivable stands (excluding pallet vibrating stands)	20	*	1 Jul 2013
Pallet transport systems:			
Pallet drive mechanisms (incorporating drive units, motors, sensors and wheels)	10	*	1 Jul 2013
Track work	20	*	1 Jul 2013
Transversals (including continuous transfer wagons)	10	*	1 Jul 2013
Pallet vibrating stands	10	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Rack feeders	15	*	1 Jul 2013
Shutter cleaning machines	15	*	1 Jul 2013
Shutter transporting assets (including automated roller conveyors)	15	*	1 Jul 2013
Shutters	8	*	1 Jul 2013
Turning machines (including flippers and tilting assets)	20	*	1 Jul 2013
Buckets (including kibbles, skips and tippers)	6	*	1 Jul 2013
Casting tables	10	*	1 Jul 2013
Concrete manufacturing assets:			
Bins (excluding concrete bins)	15	*	1 Jul 2013
Conveyors	20	*	1 Jul 2013
Hoppers	15	*	1 Jul 2013
Mixers	15	*	1 Jul 2013
Concrete testers	10	*	1 Jul 2013
Control system assets	10	*	1 Jul 2013
Gantry cranes	25	*	1 Jul 2013
Lifting gear (including chains, lugs and swivels)	7	*	1 Jul 2013
Moulds	10	*	1 Jul 2013
Pipe manufacturing assets:			
Cage machines	20	*	1 Jul 2013
Load testers	25	*	1 Jul 2013
Moulds	7	*	1 Jul 2013
Pallets	15	*	1 Jul 2013
Pipe making machines	20	*	1 Jul 2013
Prestressing assets	10	*	1 Jul 2013
Shutter saws	7	*	1 Jul 2013
Steel cutters and benders	7	*	1 Jul 2013
Trowel machines	4	*	1 Jul 2013
Work tables	10	*	1 Jul 2013
Silos	30	*	1 Jul 2012
Tile manufacturing plant (cement and concrete, but excluding concrete roof tiles):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assets used in common in iron smelting and steel manufacturing processes:			
Automated guided vehicles (AGVs)	20	*	1 Jul 2010
CCTV systems	3	*	1 Jul 2010
Coil cars (including hydraulic sliding floor plates)	13	*	1 Jul 2010
Coil car tracks and rails	7	*	1 Jul 2010
Control systems assets:			
Instruments (including temperature probes, control panels, gas analysers, location sensors, carbon monoxide monitors, pressure controls, temperature controls, pyrometers, strip position sensors, gamma ray detectors, hot metal detectors, x-ray gauges, width gauges, thickness gauges)	7	*	1 Jul 2010
Programmable logic controllers (PLCs) and distributed control systems (DCS)	10	*	1 Jul 2010
Uninterruptible power supplies (UPS)	5	*	1 Jul 2010
Cranes and gantries	20	*	1 Jul 2010
Electricity distribution, generation or transmission assets:			
Aerials or underground cables	30	*	1 Jul 2010
Electronic protection relays	10	*	1 Jul 2010
High voltage switchgear	25	*	1 Jul 2010
Transformers	20	*	1 Jul 2010
Use any relevant determinations made in Electricity supply (26110 to 26400) for any other electricity distribution, generation or transmission assets			
Gasometers	30	*	1 Jul 2010
Rail infrastructure and rolling stock except torpedo cars – use any relevant determinations made for Rail freight and passenger transport services (47100 to 47200)			
Rolls for mill roll stands (including roughing mill rolls, finishing mill rolls and skin conditioning mill rolls)	2	*	1 Jul 2010
Roller tables (incorporating gearboxes, motors, drives, rolls, table frames, aprons, side guards and foundations)	15	*	1 Jul 2010
Scale or transfer car rail tracks and turntables	20	*	1 Jul 2010
Scale or transfer cars (incorporating cable reel and drive units)	20	*	1 Jul 2010
Ship ore unloaders	20	*	1 Jul 2010
Slag processing assets:			
Crushers	20	*	1 Jul 2010
Granulators	15	*	1 Jul 2010
Slag pots	20	*	1 Jul 2010
Slag pot carriers	10	*	1 Jul 2010
Stacks (including flare off stacks (incorporating burners and derricks))	20	*	1 Jul 2010
Stackers, reclaimers, stacker/reclaimers and sequencers	25	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Basic oxygen steelmaking (BOS) and electric arc furnace (EAF) steel making assets:			
BOS vessels (incorporating motors, gearboxes, bull gear, vessel, torsion bar, lube pumps, pulse generators, tacho generators, brakes, limit switches, pressure switches and support structures)	10	*	1 Jul 2010
Desulphurising lances (incorporating masts, winch control boxes, hydraulic cylinders carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Electric arc furnaces (EAFs)	10	*	1 Jul 2010
Electrode control arms	10	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
De-dusting ducts and mains	15	*	1 Jul 2010
Electrostatic precipitators	15	*	1 Jul 2010
Primary and secondary scrubbers (incorporating support structure and spray systems)	20	*	1 Jul 2010
Waste gas radiation cooling systems (incorporating water sprays and ducts)	20	*	1 Jul 2010
Waste gas extractor fans and silencers	20	*	1 Jul 2010
Flux making assets:			
Kiln contact coolers (including agitator, agitator hydraulic system and rotary valves)	15	*	1 Jul 2010
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Lime kiln discharge conveyors (incorporating structures, belts, pulleys, motors and gearboxes)	15	*	1 Jul 2010
Lime kilns (incorporating rollers, tyres, support structures, drives, motors and gearboxes)	25	*	1 Jul 2010
Raw material crushers and ball mills	15	*	1 Jul 2010
Grinders (incorporating motors, drive pullies and belts, drive shafts, roller crusher units and whizzer separators)	15	*	1 Jul 2010
Heat shielding for vessels incorporating supports	30	*	1 Jul 2010
Hot metal pots	20	*	1 Jul 2010
Lance pumps and motor assemblies	15	*	1 Jul 2010
Liquid oxygen lances (incorporating carriage system, motors, gearboxes, brake lance carriages, lance guides, lances and switches)	10	*	1 Jul 2010
Liquid oxygen supply pipes	10	*	1 Jul 2010
Materials handling assets:			
Air blowers	15	*	1 Jul 2010
Bins	20	*	1 Jul 2010
Bucket elevators	20	*	1 Jul 2010
Conveyor systems (incorporating structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Cyclones	10	*	1 Jul 2010
Hoppers, weigh hoppers, chutes, silos	20	*	1 Jul 2010
Scrap metal buckets, skips and stands	20	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Screens and weighing systems	15	*	1 Jul 2010
Vibro feeders	15	*	1 Jul 2010
Vibrators	15	*	1 Jul 2010
Weighbridges (incorporating load cells)	20	*	1 Jul 2010
Pneumatic air tube systems (incorporating blower units)	20	*	1 Jul 2010
Scull breakers	10	*	1 Jul 2010
Secondary treatment assets:			
Composition adjustment stations (including Injection Reheating Up Temperature (IRUT) stations incorporating snorkels, support structures and motors)	20	*	1 Jul 2010
Ladle metallurgical furnaces (LMFs)	20	*	1 Jul 2010
Vacuum degassers (incorporating steam pumps and vacuum pumps)	10	*	1 Jul 2010
Slag rakes	10	*	1 Jul 2010
Steel ladles (incorporating tilting bales, thrusters, cassettes, shells, lids and linings)	20	*	1 Jul 2010
Sub or sampling lances (incorporating motors, drives, gearboxes, limit switches, over speed switches, drums, cables and slow motors)	10	*	1 Jul 2010
Water treatment assets:			
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Launder distribution and collection systems	15	*	1 Jul 2010
Pipes and pipelines:			
Slurry disposal pipelines	15	*	1 Jul 2010
Water pipes	20	*	1 Jul 2010
Valves and other non-pipe fittings	10	*	1 Jul 2010
Pumps (including slurry disposal pumps)	15	*	1 Jul 2010
Settling ponds	30	*	1 Jul 2010
Tanks:			
Conditioner, slurry, polymer, liquid flocculants and mixer tanks	20	*	1 Jul 2010
Water tanks	25	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Blast furnace assets:			
Cast house assets:			
Cast house floor iron and slag runner systems, covers, and tilting spouts	5	*	1 Jul 2010
Cast house structure	40	*	1 Jul 2010
Common hydraulic systems	15	*	1 Jul 2010
Manipulators	15	*	1 Jul 2010
Mud guns	15	*	1 Jul 2010
Taphole drills	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chimney mains	30	*	1 Jul 2010
De-dusting ducts and mains	15	*	1 Jul 2010
Dust catchers (incorporating supporting structures)	15	*	1 Jul 2010
Excess gas bleeder systems	20	*	1 Jul 2010
Furnace top recovery turbine systems (incorporating hydraulic system, inlet and outlet mains and valves)	20	*	1 Jul 2010
Scrubbers (incorporating support structure and spray systems)	15	*	1 Jul 2010
Uptakes, bleeders and platforms, downcomers, dust dumping, valves and hydraulics	15	*	1 Jul 2010
Waste gas collector mains and ducts	15	*	1 Jul 2010
Furnace proper assets:			
Furnace charging tops (incorporating charging valves and hydraulics)	15	*	1 Jul 2010
Furnace elevators	15	*	1 Jul 2010
Furnace shells (incorporating hearths, refractory linings, staves, probes, profile meters and sondes)	15	*	1 Jul 2010
Furnace support assets (including maintenance platforms and control and switch rooms)	15	*	1 Jul 2010
Furnace support structure (incorporating foundations)	40	*	1 Jul 2010
Hot blast system assets:			
Cold blast mains (incorporating snorts and mixer valves)	15	*	1 Jul 2010
Hot blast mains (incorporating bustle mains, back draught mains and tuyere stock)	15	*	1 Jul 2010
Stoves (incorporating refractory, shell, foundations, fan and valves)	30	*	1 Jul 2010
Stoves mixed gas main systems	15	*	1 Jul 2010
Materials handling assets:			
Furnace charging bins	15	*	1 Jul 2010
Furnace charging conveyor systems (incorporating structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Furnace charging skip hoist	20	*	1 Jul 2010
Furnace charging skip tracks	30	*	1 Jul 2010
Furnace charging skips	15	*	1 Jul 2010
Screens and weighing systems	15	*	1 Jul 2010
Torpedo cars	17	*	1 Jul 2010
Water treatment assets:			
Basins	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Valves and other non-pipe fittings	8	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Water distribution systems	10	*	1 Jul 2010
Water pumps	10	*	1 Jul 2010
Coke making assets:			
Coal screening assets:			
Crushers	20	*	1 Jul 2009
Hammer mills	15	*	1 Jul 2009
Hydrowashers	20	*	1 Jul 2009
Primary, secondary and tertiary screens and chutes	10	*	1 Jul 2009
Coke ovens batteries assets:			
Breeze basins	30	*	1 Jul 2009
Charging car rails	20	*	1 Jul 2009
Charging cars	20	*	1 Jul 2009
Coke ovens batteries (including ovens, doors, individual oven gas off takes from supply and extraction mains)	30	*	1 Jul 2009
Coke ploughs	15	*	1 Jul 2009
Coke transfer cars	25	*	1 Jul 2009
Coke wharves (including concrete end barriers and skids)	30	*	1 Jul 2009
Hot car spur lines	30	*	1 Jul 2009
Hot cars (incorporating locomotive, wagon, tray and bogies)	15	*	1 Jul 2009
Quenchers (incorporating stack structures, water tanks, pipes, pumps, sprays, pneumatic systems and water pump pits)	15	*	1 Jul 2009
Ram tracks and live rails	30	*	1 Jul 2009
Rams	30	*	1 Jul 2009
Coke ovens gas by-products assets:			
Acid compound assets:			
Acid compound structures, pumps, overflow and storage tanks	15	*	1 Jul 2009
Ammonia absorbers (including pumps, ammonia storage tanks, and distribution pipes including valves)	15	*	1 Jul 2009
Ammonia plant assets:			
Ammonia incinerators, ammonia stills, tanks, decanters, pumps, condensers (including support structures, stacks)	15	*	1 Jul 2009
Benzine, toluene and xylene plant assets:			
Distillation columns, dephlegorators, pumps, tanks, coolers, condensers and pre heaters	30	*	1 Jul 2009
Benzol scrubbers (including pumps and distribution pipe work including valves)	35	*	1 Jul 2009
Exhausters (including support structures and hydraulic systems)	5	*	1 Jul 2009
Final coolers	35	*	1 Jul 2009

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Napthalene plant assets:			
Sludge tanks, pre heaters, distillation columns, tanks, decanters, condensers, and pumps	35	*	1 Jul 2009
Primary cooler assets:			
Electric and steam pumps, tar tanks, strainers, salt water coolers (including supporting structures and distribution pipes to cooler off takes including valves)	40	*	1 Jul 2009
Sulphate plant assets:			
Feed tanks, evaporators, centrifuge units, conveyors (including belts, structures, drives and chutes, jet condensers, hot water tanks, driers including chutes, drives, and support structures, pumps, vibrating screens, cyclones, and scraper conveyors)	10	*	1 Jul 2009
Tar plant assets:			
Decanters, make tanks (incorporating scrapers and drives, storage tanks, steam and electric pumps, liquor tank and strainers)	15	*	1 Jul 2009
Tar precipitators	20	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Baghouses	20	*	1 Jul 2009
Dedusting fans (including extraction dusting incorporating gearboxes and drives)	20	*	1 Jul 2009
Dust collection systems, dust drop out boxes and dust disposal rotary valves (incorporating motors and gearboxes)	20	*	1 Jul 2009
Fume extraction hoods	20	*	1 Jul 2009
Waste gas collector mains and ducts	25	*	1 Jul 2009
Materials handling assets:			
Bins (including furnace coke, dust disposal bins)	20	*	1 Jul 2009
Conveyor systems (incorporating structures, belts, gearboxes and motors)	15	*	1 Jul 2009
Conveyor systems transfer houses	15	*	1 Jul 2009
Feed bunkers	15	*	1 Jul 2009
Motorised feeders	15	*	1 Jul 2009
Water treatment assets:			
Cooling towers (incorporating fans, motors, access platforms and stairs)	25	*	1 Jul 2009
Hot strip mill assets:			
Coil and slab weighers	15	*	1 Jul 2010
Coil box and crop shear assets:			
Coil boxes (incorporating side guard drives and transfer mechanism assemblies)	8	*	1 Jul 2010
Coil box shear and scale breakers	17	*	1 Jul 2010
Crop shears (incorporating assemblies and main drive motors)	17	*	1 Jul 2010
Crop shear maintenance jigs and pinch rolls	15	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Transfer bed oxy cutting stations	15	*	1 Jul 2010
Coil handling assets:			
Cooling tunnel ventilation fans	10	*	1 Jul 2010
Cooling tunnel conveyors	13	*	1 Jul 2010
Marking machines	15	*	1 Jul 2010
De-scaling systems (incorporating scale breakers, nozzles, pipe works, valves and high pressure pumps)	10	*	1 Jul 2010
Down coiler assets (including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives))	15	*	1 Jul 2010
Finishing mill assets:			
Finishing mill flumes	20	*	1 Jul 2010
Finishing mills (incorporating mill stands, side guides, strippers, screw downs, drive shafts, pinion boxes, main drive motors, transformers, loopers, grease systems, oil circulation systems, and hydraulic systems)	20	*	1 Jul 2010
Laminar flow cooling systems	15	*	1 Jul 2010
Mill roll shop assets:			
Bearing washing machines	10	*	1 Jul 2010
Chuck changers	15	*	1 Jul 2010
Floor plate or checker plate machines	15	*	1 Jul 2010
Roll grinders	15	*	1 Jul 2010
Roll lathes	20	*	1 Jul 2010
Roll racks and sleds	20	*	1 Jul 2010
Reversing roughing mill assets:			
Reversing roughing mills (incorporating mill stands, entry side guards, delivery side guards, main drive motors and hydraulic systems)	20	*	1 Jul 2010
Vertical edgers (incorporating drive motors, gearboxes and edger adjustments)	20	*	1 Jul 2010
Roll changing assets	20	*	1 Jul 2010
Scale scrapers	15	*	1 Jul 2010
Skin pass mill assets:			
Skin pass mills (incorporating mill entry assets,gap control and auxiliary hydraulics, main drive motors, payoff reel, un-coiler mandrels and re-coiler mandrels)	20	*	1 Jul 2010
Tension reels and belt wrappers	15	*	1 Jul 2010
Laser systems mill entry	5	*	1 Jul 2010
Slab tracking systems	5	*	1 Jul 2010
Strapping machines (including radial and circumferential)	13	*	1 Jul 2010
Walking beam furnace assets:			
Air dilution manifolds	20	*	1 Jul 2010
Air ducts	10	*	1 Jul 2010
Coke ovens gas systems	15	*	1 Jul 2010
Cold combustion air systems	20	*	1 Jul 2010
Dilution blowers	10	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Extractors	10	*	1 Jul 2010
Furnaces (incorporating structure, charging machines with synchronising drive trains, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Nitrogen purge systems	15	*	1 Jul 2010
Tracking lasers (incorporating cables and adapters)	5	*	1 Jul 2010
Pellet making assets:			
Balling assets:			
Balling drums	20	*	1 Jul 2010
Bentonite tanks	20	*	1 Jul 2010
Mixers	20	*	1 Jul 2010
Seed screens	10	*	1 Jul 2010
Cooler assets:			
Cooler fans	10	*	1 Jul 2010
Annular coolers (incorporating pans, pan conveyors and drives)	25	*	1 Jul 2010
Roller screens	10	*	1 Jul 2010
Dewatering assets:			
Launders	20	*	1 Jul 2010
Pressure filter pumps	5	*	1 Jul 2010
Process water tanks	20	*	1 Jul 2010
Return water pipes	20	*	1 Jul 2010
Slurry feed pipes	10	*	1 Jul 2010
Slurry pumps	10	*	1 Jul 2010
Slurry tanks (incorporating agitators)	15	*	1 Jul 2010
Sumps	20	*	1 Jul 2010
Thickeners (incorporating tanks, rakes and access platforms)	20	*	1 Jul 2010
Vertical plate pressure filters (incorporating filters, plates, membranes, water sprays, ladders, bomb bay doors)	20	*	1 Jul 2010
Emissions control assets:			
Compressors	20	*	1 Jul 2010
Dust collection system	20	*	1 Jul 2010
Multi-cone	20	*	1 Jul 2010
Scrubbers	20	*	1 Jul 2010
Waste gas collector mains and ducts	20	*	1 Jul 2010
Waste gas extractor fans	20	*	1 Jul 2010
Fluxing tanks	20	*	1 Jul 2010
Grinding mills	15	*	1 Jul 2010
Induration assets:			
Kiln burner units (incorporating gas and firing systems)	15	*	1 Jul 2010
Rotary kilns (incorporating bearings, drive gear and drive system)	30	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Travelling grates (incorporating motors, gearboxes or drives and rollers)	30	*	1 Jul 2010
Waste heat recovery ducts	15	*	1 Jul 2010
Waste heat recovery fans	10	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (incorporating structures, belts, gearboxes and motors):			
Conveyors to and from balling drums	20	*	1 Jul 2010
Filter cake conveyors	20	*	1 Jul 2010
Finished pellet conveyor	20	*	1 Jul 2010
Flux bins	20	*	1 Jul 2010
Roller feeders	10	*	1 Jul 2010
Table feeders	10	*	1 Jul 2010
Vibrating feeders	10	*	1 Jul 2010
Weigh feeders	10	*	1 Jul 2010
Plate mill assets:			
Cold levellers (incorporating motor, gearbox spindles, hydraulic traverse cylinders, fill-in table rolls, motor, gearbox, rolls and catenaries)	30	*	1 Jul 2010
De-scaling boxes (incorporating sprays, mechanicals, control valves pipe work after isolation valves, de-scaling box table rolls, tables, chains, covers, side guides and covers)	10	*	1 Jul 2010
Edgers (incorporating motors, hydraulic controls, mechanical controls, anvil (carryover table), hand rails and walkways)	20	*	1 Jul 2010
Furnace entry skids	20	*	1 Jul 2010
Furnaces (incorporating slab pushers, bumpers, pyrometers, off takes from king valve to outlets and all structures and equipment from after entry skids up to and including circular apron skids)	20	*	1 Jul 2010
Hot levellers (incorporating motors, gearboxes, spindles, rolls, leveller AGC capsules, screws, crowning device, de-scaling header and valves)	20	*	1 Jul 2010
Inter-roll stand cooling sprays	15	*	1 Jul 2010
Reversing finishing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Reversing roughing mill (incorporating housing, side guides and covers, guards, motors, drives, spindles, water sprays, gearboxes, screw down, spindles, AGC capsules, hydraulics, mill de-scaling, filler plates, and oil systems within the mill)	20	*	1 Jul 2010
Rope driven cooling transfer bed	20	*	1 Jul 2010
Shears (including crop, divide, scrap, rotary trim, guillotine and end shears)	20	*	1 Jul 2010
Slab sizing systems (incorporating side guard measuring devices and stands, slab sizing unit supports, cameras and light banks)	5	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Turnover inspection table (incorporating barriers and hydraulics)	20	*	1 Jul 2010
Walking beam cooling beds (incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics)	20	*	1 Jul 2010
Primary metal product casting assets:			
Continuous casting machines (incorporating turrets, tundishes (incorporating lids and cassettes), tundish cars, moulds, dummy bars, segments, oscillators, rolls, water sprays, hydraulics, motors and gearboxes):			
Billet casters	17	*	1 Jul 2010
Combination casters	17	*	1 Jul 2010
Slab casters	17	*	1 Jul 2010
Cooler transfer arms (incorporating motors, gearboxes and drive shafts)	17	*	1 Jul 2010
Crop removal machines	20	*	1 Jul 2010
Cut to length machines and torch cutters	15	*	1 Jul 2010
De-burring machines (incorporating fixed drives)	15	*	1 Jul 2010
Emissions control assets:			
Baghouses	20	*	1 Jul 2010
Dedusting fans (including extraction dusting incorporating gearboxes and drives)	15	*	1 Jul 2010
Dedusting ducts and mains	15	*	1 Jul 2010
Steam exhaust fans	10	*	1 Jul 2010
Hydraulic shears	17	*	1 Jul 2010
Materials handling assets:			
Conveyor systems (including structures, belts, gearboxes and motors)	20	*	1 Jul 2010
Mould powder bins	23	*	1 Jul 2010
Screw feeders	15	*	1 Jul 2010
Scarfing machines (incorporating catenary system of hoses, power supply cables and support structures)	20	*	1 Jul 2010
Slab or billet cooler tanks (incorporating grid stands)	30	*	1 Jul 2010
Slab or billet marking machines	17	*	1 Jul 2010
Transfer beds	17	*	1 Jul 2010
Up-enders (including hydraulics)	17	*	1 Jul 2010
Walking beam cooling beds and run out tables	17	*	1 Jul 2010
Water treatment assets:			
Basins and ponds	30	*	1 Jul 2010
Cooling towers (incorporating fans, motors, access platforms and stairs)	20	*	1 Jul 2010
Gravel and sand filters	25	*	1 Jul 2010
Heat exchangers	10	*	1 Jul 2010
Pipelines:			
Water pipelines	20	*	1 Jul 2010
Valves and other non-pipe fittings	10	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pumps:			
Water pumps	10	*	1 Jul 2010
Chemical dosing pumps	5	*	1 Jul 2010
Skimmers and scrapers	15	*	1 Jul 2010
Tanks:			
Sludge, chemical storage and dosing tanks	20	*	1 Jul 2010
Water tanks	25	*	1 Jul 2010
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2010
Rod, bar, structural and rail mill assets:			
Controlled tempering quenching cars	10	*	1 Jul 2010
Cut to length machines	17	*	1 Jul 2010
De-scaling systems (incorporating scale breaker, nozzles, pipe work, valves and high pressure pump)	10	*	1 Jul 2010
Finishing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Furnace charging skids	20	*	1 Jul 2010
Intermediate mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Reversing roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Roughing mills (incorporating motors, gearboxes, drives, guides and cassettes)	20	*	1 Jul 2010
Shears (incorporating motors and drives)	17	*	1 Jul 2010
Stacker/bundlers	12	*	1 Jul 2010
Straighteners	20	*	1 Jul 2010
Walking beam cooling beds	20	*	1 Jul 2010
Walking beam, natural gas furnaces (incorporating structure, refractories, walking beam floors, furnace hydraulic systems, and charge and discharge doors)	20	*	1 Jul 2010
Sinter making assets:			
Cooler assets:			
Cooler fans	10	*	1 Jul 2009
Coolers (incorporating pan conveyors and drives)	25	*	1 Jul 2009
Emissions control assets:			
Waste gas cleaning and dedusting assets:			
Activated carbon packed bed filters	15	*	1 Jul 2009
Dedusting fans	10	*	1 Jul 2009
Electrostatic precipitators and scraper chains	20	*	1 Jul 2009
Waste gas collector mains and ducts	20	*	1 Jul 2009
Feed sequence assets:			
Feed rolls	7	*	1 Jul 2009
Mixing and rolling drums	30	*	1 Jul 2009
Materials handling assets:			
Belt weighers	5	*	1 Jul 2009
Bins:			
Coke bins	15	*	1 Jul 2009

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ore bins	23	*	1 Jul 2009
Sinter bins	17	*	1 Jul 2009
Chutes	15	*	1 Jul 2009
Conveyor systems (incorporating structures, belts, gearboxes and motors)	17	*	1 Jul 2009
Feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Sinter	17	*	1 Jul 2009
Weigh feeders:			
Coke	15	*	1 Jul 2009
Ore	23	*	1 Jul 2009
Strand assets:			
Ignition furnaces (incorporating associated air and gas mains)	15	*	1 Jul 2009
Preheat hoods (incorporating waste heat recovery fans and mains)	7	*	1 Jul 2009
Spike roll crushers (incorporating bogey flex, electric motors, primary gearboxes, fluid couplings, grillage bars and crash decks)	10	*	1 Jul 2009
Strand structures and drives (including conveyors, wind legs and dust troughs)	20	*	1 Jul 2009
Water treatment assets:			
Thickeners and clarifiers (incorporating tanks, rakes and access platforms)	30	*	1 Jul 2009
Steel railway track product manufacturing assets:			
Steel railway clip manufacturing assets:			
Anti-corrosion dip tanks	20	*	1 Jul 2011
Coil transfer arms (incorporating motors, gearboxes and drive shafts)	15	*	1 Jul 2011
End spades	20	*	1 Jul 2011
Gas temper furnaces	20	*	1 Jul 2011
Induction heaters	20	*	1 Jul 2011
Noise reduction enclosures	30	*	1 Jul 2011
Presses	20	*	1 Jul 2011
Quench systems (incorporating heat exchangers, transfer arms, tanks, pipes and pumps)	20	*	1 Jul 2011
Shears	20	*	1 Jul 2011
Tooling	15	*	1 Jul 2011
Transfer systems (incorporating flat bed transfer table)	30	*	1 Jul 2011
Quality control test rigs	30	*	1 Jul 2011
Materials handling assets:			
Conveyor systems	20	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Racks for storage	20	*	1 Jul 2011
Weigh scales	15	*	1 Jul 2011
Water treatment assets:			
Cooling towers	20	*	1 Jul 2011

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pumps	10	*	1 Jul 2011
Tanks	20	*	1 Jul 2011
Steel railway sleeper manufacturing assets:			
Crop shear and presses	20	*	1 Jul 2011
Form presses	20	*	1 Jul 2011
Punch presses	20	*	1 Jul 2011
Steel strip metallic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Air knife assemblies	13	*	1 Jul 2010
Crop shears	17	*	1 Jul 2010
Curing ovens	15	*	1 Jul 2010
Horizontal air coolers (incorporating ducting fans and nozzles)	15	*	1 Jul 2010
Horizontal furnaces	20	*	1 Jul 2010
Levellers (incorporating gearboxes and drives)	15	*	1 Jul 2010
Metal coating pots	15	*	1 Jul 2010
Passivators (incorporating tanks and pumps)	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Pot hardware (incorporating zinc roll frames and roll assemblies)	13	*	1 Jul 2010
Pre melt pots	5	*	1 Jul 2010
Quench systems (incorporating rolls, spray bars and tanks)	10	*	1 Jul 2010
Re-coilers	15	*	1 Jul 2010
Resin coaters	15	*	1 Jul 2010
Scrapers	13	*	1 Jul 2010
Skin conditioning mills (incorporating entry and exit tension rolls)	20	*	1 Jul 2010
Steering rolls and bridles (incorporating motors, gearboxes and rolls)	15	*	1 Jul 2010
Vertical air coolers (incorporating ducting, fans and motors)	15	*	1 Jul 2010
Vertical preheat furnaces	15	*	1 Jul 2010
Welders	17	*	1 Jul 2010
Steel strip organic coating assets:			
Accumulators (incorporating rolls, drive gear, winches and rope)	17	*	1 Jul 2010
Banders	15	*	1 Jul 2010
Branders	10	*	1 Jul 2010
Chemical rinsing, cleaning and pre-treatment assets	15	*	1 Jul 2010
Cooler and cooling assets	15	*	1 Jul 2010
Curing ovens	15	*	1 Jul 2010
Finishing assets	15	*	1 Jul 2010
Inspection assets	17	*	1 Jul 2010
Payoff reels	15	*	1 Jul 2010
Primer and main coaters	13	*	1 Jul 2010
Quench systems	10	*	1 Jul 2010

Iron smelting and steel manufacturing (21100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Re-coilers	15	*	1 Jul 2010
Shears	15	*	1 Jul 2010
Stitchers	17	*	1 Jul 2010
Tin-plating mill assets:			
Accumulators and loopers	17	*	1 Jul 2011
Acid and alkaline cleaning baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
Batch annealing assets:			
Annealing furnaces	6	*	1 Jul 2011
Bases	4	*	1 Jul 2011
Convector plates	4	*	1 Jul 2011
Inner covers	4	*	1 Jul 2011
Cold reduction mills	20	*	1 Jul 2011
Continuous annealing furnaces	15	*	1 Jul 2011
Crop shears	15	*	1 Jul 2011
Dryers	15	*	1 Jul 2011
Electro plating baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
Pickling tanks (including scrubbing units and rolls and electrical grids)	13	*	1 Jul 2011
Preheat furnaces	20	*	1 Jul 2011
Recoilers, bridles and uncoilers	15	*	1 Jul 2011
Rinse tanks	15	*	1 Jul 2011
Side trimmers	15	*	1 Jul 2011
Temper mills	20	*	1 Jul 2011
Tension control system (including steering)	10	*	1 Jul 2011
Welders	17	*	1 Jul 2011

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

Alumina production ***(21310)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Aluminium smelting (21320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Deodorising machines/fume extraction systems	15	*	1 Jul 2013
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
Impregnation machines	10	*	1 Jul 2013
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
Sand core dies	7	*	1 Jul 2013
Sand core making machines	15	*	1 Jul 2013

Non-ferrous metal casting (21410)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Tinsmiths' plant	20		1 Jan 2001

Fabricated metal product manufacturing (22100 to 22990)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Galvanising plant	10		1 Jan 2001
Metal crushing plant (core fragmentised)	$13^{1}/_{3}$		1 Jan 2001
Nail manufacturing plant	20		1 Jan 2001
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

Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Steel coil blanking or shear line assets:			
Coil cars (including stationary coil cars)	15	*	1 Jul 2012
Cut to length shears and guillotines	15	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
Grip feeders	10	*	1 Jul 2012
Levellers	15	*	1 Jul 2012
Meter wheels	7	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012
Run out tables	15	*	1 Jul 2012
Scissor lifts	15	*	1 Jul 2012
Stackers	15	*	1 Jul 2012
Steel coil roll forming assets:			
Auto banders	10	*	1 Jul 2012
Closed section induction welders	15	*	1 Jul 2012
Closed section laser welders	10	*	1 Jul 2012
CNC laser cutting units	10	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil joining welding units	15	*	1 Jul 2012
Coil levellers and straighteners	15	*	1 Jul 2012
Coil magazines	15	*	1 Jul 2012

Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Coil tilters	15	*	1 Jul 2012
Coil tilting coil cars	15	*	1 Jul 2012
Control systems assets:			
Motion controllers	10	*	1 Jul 2012
Programmable logic controllers (PLCs)	10	*	1 Jul 2012
Potentiometers	5	*	1 Jul 2012
Variable speed drives (VSDs)	10	*	1 Jul 2012
Control systems (including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems)	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Embossing units	5	*	1 Jul 2012
Flying shears	10	*	1 Jul 2012
In-line presses and punches	15	*	1 Jul 2012
In-line printers and labellers	7	*	1 Jul 2012
Metal saws:			
Band saws	10	*	1 Jul 2012
Rotary cut off saws	10	*	1 Jul 2012
Roll former tooling	8	*	1 Jul 2012
Roll formers (incorporating entry guides, fixed and height adjustable pinch rollers, drive motor and gearboxes, base and power supply unit):			
Fixed	15	*	1 Jul 2012
Mobile	10	*	1 Jul 2012
Run out tables	15	*	1 Jul 2012
Shears and guillotines	15	*	1 Jul 2012
Snubbers (incorporating drives, motors and gearboxes)	15	*	1 Jul 2012
Strip lubricators	10	*	1 Jul 2012
Support assets:			
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Engineering workshop assets:			
CNC and NC lathes	10	*	1 Jul 2012
Drilling machines	10	*	1 Jul 2012
Keyway broaching presses	15	*	1 Jul 2012
Guard lights (incorporating red eye guard lights and stands)	7	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Spreader bars	10	*	1 Jul 2012
Manual strapping machines	7	*	1 Jul 2012

Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Measuring assets (including micrometers, protractors, tapes, and vernier callipers)	7	*	1 Jul 2012
Perimeter fencing	15	*	1 Jul 2012
Pneumatic systems assets:			
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Stackers (drop and suction)	15	*	1 Jul 2012
Stretch wrappers	10	*	1 Jul 2012
Tunnel guarding (including safety cages)	15	*	1 Jul 2012
Steel coil slitting assets:			
Anti-flutter rolls	10	*	1 Jul 2012
Auto banders (incorporating conveyors, strapping heads, coil lift systems, strapping dispensers, accumulators and controls)	10	*	1 Jul 2012
Carryover tables	15	*	1 Jul 2012
Coil cars	15	*	1 Jul 2012
Coil stacking systems	20	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Controlled access gates	10	*	1 Jul 2012
Conveyors:			
Gravity feed conveyors (incorporating belts, rollers and frames)	15	*	1 Jul 2012
Motorised conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
De-coiler/un-coiler edge guides	10	*	1 Jul 2012
De-coilers/un-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers and brakes)	15	*	1 Jul 2012
Downenders (incorporating conveyors, hydraulics and controls)	20	*	1 Jul 2012
Entry and exit coil carousels/capstans	20	*	1 Jul 2012
Entry shears	15	*	1 Jul 2012
Exit edge guides	10	*	1 Jul 2012
Exit feed up units (incorporating deflector and lift rolls, shears, separators, tables and traverse drives)	20	*	1 Jul 2012
Exit turnstile/coil stackers	20	*	1 Jul 2012
Lifting assets:			
C-hooks	15	*	1 Jul 2012
Magnet cranes	20	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Main hydraulic power pack (incorporating interconnecting pipe work to valve stands)	15	*	1 Jul 2012
Pallet conveyor monorails	10	*	1 Jul 2012
Peeler tables	15	*	1 Jul 2012
Perimeter guarding	15	*	1 Jul 2012
Pinch rollers/breakers	20	*	1 Jul 2012
Pneumatic systems assets:			

Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air compressors	7	*	1 Jul 2012
Air driers	7	*	1 Jul 2012
Air receivers	15	*	1 Jul 2012
Re-coilers (incorporating drives, motors, mandrels, gearboxes, snubbers, and brakes)	15	*	1 Jul 2012
Scrap baller	15	*	1 Jul 2012
Scrap chopper bins and carriages	20	*	1 Jul 2012
Scrap chopper conveyors (incorporating gearboxes, belts, rollers, bearings, motors, frames and controls)	15	*	1 Jul 2012
Scrap choppers	20	*	1 Jul 2012
Separator blades	10	*	1 Jul 2012
Slitter tooling (incorporating blades, rubbers and spacers)	5	*	1 Jul 2012
Slitting head building stations (incorporating rotating rigs)	20	*	1 Jul 2012
Slitting head entry side guides	10	*	1 Jul 2012
Slitting heads (incorporating electric motors, gearboxes and drive shafts)	15	*	1 Jul 2012
Tension units (incorporating entry and exit quadrants, rolls, separators, drag pads, motors, gearboxes and drives)	15	*	1 Jul 2012
Weighing scales (incorporating load cells and controls)	20	*	1 Jul 2012
Steel sheet metal forming assets:			
Blankers	15	*	1 Jul 2012
Brake presses	20	*	1 Jul 2012
CNC multi head combined slitter/blankers	15	*	1 Jul 2012
Control systems	10	*	1 Jul 2012
Folders	10	*	1 Jul 2012
Guillotines	15	*	1 Jul 2012
Mini slitters	15	*	1 Jul 2012

Boiler, tank and other heavy gauge metal container manufacturing (22310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sheet metal tanks manufacturing assets:			
Band saws	5	*	1 Jul 2012
Coil holders	10	*	1 Jul 2012
Curving rollers	10	*	1 Jul 2012
Drilling machines (including bench and radial drills)	5	*	1 Jul 2012
Gang and turret punching machines	15	*	1 Jul 2012
Hand tools	5	*	1 Jul 2012
Hoists:			
Electric	5	*	1 Jul 2012
Hydraulic	15	*	1 Jul 2012
Hooks (including c-hooks and slinger hooks)	5	*	1 Jul 2012
Jib cranes	15	*	1 Jul 2012

Boiler, tank and other heavy gauge metal container manufacturing (22310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laser cutters	7	*	1 Jul 2012
Overhead cranes and gantries	25	*	1 Jul 2012
Pallet jacks	10	*	1 Jul 2012
Plate grabs	5	*	1 Jul 2012
Racking	20	*	1 Jul 2012
Riveting machines	15	*	1 Jul 2012
Shears:			
Hand-held type	3	*	1 Jul 2012
Guillotine type	15	*	1 Jul 2012
Spreader bars	15	*	1 Jul 2012
Trolleys	5	*	1 Jul 2012
Welders	5	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets):			
Ancillary and support assets:			
Air compressors	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts) – see Table B Warehouse and distribution centre equipment and machines			
Brake hose cleaning machines	10	*	1 Jul 2011
Calibration assets	10	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2011
Dust and fume extraction assets:			
Fixed extraction systems (incorporating ducting, extraction arms etc)	15	*	1 Jul 2011
Mobile	7	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Glycol and water mixing plant assets	15	*	1 Jul 2011
Hose reels	7	*	1 Jul 2011
Power supply assets (including generators) – use any relevant determinations made for Power supply assets in Table B			
Racks and shelving	20	*	1 Jul 2011
Stillages, storage bins tote boxes and trolleys	15	*	1 Jul 2011
Storage tanks:			
Fuel storage tanks	20	*	1 Jul 2011
Gas storage tanks (including argon, compressed natural gas (CNG) and nitrogen gas storage tanks)	30	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Lubricant storage tanks	20	*	1 Jul 2011
Tooling:			
Dies (for press brakes)	12	*	1 Jul 2011
Jigs and fixtures	7	*	1 Jul 2011
Moulds (including fibreglass moulds)	7	*	1 Jul 2011
Vehicle platforms and runways (used in wheel alignment etc)	20	*	1 Jul 2011
Ventilation fans	20	*	1 Jul 2011
Waste oil collection and storage assets	10	*	1 Jul 2011
Waste water treatment assets:			
Meters	5	*	1 Jul 2011
Pipework	15	*	1 Jul 2011
Pumps	12	*	1 Jul 2011
Separators	15	*	1 Jul 2011
Tanks	30	*	1 Jul 2011
Water demineralising plant assets (including containers, pipework, pumps and reverse osmosis assets)	15	*	1 Jul 2011
Weighers:			
Fixed (weighbridges)	20	*	1 Jul 2011
Mobile	10	*	1 Jul 2011
Assembly and body shop assets:			
Adhesive mixing and dispensing assets	15	*	1 Jul 2011
Alignment, positioning and verification assets:			
Axle and frame alignment assets (including frame presses)	15	*	1 Jul 2011
Computer and laser based contact and non-contact devices (including 'Faro arms')	10	*	1 Jul 2011
Dumpy levels	7	*	1 Jul 2011
Coupling machines	15	*	1 Jul 2011
Power tool and rivet gun power packs and rigs	15	*	1 Jul 2011
Power tools:			
Nut runners (including cables and controllers)	7	*	1 Jul 2011
Others (including angle grinders, fastening tools, hand operated saws, rivet guns etc) – see Table B Power tools, hand tools			
Sawing machines (including aluminium cutting saws, bandsaws and cold saws)	12	*	1 Jul 2011
Welding assets:			
Automatic stud well bowl feeder units	10	*	1 Jul 2011
Hand held and portable spot welders (including transformers)	10	*	1 Jul 2011
MIG welders	15	*	1 Jul 2011
Stud welding machines	15	*	1 Jul 2011
TIG welders	15	*	1 Jul 2011
Vertical electric welders (pedestal welders)	15	*	1 Jul 2011
Welding reels	7	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Handling assets:			
Conveyors:			
Floor and in-floor conveyors (including belt conveyors, skid conveyors, skillet conveyors, slat conveyors, turntables etc)	15	*	1 Jul 2011
Monorails and overhead conveyors	20	*	1 Jul 2011
Cranes (including gantry cranes, overhead cranes and turnover cranes)	25	*	1 Jul 2011
Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), Elevating work platforms (EWPs)			
Forklift trucks (including pallet jacks, pallet stackers and reach trucks) – see Table B Forklifts			
Mobile hoists/floor cranes (including engine and radiator hoists)	15	*	1 Jul 2011
Pushers, rollers and tug units	10	*	1 Jul 2011
Vehicle hoists/lifters (including column lifters and post hoists)	25	*	1 Jul 2011
Paint shop assets:			
Booths and ovens:			
Generally (including baking/curing ovens, paint mixing booths/rooms, pre-treatment/sanding booths and wash down booths including cab degreasers)	20	*	1 Jul 2011
Spray booths and combination spray booth baking ovens	15	*	1 Jul 2011
Dip tank electro coating assets (including alkaline cleaner tanks, electro application tanks, surface conditioner tanks and water rinse tanks)	15	*	1 Jul 2011
Infrared paint dryers	7	*	1 Jul 2011
Paint proportioning assets:			
Electronic component proportioning systems	10	*	1 Jul 2011
Paint tinting and colour blending machines	5	*	1 Jul 2011
Press shop assets:			
Bending machines:			
Chassis rail/frame bending machines	20	*	1 Jul 2011
Folders (including pan brakes)	20	*	1 Jul 2011
Press brakes (brake presses)	25	*	1 Jul 2011
Tube benders	12	*	1 Jul 2011
Chassis rail drilling/punching machines:			
Chassis rail processing machines (incorporating drilling and profiling)	20	*	1 Jul 2011
Punching machines	20	*	1 Jul 2011
CNC milling machines	10	*	1 Jul 2011
CNC routing machines	10	*	1 Jul 2011
Drilling machines (bench drills, pedestal drills and pillar drills)	12	*	1 Jul 2011
Guillotine shears	20	*	1 Jul 2011

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Lathes:			
CNC lathes	10	*	1 Jul 2011
Conventional or non-CNC lathes	15	*	1 Jul 2011
Plasma cutters	15	*	1 Jul 2011
Scribing and number stamping machines (including chassis number scribing/stamping machines and vehicle identification number stamping machines)	10	*	1 Jul 2011
Trim and final shop assets:			
Air conditioning charging units	10	*	1 Jul 2011
Brake testing units	20	*	1 Jul 2011
Bus and truck wash assets – see Table A Automotive body, paint and interior repair n.e.c. (94129), large vehicle wash assets			
Electrical systems testing assets	15	*	1 Jul 2011
Fluid filling assets:			
Fluid filling machines (including coolant, fuel, lubrication and power steering fluid filling machines)	10	*	1 Jul 2011
Urea dispensing systems (incorporating intermediate bulk containers, hose reels, meters and pumps)	10	*	1 Jul 2011
Headlight aiming equipment	10	*	1 Jul 2011
Torque testing machines (including chassis dynamometers and engine dynamometers)	12	*	1 Jul 2011
Wheel alignment assets:			
Wheel alignment lasers	4	*	1 Jul 2011
Wheel alignment systems (incorporating alignment machines housing computer hardware and software, probes and sensors)	15	*	1 Jul 2011
Metal stamping and blanking assets:			
Ancillary assets (including building and services assets):			
Air compressors	15	*	1 Jul 2012
Air dryers	10	*	1 Jul 2012
Generally (including air conditioning assets, air cooling assets, fencing (removable), fire control and alarm assets, power supply assets) – use any applicable determination in Table B			
Steelwork structures (including access and storage platforms, bollards, ladders etc)	15	*	1 Jul 2012
Blanking and stamping press assets:			
Presses (including production presses and production supporting presses such as die spotting presses, tryout presses etc)	15	*	1 Jul 2012
Support assets (including decoilers, loaders, unloaders, pallet transfer, sheet feeders, crane savers etc)	15	*	1 Jul 2012
Die change over assets (die trailers, die trucks, die trolleys etc)	15	*	1 Jul 2012
Die racks	15	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Dies (stamping dies)	7	*	1 Jul 2012
Inspection and measuring assets (including accelerometers, accuracy measurement tools, desktop friction and wear testers, dualscopes and measuring and evaluation machines generally)	10	*	1 Jul 2012
Maintenance workshop and tool room assets:			
Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Cutting machines (including gas cutters and plasma cutting machines)	10	*	1 Jul 2012
Exhaust fans	10	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Hand tools (including portable power tools, sealer guns and spray guns)	3	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks etc)	15	*	1 Jul 2012
Lifting equipment (including vertical elevators and hoists)	15	*	1 Jul 2012
Maintenance machines and tool room assets generally (including boring machines, folding machines, grinding machines, guillotines, hydraulic benders and presses, lapping machines, lathes, milling machines, NC machines and pipe threaders)	15	*	1 Jul 2012
Measuring assets (including height gauges, micrometers, surface measuring machines and vernier calipers)	10	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (including ARC welders, MIG welders and TIG welders)	10	*	1 Jul 2012
Pallets	10	*	1 Jul 2012
Production control systems	10	*	1 Jul 2012
Robots (including press tending robots, press transfer robots and pressed parts rack loading robots)	10	*	1 Jul 2012
Scrap metal baling assets (including balers and conveying systems)	15	*	1 Jul 2012
Steel coil and steel sheet handling assets:			
Automated guided vehicles (AGVs) (used in blank/stamped parts handling)	10	*	1 Jul 2012
Coil loaders (including hydraulic carts, lift tables and platforms)	15	*	1 Jul 2012
Conveyors	15	*	1 Jul 2012
Forklifts – see Table B			
Overhead cranes and hoists	20	*	1 Jul 2012
Steel coil and steel sheet processing assets:			
Blank/sheet turnover machines	15	*	1 Jul 2012
Destacking/stacking machines	10	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Washing machines	10	*	1 Jul 2012
Motor car engine assembly and manufacturing assets:			
Ancillary and support assets:			
Air compressors	15	*	1 Jul 2012
Air curtains	10	*	1 Jul 2012
Control systems (including mimic panels)	10	*	1 Jul 2012
Cooling water supply assets (including cooling towers, storage tanks and water conditioning/dosing assets)	15	*	1 Jul 2012
Dust and fume extraction assets (including ducting, extraction fans, hoppers etc)	15	*	1 Jul 2012
Engine lubrication storage, filtration and feed plant assets	15	*	1 Jul 2012
Engine pallets	10	*	1 Jul 2012
Lighting (production)	15	*	1 Jul 2012
Racks, shelving, stands and tables generally	15	*	1 Jul 2012
Robots generally (including assembly robots, gantry robots and pick and place robots etc)	10	*	1 Jul 2012
Safety assets generally (including guarding, matting, railing etc, where separately identifiable and not incorporated into an existing asset)	10	*	1 Jul 2012
Stillages, storage bins, tote boxes and trolleys	10	*	1 Jul 2012
Swarf and machining line coolant separation and refrigeration systems (incorporating coolant circulation pumps and tanks, outfeed extractors, refrigeration chiller packs, separators and swarf tote excavators)	15	*	1 Jul 2012
Tooling assets:			
Electronic and laser tool pre-setting and setting machines (including coordinate measurement machines)	10	*	1 Jul 2012
Tooling (for drills, lathes, mills etc)	3	*	1 Jul 2012
Engine assembly and engine component sub-assembly assets:			
Adhesive application assets used in form-in-place gasket systems etc (including adhesive unloading equipment and robots)	10	*	1 Jul 2012
Assembly and sub-assembly assets generally (including assembly machines, balancing machines, bearing shell detection assets, crank and piston spin test machines, oil filling machines etc)	10	*	1 Jul 2012
Coding assets (including automated ink or spray jet coders and automated pin coding stamping machines)	10	*	1 Jul 2012
Nut runner assets:			
Automated nut runner and fastening systems (incorporating cables and controllers, and including bolt torquing robots)	10	*	1 Jul 2012
Manually operated nut runners (pre-torque applications etc)	5	*	1 Jul 2012
Power tools generally	3	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Engine component machining line assets (including broaching machines, deburring machines, gauging machines, honing machines, leak testing machines, machining centres, pallet loading systems, surface grinding machines, transfer machines, washing machines etc)	15	*	1 Jul 2012
Engine function testing assets (including cold test machines, engine dynamometers, engine ignition testing machines and hot test machines)	10	*	1 Jul 2012
Handling assets:			
Conveyors:			
Elevating conveyors (including engine block elevating conveying assets etc)	15	*	1 Jul 2012
Floor and in-floor standalone conveyors (including belt conveyors, infeed and outfeed conveyors)	15	*	1 Jul 2012
Monorails and overhead conveyors	15	*	1 Jul 2012
Cranes and hoists (including bridge cranes, gantry cranes, overhead cranes and turnover cranes)	20	*	1 Jul 2012
Lifting fixtures, magnets, slings etc	10	*	1 Jul 2012
Quality control assets generally (including cylinder head thickness testers, digital torque wrenches, gauges, inspection equipment generally, measuring equipment generally, microscopes, scales, scanners, testing equipment generally, thermometers, vibration meters etc)	10	*	1 Jul 2012
Toolroom assets:			
Benches and cutting tables (including magnetic field benches, marking out tables, welding benches etc)	15	*	1 Jul 2012
Degreasing plant systems (incorporating float valves, hoists, monorails, pumps etc)	15	*	1 Jul 2012
Fixtures (including rotary work fixtures and set up fixtures)	10	*	1 Jul 2012
Heat treatment assets (including furnaces and quench tanks)	15	*	1 Jul 2012
Tool grinding and maintenance machines (including boring machines, broach sharpening machines, grinding machines, guillotines, lapping machines, milling machines, toolroom lathes etc)	15	*	1 Jul 2012
Washing machines and tanks (including ultrasonic cleaners/washers and other hot solvent small parts washing assets)	15	*	1 Jul 2012
Welders (ARC welders, MIG welders etc)	10	*	1 Jul 2012
Waste treatment assets:			
Laboratory equipment (including balancers, chart recorders, dryers, pH sampling devices, rotameters and simulators etc)	10	*	1 Jul 2012
Meters and sensors (including chart recorders, dosing meters, level meters, level sensors and pH method meters and sensors etc)	10	*	1 Jul 2012

Motor vehicle manufacturing (23110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pumps (including dosing pumps, recirculation pumps etc)	10	*	1 Jul 2012
Tanks and pools (including recycling tanks, sludge tanks and pools, storage tanks etc)	20	*	1 Jul 2012
Waste treatment assets generally (including dosing systems, flotation waste treatment systems, heaters, oil removing systems, skimmers and sludge presses etc)	15	*	1 Jul 2012
Motor vehicle manufacturing plant (not listed elsewhere):			
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
Non-ferrous metal casting assets – see Table A Non-ferrous metal casting (21410)			

Motor vehicle body and trailer manufacturing (23120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bus vehicle body assembly assets (on supplied motor and chassis) – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets)			
Truck body manufacturing assets – see Table A Motor vehicle manufacturing (23110), bus and truck manufacturing assets (including bus vehicle body assembling assets and truck body manufacturing assets)			

Other motor vehicle parts manufacturing (23190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Metal stamping and blanking assets – see Table A Motor vehicle manufacturing (23110), metal stamping and blanking assets			
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

Railway rolling stock manufacturing and repair services (23930)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assembly assets:			
Access and assembly platforms	15	*	1 Jul 2014
Alignment assets (including gearbox alignment assets)	10	*	1 Jul 2014
Bearing puller assets	10	*	1 Jul 2014
Blast chamber assets (incorporating shot recovery systems)	10	*	1 Jul 2014
Cutting assets (including plate profilers, profile cutters and saws)	10	*	1 Jul 2014
De-coiling assets	15	*	1 Jul 2014
Drilling assets (including radial drills)	10	*	1 Jul 2014
Foam filling station assets	10	*	1 Jul 2014
Furnaces and ovens (including ladles and stress relief ovens)	20	*	1 Jul 2014
Jigs (including rollover jigs and lifting jigs)	15	*	1 Jul 2014
Lathes (including above floor and under floor wheel lathes)	20	*	1 Jul 2014
Milling machines (including gantry)	20	*	1 Jul 2014
Pipe and tube bending assets	10	*	1 Jul 2014
Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)	20	*	1 Jul 2014
Riveting assets	5	*	1 Jul 2014
Specialised hydraulic tool assets	10	*	1 Jul 2014
Stretch formers	10	*	1 Jul 2014
Sweeping assets	10	*	1 Jul 2014
Turning assets	10	*	1 Jul 2014
Wash bay assets	10	*	1 Jul 2014
Welding assets (including robot welders and spot welding towers)	10	*	1 Jul 2014
Wire cutting and stripping assets	10	*	1 Jul 2014
Handling assets:			
Cranes (including overhead gantry cranes)	25	*	1 Jul 2014
Lifting assets generally (including hydraulic double lift jacks, locomotive jacks and stands)	20	*	1 Jul 2014
Pallet lifters	10	*	1 Jul 2014
Scissor lifts	10	*	1 Jul 2014
Maintenance and refurbishment assets:			
Boring assets	10	*	1 Jul 2014
Cutting assets (including guillotines, plasma cutters and profilers)	15	*	1 Jul 2014
Detecting assets (including flaw detectors)	10	*	1 Jul 2014
Drilling assets (including radial drills)	10	*	1 Jul 2014
Grinding and milling assets	20	*	1 Jul 2014
Hydraulic drop and work tables	10	*	1 Jul 2014
Lathes (including above floor and under floor wheel lathes)	20	*	1 Jul 2014
Paint spraying booths (incorporating baking ovens, extractor fans and gas heaters)	15	*	1 Jul 2014

Railway rolling stock manufacturing and repair services (23930)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Portable presses (including hydraulic power presses)	10	*	1 Jul 2014
Presses (including bearing mounting, bench, brake, hydraulic power and wheel presses)	20	*	1 Jul 2014
Tanks (including washing and water tanks)	20	*	1 Jul 2014
Vacuum assets	10	*	1 Jul 2014
Washing assets (including bearing and bogie washers)	10	*	1 Jul 2014
Welding assets (including robot welders and spot welding towers)	10	*	1 Jul 2014
Wheel condition monitoring systems	7	*	1 Jul 2014
Support assets:			
Cleaning assets (including high pressure cleaners)	5	*	1 Jul 2014
Compressed air system assets (including compressors, dryers and filters and receivers)	10	*	1 Jul 2014
Computer measuring and monitoring assets (including load and pressure indicators)	7	*	1 Jul 2014
Control system assets (including supervisory control and data acquisition (SCADA) systems and vehicle preparation systems)	10	*	1 Jul 2014
Cooling towers	15	*	1 Jul 2014
Dust and fume extraction system assets	15	*	1 Jul 2014
Electricity supply assets – see Table A Electricity supply (26100 to 26400)			
Fastening and riveting assets	5	*	1 Jul 2014
Fire prevention systems (incorporating fire protection systems and water tanks)	15	*	1 Jul 2014
Induction heaters	10	*	1 Jul 2014
Portable train weighing assets	10	*	1 Jul 2014
Pumps (including hydraulic pumps)	10	*	1 Jul 2014
Racking and storage assets	20	*	1 Jul 2014
Rail vehicle moving and placing assets (including crabs, shunting locomotives and trackmobiles)	10	*	1 Jul 2014
Railway tracks – see Table A Rail freight and passenger transport services (47100 to 47200)			
Refrigerant recovery assets	10	*	1 Jul 2014
Traversers and turntables	20	*	1 Jul 2014
Vehicle progression systems assets (including rabbits)	10	*	1 Jul 2014
Waste water and effluent treatment assets	10	*	1 Jul 2014
Weighing assets for carriages and locomotives	20	*	1 Jul 2014
Testing assets:			
Bogie, brake and spring testing assets	10	*	1 Jul 2014
Cab test benches and CRC cable testing assets	5	*	1 Jul 2014
Earth testing assets	10	*	1 Jul 2014
Electrical testing assets (including multimeters)	10	*	1 Jul 2014
Post production testing assets (excluding weighing assets – see above in support assets):			
Water test facility assets (incorporating control systems, gantries, pipes, pumps etc)	10	*	1 Jul 2014

Railway rolling stock manufacturing and repair services (23930)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Other post production testing assets	5	*	1 Jul 2014
Test sheds for testing locomotives and other rolling stock	30	*	1 Jul 2014

Other transport equipment manufacturing n.e.c. (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:			
Automated	5	*	1 Jul 2004
Manual	10	*	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 systems	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 systems (incorporating downstream delivery pipelines)	30	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
On-site liquid fuel supply systems (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
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 (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Heat recovery steam generators	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Reciprocating engines, diesel fired	20	*	1 Jan 2002
Reciprocating engines, gas spark ignition	20	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Combined cycle:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Heat recovery steam generators	30	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Diesel or gas engine:			
Control and monitoring systems	15	*	1 Jan 2002
Diesel reciprocating engines	20	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas spark ignition reciprocating engines	20	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards 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 systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Gas turbine generators	30	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards 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 (UPS) assets)	15	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical area	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Hydro turbines and generators	40	*	1 Jan 2002
Miscellaneous assets	40	*	1 Jan 2002

Electricity supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
On-site switchyards with conventional outdoor switchgear	40	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	35	*	1 Jan 2002
Station and auxiliary electrical systems within the power station	40	*	1 Jan 2002
Solar:			
Photovoltaic electricity generating system assets (incorporating photovoltaic panels, mounting frames and inverters)	20	*	1 Jul 2011
Thermal:			
Condensing and feed heating assets	30	*	1 Jan 2002
Control and monitoring systems	15	*	1 Jan 2002
Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Miscellaneous assets	30	*	1 Jan 2002
On-site switchyards with conventional outdoor switchgear	30	*	1 Jan 2002
On-site switchyards with gas insulated switchgear	30	*	1 Jan 2002
Primary dust collection systems (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 generators	30	*	1 Jan 2002
Steam turbine generators	30	*	1 Jan 2002
Wind:			
Generator transformers and unit transformers in sub-tropical areas	30	*	1 Jan 2002
Generator transformers and unit transformers in tropical areas	25	*	1 Jan 2002
Wind turbines	20	*	1 Jan 2002
Power station civil and structural works:			
Chimney stacks:			
Concrete surrounds	30	*	1 Jan 2002
Steel flues	20	*	1 Jan 2002
Cooling towers (concrete or timber)	30	*	1 Jan 2002
Cooling water systems (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 supply (26110 to 26400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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[29]:			
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meters	15	*	1 Jul 2002
Low pressure (LP) gas storage holders	40	*#	1 Jul 2002
Pigging devices	5	*	1 Jul 2002
Pipelines (including high, medium or low pressure trunk, primary or secondary mains or services):			
Generally	50	*#	1 Jul 2002
Polyvinylchloride (PVC) pipelines	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[30]:			
Compressor gas turbine (GT) drivers	20	*	1 Jul 2002
Compressor station assets	30	*#	1 Jul 2002
Control systems (excluding computers)	10	*	1 Jul 2002
Gas meters	15	*	1 Jul 2002
Gas pipeline LNG station assets	30	*#	1 Jul 2002
Pigging devices	5	*	1 Jul 2002
Pipelines – 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

[29] A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).
[30] A capped effective life of 20 years is available where applicable (assets marked with #) – see subsection 40-102(5).

Water supply ***(28110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assets used by irrigation water providers:			
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
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
Assets used in water supply:			
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
Raw water storage and supply assets:			
Bores	30	*	1 Jan 2005
Dam or weir intake structures	100	*	1 Jan 2005
Dams and weirs	100	*	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
Valves:			
Generally	30	*	1 Jan 2005
Pressure reducing valves	25	*	1 Jan 2005

Water supply ***(28110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 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 (VSDs)	15	*	1 Jan 2005
Water supply pumping station detention tanks	80	*	1 Jan 2005
Water treatment assets:			
Balance tanks	80	*	1 Jan 2005
Bore water treatment assets:			
Aerators and blowers	20	*	1 Jan 2005
Backwash pumps	25	*	1 Jan 2005
Batching tanks	80	*	1 Jan 2005
Clear water tanks	80	*	1 Jan 2005
Drying beds	50	*	1 Jan 2005
Filtration tanks	80	*	1 Jan 2005
Lime pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Lime silos	50	*	1 Jan 2005
Reactors	25	*	1 Jan 2005
Sludge thickeners	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
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
Penstocks	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

Sewerage and drainage services (28120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Chemical dosing pumps	25	*	1 Jan 2005
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
Methane gas and cogeneration assets – see Table A Electricity supply (26110 to 26400) and Gas supply (27000)			
Pump sets (incorporating switch boards, starters, motors and pumps)	25	*	1 Jan 2005
Sewage pump station assets:			
Detention tanks	80	*	1 Jan 2005
Overflow screens	25	*	1 Jan 2005
Sewage service connection assets:			
Low pressure pumps	25	*	1 Jan 2005
Vacuum pumps	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
Grit removal assets	25	*	1 Jan 2005
Penstocks	25	*	1 Jan 2005
Screenings removal assets	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
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
Treatment assets:			

Sewerage and drainage services (28120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Water storage tanks	80	*	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 (VSDs)	15	*	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
Valves:			
Generally	25	*	1 Jan 2005
Pressure reducing valves	30	*	1 Jan 2005

Solid waste collection services (29110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air compressors and receivers	7	*	1 Jul 2015
Balers	7	*	1 Jul 2015
Bins:			
Domestic mobile bins (plastic)	10	*	1 Jul 2015
Industrial mobile rubbish bins (metal)	8	*	1 Jul 2015
Industrial mobile rubbish bins (plastic)	5	*	1 Jul 2015
Metal skips for hire	8	*	1 Jul 2015
Roll-on roll-off containers	10	*	1 Jul 2015
Stationary and portable compactor bins	8	*	1 Jul 2015
Bin delivery vehicle cranes/bin and skip lifters	10	*	1 Jul 2015
Compactors and collection bodies on trucks (including lifting arms)	8	*	1 Jul 2015
Fans	10	*	1 Jul 2015
Forklifts	11	*	1 Jul 2015
Garbage compactor trucks (excluding the compactor)[31]	10	*#	1 Jul 2015
Hook lifts on truck body	10	*	1 Jul 2015
Truck hoists	20	*	1 Jul 2015
Washing assets (including pressure washers)	4	*	1 Jul 2015
Waste water treatment systems	10	*	1 Jul 2015

Waste treatment and disposal services (29210)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Transfer stations and landfill operation assets:			
Air compressors and receivers	7	*	1 Jul 2015
Balers	7	*	1 Jul 2015
Bins:			
Bins generally (including metal bins)	7	*	1 Jul 2015
Compactor bins	6	*	1 Jul 2015
Mobile bins (including rubbish bins)	5	*	1 Jul 2015
Bulk fuel above ground tanks	20	*	1 Jul 2015
Bulldozers and drotts (including landfill compaction assets)	5	*	1 Jul 2015
CCTV and security systems	4	*	1 Jul 2015
Concrete crushing assets	15		1 Jul 2015
Dust and odour control assets	12	*	1 Jul 2015
Excavators and front end loaders	5	*	1 Jul 2015
Fans	10	*	1 Jul 2015
Forklifts used in waste handling	5	*	1 Jul 2015
Forklifts not used in waste handling	11	*	1 Jul 2015
Gas capture assets:			
Extraction assets (including wells, laterals and headers, and condensate systems)	8	*	1 Jul 2015

[31] A capped effective life of $7^1/_2$ years may be available – see subsection 40-102(4).

Waste treatment and disposal services (29210)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Flare skid assets generally (including blowers, monitoring systems and flame arresters, but excluding flare stacks)	$7^1/_2$	*	1 Jul 2015
Flare stacks – continuous use	15	*	1 Jul 2015
Flare stacks – standby stacks	$7^1/_2$	*	1 Jul 2015
Monitoring systems (excluding wells)	5	*	1 Jul 2015
Off-site monitoring wells	15	*	1 Jul 2015
Green waste mulchers and shredders	7	*	1 Jul 2015
Hoppers	7	*	1 Jul 2015
Push pits	15	*	1 Jul 2015
Sweepers – road sweepers	10	*	1 Jul 2015
Transfer trailers	10	*	1 Jul 2015
Water treatment systems	10	*	1 Jul 2015
Weighbridges	15	*	1 Jul 2015

Waste remediation and materials recovery services (29220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Materials recovery facility (MRF) assets:			
Air compressors and receivers	7	*	1 Jul 2014
Balers	7	*	1 Jul 2014
Ballistic separators	10	*	1 Jul 2014
Bins:			
Bins generally (including metal bins)	7	*	1 Jul 2014
Compactor bins	6	*	1 Jul 2014
Mobile bins (including rubbish bins)	5	*	1 Jul 2014
Bunkers	10	*	1 Jul 2014
CCTV and security systems	4	*	1 Jul 2014
Chippers and shredders	7	*	1 Jul 2014
Control systems	10	*	1 Jul 2014
Conveyors and conveyor systems:			
Bounce conveyors and feeders	10	*	1 Jul 2014
Conveyors generally ((incorporating belt, drive, motors and supporting structure) including walking floor conveyors)	9	*	1 Jul 2014
Hand sort conveyors	10	*	1 Jul 2014
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	10	*	1 Jul 2014
Ducted air transfer system assets	10	*	1 Jul 2014
Dust collectors	12	*	1 Jul 2014
Eddy current separators	7	*	1 Jul 2014
Excavators and front end loaders	5	*	1 Jul 2014
Fans	10	*	1 Jul 2014
Feed hoppers (incorporating steel drag chain, conveyor belt, metering feed roller, motor and gearbox)	5	*	1 Jul 2014

Waste remediation and materials recovery services (29220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ferrous and magnetic separators	10	*	1 Jul 2014
Food separation and screening assets	10	*	1 Jul 2014
Forklifts	5	*	1 Jul 2014
Glass breakers and crushers	6	*	1 Jul 2014
Hoppers	7	*	1 Jul 2014
Leachate pumps and filters	10	*	1 Jul 2014
Lifting assets (including pallet jacks)	10	*	1 Jul 2014
Optical sorters	5	*	1 Jul 2014
Screen separators	10	*	1 Jul 2014
Sweepers and scrubbers	10	*	1 Jul 2014
Trommels (incorporating wheels, motors and gearboxes):			
Fixed	7	*	1 Jul 2014
Portable	7	*	1 Jul 2014
Vacuum extraction and cleaning assets	10	*	1 Jul 2014
Vibrating screen separators	10	*	1 Jul 2014
Waste compactors	9	*	1 Jul 2014
Weighbridges	15	*	1 Jul 2014

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
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
Buggies or dumpers (motorised)	5		1 Jan 2001
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

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
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
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
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
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
Surveying assets (including levels) – see Table A Surveying and mapping services (69220)			
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002
Track loaders	9	*	1 Jul 2002

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), 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

Other heavy and civil engineering construction n.e.c. ***(31099)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Automatic welding machines (used at sea in construction of submarine pipelines)	10		1 Jan 2001

WHOLESALE TRADE
(33110 to 38000)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Barcode readers/scanners – see Table B Warehouse and distribution centre equipment and machines			
Benches	15	*	1 Jul 2019
Dimensioning machines	15	*	1 Jul 2019
Ice making machines	8	*	1 Jul 2019
Intermediate bulk containers:			
Mild and stainless steel	15	*	1 Jul 2019
Others	8	*	1 Jul 2019
Lifting and handling assets:			
Elevating work platforms	10	*	1 Jul 2019
Forklifts – see Table B Warehouse and distribution centre equipment and machines			
Pallet conveyers see Table B Warehouse and distribution centres			
Pallet jacks – see Table B Loading bay assets			
Picking and collating machines – see Table B Warehouse and distribution centre equipment and machines			
Ladders	4	*	1 Jul 2019
Livestock scales, weigh indicators and loading bars	5	*	1 Jul 2019
Racks – see Table B Warehouse and distribution centre equipment and machines			
Packaging assets:			
Carton sealers and box taping machines	12	*	1 Jul 2019
Pallet wrappers – see Table B Packaging machines			
Pumps:			
Chemical pumps	10	*	1 Jul 2019

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Product pumps	12	*	1 Jul 2019
Vacuum pumps	12	*	1 Jul 2019
Water pumps	15	*	1 Jul 2019
Refrigeration assets – see Table B Refrigeration assets			
Scales (excluding livestock scales)	10	*	1 Jul 2019
Signs – see Table B Advertising signs			
Tanks:			
Chemical storage tanks	15		1 Jul 2019
Water storage tanks	20		1 Jul 2019
Trailers – see Table B Motor vehicles and trailers			
Trolleys – see Table B Warehouse and distribution centre equipment and machines			
Unmanned aerial vehicles (drones/remotely piloted aircraft) – see Table B Unmanned aerial vehicles			

Wool wholesaling ***(33110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Wool presses	20	*	1 Jul 2006

Petroleum product wholesaling ***(33210)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bulk fuel regional depot assets (excluding LPG assets):			
Cathodic protection systems:			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Effluent treatment system (incorporating pumps, motors and electronic circuitry)	15	*	1 Jul 2010
Electric pumps	10	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading gantries and racks (incorporating meters and metering systems)	15	*	1 Jul 2010
Petroleum product storage tanks – fibreglass and steel	20	*	1 Jul 2010
Rigid fuel tank truck assets:			
Aluminium tanks or barrels	10	*	1 Jul 2010
Filters	5	*	1 Jul 2010
Metering systems	5	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Pumping systems:			
Guns and nozzles	3	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Hydraulically driven pumps	8	*	1 Jul 2010
Pipes and fittings	10	*	1 Jul 2010
Tailgate loaders	15	*	1 Jul 2010

Petroleum product wholesaling (33210)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meter, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground distribution piping systems (incorporating pipes, fittings and manholes) fibreglass and steel	20	*	1 Jul 2010
Bulk fuel terminal assets (excluding LPG assets):			
Automatic tank gauges	10	*	1 Jul 2010
Effluent treatment systems (incorporating air pump, pipes, separator and tank)	10	*	1 Jul 2010
Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator anels, fire retardant lines and foam storage tank)	15	*	1 Jul 2010
Hoses	2	*	1 Jul 2010
Loading and unloading arms (incorporating balance mechanisms, couplers, drop hoses and swivels)	10	*	1 Jul 2010
Marketing pumps	7	*	1 Jul 2010
Meters and metering systems	7	*	1 Jul 2010
Overfill protection systems	10	*	1 Jul 2010
Product piping (steel)	20	*	1 Jul 2010
Terminal automation equipment	10	*	1 Jul 2010
Vapour recovery units	15	*	1 Jul 2010
LPG depot and terminal assets:			
Automatic tank gauges	10	*	1 Jul 2010
Cathodic protection systems:			
Sacrificial anode	10	*	1 Jul 2010
Impressed current	20	*	1 Jul 2010
Depot and terminal storage vessels – aboveground and underground	30	*	1 Jul 2010
Electronic scales	10	*	1 Jul 2010
Forklift fuel tanks:			
Galvanised steel or steel tanks coated with zinc rich enamel	15	*	1 Jul 2010
Aluminium tanks	12	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
In-situ permanently installed cylinders	30	*	1 Jul 2010
Leak detection systems	8	*	1 Jul 2010
Leisure market cylinders (4.5 and 9 kgs capacity)	15	*	1 Jul 2010
Loading arms:			
Terminal	10	*	1 Jul 2010

Petroleum product wholesaling ***(33210)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Marine	25	*	1 Jul 2010
LPG fleet refuelling facility:			
Dispenser	10	*	1 Jul 2010
Guns and nozzles	3	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Meters	7	*	1 Jul 2010
Piping	20	*	1 Jul 2010
Pump sets	10	*	1 Jul 2010
Storage tanks	30	*	1 Jul 2010
Valves	10	*	1 Jul 2010
LPG tank truck assets:			
LPG storage tanks	20	*	1 Jul 2010
Metering systems	7	*	1 Jul 2010
Pumping systems:			
Guns and nozzles	3	*	1 Jul 2010
Hoses	5	*	1 Jul 2010
Hose reels	7	*	1 Jul 2010
Pipes and fittings	7	*	1 Jul 2010
Pumps	7	*	1 Jul 2010
Valves	7	*	1 Jul 2010
Product piping systems:			
Pipes	20	*	1 Jul 2010
Valves	10	*	1 Jul 2010
Pumps	7	*	1 Jul 2010
Stillages	5	*	1 Jul 2010
Vapour recovery units and vapour compressors	7	*	1 Jul 2010
Weighbridges	25	*	1 Jul 2010

Commission-based wholesaling ***(38000)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sale yards (used by stock and station agents)	30	*	1 Jul 2014

RETAIL TRADE
(39110 to 43209)

ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Counters, freestanding (including check-out and service counters)	10	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Loading bay assets – see Table B Loading bay assets			
Overhead track scales (including meat rail scales)	10	*	1 Jul 2005
Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instrument)	25	*	1 Jul 2005
Power management unit	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive type	5	*	1 Jul 2013
On line double conversion type	10	*	1 Jul 2013
Public address and paging system assets (including amplifiers, audio speakers and microphones) – see Table B Public address and paging system assets			
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Roller shutter electric motors	20	*	1 Jul 2005
Shelving	10	*	1 Jul 2005
Signage used for business identification (including lighting for signs) – see Table B Advertising signs			
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

Motor vehicle tyre or tube retailing (39220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air tools (including ratchet guns)	2	*	1 Jul 2011
Compressed air assets:			
Air compressors:			
Reciprocating	10	*	1 Jul 2011
Rotary screw	10	*	1 Jul 2011

Motor vehicle tyre or tube retailing (39220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rotary vane	10	*	1 Jul 2011
Air receivers	10	*	1 Jul 2011
Air driers and dehumidifiers	10	*	1 Jul 2011
Hose reels	3	*	1 Jul 2011
Reticulation lines:			
Aluminium	15	*	1 Jul 2011
Copper	20	*	1 Jul 2011
Polyethylene (PE)	15	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Floor jacks:			
Used for car and light truck repairs	3	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Hand tools	10	*	1 Jul 2011
Stillages	15	*	1 Jul 2011
Storage shelving	10	*	1 Jul 2011
Tyre conveyors:			
Horizontal	10	*	1 Jul 2011
Vertical	8	*	1 Jul 2011
Tyre fitting machines	5	*	1 Jul 2011
Tyre inflation cages	10	*	1 Jul 2011
Tyre inflators (automatic and manual)	3	*	1 Jul 2011
Tyre spreaders	8	*	1 Jul 2011
Vehicle hoists:			
Used for car and light truck repairs	10	*	1 Jul 2011
Used for heavy vehicle repairs	20	*	1 Jul 2011
Wheel alignment machines	7	*	1 Jul 2011
Wheel balancing machines	5	*	1 Jul 2011
Wheel balancing plates, flanges and finger adaptors	5	*	1 Jul 2011
Wheel lifters	5	*	1 Jul 2011
Wheel lifters (incorporating tyre spreaders)	8	*	1 Jul 2011

Fuel retailing (40000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air compressors and air lines	7	*	1 Jul 2010
Automatic tank gauges	10	*	1 Jul 2010
Canopy lighting:			
Liquid emitting diode	10	*	1 Jul 2010
Radiant gas positive	5	*	1 Jul 2010
Convenience store assets:			
Air conditioning systems	7	*	1 Jul 2010
Back-loading refrigerated cabinets (incorporating fans, boosters and compressors)	10	*	1 Jul 2010
CCTV video surveillance systems	4	*	1 Jul 2010
Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2010

Fuel retailing (40000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Counters – freestanding	10	*	1 Jul 2010
Display shelving and racking	10	*	1 Jul 2010
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	7	*	1 Jul 2010
Hot food display assets (including bain maries)	10	*	1 Jul 2010
Microwave ovens	5	*	1 Jul 2010
Pie warmers and heating units	10	*	1 Jul 2010
Refrigerated cabinets and freezers	10	*	1 Jul 2010
PA systems	12	*	1 Jul 2010
Point of sale assets:			
Barcode scanners	6	*	1 Jul 2010
Electronic funds transfer point of sale machines (EFTPOS)	6	*	1 Jul 2010
Forecourt controllers	6	*	1 Jul 2010
Safes:			
Cash storage	10	*	1 Jul 2010
Cash vending	7	*	1 Jul 2010
Cigarette safes	7	*	1 Jul 2010
Emergency shut off systems	10	*	1 Jul 2010
Facility signs	7	*	1 Jul 2010
Gasoline and diesoline assets:			
Effluent treatment systems (incorporating motors, electronic circuitry, pumps, and separators)	8	*	1 Jul 2010
Leak protection pressure systems	8	*	1 Jul 2010
Single or multi product gasoline and diesoline dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems)	10	*	1 Jul 2010
Single or multi product gasoline and diesoline pumps (incorporating pump units, meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles, steel cabinets and, where applicable, vapour recovery monitoring and collection systems	7	*	1 Jul 2010
Pay at pump card reading systems	6	*	1 Jul 2010
Submersible turbine pumps	8	*	1 Jul 2010
Underground fuel distribution and containment piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010
Underground fuel storage tanks – steel and fibreglass	20	*	1 Jul 2010
Hot water systems	10	*	1 Jul 2010
LPG assets:			
LPG pumps	7	*	1 Jul 2010
LPG dispensers (incorporating meters, electronic circuitry, LCD displays, cash presets, hoses, automatic nozzles and steel cabinets)	10	*	1 Jul 2010

Fuel retailing ***(40000)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
LPG storage tanks – aboveground and underground	30	*	1 Jul 2010
Underground steel piping systems (incorporating pipes, fittings and manholes)	20	*	1 Jul 2010

Food retailing ***(41100 to 41290)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Butchers' plant	20		1 Jan 2001
Other store-based retailing ***(42110 to 42799)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Newspaper wrapping machines	10		1 Jan 2001
Paint tinting and colour blending machines (manual and automatic)	7	*	1 Jul 2014

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, cafe, 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 sets, turntable, video projection equipment))	5	*	1 Jul 2005
Carpets	7	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors and revolving doors (incorporating chains, controls, motors and sensors, but 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):			
Controls and motors	5	*	1 Jul 2005

Accommodation (44000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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, but 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
Heaters	10	*	1 Jul 2005

Accommodation (44000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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, television sets, 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, but 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:			
In drinking areas of pubs, bars, clubs	5	*	1 Jul 2005
In dining areas	8	*	1 Jul 2005

Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Poker/gaming machines	7	*	1 Jul 2009
Refrigeration assets:			
Generally (including blast chillers, condensers, evaporators, refrigeration cabinets, standalone freezers and standalone refrigerators)	10	*	1 Jul 2014
Ice making machines	8	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014

TRANSPORT, POSTAL AND WAREHOUSING (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
Motor vehicles and trailers:			
Buses having a gross vehicle mass of more than 3.5 tonnes[32]	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 cars[33]:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars[34]	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
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[35]	12	*#	1 Jan 2005

[32] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).
[33] A hire car is a passenger car hired with a driver, not being a taxi.
[34] A rental car is a passenger car hired, leased or rented for short-term use without a driver.
[35] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

Road transport (46100 to 46239)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers[36]	12	*#	1 Jan 2005
Trailers having a gross vehicle mass greater than 4.5 tonnes[37]	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)[38]	15	*#	1 Jan 2005

Tramway and light rail passenger transport services (46220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Infrastructure assets:			
Communication, computer and passenger support assets:			
Automatic vehicle monitoring computer systems	10	*	1 Jul 2010
Automatic vehicle monitoring tram borne equipment (including transponders)	10	*	1 Jul 2010
CCTV systems	4	*	1 Jul 2010
Control systems	10	*	1 Jul 2010
Hand-held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Radio base stations, intercoms	7	*	1 Jul 2010
Electrification assets:			
Lighting	15	*	1 Jul 2010
Overhead distribution lines (incorporating conductors, cross arms, feeders, insulators, inverters, fittings and poles)	30	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Signalling assets (including automatic points)	15	*	1 Jul 2010

[36] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).
[37] A capped effective life of 10 years is available – see subsection 40-102(4).
[38] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

Tramway and light rail passenger transport services (46220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Track maintenance assets:			
Truck mounted maintenance assets (including points cleaning, sweeping and welding machines)	15	*	1 Jul 2010
Trackwork (incorporating track drainage):			
Ballasted track	25	*	1 Jul 2010
Curved track	20	*	1 Jul 2010
Embedded track	30	*	1 Jul 2010
Points (excluding automatic points) and crossings	20	*	1 Jul 2010
Track within depots	40	*	1 Jul 2010
Tramway and light rail rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010
Pantographs	15	*	1 Jul 2010

Rail freight and passenger transport services (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
Light haul (trackwork carrying <1 GMT per annum)	50	*	1 Jan 2002
Medium haul (trackwork carrying between 1 GMT 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

Rail freight and passenger transport services (47100 to 47200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Monorail operation assets:			
Infrastructure assets:			
Communication, computer and passenger assets:			
CCTV systems	4	*	1 Jul 2010
Control systems (including commutators)	10	*	1 Jul 2010
Hand held passenger ticketing machines	5	*	1 Jul 2010
Passenger information displays	10	*	1 Jul 2010
Passenger ticketing machines	15	*	1 Jul 2010
Phones, radio base stations, intercoms	7	*	1 Jul 2010
Rescue and recovery vehicles	30	*	1 Jul 2010
Electrification assets:			
Collector rails	30	*	1 Jul 2010
Lighting	15	*	1 Jul 2010
Power transformers	40	*	1 Jul 2010
Standby generators	25	*	1 Jul 2010
Substations (incorporating switchgear and circuit breakers)	40	*	1 Jul 2010
Uninterruptible power supply (UPS) systems	5	*	1 Jul 2010
Track and maintenance assets:			
Beams and columns	30	*	1 Jul 2010
Maintenance vehicles	15	*	1 Jul 2010
Track	30	*	1 Jul 2010
Track switches	30	*	1 Jul 2010
Traversers	30	*	1 Jul 2010
Monorail rolling stock:			
Bogies	30	*	1 Jul 2010
Carriages, modules, saloons	30	*	1 Jul 2010
Railway 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

Rail freight and passenger transport services (47100 to 47200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Other:			
Coke quenchers	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

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

Water transport and support services (48100 to 48200 and 52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Commercial vessels:			
Canoes	10	*	1 Jul 2009
Dinghies and punts (not longer than 6 metres)	12	*	1 Jul 2009
Fishing vessels (including trawlers, long liners, seiners, fin fish boats, pearling boats, lobster boats, aquaculture and other fishing boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Houseboats	20	*	1 Jul 2009
Inflatable boats (excluding rigid hull inflatable boats)	7	*	1 Jul 2009
Jet skis	4	*	1 Jul 2009
Kayaks	5	*	1 Jul 2009
Offshore supply and support vessels	20	*	1 Jul 2009
Passenger vessels (including cruise vessels, skippered charter vessels, vehicle and passenger ferries, semi submersible vessels and water taxis):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Pedal boats	10	*	1 Jul 2009
Pontoon boats (excluding pontoons or floating jetties used for storage or walkway only)	15	*	1 Jul 2009
Sail boats (not longer than 6 metres and including 'off the beach' boats)	10	*	1 Jul 2009
Ski boats	10	*	1 Jul 2009
Thrill boats (including jet boats)	10	*	1 Jul 2009
Trading ships:			
Bulk carriers	20	*	1 Jul 2009
Cargo ships	20	*	1 Jul 2009
Container ships	20	*	1 Jul 2009
Roll on/roll off ships	20	*	1 Jul 2009

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))			
Water transport and support services (48100 to 48200 and 52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Tankers:			
Oil and chemical	20	*	1 Jul 2009
LNG and LPG	30	*	1 Jul 2009
Work vessels (including barges, coastal supply boats, dredges, general work boats, landing craft, launches, lighters, line boats, pilot boats, runabouts and tug boats):			
Longer than 10 metres	20	*	1 Jul 2009
Not longer than 10 metres	15	*	1 Jul 2009
Yachts and motor cruisers – bare boat charter (including monohulls, catamarans and trimarans)	15	*	1 Jul 2009
Support assets (acquired separately from the vessel):			
Desalinators	10	*	1 Jul 2009
Hot water units:			
Domestic	5	*	1 Jul 2009
Marine	10	*	1 Jul 2009
Lifting assets:			
Hoists and winches:			
Electric	5	*	1 Jul 2009
Hydraulic and mechanical	10	*	1 Jul 2009
Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, GPS, radar systems and marine radios)	5	*	1 Jul 2009
Outboard motors	5	*	1 Jul 2009
Power supply assets:			
Batteries (deep cycle)	3	*	1 Jul 2009
Generators (stand alone)	10	*	1 Jul 2009
Inverters	6	*	1 Jul 2009
Safety assets:			
Emergency signalling assets (including EPIRBS)	5	*	1 Jul 2009
Life rafts	10	*	1 Jul 2009
Trailers	8	*	1 Jul 2009
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

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))

Water transport and support services
(48100 to 48200 and 52110 to 52190)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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 – programmable logic controllers (PLCs) 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:			
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 (26110 to 26400)			
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 (including floating dry docks)	40	*	1 Jul 2013
Fender systems:			
Elastomeric	20	*	1 Jul 2002
Timber	10	*	1 Jul 2002

Note: From the 2012-13 income year, a capped life of 10 years is available for the decline in value of eligible shipping vessels but only if certain conditions are met (see subsection 40-102(4) item 10 and subsection 40-102(4A))			
Water transport and support services (48100 to 48200 and 52110 to 52190)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Other air and space transport (49009)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aircraft:			
Aeroplanes:			
General use[39]	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting[40]	10	*#	1 Jul 2002
Helicopters:			
General use[41]	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting[42]	10	*#	1 Jul 2002

Scenic and sightseeing transport (50100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Gliders (including motor gliders)	20	*	1 Jul 2013
Hot air balloon ride operation assets:			
Flight instruments	10	*	1 Jul 2013
Hot air balloon assets:			
Baskets	6	*	1 Jul 2013

[39] A capped effective life of 10 years is available – see subsection 40-102(4).
[40] A capped effective life of 8 years is available – see subsection 40-102(4).
[41] A capped effective life of 10 years is available – see subsection 40-102(4).
[42] A capped effective life of 8 years is available – see subsection 40-102(4).

Scenic and sightseeing transport ***(50100)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Burners	10	*	1 Jul 2013
Envelopes	5	*	1 Jul 2013
Fuel cylinders and tanks (incorporating shut off valves)	20	*	1 Jul 2013
Inflator fans	15	*	1 Jul 2013
Monocable circulating detachable, reversible and fixed ropeway assets operated in non-snowfield areas:			
Cabins (including carriers)	25	*	1 Jul 2009
Communications assets:			
Communications cables	10	*	1 Jul 2009
Radios	5	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
Rescue vehicles	30	*	1 Jul 2009
Ropes:			
Haul ropes	10	*	1 Jul 2009
Track ropes	20	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Towers:			
Tower heads	15	*	1 Jul 2009
Tower structures	30	*	1 Jul 2009
Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009

Pipeline transport ***(50210)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Other transport n.e.c. ***(50290)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Monocable circulating fixed grip and detachable ropeway assets operated in snowfield areas (including double, triple and quad chair lifts, T-bar, poma and surface lifts):			
Chair head grips	15	*	1 Jul 2009
Chairs, T-bars and pomas	25	*	1 Jul 2009

Communication assets:			
Communications cables – above ground	10	*	1 Jul 2009
Communications cables – under ground	25	*	1 Jul 2009
Radios and telephone systems	5	*	1 Jul 2009
Covered moving walkways (including covered walkways and carpets)	10	*	1 Jul 2009
Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	20	*	1 Jul 2009
Oversnow transport assets:			
Oversnow transporters	8	*	1 Jul 2009
Skidoos	5	*	1 Jul 2009
Ropes:			
Main hauling rope for detachable lifts etc	15	*	1 Jul 2009
Main hauling rope for fixed grip, t-bars lifts etc	20	*	1 Jul 2009
Snow grooming assets (including free groomers, snow blowers and winches)	8	*	1 Jul 2009
Snowmaking assets including:			
Air water guns and fan guns	10	*	1 Jul 2009
Compressors, pumps, water mains and pipes	20	*	1 Jul 2009
Cooling towers	15	*	1 Jul 2009
Electrical cables – above ground	10	*	1 Jul 2009
Electrical cables – under ground	25	*	1 Jul 2009
Weather stations	5	*	1 Jul 2009
Standby power drives	25	*	1 Jul 2009
Tower heads and structures	30	*	1 Jul 2009

Postal services ***(51010)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mail house assets:			
Envelope inserters	7	*	1 Jul 2015
Folders	$12^1/_2$	*	1 Jul 2015
Guillotines	15	*	1 Jul 2015
Heat sealers	10	*	1 Jul 2015
Printers	5	*	1 Jul 2015
Racks	20	*	1 Jul 2015
Scales	5	*	1 Jul 2015
Scanners	5	*	1 Jul 2015
Trolleys	8	*	1 Jul 2015
Postal delivery services:			
Control systems and control system assets	10	*	1 Jul 2016
Flat mail optical character reading and sorting machines	12	*	1 Jul 2016
Letter boxes (bulk private)	30	*	1 Jul 2016
Letter sorting assets (including bar code sorters, culler facer cancellers and multiline optical character readers)	12	*	1 Jul 2016
Motorcycles	5	*	1 Jul 2016
Parcel lockers	10	*	1 Jul 2016

Postal services ***(51010)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Parcel sorting system assets (excluding control systems and control system assets)	15	*	1 Jul 2016
Post boxes (street type)	20	*	1 Jul 2016

Courier pick-up and delivery services ***(51020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Inspection assets:			
Scales:			
Bench	10	*	1 Jul 2011
Floor (platform)	20	*	1 Jul 2011
Weight dimension capture system assets (including checkweighers, in motion scales and readers)	10	*	1 Jul 2011
Materials handling equipment:			
Ball transfer mats and castor decks	20	*	1 Jul 2011
Control systems and control system assets	10	*	1 Jul 2016
Conveyors (including shoe sorters)	15	*	1 Jul 2011
Forklifts – see Table B			
Parcel sorting system assets (including sortation system assets) (excluding control systems and control system assets)	15	*	1 Jul 2016
Scissor lifts	10	*	1 Jul 2015
Storage racks	20	*	1 Jul 2011
Trolleys, freight barrows, cages and bins	10	*	1 Jul 2011
Pick up and delivery equipment:			
Barcode label printers	5	*	1 Jul 2011
Portable hand held barcode readers (including point of delivery capture devices and delivery information acquisition devices)	4	*	1 Jul 2011

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
Aircraft training assets:			
Flight simulators	8		1 Jan 2001
Link trainers	8		1 Jan 2001
Airport assets:			
Aerobridges	20	*	1 Jan 2003

Airport operations and other air transport support services (52200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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

Airport operations and other air transport support services (52200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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:			
Digital measuring instruments (including vehicle classifiers (laser or infrared) and electronic toll collection readers (radio frequency))	4	*	1 Jul 2005
Electronic toll collection transponders	4	*	1 Jul 2005
Optical character recognition cameras	4	*	1 Jul 2005

Other warehousing and storage services (53090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Warehouse and distribution centre equipment and machines:			
Automated storage and retrieval machines	20	*	1 Jul 2011
Balers	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts):			
Batteries (detachable for recharging)	5	*	1 Jul 2011
Battery chargers:			
Forklifts	11	*	1 Jul 2011
Other	10	*	1 Jul 2011
Handling assets:			
Battery tuggers	10	*	1 Jul 2011
Racking roller beds	15	*	1 Jul 2011
Transfer carts	10	*	1 Jul 2011
Washers	10	*	1 Jul 2011
Carts/buggies	15	*	1 Jul 2011

Other warehousing and storage services (53090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Conveyors	15	*	1 Jul 2011
Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets			
Door controls and motor drive systems (incorporating chains, controls, motors and sensors, but excluding doors):			
External	20	*	1 Jul 2011
Internal	10	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Forklift attachments:			
Cages	10	*	1 Jul 2011
Push pull units	11	*	1 Jul 2011
Inflatable dock bags/seals/shelters	10	*	1 Jul 2011
Packaging machines and wrapping machines – see Table B Packaging machines			
Pallet assets:			
Dispensers	15	*	1 Jul 2011
Lift tables	10	*	1 Jul 2011
Racks	20	*	1 Jul 2011
Radio frequency terminal assets:			
Barcode readers/scanners	5	*	1 Jul 2011
Portable/handheld and vehicle mounted terminal devices	4	*	1 Jul 2011
Refrigeration assets – see Table B			
Roll cages	10	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Voice picking assets:			
Battery chargers	4	*	1 Jul 2011
Headsets	4	*	1 Jul 2011
Terminals (on person)	4	*	1 Jul 2011
Waste compactors (used for cardboard and plastic):			
Electric	15	*	1 Jul 2011
Hydraulic	20	*	1 Jul 2011

INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)

Motion picture and video 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

Motion picture and video activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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:			
16mm and 35mm film cameras	10	*	1 Jan 2006
Digital cameras	5	*	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
Towers, rigging, and dance floors	10	*	1 Jan 2006
Tracking vehicles and insert trailers – see Table B Motor vehicles and trailers			
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 colour analysers and colour grading machines	8	*	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

Motion picture and video activities (55110 to 55140)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Flat bed and rear projection film viewers	15	*	1 Jan 2006
Mixed chemical pumps	10	*	1 Jan 2006
Optical sound camera systems (incorporating soundtrack and time code generators)	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, digital audio tape (DAT), 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
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 chains (incorporating colour correctors, film time code readers, grain and noise reduction systems and telecine machines)	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

Motion picture and video activities ***(55110 to 55140)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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, digital audio tape (DAT), 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
Microphone accessories (including adapters, connectors, stands, suspension mounts, pistol grips, windscreens and windjammers)	5	*	1 Jan 2006
Microphone cables	2	*	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 (including component rack systems)	10	*	1 Jan 2001
Carpets	5	*	1 Jan 2001
Cinema automation systems	10	*	1 Jan 2001
Cinema and sound processors	8	*	1 Jan 2001
Cinema seating (including frames, seat bodies and covers)	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

Motion picture exhibition (55130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Film handling and maintenance equipment (including splicers, footage counters, spools and reels, stripper plates, rewinders, spinners, trolleys and cleaners)	10	*	1 Jan 2001
Film transport systems (including platter systems, tower, make-up tables and interlock systems)	15	*	1 Jan 2001
Lighting (including 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 projectors	10	*	1 Jan 2001
Projector heat extraction systems	10	*	1 Jan 2001
Projection ports	20	*	1 Jan 2001
Slide projectors	10	*	1 Jan 2001
Screen installations (including screens, framing and masking equipment)	8	*	1 Jan 2001

Radio broadcasting (56100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Amplifiers and pre-amplifiers	10	*	1 Jul 2012
Audio monitors	10	*	1 Jul 2012
Audio processing assets (including rack mounted effects units etc)	10	*	1 Jul 2012
Audio routers	10	*	1 Jul 2012
Automation systems (including broadcast playout automation systems, content creation systems, music scheduling systems and traffic and billing automation systems)	6	*	1 Jul 2012
Consoles:			
Broadcast consoles (incorporating audio logging and routing, intercommunication etc)	7	*	1 Jul 2012
Production consoles	10	*	1 Jul 2012
Control room assets generally:			
Electronically based assets (including audio processors, audio switchers, aural studio to transmitter linkage assets, distribution amplifiers, monitor receivers etc)	10	*	1 Jul 2012
Personal computer based assets (including delay units, logging units, program fail detectors, RDS generators etc)	6	*	1 Jul 2012
Digital audio players and recorders (including CD, DVD, mini disc, hard disc and solid state players and recorders)	5	*	1 Jul 2012
Headphones and headsets	2	*	1 Jul 2012
Intercommunication systems (standalone)	10	*	1 Jul 2012
Microphones:			
Field and portable microphones	5	*	1 Jul 2012
Studio based microphones (including recording microphones)	10	*	1 Jul 2012
Microwave and satellite telecommunications assets – see Table A Telecommunications services (58010 to 58090)			

Radio broadcasting (56100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Mobile production vehicles (excluding the assets contained within) – see Table B Motor vehicles and trailers			
On air lights	15	*	1 Jul 2012
Racks	20	*	1 Jul 2012
Servers, domain controllers, switches, transcoders etc	6	*	1 Jul 2012
Studio based digital audio broadcasting infrastructure (encoding assets etc)	10	*	1 Jul 2012
Telephone systems:			
Telephone interface assets generally (used for sending and receiving audio to and from connected telephone lines)	10	*	1 Jul 2012
Telephone screening systems and other personal computer based telephone systems (excluding software)	6	*	1 Jul 2012
Voice over internet protocol (VoIP) based systems	7	*	1 Jul 2012
Time code generators	10	*	1 Jul 2012
Transmission assets:			
Antennas	20	*	1 Jul 2012
Codecs	10	*	1 Jul 2012
Fibre optic terminal equipment generally	10	*	1 Jul 2012
Generators (backup)	15	*	1 Jul 2012
Obstruction lighting	15	*	1 Jul 2012
Power conditioners	15	*	1 Jul 2012
RF switching units	15	*	1 Jul 2012
Signal receiving and monitoring assets (including audio processors, decoders, modulation monitors, spectrum analysers etc)	10	*	1 Jul 2012
Silence detection and switching units	10	*	1 Jul 2012
Surge arresters	10	*	1 Jul 2012
Translators	15	*	1 Jul 2012
Transmission towers	40	*	1 Jul 2012
Transmitters	15	*	1 Jul 2012
Uninterruptible power supply (UPS) assets – see Table B Power supply assets			

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

Television broadcasting (56210 to 56220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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, digital audio tape (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
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 and trailers			
Monitors:			
Audio monitors	10	*	1 Jul 2005

Television broadcasting (56210 to 56220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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

Internet publishing and broadcasting (57000)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Internet only audio broadcasting assets – use any relevant determination in Table A Radio broadcasting (56100)			

Telecommunications 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

Telecommunications services (58010 to 58090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Optical fibre cables	25	*	1 Jul 2003
Optical patch panels	25	*	1 Jul 2003
Regenerators	15	*	1 Jul 2003
International telecommunications submarine cables	15	*	1 Jul 2002
Microwave radio telecommunications 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
Multiplexers	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
Payphones (public telephones)	10		1 Jan 2001
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

Telecommunications services (58010 to 58090)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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

Electronic information storage services (59220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Aisle containments (including hot aisle containments (HAC), cold aisle containments (CAC))	15	*	1 Jul 2017
Data centre control systems – see Table B control systems and control system assets			
Data centre cooling assets:			
Chillers	15	*	1 Jul 2017
Computer room air conditioning (CRAC) units (including direct expansion (DX) systems)	10	*	1 Jul 2017
Computer room air handling (CRAH) units (including chilled water systems)	15	*	1 Jul 2017
Cooling towers	10	*	1 Jul 2017
Humidifier assets:			
Others (including ultrasonic humidifiers)	10	*	1 Jul 2017
Steam humidifiers (including steam generators)	5	*	1 Jul 2017
Rear door heat exchangers (RDHx)	15	*	1 Jul 2017
Row-based cooling units assets:			
Others (including direct expansion (DX) cooling system units)	10	*	1 Jul 2017
Water-chilled	15	*	1 Jul 2017
Water buffer tanks	20	*	1 Jul 2017
Diesel rotary uninterruptible power supply (DRUPS)	22	*	1 Jul 2017
Fire protection and suppression systems assets – see Table B Fire control and alarm assets			
Generators – see Table B Power supply assets: Emergency or standby			
Leak detection systems	10	*	1 Jul 2017
Load banks	15	*	1 Jul 2017
Modular data centre (including portable containerised data centre modules, prefabricated data centre modules – able to be transported)	10	*	1 Jul 2017
Rack based power rails (including rack based power distribution unit (PDU))	10	*	1 Jul 2017
Racks	10	*	1 Jul 2017
Raised floors	25	*	1 Jul 2017

Electronic information storage services (59220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rectifiers	12	*	1 Jul 2017
Static transfer switches (STS)	12	*	1 Jul 2017
Switchboards – see Table B Switchboards			
Security and monitoring systems assets – see Table B Security and monitoring assets			
Uninterruptible power supply (UPS) systems (excluding batteries)	12	*	1 Jul 2017
Uninterruptible power supply (UPS) systems batteries	5	*	1 Jul 2017

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

FINANCIAL AND INSURANCE SERVICES (62100 to 64200)

Banking, building society and credit union operations (62210 to 62230)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Automatic teller machines (ATMs) – see Table B Automatic teller machines (ATMs)			
Cheque processing machines (including proof machines, endorsers, MICR encoders, printers, readers, sorters and scanners)	5	*	1 Jul 2019
Cash handling assets:			
Coin cabinets, secure coin storage units and coin trolleys	15	*	1 Jul 2019
Coin counters and sorters, and coin deposit machines (CDMs)	10	*	1 Jul 2019
Note counters and sorters	8	*	1 Jul 2019
Teller cash recyclers (TCRs), teller cash dispensers (TCDs), teller assist units (TAUs) and automated teller safes (ATSs)	7	*	1 Jul 2019
Weighing machines (such as coin scales, digital weighing machines, and note scales)	7	*	1 Jul 2019
EFTPOS machines and EFTPOS terminals (such as PIN pads) – see Table B Point of sale assets			
Safes:			
Safes (portable)	40	*	1 Jul 2019
Strongroom door and frame	100		1 Jan 2001
Teller safes, counter safes and teller time-delay safes	25	*	1 Jul 2019

Banking, building society and credit union operations (62210 to 62230)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vaults (demountable or portable) and demountable strongrooms	100	*	1 Jul 2019
Security assets:			
Anti-jump barriers (cables or partitions)	15	*	1 Jul 2019
Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building – see Table B Security and monitoring assets			
Variable message signs, such as electronic FX boards and digital LED screens – see Table B Advertising signs			

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

Note: 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			
Rental and hiring services (except real estate) (66110 to 66400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shafts	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2005
Elevating work platforms (EWPs):			
Boom lifts (including knuckle and telescopic boom lifts)	15	*	1 Jul 2015
Personnel lifts	10	*	1 Jul 2015

Note: 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			
Rental and hiring services (except real estate) ***(66110 to 66400)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Scissor lifts	10	*	1 Jul 2015
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
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, CD 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
Ladders (including stepladders, work platforms extension ladders, trestles and planks):			
Aluminium	4	*	1 Jul 2015
Fibreglass	4	*	1 Jul 2015
Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	10	*	1 Jul 2014
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
Recreational vehicles:			
Campervans and motorhomes:			
Vehicles having a gross vehicle mass greater than 3 tonnes and 4WD vehicles	5	*	1 Jul 2015
Vehicles having a gross vehicle mass of 3 tonnes or less	8	*	1 Jul 2015

Note: 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			
Rental and hiring services (except real estate) (66110 to 66400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Caravans and camper trailers	12	*	1 Jul 2015
Rental cars[43]	5	*	1 Jul 2016
Scaffolding:			
Aluminium	5	*	1 Jul 2015
Fibreglass	5	*	1 Jul 2015
Steel	15	*	1 Jul 2015
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
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
Video recorder or equipment hiring	$6^{2}/_{3}$		1 Jan 2001
Video tapes and games hiring	$^{1}/_{2}$	*	1 Jan 2001
Welders:			
Diesel	10	*	1 Jul 2005
Electric	5	*	1 Jul 2005

[43] A rental car is a passenger car hired, leased or rented for short-term use without a driver.

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Residential property operators[44] ***(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 peep holes	10	*	1 Jul 2019
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)	15	*	1 Jul 2019
Portable	10	*	1 Jul 2005
Floor coverings (removable without damage):			
Carpet	8	*	1 Jul 2019
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

[44] From 1 July 2017, certain investors in residential properties will not be able to deduct the decline in value of plant and equipment that has been used previously by an entity (other than as trading stock), subject to limited exceptions. This measure applies to plant and equipment acquired at or after 7:30pm (AEST), 9 May 2017.

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Residential property operators[44]
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
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
Home automation control assets	10	*	1 Jul 2019
Hot water systems (excluding piping):			
Electric	12	*	1 Jul 2004
Gas	12	*	1 Jul 2004
Solar	15	*	1 Jul 2004
Hydronic assets:			
Controls	10	*	1 Jul 2019
Water heaters	15	*	1 Jul 2019
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
Skylights:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
Solar power generating system (incorporating batteries, inverters, solar panels, regulators)	20	*	1 Jul 2004
Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
Surround sound systems (incorporating audio-video receivers and speakers)	10	*	1 Jul 2004
Telecommunications assets:			

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Residential property operators[44]
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Cordless phones	4	*	1 Jul 2004
Telephone hand sets	6	*	1 Jul 2019
Telephone systems – see Table B Telephony			
Television antennas, freestanding	5	*	1 Jul 2004
Television sets	8	*	1 Jul 2019
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 (VCRs)	5	*	1 Jul 2004
Water pumps:			
Multi-storey	20	*	1 Jul 2019
Rainwater tanks	5	*	1 Jul 2019
Single residence pressure pumps	8	*	1 Jul 2019
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)	3	*	1 Jul 2019
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	10	*	1 Jul 2019
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

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Residential property operators[44]
(67110)

ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Warden intercom phones (WIPs)	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:			
AC variable speed drives (VSDs)	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	8	*	1 Jul 2019
Freezers	12	*	1 Jul 2004
Garbage disposal units	10	*	1 Jul 2004
Microwave ovens	8	*	1 Jul 2019
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	7	*	1 Jul 2019
Ironing boards, freestanding	5	*	1 Jul 2019
Irons	5	*	1 Jul 2004
Washing machines	8	*	1 Jul 2019
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
Folding arm awnings:			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
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

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Residential property operators[44] ***(67110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Garden lights, solar	5	*	1 Jul 2019
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
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Roller blinds			
Controls	10	*	1 Jul 2019
Motors	10	*	1 Jul 2019
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	10	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
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	10	*	1 Jul 2019
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019
Filtration assets (including pumps)	10	*	1 Jul 2019
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

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Residential property operators[44] ***(67110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Door controllers	5	*	1 Jul 2004
Readers:			
Proximity	7	*	1 Jul 2004
Swipe card	3	*	1 Jul 2004
CCTV 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 infrared, photo sensors and vibration)	5	*	1 Jul 2004
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**
Commercial office building assets:			
Boilers	20	*	1 Jul 2005
Boiler pumps	5	*	1 Jul 2005
Building maintenance units	35	*	1 Jul 2005
Carpets	8	*	1 Jul 2005
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Hot water installations (excluding commercial boilers and piping)	15	*	1 Jul 2005
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
Lighting control systems (microprocessor based)	5	*	1 Jul 2014
Uninterruptible power supply (UPS) systems:			
Line interactive types	5	*	1 Jul 2013

Non-residential property operators (67120)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
On line double conversion types	10	*	1 Jul 2013
Window blinds	20	*	1 Jul 2005

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)

Scientific research services (69100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Scientific, medical and pharmaceutical research assets:			
Autoclaves:			
Bench top autoclaves	5	*	1 Jul 2014
Others	10	*	1 Jul 2014
Automated cell counters	5	*	1 Jul 2014
Automated colony pickers	5	*	1 Jul 2014
Balances	10	*	1 Jul 2014
Biological safety cabinets	10	*	1 Jul 2014
Cell harvesters	10	*	1 Jul 2014
Centrifuges:			
Bench top centrifuges	5	*	1 Jul 2014
Others	10	*	1 Jul 2014
Computed tomography (CT) scanners	10	*	1 Jul 2014
Digital cameras	3	*	1 Jul 2014
DNA sequencers	5	*	1 Jul 2014
Electrophoresis systems (incorporating power supplies and tanks)	7	*	1 Jul 2014
Electroporators	8	*	1 Jul 2014
Fermenters	10	*	1 Jul 2014
Flow cytometers	8	*	1 Jul 2014
Freeze dryers	10	*	1 Jul 2014
Freezers	10	*	1 Jul 2014
Gel documentation systems	5	*	1 Jul 2014
Glassware washers	8	*	1 Jul 2014
Heating blocks	10	*	1 Jul 2014
Homogenisers	7	*	1 Jul 2014
Incubators	6	*	1 Jul 2014
Liquid chromatography systems	5	*	1 Jul 2014
Liquid nitrogen assets (including dewars and tanks)	10	*	1 Jul 2014
Microscopes	10	*	1 Jul 2014
Microtomes	10	*	1 Jul 2014
Mixers	7	*	1 Jul 2014
Nano spectrophotometers	8	*	1 Jul 2014
Ovens	6	*	1 Jul 2014
Peristaltic pumps	7	*	1 Jul 2014

Scientific research services (69100)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
pH meters	7	*	1 Jul 2014
Plate readers	5	*	1 Jul 2014
Polymerase chain reaction (PCR) thermal cyclers	8	*	1 Jul 2014
Real-time PCR detection machines	5	*	1 Jul 2014
Refrigerators	8	*	1 Jul 2014
Robotic systems (including robotic liquid handling systems and robotic sampler systems)	5	*	1 Jul 2014
Shakers	7	*	1 Jul 2014
Sonicators (including water bath sonicators and sonicators with probes)	7	*	1 Jul 2014
Spectrophotometers (excluding nano spectrophotometers)	10	*	1 Jul 2014
Surface plasmon resonance (SPR) machines	5	*	1 Jul 2014
Vacuum concentrators	7	*	1 Jul 2014
Water baths (including refrigerated and shaking water baths)	7	*	1 Jul 2014
Water purification systems	8	*	1 Jul 2014

Surveying and mapping services (69220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Airborne imaging (cameras)	7	*	1 Jul 2015
Automatic optical levels (dumpy levels)	7	*	1 Jul 2015
Controllers	4	*	1 Jul 2015
Digital (electronic) levels	5	*	1 Jul 2015
Echo sounders	5	*	1 Jul 2015
GNSS/GIS handhelds (asset receivers)	3	*	1 Jul 2015
GNSS/GPS survey equipment (including receivers, reference/base stations, rover receivers, data radios, antennas and integrated GNSS)	5	*	1 Jul 2015
Ground imaging (pole cameras)	5	*	1 Jul 2015
Laser detectors/receivers (rod-eye receivers)	4	*	1 Jul 2015
Laser distance measurers/meters (DISTOs)	4	*	1 Jul 2015
Laser levels:			
Grade laying (dial-in grade)	6	*	1 Jul 2015
Laser plummets	5	*	1 Jul 2015
Line and plumb/point and cross line	4	*	1 Jul 2015
Pipe laying	6	*	1 Jul 2015
Rotating	6	*	1 Jul 2015
Tunnelling and plumbing	6	*	1 Jul 2015
Laser scanners – 3D (high definition surveying) – ground LIDAR	5	*	1 Jul 2015
Laser scanners – vehicle mounted – ground LIDAR	5	*	1 Jul 2015
LIDAR (airborne)	7	*	1 Jul 2015
Rail surveying assets:			
Mobile rail surveying equipment	5	*	1 Jul 2015
Platform clearance gauges	6	*	1 Jul 2015

Surveying and mapping services (69220)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rail profile gauges	6	*	1 Jul 2015
Stereoplotters – digital/softcopy (hardware only)	10	*	1 Jul 2015
Tablets	4	*	1 Jul 2015
Theodolites (digital)	7	*	1 Jul 2015
Total stations (including mechanical, manual, motorised, auto lock, robotic, universal and multi-stations)	5	*	1 Jul 2015
Traverse kits (incorporating tripods, tribrachs, prisms, poles and optical plummets)	5	*	1 Jul 2015
Unmanned aerial vehicles (drones/remotely piloted aircraft):			
Fixed wing	3	*	1 Jul 2015
Rotary wing	2	*	1 Jul 2015
Unmanned surface vehicles	4	*	1 Jul 2015
Utility locator (underground service locator) assets:			
Ground penetrating radars (GPRs)	5	*	1 Jul 2015
Magnetic locators	5	*	1 Jul 2015
Service locators	5	*	1 Jul 2015
Signal generators	5	*	1 Jul 2015
Signal tracer for locators	4	*	1 Jul 2015

Scientific testing and analysis services (69250)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Coal laboratory assets:			
Sample preparation assets:			
Drop shatters	20	*	1 Jul 2018
Drum tumblers	15	*	1 Jul 2018
Drying ovens:			
Benchtop	7	*	1 Jul 2018
Others (including floor size with trolleys)	15	*	1 Jul 2018
Dust extraction systems	15	*	1 Jul 2018
Float-sink buckets	8	*	1 Jul 2018
Float-sink testing units (incorporating ventilation ducting, fans, density separation apparatus etc, but excluding float-sink buckets)	15	*	1 Jul 2018
Flotation machines (including froth rotation machines)	20	*	1 Jul 2018
Jaw crushers	10	*	1 Jul 2018
Pulverisers	10	*	1 Jul 2018
Riffle splitters	10	*	1 Jul 2018
Rotary Sample Dividers (RSDs)	15	*	1 Jul 2018
Sample storage assets:			
Cool room assets – see Table B Refrigeration assets			
Portable refrigerators/freezers	10	*	1 Jul 2018
Sample trays	5	*	1 Jul 2018

Scientific testing and analysis services (69250)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sample trolleys	10	*	1 Jul 2018
Sieve shakers (excluding sieves)	10	*	1 Jul 2018
Sieves (including various meshes and sizes)	7	*	1 Jul 2018
Weighing scales	10	*	1 Jul 2018
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2018
Calorimeters	10	*	1 Jul 2018
Carbon and sulphur analysers	7	*	1 Jul 2018
CHN analysers (including carbon, hydrogen and nitrogen)	7	*	1 Jul 2018
Coal ash fusibility furnaces	10	*	1 Jul 2018
Crucible Swell Number (CSN) burners	10	*	1 Jul 2018
Dilatometers	9	*	1 Jul 2018
Fume cabinets	15	*	1 Jul 2018
Moisture testing ovens (including nitrogen setup apparatus)	10	*	1 Jul 2018
Muffle furnaces	15	*	1 Jul 2018
Particle size analysers	10	*	1 Jul 2018
Petrographic microscopes	10	*	1 Jul 2018
Plastometers	9	*	1 Jul 2018
Water baths (including ultrasonic water baths)	7	*	1 Jul 2018
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2018
Mineral processing and metallurgical laboratory assets:			
Sample preparation assets:			
Benchtop (including work benches and tables)	10	*	1 Jul 2019
Centrifugal concentrators	15	*	1 Jul 2019
Cone crushers	20	*	1 Jul 2019
Drying ovens:			
Benchtop	7	*	1 Jul 2019
Others (including floor size with trolleys)	10	*	1 Jul 2019
Dust cabinet (including extracted workstations)	20	*	1 Jul 2019
Dust extraction systems	15	*	1 Jul 2019
Flotation machines (including froth rotation machines)	20	*	1 Jul 2019
Gravity separation assets (including centrifuges and cyclones)	10	*	1 Jul 2019
Grinding mills	12	*	1 Jul 2019
Jaw crushers	10	*	1 Jul 2019
Laboratory tumblers (including cyanide leach test tumblers)	10	*	1 Jul 2019
Micro dosing peristaltic pumps	7	*	1 Jul 2019
Overhead tank mixers	5	*	1 Jul 2019
pH control systems	15	*	1 Jul 2019
Pressure filters	8	*	1 Jul 2019
Pulverisers	10	*	1 Jul 2019
Riffle splitters	10	*	1 Jul 2019
Rotary Sample Dividers (RSDs)	10	*	1 Jul 2019

Scientific testing and analysis services (69250)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Sample storage assets:			
Cool room assets – See Table B under 'Refrigeration'			
Portable refrigerators/freezers	8	*	1 Jul 2019
Sample trays	3	*	1 Jul 2019
Sample trolleys	7	*	1 Jul 2019
Scrubbers	15	*	1 Jul 2019
Shaking tables (including wet tables)	20	*	1 Jul 2019
Sieve shakers (excluding sieves)	10	*	1 Jul 2019
Sieves (including various meshes and sizes)	3	*	1 Jul 2019
Solvent extraction & electro winning equipment	15	*	1 Jul 2019
Vacuum filters	7	*	1 Jul 2019
Water purification systems	15	*	1 Jul 2019
Weighing scales	7	*	1 Jul 2019
Laboratory analytical equipment and instruments:			
Analytical balances	7	*	1 Jul 2019
Atomic Absorption Spectroscopy (AAS) instruments	10	*	1 Jul 2019
Auto dilutors	7	*	1 Jul 2019
Auto titration instruments	7	*	1 Jul 2019
Carbon and Sulphur analysers	7	*	1 Jul 2019
Cupellation furnaces	10	*	1 Jul 2019
Fume cabinets	15	*	1 Jul 2019
Fusion furnaces	10	*	1 Jul 2019
Fourier Transform Infrared (FTIR) spectroscopy	7	*	1 Jul 2019
Hot blocks	7	*	1 Jul 2019
Hotplate magnetic stirrers	10	*	1 Jul 2019
Incubators	7	*	1 Jul 2019
Inductively coupled plasma mass spectrometry (ICP-MS), and Inductively coupled plasmas optical emission spectroscopy (ICP-OES)	10	*	1 Jul 2019
Ion Chromatography (IC) equipment	15	*	1 Jul 2019
Muffle furnaces	12	*	1 Jul 2019
Overhead stirrers	8	*	1 Jul 2019
Particle size analysers	10	*	1 Jul 2019
Petrographic microscopes	10	*	1 Jul 2019
Robotic cells (including robotic fusion cells, robotic preparations cells)	10	*	1 Jul 2019
Robotic TGA cells	7	*	1 Jul 2019
Thermogravimetric Analysers (TGAs)	7	*	1 Jul 2019
Water baths	5	*	1 Jul 2019
X-Ray Fluorescence (XRF) and X-Ray Diffraction (XRD)	7	*	1 Jul 2019

Advertising services (69400)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Advertising signs – see Table B Advertising signs			

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 (PE) cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, carbon dioxide (CO_2) 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
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

Professional photographic services (69910)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Audio assets (including microphones, preamplifiers, sound recording devices, transmitters and receivers)	3	*	1 Jul 2015
Camera lenses	5	*	1 Jul 2015

Professional photographic services ***(69910)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Digital cameras:			
Compact cameras (including point and shoot cameras)	3	*	1 Jul 2015
Compact system cameras (including bridge cameras, micro four-thirds cameras, mirrorless cameras)	3	*	1 Jul 2015
Medium format single lens reflex (SLR) camera systems (including camera bodies and digital backs)	4	*	1 Jul 2015
SLR cameras (including full-frame SLR cameras)	3	*	1 Jul 2015
Lighting assets:			
Electronic flash units (including compact flash heads, monolights):			
Portable	3	*	1 Jul 2015
Studio lightings	5	*	1 Jul 2015
Light meters	5	*	1 Jul 2015
Light shaping tools (including modelling glass protectors, reflectors and scrims, softboxes and umbrellas)	3	*	1 Jul 2015
Portable flash units (including flashguns)	2	*	1 Jul 2015
Power packs (including battery packs and compact flash generators)	4	*	1 Jul 2015
Support assets:			
Backdrop support systems (including background elevation systems)	10	*	1 Jul 2015
Bags and cases	5	*	1 Jul 2015
Camera track sliders	2	*	1 Jul 2015
Light stands (including boom arms)	5	*	1 Jul 2015
Photographic printers/plotters	4	*	1 Jul 2015
Tent and shooting tables	2	*	1 Jul 2015
Tripods	5	*	1 Jul 2015
Unmanned aerial vehicles (drones/remotely piloted aircraft) – rotary	2	*	1 Jul 2015
Wind machines	5	*	1 Jul 2015

ADMINISTRATIVE AND SUPPORT SERVICES
(72110 to 73200)

Building and other industrial cleaning services ***(73110)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Batteries, deep cycle (including those used in ride-on polishers, scrubbers, sweepers and vacuum cleaners)	2	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010

Building and other industrial cleaning services (73110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Other (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Polishing, carpet cleaning and floor stripping assets (including floor polishers, burnishers, rotary scrubbers, encapsulation machines and floor strippers):			
Portable	5	*	1 Jul 2010
Ride-on	5	*	1 Jul 2010
Pressure washers:			
Portable	4	*	1 Jul 2010
Trailer or truck mounted	7	*	1 Jul 2010
Scrubbers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Steam cleaners for sanitising floor and surfaces	5	*	1 Jul 2010
Sweepers, hard floor:			
Portable	5	*	1 Jul 2010
Ride-on	7	*	1 Jul 2010
Road sweeper trucks (including sweepers)[45]	10	*#	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable (including upright machines)	5	*	1 Jul 2010
Ride-on or stand on	7	*	1 Jul 2010

Gardening services (73130)			
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
Ride-ons	5	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004

[45] A capped effective life of $7^1/_2$ years may be available – see subsection 40-102(4).

Gardening services (73130)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
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

Packaging services ***(73200)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008
Tree nuts assets:			
Crackers	7	*	1 Jul 2008
Drying silos	15	*	1 Jul 2008
Separating assets (including air separators, trommels and vibrating screens)	10	*	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 (used in common across all health care industry segments):			
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 systems (incorporating computers with digital subtraction capability, digital cameras, monitors and integrated software)	4	*	1 Jul 2002
Image intensifiers	7	*	1 Jul 2002
Patient gantries or tables, patient monitoring assets, positioning assets and pressure injectors	10	*	1 Jul 2002
Cell savers and cell separators	7	*	1 Jan 2003
Colposcopes	10	*	1 Jan 2003

Hospitals (84010 to 84020)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
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

Hospitals ***(84010 to 84020)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Patient monitoring assets:			
Bedside monitoring systems	7	*	1 Jan 2003
Cardiac monitors	7	*	1 Jan 2003
ECGs	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:			
Fixed	7	*	1 Jan 2003
Portable	5	*	1 Jan 2003
Wheelchairs	10	*	1 Jan 2003

Specialist medical services n.e.c. ***(85129)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Neurologists' assets:			
Electroencephalography (EEG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers)	5	*	1 Jul 2003

Specialist medical services n.e.c. ***(85129)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Electromyography (EMG) systems (incorporating electrodes, amplifiers, integrated software and integrated computers)	5	*	1 Jul 2003
Thoracic physicians' assets:			
Body plethysmographs (incorporating flow sensors, gas analysers, integrated software and integrated computers)	7	*	1 Jul 2003
Continuous positive airway pressure (CPAP) and variable positive airway pressure (VPAP) systems	7	*	1 Jul 2003
Lung function analysis exercise systems (incorporating flow sensors, treadmills or ergometers, ECGs, pulse oximeters, integrated software and integrated computers)	7	*	1 Jul 2003
Lung function analysis systems (incorporating flow sensors, gas analysers, integrated software and integrated computers)	7	*	1 Jul 2003
Spirometers	7	*	1 Jul 2003
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitors, integrated carbon dioxide (CO_2) monitors, integrated pulse oximeters, integrated computers and integrated software)	7	*	1 Jul 2003

Pathology and diagnostic imaging services ***(85201, 85202, 85203 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
Radiologists' diagnostic imaging assets:			
Bone densitometry (BMD) systems (incorporating either whole body scanners, integrated computer and integrated software, or spine and hip scanners, holding devices, integrated computers and integrated software)	10	*	1 Jul 2002
Computed radiography (CR) digitisers	4	*	1 Jul 2002
Computed tomography (CT) systems (incorporating scanners, integrated computers and integrated software)	10	*	1 Jul 2002
Film digitisers	4	*	1 Jul 2002

Pathology and diagnostic imaging services (85201, 85202, 85203 and 85209)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Fluoroscopy assets (excluding direct radiography assets):			
Fixed systems (incorporating buckies, generators, screening tables and suspensions)	15	*	1 Jul 2002
Image acquisition systems (incorporating computers, digital cameras, integrated software and monitors)	4	*	1 Jul 2002
Image intensifiers	7	*	1 Jul 2002
Mobile systems (incorporating buckies, generators, screening tables and suspensions)	10	*	1 Jul 2002
Magnetic resonance imaging (MRI) systems (incorporating scanners, cooling systems, radio frequency coil accessories, integrated computer and integrated software)	7	*	1 Jul 2002
Mammography systems (incorporating either prone core biopsy scanners, quality assurance equipment, stereotaxis, integrated computers and integrated software, or conventional upright scanners, quality assurance equipment, stereotaxis, integrated computer and integrated software)	7	*	1 Jul 2002
Nuclear medicine systems (incorporating cameras, gantries, collimators, integrated computers, integrated software and hot lab equipment, but excluding Positron Emission Tomography (PET) systems)	10	*	1 Jul 2002
Orthopantomography (OPG) systems (incorporating scanners, integrated computers 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

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 boxes, swing arms and x-ray heads, but excluding orthopantomogram (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

Optometry and optical dispensing (85320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 (OCTs), 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 Table A 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 imaging devices)	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:			
Hand-held	5	*	1 Jan 2004
Table mounted	8	*	1 Jan 2004
Trial lens sets	20	*	1 Jan 2004

Optometry and optical dispensing (85320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, laser interference biometers, pachymeters and ultrasound biomicroscopes (UBMs))	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

Podiatry services (85399)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Podiatrists' assets:			
Computerised orthoses manufacturing assets:			
Carving mills	7	*	1 Jul 2003
Contact pin digitisers	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
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

Retirement village and accommodation for the aged operation (86011 to 86012)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Assistance and medical assets:			
Beds:			
Electronic (including hi-lo and lo-lo beds)	7	*	1 Jul 2019
Mechanical	10	*	1 Jul 2004
Bedside cabinets, lockers and overbed tables	10	*	1 Jul 2019
Blood pressure machines	3	*	1 Jul 2019
Call systems	7	*	1 Jul 2019
Chairs			
Commode	7	*	1 Jul 2019
Electronic recliner (including electric lift)	10	*	1 Jul 2019
Fallout/floating/princess	7	*	1 Jul 2019
Shower	5	*	1 Jul 2019
Wheelchair – electric, manual, tilt in space	5	*	1 Jul 2019
Defibrillators	8	*	1 Jul 2019
Drug safes	15	*	1 Jul 2019
Electronic arms for toilets	10	*	1 Jul 2019
Hoists			
Ceiling (incorporating tracks)	12	*	1 Jul 2019
Mobile (floor, full, standing)	10	*	1 Jul 2019
Lifting slings	2	*	1 Jul 2019
Mattresses			
Air	3	*	1 Jul 2019
Foam	7	*	1 Jul 2019
Medication trolleys	10	*	1 Jul 2019
Mobile suction machines	3	*	1 Jul 2019
Pan flushers/pan sanitisers	10	*	1 Jul 2019
Sensor beams and sensor mats	3	*	1 Jul 2019
Shower trolleys/mobile baths	8	*	1 Jul 2019
Syringe driven infusion pumps	5	*	1 Jul 2019
Treatment trolleys	15	*	1 Jul 2019
Walking belts	3	*	1 Jul 2019
Walking frames (including forearm walkers)	12	*	1 Jul 2019
Weighing machines and scales (including chair scales and wheelchair scales)	10	*	1 Jul 2019
Common area assets:			
Artificial grass/synthetic lawn (removable without damage)	15	*	1 Jul 2019
Audio visual assets	8	*	1 Jul 2019
Carpets - see Table B Floor coverings (removable without damage)			
Curtains and drapes – see Table B Curtains and drapes			

Retirement village and accommodation for the aged operation (86011 to 86012)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Furniture:			
General/indoor	10	*	1 Jul 2019
Outdoor	7	*	1 Jul 2019
Hair salon assets (including chairs and dryers)	15	*	1 Jul 2019
Hot water dispensers	8	*	1 Jul 2019
Television sets	5	*	1 Jul 2019
Window blinds – see Table B Window blinds			
Fitness and recreation assets:			
Billiard/pool tables	20	*	1 Jul 2019
Bowling greens – artificial grass or carpet (removable without damage)	15	*	1 Jul 2019
Gymnasium and exercise equipment	10	*	1 Jul 2019
Support assets:			
Annunciator panels	15	*	1 Jul 2019
Boilers – see Table B Boilers			
Buggies to transport people	8	*	1 Jul 2019
Cleaning carts and trolleys – see Table B Cleaning carts and trolleys			
Cool rooms – see Table B Refrigeration assets			
Electronic mops and floor scrubbers	5	*	1 Jul 2019
Hot water systems (excluding commercial boilers and piping)	10	*	1 Jul 2019
Kitchen assets:			
Blast chillers	8	*	1 Jul 2019
Bowl mixers	10	*	1 Jul 2019
Dishwashers	8	*	1 Jul 2019
Food preparation assets – large commercial type (including cooktops, fryers, multi-function centres, self-cooking centres, single tray meal service, soup kettles, stoves)	10	*	1 Jul 2019
Hot food display and warming assets (including bain marie, banquet units, buffet units, hot boxes, plate warmers)	10	*	1 Jul 2019
Ice making machines	10	*	1 Jul 2019
Kitchen trolleys	5	*	1 Jul 2019
Small appliances (including food processors, blenders, stick mixers)	4	*	1 Jul 2019
Toasters	6	*	1 Jul 2019
Laundry assets:			
Dryers	12	*	1 Jul 2019
Spring loaded trolleys	10	*	1 Jul 2019
Washing machines	12	*	1 Jul 2019

Retirement village and accommodation for the aged operation (86011 to 86012)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Lockers, freestanding – see Table B Lockers, freestanding			
Master antenna television (MATV) assets – see Table A Residential property operators (67110)			
Refrigerators (including controlled temperature medication refrigerators)	10	*	1 Jul 2019
Swimming pool assets:			
Dehumidifiers	15	*	1 Jul 2019
Filtration equipment (including chlorinators and pumps) - see Table B Swimming pool assets			
Pool covers (including blankets) - see Table B Swimming pool assets			
Vacuum cleaners, ride on	7	*	1 Jul 2019

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 parks:			
Animal cages and sheds	20		1 Jan 2001
Animal huts	10		1 Jan 2001
Planetarium domes	$33^{1}/_{3}$		1 Jan 2001
Sea life centres:			
Fibreglass aquarium tanks	20		1 Jan 2001
Ketches	$13^{1}/_{3}$		1 Jan 2001
TV audio systems	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
Performing dogs – see Table B Working dogs			

Health and fitness centres and gymnasia operation (91110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Health and fitness centre operation assets:			
Cardiovascular training machines:			
Cross trainers, steppers and treadmills	4	*	1 Jul 2012
Exercise bicycles (including spin bicycles, upright and recumbent bicycles)	4	*	1 Jul 2012
Rowing machines	5	*	1 Jul 2012
Free weight training assets:			
Barbells, dumbbells, kettle bells, weight plates and storage racks	6	*	1 Jul 2012
Benches (including abdominal crunch, adjustable, declined, inclined and flat benches)	8	*	1 Jul 2012
Resistance training machines (including abdomen, arm, back, chest, hip, leg, shoulder and multiple training machines)	8	*	1 Jul 2012
Support assets:			
Audio visual entertainment assets (including amplifiers, audio speakers, digital disc players and television sets)	4	*	1 Jul 2012
Fans (including wall mounted)	5	*	1 Jul 2012
Lockers	8	*	1 Jul 2012
Platform scales	5	*	1 Jul 2012

Sport and recreation services (91121 to 91390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Amusement machines and equipment:			
Coin-operated amusement machines:			
Children's rides	5	*	1 Jul 2001
Convertible video games/simulators (cabinet)	$5^1/_2$	*	1 Jul 2001
Dedicated video games/simulators	$3^1/_2$	*	1 Jul 2001
Interchangeable video game kits	1	*	1 Jul 2001
Juke boxes (CD)	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

Sport and recreation services (91121 to 91390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Overhead transit devices (including chair lifts and cabin lifts)	25	*	1 Jan 2002
Roller coasters:			
Non-powered (including corkscrew loop, looping coasters and mini roller coasters – wild cat, madmouse)	25	*	1 Jan 2002
Powered (including tornado)	15	*	1 Jan 2002
Round rides with or without additional motions (including merry-go-rounds)	15	*	1 Jan 2002
Self-drive non-powered gravity rides (including toboggans and bob-sleds):			
Track	20	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Self-drive powered rides (including dodgems and go-karts):			
Track	15	*	1 Jan 2002
Vehicle	5	*	1 Jan 2002
Simulators	10	*	1 Jan 2002
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
Carpets	4		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):			
Carpets on stairways	3		1 Jan 2001
Lighting plant, electric motors, moving parts	20		1 Jan 2001
Lighting standards	40		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
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

Sport and recreation services (91121 to 91390)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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 machines	$13^1/_3$		1 Jan 2001
Space theatre domes	$33^1/_3$		1 Jan 2001
Tennis court surfaces:			
Bitumen	20		1 Jan 2001
Plexipave	20		1 Jan 2001
Synthetic lawn	10		1 Jan 2001
Trampolines	10		1 Jan 2001

Gambling activities (92010 to 92099)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Poker/gaming machines	7	*	1 Jul 2009
Totalisators:			
Computer equipment	10		1 Jan 2001
Ancillary equipment (eg ticket issuing machines)	$13^1/_3$		1 Jan 2001

OTHER SERVICES
(94110 to 96030)

Automotive repair and maintenance (94110 to 94199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Automotive and heavy vehicle repair and maintenance assets:			
Air conditioning assets:			
Refrigerant leak detectors	3	*	1 Jul 2011
Refrigerant management systems	5	*	1 Jul 2011
Refrigerant recovery machine	5	*	1 Jul 2011
Refrigerant recovery and recycling machines	5	*	1 Jul 2011
Vacuum pumps	5	*	1 Jul 2011
Air tools (including ratchet guns)	2	*	1 Jul 2011
Automatic transmission flush and fill machines	5	*	1 Jul 2011
Axle and ball joint play testers or shakers	10	*	1 Jul 2011
Battery chargers	5	*	1 Jul 2011
Battery testers	5	*	1 Jul 2011
Brake disc and drum grinding lathes:			
Fixed	10	*	1 Jul 2011
Portable on-car	5	*	1 Jul 2011

Automotive repair and maintenance (94110 to 94199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Brake fluid testers	5	*	1 Jul 2011
Brake shoe riveters	5	*	1 Jul 2011
Brake system flushers	5	*	1 Jul 2011
Compressed air assets:			
Air compressors:			
Reciprocating	10	*	1 Jul 2011
Rotary screw	10	*	1 Jul 2011
Rotary vane	10	*	1 Jul 2011
Air driers and dehumidifiers	10	*	1 Jul 2011
Air receivers	10	*	1 Jul 2011
Hose reels	3	*	1 Jul 2011
Reticulation lines:			
Aluminium	15	*	1 Jul 2011
Copper	20	*	1 Jul 2011
Polyethylene (PE)	15	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Continuous diesel engine particulate testers	5	*	1 Jul 2011
Cooling system flushers	5	*	1 Jul 2011
Decelerometer brake testers	7	*	1 Jul 2011
Diagnostic assets:			
Diagnostic and roller dynamometers, performance and emissions testers	10	*	1 Jul 2011
Engine analysers	5	*	1 Jul 2011
Electrical test benches	10	*	1 Jul 2011
Fuel injection pump test benches	5	*	1 Jul 2011
Oscilloscopes	10	*	1 Jul 2011
Scan tools	5	*	1 Jul 2011
Diesel engine emission testers	5	*	1 Jul 2011
Drill presses	15	*	1 Jul 2011
Drive-on plate brake, steering and suspension testing machines	10	*	1 Jul 2011
Drive-on shock absorber testers	10	*	1 Jul 2011
Dual wheel removers	8	*	1 Jul 2011
Effluent treatment systems incorporating motors, electronic circuitry, pumps, and separators	8	*	1 Jul 2011
Engine cranes	10	*	1 Jul 2011
Exhaust gas analysers for petrol engines:			
Computer operated	5	*	1 Jul 2011
Standalone	10	*	1 Jul 2011
Exhaust stands	11	*	1 Jul 2011
Flywheel grinders	13	*	1 Jul 2011
Hand tools	10	*	1 Jul 2011
Headlight testers	7	*	1 Jul 2011
Hydraulic brake hose machines	5	*	1 Jul 2011
Hydraulic presses	10	*	1 Jul 2011
Jacks:			

Automotive repair and maintenance (94110 to 94199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Floor jacks:			
Used for car and light truck repairs	3	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Transmission jacks:			
Used for car and light truck repairs	8	*	1 Jul 2011
Used for heavy vehicle repairs	5	*	1 Jul 2011
Vehicle positioning jacks	3	*	1 Jul 2011
Lathes	20	*	1 Jul 2011
Measuring assets:			
Micrometers	10	*	1 Jul 2011
Tension wrenches	5	*	1 Jul 2011
Tyre pressure gauges	5	*	1 Jul 2011
Noise level meters	5	*	1 Jul 2011
Oil and grease delivery systems:			
Bunding:			
Polyethylene (PE) pallets	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Distribution lines:			
Polyethylene (PE)	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Steel	10	*	1 Jul 2011
Guns and pumps	3	*	1 Jul 2011
Reels:			
Plastic	3	*	1 Jul 2011
Steel	7	*	1 Jul 2011
Tanks (including waste oil tanks)	20	*	1 Jul 2011
Oil filter crushers	10	*	1 Jul 2011
Parts cleaners and washers	7	*	1 Jul 2011
Pipe and tube benders	10	*	1 Jul 2011
Pipe and tube saws and cutters	10	*	1 Jul 2011
Power steering flushing systems	5	*	1 Jul 2011
Pressure washers	4	*	1 Jul 2011
Sand blasters	7	*	1 Jul 2011
Spring compressors	5	*	1 Jul 2011
Stillages	15	*	1 Jul 2011
Storage shelving	10	*	1 Jul 2011
Toolbox roller cabinets	7	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Truck brake imbalance testers	5	*	1 Jul 2011
Tyre conveyors:			
Horizontal	10	*	1 Jul 2011
Vertical	8	*	1 Jul 2011
Tyre fitting machines	5	*	1 Jul 2011
Tyre inflation cages	10	*	1 Jul 2011
Tyre inflators (automatic and manual)	3	*	1 Jul 2011
Tyre spreaders	8	*	1 Jul 2011

Automotive repair and maintenance (94110 to 94199)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vehicle hoists:			
Used for car and light truck repairs	10	*	1 Jul 2011
Used for heavy vehicle repairs	20	*	1 Jul 2011
Vehicle service and inspection lane assets:			
Control consoles	10	*	1 Jul 2011
Data collection devices (including bar code readers, mobile recorders and transponders)	5	*	1 Jul 2011
Floor unit assets:			
Axle and ball joint play testers or shakers	10	*	1 Jul 2011
Roller brake testers	10	*	1 Jul 2011
Shock absorber testers	10	*	1 Jul 2011
Side slip testers	10	*	1 Jul 2011
Speedometer tester	10	*	1 Jul 2011
Suspension play detectors	10	*	1 Jul 2011
Vehicle special tools	5	*	1 Jul 2011
Waste oil evacuators	5	*	1 Jul 2011
Welders:			
Electric	10	*	1 Jul 2011
Oxy-acetylene	10	*	1 Jul 2011
Wheel alignment machines	7	*	1 Jul 2011
Wheel balancing machines	5	*	1 Jul 2011
Wheel balancing plates, flanges and finger adaptors	5	*	1 Jul 2011
Wheel lifters	5	*	1 Jul 2011
Wheel lifter incorporating tyre spreaders	8	*	1 Jul 2011
Work platform ladders	10	*	1 Jul 2011

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Car wash and detailing assets:			
Activation and entry station assets (including bay controllers, pay station assets and bank note change machines)	10	*	1 Jul 2009
Automatic car wash assets (including rollover and tunnel washes):			
Friction washer system assets (including gantry, rails and arches and driers)	10	*	1 Jul 2009
Touch free pressure washer system assets (including gantry, rails and arches and driers)	10	*	1 Jul 2009
Car conveyor system assets (incorporating correlators, sensors, tracks and rails)	15	*	1 Jul 2009
Detailing assets:			
Steam cleaners	10	*	1 Jul 2009
Vacuum cleaners	10	*	1 Jul 2009
Hand and self serve car wash assets:			
Ceiling and wall booms	10	*	1 Jul 2009

Automotive body, paint and interior repair n.e.c. (94129)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Large vehicle wash assets:			
Hoists	20	*	1 Jul 2009
Side brush cleaning system assets	10	*	1 Jul 2009
Support assets:			
Door controls and motor drive systems for rapid roller doors (incorporating chains, controls, motors and sensors, but excluding doors)	10	*	1 Jul 2009
Plant room assets:			
Air compressors			
Compressors – reciprocating	7	*	1 Jul 2009
Compressors – screw	10	*	1 Jul 2009
Boilers	20	*	1 Jul 2009
Control systems	10	*	1 Jul 2009
Pumps	12	*	1 Jul 2009
Water treatment assets:			
Filter system assets (including reverse osmosis)	10	*	1 Jul 2009
Tanks	20	*	1 Jul 2009
Vending machines	5	*	1 Jul 2009
Smash repair assets:			
Air compressors	10	*	1 Jul 2009
Dust extraction systems:			
Metal arms	15	*	1 Jul 2009
Stationary vacuum dust collection units	5	*	1 Jul 2009
Frame straightening assets:			
Aligning benches	15	*	1 Jul 2009
Chassis measuring assets:			
Computerised	10	*	1 Jul 2009
Manual	10	*	1 Jul 2009
Hoists	20	*	1 Jul 2009
Painting assets:			
Buffing machines	3	*	1 Jul 2009
Infrared paint dryers:			
Heating arches	20	*	1 Jul 2009
Mobile	7	*	1 Jul 2009
Sanders	3	*	1 Jul 2009
Spectrophotometers	4	*	1 Jul 2009
Spray bake ovens	12	*	1 Jul 2009
Spray guns	3	*	1 Jul 2009
Spray gun washing machines	5	*	1 Jul 2009
Vacuum dust collection mobile units	3	*	1 Jul 2009
Waste water filtering system assets:			
Oil and water separators	15	*	1 Jul 2009
Pumps	5	*	1 Jul 2009
Tanks	15	*	1 Jul 2009
Water pressure cleaners	3	*	1 Jul 2009
Welders	5	*	1 Jul 2009

Other machinery and equipment repair and maintenance (94290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Agriculture, construction and mining heavy machinery and equipment repair and maintenance assets:			
Field service assets:			
Assets used in field service that are not listed under this sub-heading – use any relevant determination listed under Workshop assets below			
Air compressors	8	*	1 Jul 2015
Cranes	10	*	1 Jul 2015
Cutting machines	8	*	1 Jul 2015
Diagnostic assets	5	*	1 Jul 2015
Lathes	5	*	1 Jul 2015
Line boring machines	10	*	1 Jul 2015
Milling machines	8	*	1 Jul 2015
Turning machines	8	*	1 Jul 2015
Trailers:			
Generally (including comb trailers and tilt trailers) – see Table B Motor vehicles and trailers			
Service trailers (incorporating built-in hoses, built-in pumps, built-in tanks etc)	10	*	1 Jul 2015
Workshop assets:			
Air conditioning service assets (including refrigerant management/charging stations, refrigerant recovery machines, refrigerant recovery and recycling machines and vacuum pumps)	5	*	1 Jul 2015
Air compression assets (including air dryers, air receivers, compressors and packaged air compression systems)	10	*	1 Jul 2015
Battery chargers	5	*	1 Jul 2015
Battery load testers	5	*	1 Jul 2015
Bending machines:			
Folders	15	*	1 Jul 2015
Pipe and tube benders	10	*	1 Jul 2015
Press brakes	20	*	1 Jul 2015
Brake shoe riveting machines	5	*	1 Jul 2015
Brake testers (including in-ground and mobile roller brake testers)	10	*	1 Jul 2015
Boring machines (including floor borers, jib borers, horizontal and vertical boring machines)	15	*	1 Jul 2015
Diagnostic, measuring and testing assets:			
Generally (including co-ordinate measuring machines, dynamometers, electrical testers, flow meters, hardness testers, hydraulic testers and multimeters)	10	*	1 Jul 2015
Laptop diagnostic systems:			
Laptops – see Table B Computers, Laptops			

Other machinery and equipment repair and maintenance (94290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Machine interface units	3	*	1 Jul 2015
Tyre pressure gauges	5	*	1 Jul 2015
Vehicle specific diagnostic assets	5	*	1 Jul 2015
Drilling machines (including drill presses, magnetic drills, pedestal drills and radial arm drills)	10	*	1 Jul 2015
Flange facers	5	*	1 Jul 2015
Forklift attachments	10	*	1 Jul 2015
Forklifts	11	*	1 Jul 2015
Grinding machines (including gear grinding machines)	10	*	1 Jul 2015
Guillotine shears	15	*	1 Jul 2015
Heat treatment assets (including furnaces and quenches)	15	*	1 Jul 2015
Hydraulic hose crimpers	10	*	1 Jul 2015
Lathes:			
CNC lathes	10	*	1 Jul 2015
Manual lathes	20	*	1 Jul 2015
Lifting assets:			
Cranes:			
Jib cranes (including column/wall mounted, floor mounted/freestanding and portable jib cranes)	15	*	1 Jul 2015
Overhead cranes	25	*	1 Jul 2015
Pick & carry cranes/yard cranes	10	*	1 Jul 2015
Portable cranes generally (including engine cranes, engine hoists, floor cranes, mobile gantries, shop cranes etc)	15	*	1 Jul 2015
Hoists	10	*	1 Jul 2015
Jacks (including air hydraulic jacks, hydro pneumatic jacks, floor jacks, transmission jacks, trolley jacks and truck jacks)	5	*	1 Jul 2015
Scissor lifts	15	*	1 Jul 2015
Vehicle lifters (including mobile column lifts and post hoists)	20	*	1 Jul 2015
Machining centres	10	*	1 Jul 2015
Milling machines (including bed mills and universal mills)	10	*	1 Jul 2015
Oil recovery, service and treatment assets:			
Collection vessels/tanks	20	*	1 Jul 2015
Dangerous goods containers	15	*	1 Jul 2015
Pumps	5	*	1 Jul 2015
Painting assets:			
Buffing machines	3	*	1 Jul 2015
Paint agitators	3	*	1 Jul 2015
Space heaters	10	*	1 Jul 2015
Spray booths	15	*	1 Jul 2015
Spray gun washing machines	5	*	1 Jul 2015
Parts washing machines	7	*	1 Jul 2015

Other machinery and equipment repair and maintenance (94290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Pipe cutting machines	10	*	1 Jul 2015
Plasma cutters	10	*	1 Jul 2015
Presses:			
Hydraulic presses	10	*	1 Jul 2015
Punch and shear machines	15	*	1 Jul 2015
Saws (including band saws and cold cut saws)	10	*	1 Jul 2015
Stands (including axle stands, engine stands and transmission stands)	10	*	1 Jul 2015
Storage assets (including racking, shelving, safety cabinets and storage cabinets)	10	*	1 Jul 2015
Surface preparation assets:			
Abrasive blasting assets:			
Abrasive blasting machines (incorporating blasting pots, hoses, nozzles, valves etc)	10	*	1 Jul 2015
Abrasive recovery/recycling machines and associated equipment (including storage hoppers)	12	*	1 Jul 2015
Blast booths/chambers	12	*	1 Jul 2015
Dust collection and ventilation systems	12	*	1 Jul 2015
Pressure cleaners/washers	4	*	1 Jul 2015
Toolboxes and toolbox roller cabinets	7	*	1 Jul 2015
Tooling:			
Moulds	7	*	1 Jul 2015
Press brake dies	10	*	1 Jul 2015
Tooling for lathes, machining centres, milling machines and other machine tools	7	*	1 Jul 2015
Vehicle specific specialised tooling	5	*	1 Jul 2015
Workholding devices (including jigs and fixtures)	7	*	1 Jul 2015
Tools:			
Hand tools (manually operated)	10	*	1 Jul 2015
Hand held power tools (air, battery and electric)	3	*	1 Jul 2015
Power packs	5	*	1 Jul 2015
Torque/tension wrenches	5	*	1 Jul 2015
Torque wrench pumps (pneumatic and electric driven)	5	*	1 Jul 2015
Trolleys (including powered and electrodrive trolleys)	10	*	1 Jul 2015
Turning machines	10	*	1 Jul 2015
Waste water recovery and treatment assets:			
Grease traps	10	*	1 Jul 2015
Pumps	5	*	1 Jul 2015
Tanks and separators	15	*	1 Jul 2015
Waterjet cutting machines	10	*	1 Jul 2015
Weight scales (corner weight)	10	*	1 Jul 2015

Other machinery and equipment repair and maintenance (94290)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Welding assets:			
Welders (including ARC, MIG, TIG, multi process and oxy-acetylene welders/cutters)	10	*	1 Jul 2015
Weld tables and positioners (including rotary tables)	10	*	1 Jul 2015
Welding helmets incorporating respirators	3	*	1 Jul 2015
Wire feeders	5	*	1 Jul 2015
Wheel service assets:			
Bead breaker kits	5	*	1 Jul 2015
Tyre changers	5	*	1 Jul 2015
Wheel aligners	7	*	1 Jul 2015
Wheel balancers	5	*	1 Jul 2015
Wheel handlers and lifters	5	*	1 Jul 2015
Wheel play detectors	10	*	1 Jul 2015
Work benches and tables	15	*	1 Jul 2015

Hairdressing and beauty services (95110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Beauty industry assets:			
Electrical treatment assets:			
Faradic, galvanic, high frequency and multi function units	10	*	1 Jul 2010
Light therapy units (including intense pulse light (IPL) systems)	10	*	1 Jul 2010
Micro dermabrasion units	5	*	1 Jul 2010
Hydrotherapy assets:			
Spa capsules	10	*	1 Jul 2010
Vichy shower units	10	*	1 Jul 2010
Wet tables	10	*	1 Jul 2010
Massage and treatments beds:			
Dry hydrotherapy (including flotation)	7	*	1 Jul 2010
Electronic	7	*	1 Jul 2010
Non electronic (including folding)	10	*	1 Jul 2010
Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Sterilisation processing assets (including autoclaves and hot towel cabinets)	5	*	1 Jul 2010
Hairdressing industry assets:			
Barber chairs	15	*	1 Jul 2010
Coffee making machines (including espresso and drip filter type)	5	*	1 Jul 2010
Cutting chairs (including styling chairs and cutting stools)	10	*	1 Jul 2010
Cutting and styling workstations, freestanding	10	*	1 Jul 2010
Display shelving, freestanding	10	*	1 Jul 2010
Hairdryers and heat accelerator machines	15	*	1 Jul 2010

Hairdressing and beauty services (95110)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
(excluding hand held)			
Reception furniture (including lobby chairs, desks, lounges, sofas and tables)	10	*	1 Jul 2010
Shampoo units and wash lounges, freestanding	10	*	1 Jul 2010

Funeral, crematorium and cemetery services (95200)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Funeral directors' plant	20		1 Jan 2001

Laundry and dry cleaning services (95310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Carpet, upholstery and rug cleaning services assets:			
Air purifiers, deodorising and mould remediation assets (including air filtering machines, air scrubbers and ozone generators)	5	*	1 Jul 2010
Carpet cleaning assets, portable (including rotary scrubbers and encapsulation machines)	5	*	1 Jul 2010
Drying and restoration assets (including air movers and dehumidifiers)	5	*	1 Jul 2010
Extractors for carpet and upholstery cleaning:			
Spot extractors (including portable handheld and brief case size extractors for stain removal)	3	*	1 Jul 2010
Others (including walk behind and self-contained carpet extractors)	5	*	1 Jul 2010
Truck or van mounted	10	*	1 Jul 2010
Vacuum cleaners:			
Backpack and pull along machines	3	*	1 Jul 2010
Other portable cleaners (including upright machines)	5	*	1 Jul 2010
Dry cleaning and laundry assets:			
Dry cleaning machines	12	*	1 Jul 2011
Washers:			
Continuous batch washer systems (including washers, moisture extraction units and dryers)	17	*	1 Jul 2011
Extractors, standalone	12	*	1 Jul 2011
Drying assets:			
Tumble dryers, standalone	12	*	1 Jul 2011
Tunnel dryers and garment finishers (including steam cabinets)	15	*	1 Jul 2011
Finishing assets:			
Flatwork processing assets (including automatic pickers, feeders, folders and stackers)	13	*	1 Jul 2011
Garment finishers (including collar and cuff presses, form finishers, pant toppers and puff irons)	10	*	1 Jul 2011

Laundry and dry cleaning services (95310)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Presses (including flat, utility and scissor legger presses):			
Air operated, semi automatic	15	*	1 Jul 2011
Manual	20	*	1 Jul 2011
Roller ironers	17	*	1 Jul 2011
Support assets:			
Air vacuum units, standalone	10	*	1 Jul 2011
Control systems	10	*	1 Jul 2011
Heat seal machines for labelling laundry items	10	*	1 Jul 2011
Hot water systems	12	*	1 Jul 2011
Ironing and spotting boards and tables:			
Vacuum operated	10	*	1 Jul 2011
Non vacuum operated	15	*	1 Jul 2011
Laundry handling assets:			
Conveyors and garment sorting and storage systems	15	*	1 Jul 2011
Hoppers	20	*	1 Jul 2011
Monorail and bag loading systems	20	*	1 Jul 2011
Tipplers	10	*	1 Jul 2011
Pipes	20	*	1 Jul 2011
Soap dispenser machines	20	*	1 Jul 2011
Trolleys and bins:			
Generally	10	*	1 Jul 2011
Stainless steel	15	*	1 Jul 2011
Waste water treatment and recycling system assets:			
Filters (including carbon and sand)	10	*	1 Jul 2011
Lint shakers (including circular vibratory screens)	20	*	1 Jul 2011
Ozone generators and UV sterilisers	7	*	1 Jul 2011
Pumps	5	*	1 Jul 2011
Tanks	20	*	1 Jul 2011

Photographic film processing (95320)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Binding assets:			
Binders	7	*	1 Jul 2017
Building-in machines	15	*	1 Jul 2017
Casemakers	8	*	1 Jul 2017
Casing-in machines	7	*	1 Jul 2017
Comb binders (including ring wire binders and spiral binders)	5	*	1 Jul 2017
Cutting machines (guillotines)	10	*	1 Jul 2017
Die cutting machines	15	*	1 Jul 2017
Folding machines	10	*	1 Jul 2017
Glue binders	6	*	1 Jul 2017

Photographic film processing ***(95320)***			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hole punching machines	7	*	1 Jul 2017
Sewing machines	5	*	1 Jul 2017
Stich liners	5	*	1 Jul 2017
Finishing assets:			
Laminators:			
Cold	10	*	1 Jul 2017
Heat assisted	7	*	1 Jul 2017
Vacuum press	23	*	1 Jul 2017
UV coaters	7	*	1 Jul 2017
Framing assets:			
Automatic measuring stops	10	*	1 Jul 2017
Board and glass wall cutters	12	*	1 Jul 2017
Dust extractors	10	*	1 Jul 2017
Mat cutters	10	*	1 Jul 2017
Mitre guillotines	25	*	1 Jul 2017
Mitre saws	10	*	1 Jul 2017
Trimmers	15	*	1 Jul 2017
Underpinners	15	*	1 Jul 2017
Vinyl cutters	5	*	1 Jul 2017
Printing assets:			
Colour matching booths	10	*	1 Jul 2017
Digital minilabs:			
Dry:			
Commercial	5	*	1 Jul 2017
Compact	3	*	1 Jul 2017
Wet	10	*	1 Jul 2017
Digital presses	5	*	1 Jul 2017
Film processers	10	*	1 Jul 2017
Heat presses:			
Automatic, manual, mug and multipurpose	4	*	1 Jul 2017
Large format flatbed	6	*	1 Jul 2017
ID card printers	10	*	1 Jul 2017
Kiosks	5	*	1 Jul 2017
Large format flatbed digital printers	5	*	1 Jul 2017
Laser cutters (incorporating laser printing):			
Desktop	3	*	1 Jul 2017
Floor mounted	7	*	1 Jul 2017
Photo calibration monitors	8	*	1 Jul 2017
Photo scanners (including photo and film scanners)	9	*	1 Jul 2017
Roll to roll printers	15	*	1 Jul 2017
Textile printers (including direct to fabric printers and direct to garment printers)	5	*	1 Jul 2017
Wide format printers:			
Dye sublimation (including desktop)	5	*	1 Jul 2017
Solvent	4	*	1 Jul 2017
Specialist photo	6	*	1 Jul 2017

Parking services (95330)			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Car park operation assets – see Table B Car park assets			

Schedule

Table B as at 1 July 2019

Effective lives (Asset categories)

Table B provides a list of assets generally. It should only be used if you could not find the asset under the relevant industry category in **Table A**.

If a particular asset is not listed in either **Table A** or **B**, it means the Commissioner has not made a determination of its effective life. You will need to work out its effective life yourself (see section 40-105 and Appendix 1, *Working out your own effective life* – paragraphs 46 to 49 of this Ruling).

A			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Accommodation units in caravan/tourist parks being articles, not fixtures, and used for a specified purpose[46]:			
Relocatable homes and tourist park cabins constructed with chassis	20	*	1 Jul 2015
Other accommodation units (eg manufactured homes)	30	*	1 Jul 2015
Additive manufacturing printers (including 3D printers)	3	*	1 Jul 2016
Advertising signs:			
Billboard assets:			
Billboard lighting:			
HID/Metal halide lighting systems	5	*	1 Jul 2015
LED lighting systems (including solar powered LED lighting systems)	10	*	1 Jul 2015
Solar power generating assets – see Table B Solar photovoltaic electricity generation system assets			
Billboard steel structures (incorporating electrical systems, footings, scaffolding and walking platforms and steel frame sign panels)	20	*	1 Jul 2015
Computer hardware – see Table B Computers			
Digital LED screens	6	*	1 Jul 2015
Electronic message centre (EMC) units	3	*	1 Jul 2015
Mobile billboard assets:			
Digital LED screens	4	*	1 Jul 2015
Mobile billboard trucks and trailers – see Table B Motor vehicles and trailers			
Floor mounted internal advertising panels (used in airports and shopping centres etc)	7	*	1 Jul 2015
Kiosks and other external standalone advertising panel structures	15	*	1 Jul 2015
LED advertising screens (used in office tower foyers etc)	5	*	1 Jul 2015

[46] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

A			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Wall mounted advertising panels (used in airports, rail concourses and platforms, shopping centres etc):			
Digital LED advertising panels	5	*	1 Jul 2015
Static advertising panels	10	*	1 Jul 2015
Air compression assets:			
Air compression assets generally (including air compressors, air dryers and air receivers)	15	*	1 Jul 2014
Air compressors (portable):			
Compressors – reciprocating	7	*	1 Jul 2014
Compressors – rotary screw	10	*	1 Jul 2014
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 controllers)	10	*	1 Jul 2003
Fan coil units (connected to a condensing set)	15	*	1 Jul 2003
Humidifiers (steam generator)	10	*	1 Jul 2003
Mini split systems up to 20KW (including ceiling, floor and high wall split systems)	10	*	1 Jul 2003
Packaged air conditioning units	15	*	1 Jul 2003
Pumps	20	*	1 Jul 2003
Room units	10	*	1 Jul 2003
Aircraft:			
Aeroplanes:			
General use[47]	20	*#	1 Jul 2002
Used predominantly for agricultural spraying or agricultural dusting[48]	10	*#	1 Jul 2002
Helicopters:			
General use[49]	20	*#	1 Jul 2002
Used predominantly for mustering, agricultural spraying or agricultural dusting[50]	10	*#	1 Jul 2002
Airless sprayers (used in painting, epoxy and polyurethane coating, priming etc):			
Electrically and petrol-driven units	7	*	1 Jul 2013
Pneumatically-driven units	15	*	1 Jul 2013

[47] A capped effective life of 10 years is available – see subsection 40-102(4).
[48] A capped effective life of 8 years is available – see subsection 40-102(4).
[49] A capped effective life of 10 years is available – see subsection 40-102(4).
[50] A capped effective life of 8 years is available – see subsection 40-102(4).

A			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers)	100	*	1 Jul 2013
Automatic teller machines (ATMs)	7	*	1 Jul 2019

B			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Bending machines (bar, angle and rod)	10	*	1 Jul 2008
Block and brick elevators, portable	10	*	1 Jul 2008
Boilers	20	*	1 Jul 2005
Boom gates:			
Electromechanically operated boom gates	7	*	1 Jul 2013
Hydraulically operated boom gates	10	*	1 Jul 2013

C			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Car park assets:			
Automatic and semi-automatic parking systems (including platforms, stackers, turntables etc)	20	*	1 Jul 2016
Automatic payment machines/stations	10	*	1 Jul 2016
Barrier gates/boom gates – see Table B Boom gates			
Car park floodlighting	20	*	1 Jul 2016
Car park signage	7	*	1 Jul 2016
Entry and exit stations/columns (including RFID card readers, ticket dispensing machines, ticket readers etc)	10	*	1 Jul 2016
Licence plate recognition cameras and systems	5	*	1 Jul 2016
Parking guidance assets:			
Automatic vehicle counter systems (incorporating counter modules and signage)	7	*	1 Jul 2016
Parking guidance systems (incorporating controllers, detectors, dynamic signage, lighting etc)	7	*	1 Jul 2016
Pay and display machines/Pay and go machines	8	*	1 Jul 2016
Security and monitoring assets:			
Generally (including CCTV systems) – see Table B Security and monitoring assets			
Intercommunication (intercom) system assets	7	*	1 Jul 2016
Two-way radios – see Table B Two-way radios			
Ceiling fans	10	*	1 Jul 2016
Cleaning carts and trolleys	5	*	1 Jul 2019

C			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Compaction assets:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
Computers and computer equipment:			
Computers and computer equipment (not specified elsewhere below)	4	*	1 Jul 2016
Computer monitors	4	*	1 Jul 2016
Desktop computers (including personal computers)	4	*	1 Jul 2016
Mainframe computers	5	*	1 Jul 2016
Mobile/portable computers (including laptops, tablets)	2	*	1 Jul 2016
Network equipment (including hubs, modems routers, switches, etc)	5	*	1 Jul 2016
Raised floors	25	*	1 Jul 2017
Servers	4	*	1 Jul 2016
Concrete truck mixers (incorporating barrel, chutes, frame and hydraulic pumps)	5	*	1 Jul 2014
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
Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives VSDs))	10	*	1 Jul 2015
Cranes (gantry and overhead)	25	*	1 Jul 2014
Curtains and drapes	6	*	1 Jul 2004

D			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Digital cameras:			
Camera lenses	5	*	1 Jul 2015
Medium format single lens reflex (SLR) system (including camera bodies and digital backs)	4	*	1 Jul 2015
Others	3	*	1 Jul 2015

D			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Door controls and motor drive systems for automatic sliding doors (incorporating chains, controls, motors and sensors, but excluding doors)	15	*	1 Jul 2005
Dozers/front end loaders	9	*	1 Jul 2002
Drink dispensing machines	10	*	1 Jul 2005
Drones/remotely piloted aircraft – see Table B Unmanned aerial vehicles			

E			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Employee time and attendance recorders (including bundy clocks, time clocks etc):			
Computerised time and attendance recorders (including fingerprint and face recognition systems and swipe card digital time clock systems)	10	*	1 Jul 2013
Standalone electronic time and attendance recorders (card based etc)	10	*	1 Jul 2013
Escalators (machinery and their moving parts)	20	*	1 Jan 2003

F			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Fences:			
Portable electric fences	20	*	1 Jul 2014
Wire mesh (demountable used for partitioning purposes, including portable electric fences)	20	*	1 Jul 2014
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

F			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hoses and nozzles	10	*	1 Jul 2004
Pumps (including diesel and electric)	25	*	1 Jul 2004
Stair pressurisation assets:			
AC variable speed drives (VSDs)	10	*	1 Jul 2004
Pressurisation and extraction fans	25	*	1 Jul 2004
Sensors	10	*	1 Jul 2004
Floor coverings (removable without damage):			
Carpets (excluding fixed carpet tiles)	8	*	1 Jul 2016
Floating timber	15	*	1 Jul 2016
Linoleum and vinyl	10	*	1 Jul 2016
Fogging machines (insecticide, including cold foggers and thermal foggers):			
Portable	6	*	1 Jul 2013
Vehicle mounted	10	*	1 Jul 2013
Forklifts	11	*	1 Jul 2002
Forklift battery chargers	11	*	1 Jul 2013
Formwork, beams and props, steel	10	*	1 Jul 2008
Foundations for plant and machinery (integral to the operation of such plant and machinery, but not incorporated into the plant and machinery itself)	40	*	1 Jul 2014

G			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Generators – see Table B Power supply assets			

H			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hand dryers (electrical)	10	*	1 Jul 2013
Hand tools (manually operated)	10	*	1 Jul 2014

J			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Judges' robes:			
Ceremonial robes	15	*	1 Jul 2013
Working robes	10	*	1 Jul 2013

L			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Laboratory assets used in quality control, sample checking etc:			
Automated and electronically based laboratory assets (including analysers, refractometers, spectrometry machines etc)	7	*	1 Jul 2014

L			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Other laboratory assets (including autoclaves, centrifuges, microscopes, ovens etc)	10	*	1 Jul 2014
Laser cutting machines	10	*	1 Jul 2014
Levels:			
Automatic optical levels (dumpy levels)	7	*	1 Jul 2015
Laser levels:			
Grade laying (dial-in grade)	6	*	1 Jul 2015
Laser plummets	5	*	1 Jul 2015
Line and plumb/point and cross line	4	*	1 Jul 2015
Pipe laying	6	*	1 Jul 2015
Rotating	6	*	1 Jul 2015
Tunnelling and plumbing	6	*	1 Jul 2015
Libraries (professional)	10	*	1 Jul 2014
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Lifts (including dumbwaiters, hydraulic lifts and traction lifts)	30	*	1 Jan 2003
Light fittings and freestanding lights (excluding hardwired light fittings)	10	*	1 Jul 2016
Light shades (removable)	5	*	1 Jul 2016
Lighting control systems (microprocessor based)	5	*	1 Jul 2014
Loading bay assets:			
Dock levellers	20	*	1 Jul 2005
Pallet jacks and pallet trucks	10	*	1 Jul 2005
Scissor lifts	15	*	1 Jul 2005
Lockers, freestanding	20	*	1 Jul 2019

M			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Machine tools (grinding machines, lathes, milling machines etc):			
CNC and NC based machines	10	*	1 Jul 2014
Conventional or manual machines	20	*	1 Jul 2014
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
Motor graders	10	*	1 Jul 2002
Motor vehicles and trailers:			
Buses having a gross vehicle mass of more than 3.5 tonnes[51]	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

[51] A capped effective life of $7^1/_2$ years is available – see subsection 40-102(4).

M			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hire cars[52]:			
Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (eg uberX)	8	*	1 Jul 2016
Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services eg UberBLACK)	6	*	1 Jul 2016
Rental cars[53]	5	*	1 Jul 2016
Taxis	4	*	1 Jul 2015
Garbage compactor trucks – see Table A Solid waste collection services (29110)			
Light commercial vehicles designed to carry a load of one tonne or greater and having a gross vehicle mass of 3.5 tonnes or less[54]	12	*#	1 Jan 2005
Limousines:			
Sedan limousines	6	*	1 Jul 2016
Stretch limousines	12	*	1 Jul 2016
Minibuses having a gross vehicle mass of 3.5 tonnes or less and designed to carry 9 or more passengers[55]	12	*#	1 Jan 2005
Motorcycles (including courier motorcycles and mailbox delivery motorcycles)	7	*	1 Jul 2015
Scooters	3	*	1 Jul 2015
Trailers having a gross vehicle mass greater than 4.5 tonnes[56]	15	*#	1 Jan 2005
Trailers having a gross vehicle mass of 4.5 tonnes or less:			
Aluminium, galvanised steel, galvanised hot dipped steel and powder coated trailers	10	*	1 Jul 2015
Mild steel trailers (painted and unpainted)	5	*	1 Jul 2015
Trucks having a gross vehicle mass greater than 3.5 tonnes (excluding off highway trucks used in mining operations)[57]	15	*#	1 Jan 2005
Moving walks	20	*	1 Jan 2003
Musical instruments and associated equipment:			
Associated portable equipment (including amplifiers, microphones, speakers, mixers and music stands)	$6^{2}/_{3}$	*	1 Jan 2001
Brass instruments	10	*	1 Jan 2001
Keyboard instruments (acoustic)	10	*	1 Jan 2001
Keyboard instruments (electric)	5	*	1 Jan 2001
Percussion instruments	5	*	1 Jan 2001
Stringed instruments	10	*	1 Jan 2001
Woodwind instruments	10	*	1 Jan 2001

[52] A hire car is a passenger car hired with a driver, not being a taxi.
[53] A rental car is a passenger car hired, leased or rented for short-term use without a driver.
[54] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).
[55] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).
[56] A capped effective life of 10 years is available – see subsection 40-102(4).
[57] A capped effective life of $7^{1}/_{2}$ years is available – see subsection 40-102(4).

O			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Office furniture, freestanding:			
Bookcases:			
Metal	20	*	1 Jul 2005
Timber	15	*	1 Jul 2005
Cabinets (including credenzas, cupboards, filing, mapping, mobile, stationery and storage type):			
Metal	20	*	1 Jul 2005
Timber/laminated	15	*	1 Jul 2005
Chairs	10	*	1 Jul 2005
Desks	20	*	1 Jul 2005
Mobile storage units (compactus type)	25	*	1 Jul 2005
Reception assets (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
Office machines and equipment:			
Electronic whiteboards	6	*	1 Jan 2001
Enveloping machines	6	*	1 Jan 2001
Facsimile machines	5	*	1 Jan 2001
Letter folding and inserting machines (including envelope inserters and letter inserters – desktop/low volume units)	5	*	1 Jul 2013
Mailing machines	5	*	1 Jan 2001
Multi function machines (includes fax, copy, print and scan functions)	5	*	1 Jan 2001
Photo copying machines	5	*	1 Jan 2001
Projectors (including lenses)	5	*	1 Jul 2014
Shredders	15	*	1 Jul 2005
Trolleys	15	*	1 Jul 2005
Whiteboards	10	*	1 Jul 2005

P			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Packaging machines:			
Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	10	*	1 Jul 2009
Bag sewers	7	*	1 Jul 2017
Carton erecting, packing and closing machines (including cartoners)	10	*	1 Jul 2009
Case erecting, packing and closing machines (including casepackers)	10	*	1 Jul 2009
Inspection equipment (including checkweighers, metal detectors, counting machines etc)	10	*	1 Jul 2009
Multihead and singlehead weighers	10	*	1 Jul 2009
Palletisers and depalletisers	12	*	1 Jul 2009

P			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Product identification labellers (including decorating, applicators and coding machines)	8	*	1 Jul 2009
Robotic pick and place packaging machines	10	*	1 Jul 2009
Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017
Partitions (demountable)	20	*	1 Jul 2005
Platform scales	15	*	1 Jul 2014
Plumbing fixtures and fittings (including wall and floor tiles) provided mainly for employees and/or children of employees of an entity carrying on a business for the purpose of producing assessable income:			
Floor and wall tiles	20	*	1 Jul 2015
Generally (including basins, bidets, sinks, toilets, urinals etc)	20	*	1 Jul 2015
Tapware (including taps, mixers and shower heads and assemblies)	15	*	1 Jul 2015
Pneumatic air tube systems	10	*	1 Jul 2013
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
Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites)	15	*	1 Jul 2014
Powder coating machines and systems (automatic and manual)	10	*	1 Jul 2014
Power regulation systems (PRS)	5	*	1 Jul 2016
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) systems	15	*	1 Jul 2013
Generators, portable (incorporating attached engine management and generator monitoring instruments):			
Diesel	10	*	1 Jul 2008

P			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Petrol	5	*	1 Jul 2008
Private electricity line assets (where used for a specified purpose[58]):			
Distribution lines:			
Combination of overhead and underground	47½	*	1 Jul 2014
Overhead (incorporating poles – concrete, wood, steel or stobie – and electrical equipment the responsibility of the private landholder such as conductors, cross arms etc)	45	*	1 Jul 2014
Underground (incorporating cables, fittings and ground pad mounted transformers)	50	*	1 Jul 2014
Service cables, overhead	40	*	1 Jul 2014
Service cables, underground	50	*	1 Jul 2014
Storage batteries	15	*	1 Jul 2013
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
Public address and paging system assets (including amplifiers, audio speakers and microphones)	12	*	1 Jul 2005

R			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Rainwater tanks:			
Galvanised steel	25	*	1 Jul 2019
Polyethylene	15	*	1 Jul 2019
Refrigeration assets:			
Compressors, condensers, evaporators etc	15	*	1 Jul 2014
Insulation panels used in cool or freezer rooms	40	*	1 Jul 2014
Robots (industrial)	10	*	1 Jul 2014

S			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Saws, bench and mitre, portable	7	*	1 Jul 2008

[58] A specified purpose is a taxable purpose, the purpose of producing exempt income or non-assessable non-exempt income, or the purpose of conducting R&D activities (assuming that this is reasonably likely).

S			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Ballistic and blast resistant screens and barriers (including fixed and rising types) not forming part of the building	20	*	1 Jul 2014
CCTV 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 multiplexers)	5	*	1 Jul 2004
Security systems:			
Code pads	5	*	1 Jul 2004
Control panels	5	*	1 Jul 2004
Detectors (including glass, passive infrared and vibration)	5	*	1 Jul 2004
Global system for mobiles (GSM) units	5	*	1 Jul 2004
Noise maker (including alarms and bells)	5	*	1 Jul 2004
Sewing machines	10	*	1 Jan 2014
Signage for business identification (including lighting for signs) – see Table B Advertising signs			
Silos:			
Bulk handling:			
Ancillary mechanical assets (including augers, bucket elevators, conveyors etc)	15	*	1 Jul 2014
Concrete construction	50	*	1 Jan 2004
Galvanised construction	30	*	1 Jan 2004
Steel construction	40	*	1 Jan 2004
Solar photovoltaic electricity generation system assets	20	*	1 Jul 2011
Spas used as plant in a business (incorporating blowers, controls, filters, heaters and pumps)	17	*	1 Jul 2014
Spray booths	15	*	1 Jul 2014
Stacks (chimney stacks, exhaust stacks, flues etc):			
Concrete stacks (including concrete reinforced stacks)	30	*	1 Jul 2014
Flare stacks	25	*	1 Jul 2014
Reinforced plastic stacks	25	*	1 Jul 2014
Steel stacks (steel flues)	20	*	1 Jul 2014
Suitcases	10	*	1 Jul 2013
Swimming pool assets:			
Chlorinators	12	*	1 Jul 2004
Cleaning assets	7	*	1 Jul 2004
Covers (including blankets)	8	*	1 Jul 2019

S			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
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
Fibreglass	20	*	1 Jul 2005
Switchboards	20	*	1 Jul 2014
Synthetic lawn surfaces	5	*	1 Jul 2014

T			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Tarpaulins	5	*	1 Jul 2014
Telephony:			
Mobile phones	3	*	1 Jul 2014
Telephone systems (including analogue and digital telephone systems, PABX/PBX systems, key/commander systems, VoIP systems and hybrid telephone systems such as IP-PBX systems etc)	7	*	1 Jul 2015
Television sets	10	*	1 Jul 2014
Tractors	12	*	1 Jul 2007
Trailers – see Table B Motor vehicles and trailers			
Two-way radios:			
Base stations	6	*	1 Jul 2014
Mobile units	6	*	1 Jul 2014
Portable units	3	*	1 Jul 2014
Repeaters	7	*	1 Jul 2014

U			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Unmanned aerial vehicles (drones/remotely piloted aircraft):			
Fixed wing	3	*	1 Jul 2015
Rotary wing	2	*	1 Jul 2015

V			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Vending machines	5	*	1 Jul 2001
Ventilation fans (excluding ducting, piping and vents)	20	*	1 Jan 2005

W			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Warehouse and distribution centre equipment and machines:			
Automated storage and retrieval machines	20	*	1 Jul 2011
Balers	15	*	1 Jul 2011
Battery assets for warehouse vehicles (including pallet trucks and forklifts):			
Batteries (detachable for recharging)	5	*	1 Jul 2011
Battery chargers:			
Forklifts	11	*	1 Jul 2011
Other	10	*	1 Jul 2011
Handling assets:			
Battery tuggers	10	*	1 Jul 2011
Racking roller beds	15	*	1 Jul 2011
Transfer carts	10	*	1 Jul 2011
Washers	10	*	1 Jul 2011
Carts/buggies	15	*	1 Jul 2011
Conveyors	15	*	1 Jul 2011
Dock levellers, pallet jacks, pallet trucks and scissor lifts – see Table B Loading bay assets			
Door controls and motor drive systems (incorporating chains, controls, motor and sensors, but excluding doors):			
External	20	*	1 Jul 2011
Internal	10	*	1 Jul 2011
Floor sweepers/scrubbers	10	*	1 Jul 2011
Forklift attachments:			
Cages	10	*	1 Jul 2011
Push pull units	11	*	1 Jul 2011
Inflatable dock bags/seals/shelters	10	*	1 Jul 2011
Packaging machines and wrapping machines – see Table B Packaging machines			
Pallet assets:			
Dispensers	15	*	1 Jul 2011
Lift tables	10	*	1 Jul 2011
Racks	20	*	1 Jul 2011
Radio frequency terminal assets:			
Barcode readers/scanners	5	*	1 Jul 2011
Portable/handheld and vehicle mounted terminal devices	4	*	1 Jul 2011
Refrigeration assets – see Table B Refrigeration assets			
Roll cages	10	*	1 Jul 2011
Trolleys	10	*	1 Jul 2011
Voice picking assets:			
Battery chargers	4	*	1 Jul 2011
Headsets	4	*	1 Jul 2011
Terminals (on person)	4	*	1 Jul 2011
Waste compactors (used for cardboard and plastic):			
Electric	15	*	1 Jul 2011

W			
ASSET	**LIFE (YEARS)**	**REVIEWED**	**DATE OF APPLICATION**
Hydraulic	20	*	1 Jul 2011
Waste storage and disposal bins (including crane bins, hooklift bins, skip bins and other industrial use bins)	10	*	1 Jul 2016
Weighbridges	20	*	1 Jul 2014
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Oxygen welders and cutters	10	*	1 Jul 2014
Window blinds	15	*	1 Jul 2016
Working beasts and beasts of burden (including camels and horses but excluding working dogs) used in a business other than primary production	15	*	1 Jul 2014
Working dogs (including certified therapy dogs used by qualified therapists, detection dogs, guard dogs, performing dogs, police dogs and security dogs; but excluding assistance dogs (such as guide dogs, hearing dogs and service dogs), pet dogs, racing dogs, support dogs, and working dogs used in primary production)	8	*	1 Jul 2019