



TR 2022/1 - Income tax: effective life of depreciating assets (applicable from 1 July 2022)

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This document has been Withdrawn.

There is a [Withdrawal notice](#) for this document.

 This Ruling, which applies from 1 July 2022, replaces [TR 2021/3](#) (see [paragraph 6](#) of this Ruling for further details).



Status: **legally binding**

Taxation Ruling

Income tax: effective life of depreciating assets (applicable from 1 July 2022)

📌 Relying on this Ruling

This publication (excluding appendix) 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.

| Table of Contents | Paragraph |
|---|------------------|
| What this Ruling is about | 1 |
| Previous Ruling | 6 |
| Ruling | 7 |
| Effective life determination | 7 |
| Effective life applicable | 9 |
| How to use Tables A and B | 11 |
| Date of effect | 15 |
| Appendix – Explanation | 16 |
| How does the Commissioner determine the effective life of a depreciating asset? | 22 |
| <i>Physical life</i> | 25 |
| <i>Manufacturing specifications and engineering information</i> | 28 |
| <i>Use of the asset in a particular industry</i> | 29 |
| <i>Use of the asset in different industries</i> | 30 |
| <i>Industry standards</i> | 31 |
| <i>Repairs and maintenance</i> | 33 |
| <i>Retention period</i> | 35 |
| <i>Obsolescence</i> | 36 |
| <i>Scrapping or abandonment practices</i> | 42 |
| <i>Lease periods</i> | 44 |
| <i>Financial analysis</i> | 45 |
| <i>Market value</i> | 46 |
| Working out your own effective life | 47 |
| Capped lives | 51 |

 Status: **legally binding**

| | |
|---|-----------------|
| Decline in value calculation | 56 |
| New and reviewed effective lives | 57 |
| Important terms and definitions in Tables A and B | 58 |
| Schedule – ANZSIC categories in Table A | Page 13 |
| Schedule – Table A as at 1 July 2022 | Page 18 |
| Schedule – Table B as at 1 July 2022 | Page 269 |

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*.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
3. 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), one of which is use for a taxable purpose.³ 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).
4. **Tables A and B** of this Ruling list the effective life determinations made to date.
5. 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

6. This Ruling replaces Taxation Ruling TR 2021/3 *Income tax: effective life of depreciating assets (applicable from 1 July 2021)*, which is withdrawn from 1 July 2022. Where the Commissioner's views in that Ruling still apply, they are incorporated into this Ruling.

¹ All legislative references are to the *Income Tax Assessment Act 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 where an asset is allocated to a pool and where an immediate deduction is available. Other provisions outside of Division 40 may also allow an immediate deduction for expenditure incurred in acquiring an asset, such as temporary full expensing available under Subdivision 40-BB of the *Income Tax (Transitional Provisions) Act 1997*.

³ A specified purpose is a taxable purpose (see subsection 40-25(7)), 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).

Status: **legally binding**

Ruling

Effective life determination

7. The Commissioner has made a determination of the effective life of certain depreciating assets, which takes effect from 1 July 2022. This determination has been incorporated into **Tables A** and **B** of this Ruling.

8. 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

9. If you first use a depreciating asset or have it installed ready for use within 5 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).

10. If you do not start to use a depreciating asset or have it installed ready for use within the 5-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

11. **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.
- In some cases, an entry will contain an instruction to see a Table A entry for another industry. For the avoidance of doubt, if this applies to an asset in your industry, you can use the effective life specified for the relevant asset in the other industry, even though you do not participate in that other industry.

For example, under the industry heading 'Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality)', one of the asset entries says 'Poker/gaming assets – see Table A Casino operations'. In this case, if you operate a pub and have poker/gaming assets, you can use their effective lives specified for the casino operations industry.

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- 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**.
12. **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.
13. You must be satisfied that an asset is a depreciating asset⁴ 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.
14. 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 47 to 50 of this Ruling).

Date of effect

15. This Ruling applies from 1 July 2022. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of issue of the Ruling.

Commissioner of Taxation

29 June 2022

⁴ For the purposes of Division 40.

Status: **not legally binding**

Appendix – Explanation

❶ *This Explanation 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.*

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

17. **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 Australian Finance Industry Association
- Chartered Accountants Australia and New Zealand
- the Corporate Tax Association
- National Australia Bank Finance, and
- the Australian Taxation Office.

18. 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 2022. The **Table A** assets in the new determination are assets used in the following industries and industry activities:

- casino operations
- clothing manufacturing
- salt manufacturing and refining
- wooden furniture and upholstered seat manufacturing.

19. The new determination also amends some entries in **Table A** and inserts new entries in **Table B**. These changes are also incorporated into the tables.

20. 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; it does not indicate that the asset is not a depreciating asset. 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 47 to 50 of this Ruling).

21. 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.

Status: **not legally binding**

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

22. 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).

23. In determining an effective life, the Commissioner considers the factors listed in paragraph 24 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.

24. 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

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

26. 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.

27. 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.

Status: **not legally binding**

Manufacturing specifications and engineering information

28. 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

29. 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

30. 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

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

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

Repairs and maintenance

33. 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.

34. An asset can be subject to such a level of repair 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

35. 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.

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Obsolescence

36. The Commissioner considers obsolescence when determining the effective life of an asset.
37. An asset may become obsolete because of commercial or technological reasons.
38. 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.
39. 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.
40. There are 2 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.
41. 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

42. 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.
43. 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

44. 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

45. 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.

Status: **not legally binding**

Market value

46. The defining character of a depreciating asset is that its 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

47. 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).

48. 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 11:45 am, by legal time in the Australian Capital Territory, on 21 September 1999 is no longer required to assume that it is new.

49. 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 unpredicted obsolescence or more or less rigorous use than anticipated.

50. 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 roll-over relief (see subsection 40-345(2)).

Capped lives

51. 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.

52. 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 table item 10 of subsection 40-102(4) and subsection 40-102(4A)).

53. 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.

54. 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.

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55. 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.

Decline in value calculation

56. 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

57. 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

58. 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.

59. 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.

60. 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 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

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

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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.

61. 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.

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References

Previous Rulings/Determinations:

TR 2017/2; TR 2018/4; TR 2019/5;
TR 2020/3; TR 2021/3

Legislative references:

- ITAA 1997 Div 40
- ITAA 1997 40-25
- ITAA 1997 40-25(7)
- 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)
- IT(TP)A 1997 Subdiv 40-BB

Other references:

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

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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.

| | Page |
|---|-------------|
| AGRICULTURE, FORESTRY AND FISHING (01110 to 05290) | 18 |
| Agriculture | 20 |
| Aquaculture | 36 |
| Beef cattle farming | 29 |
| Beef cattle feedlots | 30 |
| Beekeeping | 36 |
| Dairy cattle farming | 31 |
| Fishing | 38 |
| Forestry and logging | 38 |
| Forestry support services | 39 |
| Fruit and tree nut growing | 26 |
| Grain-sheep or grain-beef cattle farming | 31 |
| Horse farming | 35 |
| Mushroom growing | 24 |
| Nursery and floriculture production | 22 |
| Other agriculture and fishing support services | 39 |
| Pig farming | 35 |
| Poultry farming for breeding, eggs and meat | 33 |
| Poultry hatcheries | 34 |
| Sheep farming | 29 |
| Vegetable growing (under cover) | 24 |
| Vegetable growing (outdoors) and sugar cane growing | 25 |
| MINING (06000 to 10900) | 40 |
| Coal mining | 43 |
| Construction material mining | 50 |
| Gold ore mining | 48 |
| Iron ore mining | 48 |
| Mineral sand mining | 49 |
| Mineral exploration services | 52 |
| Nickel ore mining | 50 |
| Oil and gas extraction | 45 |
| Other mining support services | 52 |
| Other non-metallic mineral mining and quarrying n.e.c. | 51 |
| Petroleum exploration services | 51 |
| MANUFACTURING (11110 to 25990) | 54 |
| Adhesive manufacturing | 130 |
| Aircraft manufacturing and repair services | 171 |

Status: **not legally binding**

| | |
|--|-----|
| Alumina production | 155 |
| Aluminium smelting | 156 |
| Bakery product manufacturing | 77 |
| Bakery product manufacturing (non-factory based) | 79 |
| Basic inorganic chemical manufacturing | 120 |
| Basic organic chemical manufacturing | 117 |
| Beer manufacturing (except non-alcoholic beer) | 97 |
| Boiler, tank and other heavy gauge metal container manufacturing | 161 |
| Cement manufacturing | 134 |
| Ceramic product manufacturing | 133 |
| Cereal and pasta product manufacturing | 75 |
| Cleaning compound manufacturing | 127 |
| Clothing manufacturing | 104 |
| Concrete product manufacturing | 138 |
| Confectionery manufacturing | 83 |
| Cured meat and smallgoods manufacturing | 60 |
| Dairy product manufacturing | 62 |
| Explosive manufacturing | 127 |
| Fertiliser manufacturing | 125 |
| Footwear manufacturing | 104 |
| Fruit and vegetable processing | 65 |
| Glass and glass product manufacturing | 131 |
| Grain mill product manufacturing | 73 |
| Human pharmaceutical and medicinal product manufacturing | 125 |
| Industrial gas manufacturing | 114 |
| Iron smelting and steel manufacturing | 142 |
| Jewellery and silverware manufacturing | 174 |
| Knitted product manufacturing | 103 |
| Leather tanning, fur dressing and leather product manufacturing | 102 |
| Log sawmilling and timber dressing | 104 |
| Meat processing | 54 |
| Metal coating and finishing | 161 |
| Motor vehicle body and trailer manufacturing | 169 |
| Motor vehicle manufacturing | 162 |
| Natural rubber product manufacturing | 131 |
| Natural textile manufacturing | 102 |
| Non-ferrous metal casting | 157 |
| Oil and fat manufacturing | 70 |
| Other basic chemical product manufacturing n.e.c. | 127 |
| Other fabricated metal product manufacturing n.e.c. | 162 |
| Other food product manufacturing n.e.c. | 88 |
| Other manufacturing n.e.c. | 174 |
| Other motor vehicle parts manufacturing | 169 |
| Other non-metallic mineral product manufacturing | 142 |
| Other professional and scientific equipment manufacturing n.e.c. | 173 |
| Other transport equipment manufacturing n.e.c. | 172 |

Status: not legally binding

| | |
|---|------------|
| Other wood product manufacturing | 105 |
| Paint and coatings manufacturing | 130 |
| Paper stationery manufacturing | 108 |
| Petroleum refining | 112 |
| Photographic, optical and ophthalmic equipment manufacturing | 173 |
| Plaster product manufacturing | 136 |
| Plywood and veneer manufacturing | 105 |
| Polymer film and sheet packaging material manufacturing | 127 |
| Poultry processing | 59 |
| Prepared animal and bird feed manufacturing | 84 |
| Printing | 109 |
| Printing support services | 111 |
| Pulp, paper and converted paper product manufacturing | 107 |
| Railway rolling stock manufacturing and repair services | 169 |
| Ready-mixed concrete manufacturing | 137 |
| Reconstituted wood product manufacturing | 106 |
| Rigid and semi-rigid polymer product manufacturing | 128 |
| Rope, cordage and twine manufacturing | 103 |
| Sanitary paper product manufacturing | 108 |
| Soft drink, cordial and syrup manufacturing | 95 |
| Spirit manufacturing | 98 |
| Spring and wire product manufacturing | 161 |
| Steel coil roll forming, slitting, blanking and sheet metal forming | 158 |
| Sugar manufacturing | 79 |
| Textile finishing and other textile product manufacturing | 103 |
| Textile floor covering manufacturing | 103 |
| Wine and other alcoholic beverage manufacturing | 99 |
| Wool scouring | 102 |
| Wooden furniture and upholstered seat manufacturing | 173 |
| ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220) | 175 |
| Electricity supply | 175 |
| Gas supply | 179 |
| Sewerage and drainage services | 181 |
| Solid waste collection services | 183 |
| Waste remediation and materials recovery services | 184 |
| Waste treatment and disposal services | 184 |
| Water supply | 179 |
| CONSTRUCTION (30110 to 32990) | 185 |
| Other heavy and civil engineering construction | 187 |
| WHOLESALE TRADE (33110 to 38000) | 187 |
| Commission-based wholesaling | 190 |
| Petroleum product wholesaling | 188 |
| Wool wholesaling | 188 |
| RETAIL TRADE (39110 to 43209) | 191 |
| Food retailing | 194 |
| Fuel retailing | 192 |

Status: **not legally binding**

| | |
|---|------------|
| Motor vehicle tyre or tube retailing | 191 |
| Other store-based retailing | 196 |
| Supermarket and grocery stores | 194 |
| ACCOMMODATION AND FOOD SERVICES (44000 to 45302) | 196 |
| Accommodation | 196 |
| Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) | 198 |
| TRANSPORT POSTAL AND WAREHOUSING (46100 to 53090) | 199 |
| Airport operations and other air transport support services | 209 |
| Courier pick-up and delivery services | 208 |
| Other air and space transport | 206 |
| Other transport n.e.c. | 207 |
| Other transport support services n.e.c. | 210 |
| Other warehousing and storage services | 210 |
| Pipeline transport | 207 |
| Postal services | 208 |
| Rail freight and passenger transport services | 201 |
| Road transport | 199 |
| Scenic and sightseeing transport | 206 |
| Tramway and light rail passenger transport services | 200 |
| Water transport and support services | 203 |
| INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200) | 211 |
| Electronic information storage services | 220 |
| Internet publishing and broadcasting | 218 |
| Library and other information services | 221 |
| Motion picture and video activities | 212 |
| Motion picture exhibition | 214 |
| Radio broadcasting | 215 |
| Telecommunications services | 218 |
| Television broadcasting | 216 |
| FINANCIAL AND INSURANCE SERVICES (62100 to 64200) | 221 |
| Banking, building society and credit union operations | 221 |
| RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200) | 221 |
| Non-residential property operators | 229 |
| Rental and hiring services (except real estate) | 222 |
| Residential property operators | 224 |
| PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000) | 230 |
| Advertising services | 235 |
| Professional photographic services | 235 |
| Scientific research services | 230 |
| Scientific testing and analysis services | 232 |
| Surveying and mapping services | 231 |
| Veterinary services | 235 |
| ADMINISTRATIVE AND SUPPORT SERVICES (72110 to 73200) | 236 |
| Building and other industrial cleaning services | 236 |
| Gardening services | 237 |
| Packaging services | 238 |

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| | |
|--|------------|
| EDUCATION AND TRAINING (80100 to 82200) | 239 |
| HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900) | 239 |
| Child care services | 249 |
| Dental services | 244 |
| General practice medical services | 241 |
| Hospitals | 239 |
| Retirement village and accommodation for the aged operation | 247 |
| Optometry and optical dispensing | 245 |
| Pathology and diagnostic imaging services | 243 |
| Podiatry services | 246 |
| Specialist medical services n.e.c. | 242 |
| ARTS AND RECREATION SERVICES (89100 to 92099) | 251 |
| Amusement parks and centres operation and amusement and other recreational activities n.e.c. | 253 |
| Casino operations | 255 |
| Creative and performing arts activities | 251 |
| Gambling activities | 255 |
| Health and fitness centres and gymnasia operation | 251 |
| Horse training (racing) | 253 |
| Museum operation | 251 |
| Nature reserves and conservation parks operation | 251 |
| Sports and physical recreation clubs n.e.c. | 252 |
| Sports and physical recreation venues, grounds and facilities operations n.e.c. | 252 |
| Squash and tennis court operation | 252 |
| OTHER SERVICES (94110 to 96030) | 256 |
| Automotive body, paint and interior repair n.e.c. | 259 |
| Automotive repair and maintenance | 256 |
| Funeral, crematorium and cemetery services | 264 |
| Hairdressing and beauty services | 263 |
| Laundry and dry cleaning services | 265 |
| Other machinery and equipment repair and maintenance | 260 |
| Parking services | 268 |
| Photographic film processing | 266 |

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Schedule

Table A as at 1 July 2022

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 (e.g. 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 |
| Fermentation tanks | 10 | * | 1 Jul 2008 |
| Hullers | 12 | * | 1 Jul 2008 |
| Processors (including pulpers) | 10 | * | 1 Jul 2008 |

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| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|--|--------------|----------|---------------------|
| 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 |
| Control systems | 10 | * | 1 Jul 2008 |
| Filtration systems | 15 | * | 1 Jul 2008 |
| Pumps | 12 | * | 1 Jul 2008 |

⁶ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

Status: **not legally binding**

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

Status: **not legally binding**

| Agriculture (01110 to 01990) | | | |
|---|-------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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: | | | |

⁷ A capped effective life of 6²/₃ 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).

Status: **not legally binding**

| Agriculture (01110 to 01990) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Levee banks and revetments | 40 | | 1 Jan 2001 |
| Silos: | | | |
| Ancillary equipment | 20 | | 1 Jan 2001 |
| Grain (metal) ⁹ | 30 | * | 1 Jul 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 |

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).

Status: **not legally binding**

| <i>Nursery and floriculture production (01110 to 01150)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Refrigeration generally | 10 | * | 1 Jul 2006 |
| Trailers | 15 | * | 1 Jul 2006 |
| Trolleys | 15 | * | 1 Jul 2006 |
| Weed mats | 5 | * | 1 Jul 2006 |
| Harvesting assets: | | | |
| Bed lifters and diggers | 10 | * | 1 Jul 2006 |
| Tree spades 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 |
| Turf vacuums | 10 | * | 1 Jul 2006 |

¹⁰ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

¹¹ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

Status: **not legally binding**

| <i>Mushroom growing (01210)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

| <i>Vegetable growing (under cover) (01220)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |
| Hydroponics growers may also use the effective life for relevant assets shown in Nursery and floriculture production (01110 to 01150) | | | |

Status: **not legally binding**

| 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 |
| Fertiliser 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 (e.g. 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 |
| Pea-viners, pea cleaners, vine and straw conveyors | 10 | * | 1 Jul 2016 |
| 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 |
| 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 |

¹² A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

¹³ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

¹⁴ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

Status: **not legally binding**

| Fruit and tree nut growing (01310 to 01370, 01390 and 01590) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Coffee, olive and tree nut growing assets: | | | |
| 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 |
| Slashers | 10 | * | 1 Jul 2007 |
| Sweeper attachments | 10 | * | 1 Jul 2007 |
| Fertiliser 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 ¹⁵ : | | | |
| 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 (e.g. 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: | | | |
| Chainsaws (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 |
| Fruit growing assets: | | | |
| 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: | | | |

¹⁵ A capped effective life of $6\frac{2}{3}$ years is available where applicable (assets marked with #) – see subsection 40-102(5).

Status: **not legally binding**

| Fruit and tree nut growing (01310 to 01370, 01390 and 01590) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 ¹⁶ | 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 ¹⁷ | 10 | *# | 1 Jul 2008 |
| Planting assets: | | | |
| Hole burners | 10 | * | 1 Jul 2008 |
| Planters | 12 | * | 1 Jul 2008 |
| Tree guards | 2 | * | 1 Jul 2008 |

¹⁶ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

¹⁷ A capped effective life of $6\frac{2}{3}$ years is available – see subsection 40-102(5).

Status: **not legally binding**

| <i>Fruit and tree nut growing (01310 to 01370, 01390 and 01590)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Trellising | 20 | * | 1 Jul 2008 |
| Weed matting | 5 | * | 1 Jul 2008 |
| Pruning assets: | | | |
| Chainsaws (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 |
| 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 |
| Grape: | | | |
| 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 |
| Peaches | 10 | * | 1 Jan 2001 |
| Plums | 15 | * | 1 Jan 2001 |
| Prunes | 20 | * | 1 Jan 2001 |

Status: **not legally binding**

| Fruit and tree nut growing (01310 to 01370, 01390 and 01590) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Tropical: | | | |
| Avocados | 20 | * | 1 Jan 2001 |
| Mangoes | 30 | * | 1 Jan 2001 |

| 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 |
| Footbaths | 10 | * | 1 Jan 2007 |
| Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor) | 5 | * | 1 Jan 2007 |
| Instruments for measuring wool fibre fineness, laser type | 10 | * | 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 |

Status: **not legally binding**

| Beef cattle farming (01420) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 fertiliser spreaders | 10 | * | 1 Jan 2007 |
| Saddlery and harness | 10 | * | 1 Jan 2007 |

| 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: | | | |
| Galvanised steel | 12 | * | 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).

Status: **not legally binding**

| Beef cattle feedlots (01430) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Glass fused to steel | 50 | * | 1 Jan 2007 |
| Stainless steel | 15 | * | 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 |
| Manure composting and screening machines | 15 | * | 1 Jan 2007 |

| Grain-sheep or grain-beef cattle farming (01450) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Cereal grain growing assets – see Table A Agriculture (01110 to 01990) | | | |

| 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: | | | |

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).

Status: **not legally binding**

| Dairy cattle farming (01600) | | | |
|--|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

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).

Status: **not legally binding**

| <i>Dairy cattle farming (01600)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Poultry farming for breeding, eggs and meat (01710 to 01720)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

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| <i>Poultry farming for breeding, eggs and meat (01710 to 01720)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pallet levellers (coil spring) | 25 | * | 1 Jan 2007 |
| Palletisers | 10 | * | 1 Jan 2007 |
| Trolley lifters | 15 | * | 1 Jan 2007 |
| Farm trolleys: | | | |
| Chicken transport | 10 | * | 1 Jan 2007 |
| Egg transport | 10 | * | 1 Jan 2007 |
| Feeding systems (including troughs, trolleys, chains, hoppers, pans, tubes with auger and drive units) | 10 | * | 1 Jan 2007 |
| Generators (emergency) | 20 | * | 1 Jan 2007 |
| Hanging cable systems (for feeders, drinkers and nest housing) | 15 | * | 1 Jan 2007 |
| Manure belt systems (under cage/nest housing) (including polypropylene belts, scrapers, rollers, tensioners and drive units) | 15 | * | 1 Jan 2007 |
| Manure conveyors (including drive units) | 10 | * | 1 Jan 2007 |
| Nest housing (including slatted walkways) | 15 | * | 1 Jan 2007 |
| Silos for feed 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 |

| <i>Poultry hatcheries (01710 to 01720)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |
| Condensers/heat exchangers | 10 | * | 1 Jan 2007 |
| Control systems (excluding personal computers) | 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 |

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).

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| Poultry hatcheries (01710 to 01720) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Horse farming (01910) | | | |
|-------------------------------------|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Horse stalls (Breeze way, Shed row) | 33 ¹ / ₃ | | 1 Jan 2001 |
| Stud stock and thoroughbred horses | 10 | | 1 Jan 2001 |

| 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 |

Status: **not legally binding**

| Pig farming (01920) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Beekeeping (01930) | | | |
|-------------------------------|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Bee farming assets: | | | |
| Beehives | 13 | * | 1 Jul 2016 |
| Processing assets | 20 | * | 1 Jul 2016 |

| 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) | | | |

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).

²³ Water containing in excess of 10 parts of salt per 1,000 parts of water.

Status: **not legally binding**

| Aquaculture (02011 to 02039) | | | |
|--|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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 |

Status: **not legally binding**

| Aquaculture (02011 to 02039) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Forestry support services (05100) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Forestry support services assets - see Table A Nursery and floriculture production (01110 to 01150) | | | |

| Other agriculture and fishing support services (05290) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pulse and seed processing assets: | | | |

Status: **not legally binding**

| Other agriculture and fishing support services (05290) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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 |

Status: **not legally binding**

| Other agriculture and fishing support services (05290) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

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

Status: **not legally binding**

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

Status: **not legally binding**

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

Status: **not legally binding**

| Coal mining (06000) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| 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 | 17½ | *# | 1 Jul 2002 |
| Instruments | 12½ | * | 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 |
| 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 | 12½ | * | 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 | 12½ | * | 1 Jul 2002 |
| Generally (including piping, skid, vessels and assets used onshore) | 30 | *# | 1 Jul 2002 |

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

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

Status: **not legally binding**

| Oil and gas extraction (07000) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Power turbines used offshore | 12½ | * | 1 Jul 2002 |
| Heat exchangers | 30 | *# | 1 Jul 2002 |
| Major carbon steel vessels | 12½ | * | 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 | 12½ | * | 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 | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 30 | *# | 1 Jul 2002 |
| 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) | 12½ | * | 1 Jul 2002 |

²⁶ A capped effective life of 20 years is available – see subsection 40-102(5).

Status: **not legally binding**

| Oil and gas extraction (07000) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | 12½ | * | 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 | 12½ | * | 1 Jul 2002 |
| Drill rigs | 10 | * | 1 Jul 2002 |
| Flare tips | 5 | * | 1 Jul 2002 |
| Gas compression and reinjection assets: | | | |
| Gas compressors used offshore | 10 | * | 1 Jul 2002 |
| Gas turbine drivers used offshore | 12½ | * | 1 Jul 2002 |
| Generally (including piping, skids, vessels and assets used onshore) | 15 | * | 1 Jul 2002 |
| Power turbines used offshore | 12½ | * | 1 Jul 2002 |
| Generally (including offshore platforms) | 15 | * | 1 Jul 2002 |
| Major carbon steel vessels | 12½ | * | 1 Jul 2002 |
| Pumps: | | | |
| Circulation pumps | 12½ | * | 1 Jul 2002 |
| Other | 15 | * | 1 Jul 2002 |
| Tempered water system assets: | | | |
| Chemical treatment assets | 12½ | * | 1 Jul 2002 |
| Piping and vessels | 15 | * | 1 Jul 2002 |
| Control systems | 10 | * | 1 Jul 2002 |
| Electricity generation assets – see Table A Electricity supply (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) | 12½ | * | 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 | 12½ | * | 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) | | | |

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

Status: **not legally binding**

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

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| Mineral sand mining (08050) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

Status: **not legally binding**

| Nickel ore mining (08060) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Other non-metallic mineral mining and quarrying n.e.c. (09909) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Salt harvesting assets: | | | |
| Culverts for conveying seawater/brine/bitterns | 50 | * | 1 Jul 2021 |
| Dollies | 10 | * | 1 Jul 2021 |
| Dozers | 8 | * | 1 Jul 2021 |
| Excavators | 10 | * | 1 Jul 2021 |
| Front end loaders | 8 | * | 1 Jul 2021 |
| Graders | 8 | * | 1 Jul 2021 |
| Harvesters | 7 | * | 1 Jul 2021 |
| Levees | 40 | * | 1 Jul 2021 |
| Mobile pump stations | 5 | * | 1 Jul 2021 |

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| Other non-metallic mineral mining and quarrying n.e.c. (09909) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Port assets: | | | |
| Mooring buoys | 25 | * | 1 Jul 2021 |
| Other port assets (including dolphins, ship loaders and stackers) - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |
| Pumps: | | | |
| Bore pumps | 10 | * | 1 Jul 2021 |
| Channel feed pumps and concentrator pond pumps | 10 | * | 1 Jul 2021 |
| Primary intake pumps | 15 | * | 1 Jul 2021 |
| Tractors | 10 | * | 1 Jul 2021 |
| Trailers | 10 | * | 1 Jul 2021 |
| Trucks | 12 | * | 1 Jul 2021 |
| Tugboats - see Table A Water transport and support services (48100 to 48200 and 52110 to 52190) | | | |

| 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 |

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| Mineral exploration services (10122) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 televiwers, 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: | | | |
| 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 |

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| Other mining support services (10900) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

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MANUFACTURING
(11110 to 25990)

| <i>Meat processing</i> (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 |
| Chillers (incorporating pneumatic gates) | 15 | * | 1 Jul 2013 |
| Dehumidifiers: | | | |

Status: **not legally binding**

| Meat processing (11110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Strapping machines | 5 | * | 1 Jul 2013 |
| Transfer belt conveyors (incorporating belts, drive motors and supporting structures) | 10 | * | 1 Jul 2013 |

Status: **not legally binding**

| Meat processing (11110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Meat processing (11110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Meat processing (11110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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) | | | |

Status: **not legally binding**

| Meat processing (11110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| <i>Poultry processing (11120)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Cured meat and smallgoods manufacturing (11130)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| <i>Cured meat and smallgoods manufacturing (11130)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| <i>Cured meat and smallgoods manufacturing (11130)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | | | |

| <i>Dairy product manufacturing (11310 to 11330)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |
| 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: | | | |

Status: **not legally binding**

| <i>Dairy product manufacturing (11310 to 11330)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

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

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| <i>Dairy product manufacturing (11310 to 11330)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

Status: **not legally binding**

| <i>Dairy product manufacturing (11310 to 11330)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

| <i>Fruit and vegetable processing (11400)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Dried fruit (other than sun-dried) manufacturing assets: | | | |

Status: **not legally binding**

| <i>Fruit and vegetable processing (11400)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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: | | | |
| Cool rooms – 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 |

Status: **not legally binding**

| <i>Fruit and vegetable processing (11400)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Cap sorters | 10 | * | 1 Jul 2010 |
| Capping machines | 15 | * | 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 |
| 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 |

Status: **not legally binding**

| <i>Fruit and vegetable processing (11400)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |
| Debitting 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 | | | |

Status: **not legally binding**

| <i>Fruit and vegetable processing (11400)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 syrulers) | 15 | * | 1 Jul 2018 |
| Cookers: | | | |
| Rotary atmospheric sterilisers | 20 | * | 1 Jul 2018 |
| Rotary pressure sterilisers | 10 | * | 1 Jul 2018 |

Status: **not legally binding**

| <i>Fruit and vegetable processing (11400)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | | | |
| 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 |

| <i>Oil and fat manufacturing (11500)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| Oil and fat manufacturing (11500) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 compectors) | 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 |
| 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 |

Status: **not legally binding**

| Oil and fat manufacturing (11500) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 | | | |

Status: **not legally binding**

| 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 |
| 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 |

Status: **not legally binding**

| <i>Prepared animal and bird feed manufacturing (11920)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| <i>Prepared animal and bird feed manufacturing (11920)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130) | | | |
| 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 |

| <i>Other food product manufacturing n.e.c. (11990)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

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| Other food product manufacturing n.e.c. (11990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Other food product manufacturing n.e.c. (11990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Other food product manufacturing n.e.c. (11990) | | | |
|--|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

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| Other food product manufacturing n.e.c. (11990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Tipplers and unloaders (including bin tipplers and unloaders, bulker bag unloaders and tote tipplers 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 |

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| Other food product manufacturing n.e.c. (11990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |
| Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130) | | | |
| 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 |

Status: **not legally binding**

| <i>Other food product manufacturing n.e.c. (11990)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Other food product manufacturing n.e.c. (11990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Soft drink, cordial and syrup manufacturing (12110) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

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

Status: **not legally binding**

| Beer manufacturing (except non-alcoholic beer) (12120) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| | | | |
|--|----|---|------------|
| 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 and dephlegmators/reflux condensers and methanol/fusel oil isolators]) | 25 | * | 1 Jul 2018 |
| 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: | | | |

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| <i>Wine and other alcoholic beverage manufacturing (12140)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Disgorging and dosing equipment | 10 | * | 1 Jul 2008 |
| Riddling equipment | 15 | * | 1 Jul 2008 |
| Support assets: | | | |
| Additive liquid dosing systems | 10 | * | 1 Jul 2008 |
| Air compressors | 15 | * | 1 Jul 2008 |
| Air receivers | 20 | * | 1 Jul 2008 |
| Boilers | 15 | * | 1 Jul 2008 |
| Cooling towers | 15 | * | 1 Jul 2008 |
| Electrical and Process control systems: | | | |
| Control cabinets, switchgear | 10 | * | 1 Jul 2008 |
| Programmed logic controllers (PLCs) | 10 | * | 1 Jul 2008 |
| Transformers | 40 | * | 1 Jul 2008 |
| Flow meters | 10 | * | 1 Jul 2008 |
| Grape/wine testing equipment: | | | |
| Grape must analyzers | 10 | * | 1 Jul 2008 |
| Laboratory – glassware | 2 | * | 1 Jul 2008 |
| Laboratory – other equipment | 10 | * | 1 Jul 2008 |
| Heat exchangers | 15 | * | 1 Jul 2008 |
| Hoses | 5 | * | 1 Jul 2008 |
| Hot water systems | 10 | * | 1 Jul 2008 |
| Inert gas systems: | | | |
| Dry ice machines | 10 | * | 1 Jul 2008 |
| Gas storage pressure tanks | 20 | * | 1 Jul 2008 |
| 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, condensers, 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 |

Status: **not legally binding**

| <i>Wine and other alcoholic beverage manufacturing (12140)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Tank accessories: | | | |
| Micro oxygenation systems | 5 | * | 1 Jul 2008 |
| Tank plungers | 10 | * | 1 Jul 2008 |

| <i>Wool scouring (13110)</i> | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

| <i>Natural textile manufacturing (13120)</i> | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Weaving machinery (silk and cotton) | 13 ¹ / ₃ | | 1 Jan 2001 |

| <i>Leather tanning, fur dressing and leather product manufacturing (13200)</i> | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Tanners' plant: | | | |
| General plant | 20 | | 1 Jan 2001 |
| Modern plant used in 'wet' process | 13 ¹ / ₃ | | 1 Jan 2001 |

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| Textile floor covering manufacturing (13310) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Carpet manufacturing assets: | | | |
| Accumulators | 20 | * | 1 Jul 2017 |
| 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-teners) | 15 | * | 1 Jul 2017 |
| Tufters | 15 | * | 1 Jul 2017 |

| Rope, cordage and twine manufacturing (13320) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Rope and twine manufacturers' plant | 20 | | 1 Jan 2001 |

| Textile finishing and other textile product manufacturing (13340) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Flock manufacturing plant: | | | |
| Carding machines | 13 ¹ / ₃ | | 1 Jan 2001 |
| General plant | 20 | | 1 Jan 2001 |

| Knitted product manufacturing (13400) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Knitting machines | 13 ¹ / ₃ | | 1 Jan 2001 |
| Woollen manufacturers' machinery | 16 ² / ₃ | | 1 Jan 2001 |

Status: **not legally binding**

| <i>Reconstituted wood product manufacturing (14940)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pulp and paper mill assets: | | | |
| Auxiliary assets (including agitators, blowers/fans conveyors, heat exchangers and condensers, pipes and pumps) | 15 | * | 1 Jan 2002 |
| Box and carton making assets (including box converting assets and corrugators) | 10 | * | 1 Jan 2002 |
| Chemical preparation assets (including tanks and pipes used for chemical preparation) | 10 | * | 1 Jan 2002 |
| Electrical and instrumentation assets: | | | |
| Control systems | 10 | * | 1 Jan 2002 |
| Control valves | 15 | * | 1 Jan 2002 |
| Local indicators (pressure, level and temperature) | 15 | * | 1 Jan 2002 |
| Power plant assets (including switchgear, transformers and turbo generators) – see Table A Electricity supply (26110 to 26400) | | | |
| 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 |

Status: **not legally binding**

| <i>Pulp, paper and converted paper product manufacturing (15100, 15210, 15220 and 15290)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Stock preparation assets (including cleaners, flotation cells, pulpers and repulpers, refiners, screens and washers/thickeners) | 15 | * | 1 Jan 2002 |
| Tanks | 20 | * | 1 Jan 2002 |
| Wood yard assets (including chip screens, chippers, reclaimers/live bottom scrappers and rotating drum debarkers) | 10 | * | 1 Jan 2002 |

| <i>Paper stationery manufacturing (15230)</i> | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Stationers' manufacturing plant | 13 ¹ / ₃ | | 1 Jan 2001 |

| <i>Sanitary paper product manufacturing (15240)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |
| 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 |

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| Printing support services (16120) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |
| 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 - see Table A Oil and gas extraction (07000) | | | |
| 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 |

Status: **not legally binding**

| Petroleum refining (17010) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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, mercox extraction, mercox sweetening or potassium carbonate treating | 20 | * | 1 Jul 2002 |

Status: **not legally binding**

| Industrial gas manufacturing (18110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Basic organic chemical manufacturing (18120) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Hoses | 2 | * | 1 Jul 2012 |

Status: **not legally binding**

| Basic organic chemical manufacturing (18120) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Basic inorganic chemical manufacturing (18130) | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| Basic inorganic chemical manufacturing (18130) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |
| Deaerators | 25 | * | 1 Jul 2013 |
| Economisers | 25 | * | 1 Jul 2013 |
| Steam drums | 25 | * | 1 Jul 2013 |
| Chemical storage tanks: | | | |

Status: **not legally binding**

| Basic inorganic chemical manufacturing (18130) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Polyethylene (PE) | 12 | * | 1 Jul 2013 |
| Other | 20 | * | 1 Jul 2013 |
| 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 |

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| Basic inorganic chemical manufacturing (18130) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Salt manufacturing and refining assets: | | | |
| Air compressors – see Table B Air compression assets: Air compression assets generally (including air compressors, air dryers and air receivers) | | | |
| Augers | 10 | * | 1 Jul 2022 |
| Automated packing machines | 20 | * | 1 Jul 2022 |
| Bagging machines | 10 | * | 1 Jul 2022 |
| Bag sewers – see Table B Packaging machines: Bag sewers | | | |
| Bag stackers | 15 | * | 1 Jul 2022 |
| Belt weighers | 15 | * | 1 Jul 2022 |
| Blow moulders | 15 | * | 1 Jul 2022 |
| Bucket elevators | 10 | * | 1 Jul 2022 |
| Centrifuges | 12 | * | 1 Jul 2022 |
| Conveyors | 15 | * | 1 Jul 2022 |
| Crushers | 25 | * | 1 Jul 2022 |
| Cyclones | 15 | * | 1 Jul 2022 |
| Dust extraction systems | 5 | * | 1 Jul 2022 |
| Forklifts – see Table B Forklifts | | | |
| Kilns | 20 | * | 1 Jul 2022 |
| Labelling machines (including date printers) | 5 | * | 1 Jul 2022 |
| Metal detectors | 10 | * | 1 Jul 2022 |

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| Basic inorganic chemical manufacturing (18130) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Motor control centres | 20 | * | 1 Jul 2022 |
| Net weighers | 5 | * | 1 Jul 2022 |
| Pallet wrappers – see Table B Packaging machines: Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) | | | |
| Platform scales | 10 | * | 1 Jul 2022 |
| Ribbon mixers | 15 | * | 1 Jul 2022 |
| Roller mills | 15 | * | 1 Jul 2022 |
| Rotary valves | 15 | * | 1 Jul 2022 |
| Salt flake growing tanks | 15 | * | 1 Jul 2022 |
| Salt hoppers | 15 | * | 1 Jul 2022 |
| Sizing screen machines | 15 | * | 1 Jul 2022 |
| Slurry lines | 10 | * | 1 Jul 2022 |
| Wash plant pumps | 15 | * | 1 Jul 2022 |
| Wash plants (removable) | 20 | * | 1 Jul 2022 |
| Weigh feeders | 10 | * | 1 Jul 2022 |
| 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 |

| Fertiliser manufacturing (18310) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Fertiliser manufacturing plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130)) | 20 | | 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 |
| 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 |

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| Human pharmaceutical and medicinal product manufacturing (18410) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

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| Human pharmaceutical and medicinal product manufacturing (18410) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Air filtration systems | 10 | * | 1 Jan 2004 |
| Water purification plant | 10 | * | 1 Jan 2004 |

| Cleaning compound manufacturing (18510) | | | |
|--|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Boot and shoe polish manufacturing plant | 13 ¹ / ₃ | | 1 Jan 2001 |

| Explosive manufacturing (18920) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Explosives manufacturing and chemical plant (excluding ammonia manufacturing assets and ammonium nitrate manufacturing assets listed in Table A Basic inorganic chemical manufacturing (18130)) | 13 ¹ / ₃ | | 1 Jan 2001 |

| Other basic chemical product manufacturing n.e.c. (18990) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Eucalyptus oil plant: | | | |
| Still (coolers) | 40 | | 1 Jan 2001 |
| Tanks | 40 | | 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 |
| 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 |

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| <i>Polymer film and sheet packaging material manufacturing (19110)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Rigid and semi-rigid polymer product manufacturing (19120)</i> | | | |
|---|----|---|------------|
| 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 |
| 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 |

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| <i>Rigid and semi-rigid polymer product manufacturing (19120)</i> | | | |
|---|----|---|------------|
| 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) | | | |
| 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 |

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| Adhesive manufacturing (19150) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Gelatine and glue manufacturing 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 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 |

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| Paint and coatings manufacturing (19160) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Vacuum lifters | 10 | * | 1 Jul 2013 |

| Natural rubber product manufacturing (19200) | | | |
|---|--------------------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Rubber manufacturers' plant: | | | |
| Moulds | 5 | | 1 Jan 2001 |
| Process plant | 13 ¹ / ₃ | | 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 |
| 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 |

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

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| Glass and glass product manufacturing (20100) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 66400), 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 |
| 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 |

Status: **not legally binding**

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

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| Cement manufacturing (20310) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

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| Cement manufacturing (20310) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

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| Ready-mixed concrete manufacturing (20330) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | | | |
| 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 |

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| Concrete product manufacturing (20340) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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-scaff hot glue/max applicators and oil applicators) | 15 | * | 1 Jul 2012 |
| Applicators: | | | |
| Anti-scaff 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: | | | |

Status: **not legally binding**

| Concrete product manufacturing (20340) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Concrete product manufacturing (20340) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Concrete product manufacturing (20340) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| Other non-metallic mineral product manufacturing (20900) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Monumental masons' plant | 13 ^{1/3} | | 1 Jan 2001 |
| Slate works plant | 20 | | 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 |

Status: **not legally binding**

| <i>Iron smelting and steel manufacturing (21100)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| <i>Iron smelting and steel manufacturing (21100)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Raw material crushers and ball mills | 15 | * | 1 Jul 2010 |
| Grinders (incorporating motors, drive pulleys 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 |
| 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 |

Status: **not legally binding**

| Iron smelting and steel manufacturing (21100) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

Status: **not legally binding**

| <i>Iron smelting and steel manufacturing (21100)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| <i>Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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 |

TR 2022/1Status: **not legally binding****Steel coil roll forming, slitting and blanking and sheet metal forming
(22210 to 22290)**

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

**Spring and wire product manufacturing
(22910)**

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

**Metal coating and finishing
(22930)**

| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
|-------------------|--------------|----------|---------------------|
| Galvanising plant | 10 | | 1 Jan 2001 |

Status: **not legally binding**

| Motor vehicle manufacturing (23110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Motor vehicle manufacturing (23110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Motor vehicle manufacturing (23110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Motor vehicle manufacturing (23110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 (i.e. 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) | | | |

Status: **not legally binding**

| 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 |

Status: **not legally binding**

| Aircraft manufacturing and repair services (23940) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Flexible probes | 3 | * | 1 Jul 2020 |
| Light source | 5 | * | 1 Jul 2020 |
| Video scopes | 5 | * | 1 Jul 2020 |
| Cabin pressurisation test units | 15 | * | 1 Jul 2020 |
| Carbon fibre cutters used in manufacturing | 10 | * | 1 Jul 2020 |
| Computer numerical control (CNC) machines | 10 | * | 1 Jul 2020 |
| Cranes (gantry and overhead) | 25 | * | 1 Jul 2020 |
| Degreasing machines (including washing machines) | 7 | * | 1 Jul 2020 |
| Elevating work platforms: | | | |
| Boom lifts | 15 | * | 1 Jul 2020 |
| Personnel lifts | 10 | * | 1 Jul 2020 |
| Scissor lifts | 10 | * | 1 Jul 2020 |
| Hand tools, manual (including screw drivers, spanners, wrenches) | 10 | * | 1 Jul 2020 |
| Hand tools, powered: | | | 1 Jul 2020 |
| Air | 5 | * | 1 Jul 2020 |
| Battery | 3 | * | 1 Jul 2020 |
| Electric | 5 | * | 1 Jul 2020 |
| Hydraulic power units (including hydraulic mules) | 15 | * | 1 Jul 2020 |
| Industrial autoclaves | 30 | * | 1 Jul 2020 |
| Industrial ovens | 15 | * | 1 Jul 2020 |
| Jacks | 10 | * | 1 Jul 2020 |
| Maintenance work platforms | 20 | * | 1 Jul 2020 |
| Measuring tools, manually operated (including vernier calipers, micrometers, depth gauges, tyre pressure gauges) | 5 | * | 1 Jul 2020 |
| Metal working precision machines (including automatic lathes, milling machines, jig borers) | 10 | * | 1 Jul 2020 |
| Mobile cranes | 10 | * | 1 Jul 2020 |
| Nitrogen carts | 15 | * | 1 Jul 2020 |
| Oxygen carts | 15 | * | 1 Jul 2020 |
| Racks | 20 | * | 1 Jul 2020 |
| Robots | 10 | * | 1 Jul 2020 |
| Sandblasters | 7 | * | 1 Jul 2020 |
| Sheet metal machines (including benders and folders, guillotines and roll formers) | 15 | * | 1 Jul 2020 |
| Tow bars | 10 | * | 1 Jul 2020 |
| Tow tractors: | | | |
| Generally (excluding remote controlled tugs) | 20 | * | 1 Jul 2020 |
| Remote controlled tugs | 10 | * | 1 Jul 2020 |
| Tyre bead breakers | 15 | * | 1 Jul 2020 |
| Welders – see Table B Welders | | | |

| Other transport equipment manufacturing n.e.c. (23990) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Motorcycle building plant | 10 | | 1 Jan 2001 |

Status: **not legally binding**

| <i>Photographic, optical and ophthalmic equipment manufacturing (24110)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

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

| <i>Wooden furniture and upholstered seat manufacturing (25110)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Dust management assets: | | | |
| Portable dust extractors | 5 | * | 1 Jul 2022 |
| Portable wet and dry vacuum cleaners | 5 | * | 1 Jul 2022 |
| Stationary dust collection systems (incorporating bags, motors, pipes etc) | 12 | * | 1 Jul 2022 |
| Spray booth assets: | | | |
| Full face air fed masks | 3 | * | 1 Jul 2022 |
| Paint pumps | 5 | * | 1 Jul 2022 |
| Spray booths | 15 | * | 1 Jul 2022 |
| Spray guns | 3 | * | 1 Jul 2022 |
| Support assets: | | | |
| Air compression assets – see Table B Air compression assets | | | |
| Air compressors (portable) – see Table B Air compressors (portable) | | | |

Status: **not legally binding**

| Wooden furniture and upholstered seat manufacturing (25110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Forklifts – see Table B Forklifts | | | |
| Racks | 15 | * | 1 Jul 2022 |
| Trolleys (carts) | 10 | * | 1 Jul 2022 |
| Vacuum lifters | 5 | * | 1 Jul 2022 |
| Work benches and tables | 10 | * | 1 Jul 2022 |
| Tools: | | | |
| Benchtop power tools (including biscuit/domino joiners, drill presses, jigsaws, laminate trimmers, mortisers, planners, routers, spindle sanders etc but excluding saws) | 5 | * | 1 Jul 2022 |
| Clamps | 10 | * | 1 Jul 2022 |
| Hand held power tools (including air, battery, and electric) - see Table B Power tools, hand tools | | | |
| Hand tools (manual operated) - see Table B Hand tools (manual operated) | | | |
| Sawing machines: | | | |
| Band saws | 8 | * | 1 Jul 2022 |
| Circular saws | 8 | * | 1 Jul 2022 |
| Mitre saws (drop saws) | 7 | * | 1 Jul 2022 |
| Panel saws | 8 | * | 1 Jul 2022 |
| Table saws | 10 | * | 1 Jul 2022 |
| Stationary machines: | | | |
| Computer numerical control (CNC) machines (including CNC routers) | 10 | * | 1 Jul 2022 |
| Edge banders | 8 | * | 1 Jul 2022 |
| Pedestal drills (drill presses) | 10 | * | 1 Jul 2022 |
| Sanders (including belt sanders, drum sanders, edge sanders, spindle sanders etc) | 12 | * | 1 Jul 2022 |
| Spindle moulders | 10 | * | 1 Jul 2022 |
| Thicknessers/Buzzers | 15 | * | 1 Jul 2022 |
| Upholstery assets: | | | |
| CNC fabric cutters | 10 | * | 1 Jul 2022 |
| Hand fabric cutters | 5 | * | 1 Jul 2022 |
| Sewing machines | 10 | * | 1 Jul 2022 |

| Jewellery and silverware manufacturing (25910) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Jewellers' plant | 10 | | 1 Jan 2001 |

| Other manufacturing n.e.c. (25990) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Broom and brush manufacturing plant | 13 ^{1/3} | | 1 Jan 2001 |
| Umbrella manufacturers' plant: | | | |
| Cutting boards | 10 | | 1 Jan 2001 |
| Lathes | 13 ^{1/3} | | 1 Jan 2001 |

Status: **not legally binding**

| Other manufacturing n.e.c. (25990) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Electricity supply (26110 to 26400) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| On-site coal storage assets (including stacking and reclaiming assets) | 30 | * | 1 Jan 2002 |
| On-site storage silos, concrete or steel | 30 | * | 1 Jan 2002 |
| Quality control assets (including coal sampling assets and secondary crushers) | 30 | * | 1 Jan 2002 |
| Power generators: | | | |
| Co-generation: | | | |
| Condensing and feed heating assets | 30 | * | 1 Jan 2002 |
| Control and monitoring system | 15 | * | 1 Jan 2002 |
| Emergency power supply assets (including batteries and 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 |
| 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 |

Status: **not legally binding**

| Electricity supply (26110 to 26400) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| 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 |

| 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 |

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).

Status: **not legally binding**

| Water supply (28110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

Status: **not legally binding**

| Sewerage and drainage services (28120) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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: | | | |
| 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 |

Status: **not legally binding**

| Sewerage and drainage services (28120) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

³¹ A capped effective life of 7½ years may be available – see subsection 40-102(4).

Status: **not legally binding**

| 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 |
| 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 |

Status: **not legally binding**

| Waste remediation and materials recovery services (29220) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| Supermarket and grocery stores (41100) | | | |
|--|---------------------|---------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEW | DATE OF APPLICATION |
| Range hood exhaust fans | 12 | * | 1 Jul 2020 |
| Safety steps | 10 | * | 1 Jul 2020 |
| Shelving | 15 | * | 1 Jul 2020 |
| Signage: | | | |
| Aisle signs | 7 | * | 1 Jul 2020 |
| Others (such as advertising signs and signage for business identification) – see Table B Advertising signs | | | |
| Stock ladders | 12 | * | 1 Jul 2020 |
| Trolleys, customer shopping type | 7 | * | 1 Jul 2020 |
| Trolleys, stock type (including roll cages, platform trolleys, etc) | 10 | * | 1 Jul 2020 |
| UV insect exterminators | 7 | * | 1 Jul 2020 |

| 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 |

Status: **not legally binding**

| <i>Tramway and light rail passenger transport services (46220)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Rail freight and passenger transport services (47100 to 47200)</i> | | | |
|--|--------------------------------|-----------------|----------------------------|
| 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 |
| 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 |

Status: **not legally binding**

| 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 |

Status: **not legally binding**

| 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 |
| 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 |

Status: **not legally binding**

| <i>Courier pick-up and delivery services (51020)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Portable hand held barcode readers (including point of delivery capture devices and delivery information acquisition devices) | 4 | * | 1 Jul 2011 |

| <i>Airport operations and other air transport support services (52200)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Aircraft maintenance assets – see Table A Aircraft manufacturing and repair services (23940) | | | |
| Aircraft training assets: | | | |
| Flight simulators | 8 | | 1 Jan 2001 |
| Link trainers | 8 | | 1 Jan 2001 |
| Airport assets: | | | |
| Aerobridges | 20 | * | 1 Jan 2003 |
| Baggage handling assets: | | | |
| Baggage check-in stations (incorporating scales and check-in conveyors) | 10 | * | 1 Jan 2003 |
| Baggage outbound conveyor systems (incorporating belts, diverters, gearboxes, motors, ploughs, rollers, structures and tag readers) | 15 | * | 1 Jan 2003 |
| Baggage reclaim conveyor systems (incorporating belts, gearboxes, motors, rollers and structures) | 15 | * | 1 Jan 2003 |
| Control systems (excluding computers) | 10 | * | 1 Jan 2003 |
| Fire safety and rescue assets: | | | |
| Breathing units | 10 | * | 1 Jan 2003 |
| Drills, air powered | 10 | * | 1 Jan 2003 |
| Fire fighting vehicles | 20 | * | 1 Jan 2003 |
| Rescue boats: | | | |
| Aluminium | 20 | * | 1 Jan 2003 |
| Inflatable | 8 | * | 1 Jan 2003 |
| Rescue units (jaws of life) | 15 | * | 1 Jan 2003 |
| Fuel supply assets: | | | |
| Aircraft fueller vehicles | 15 | * | 1 Jan 2003 |
| Aircraft hydrant dispenser vehicles | 15 | * | 1 Jan 2003 |
| Filters, fuel | 25 | * | 1 Jan 2003 |
| Fire fighting systems | 25 | * | 1 Jan 2003 |
| Piping | 25 | * | 1 Jan 2003 |
| Pumps, fuel | 25 | * | 1 Jan 2003 |
| Tanks | 25 | * | 1 Jan 2003 |
| Ground support assets: | | | |
| Aircraft loader/unloader vehicles | 15 | * | 1 Jan 2003 |
| Aircraft stairs: | | | |
| Manual | 20 | * | 1 Jan 2003 |
| Vehicle mounted | 15 | * | 1 Jan 2003 |
| Airstart units | 15 | * | 1 Jan 2003 |
| Containers, air cargo (used to transport goods by air) | 5 | * | 1 Jan 2001 |
| Ground power units | 15 | * | 1 Jan 2003 |

Status: **not legally binding**

| <i>Airport operations and other air transport support services</i> (52200) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

| <i>Other transport support services n.e.c.</i> (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 |

| <i>Other warehousing and storage services</i> (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): | | | |

Status: **not legally binding**

| Other warehousing and storage services (53090) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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, 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)

Status: **not legally binding**

| <i>Motion picture and video activities (55110 to 55140)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Camera accessories: | | | |
| Aspect ratio converters | 12 | * | 1 Jan 2006 |
| Digital or electronic time code slates | 5 | * | 1 Jan 2006 |
| Speed control, time lapse and phase adjustment controls | 10 | * | 1 Jan 2006 |
| Time code generators and master clocks | 10 | * | 1 Jan 2006 |
| Underwater and marine housings and rain deflectors | 12 | * | 1 Jan 2006 |
| Video assist systems (incorporating monitors, video recorder with playback, transmitters and receivers) | 3 | * | 1 Jan 2006 |
| Cameras: | | | |
| 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 |

Status: **not legally binding**

| <i>Motion picture and video activities (55110 to 55140)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Motion picture film projectors | 10 | * | 1 Jan 2006 |
| Screens | 8 | * | 1 Jan 2006 |
| Speakers | 10 | * | 1 Jan 2006 |
| Sound recording assets: | | | |
| Amplifiers and pre-amplifiers | 5 | * | 1 Jan 2006 |
| Sound mixing consoles | 5 | * | 1 Jan 2006 |
| Boom poles | 2 | * | 1 Jan 2006 |
| Compressors, expanders and limiters | 5 | * | 1 Jan 2006 |
| Digital audio players and recorders (including CD, DVD, 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 |

| <i>Motion picture exhibition (55130)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

Status: not legally binding

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

Status: **not legally binding**

**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 |
| 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)**

Status: **not legally binding**

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 scarifiers) | 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 |
| 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 |

Status: **not legally binding**

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 |
|--|--------------|----------|---------------------|
| 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 (e.g. 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 |
| 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 |

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

Status: **not legally binding**

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

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

Residential property operators⁴⁴
(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 |

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 7:30 pm AEST, 9 May 2017.

Status: not legally binding

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

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES
(69100 to 70000)

| <i>Scientific research services (69100)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

Status: not legally binding

| Scientific research services (69100) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

| 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 |
| Digital cameras: | | | |
| Compact cameras (including point and shoot cameras) | 3 | * | 1 Jul 2015 |

Status: **not legally binding**

| Professional photographic services (69910) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

Status: **not legally binding**

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

Status: **not legally binding**

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

| General practice medical services (85110) | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Anatomical medical models, plastic | 10 | * | 1 Jul 2020 |
| Autoclaves and sterilisers | 8 | * | 1 Jul 2020 |
| Automated ankle brachial pressure index (ABPI) measurement devices | 6 | * | 1 Jul 2020 |
| Automated external defibrillators (AEDs) – see Table B | | | |
| Blood coagulation (INR) meters | 5 | * | 1 Jul 2020 |
| Cryosurgical assets: | | | |
| Cryosurgical flasks and guns | 5 | * | 1 Jul 2020 |
| Liquid nitrogen storage dewers and tanks | 10 | * | 1 Jul 2020 |
| Dermatoscopes | 5 | * | 1 Jul 2020 |
| Ear irrigators | 5 | * | 1 Jul 2020 |
| Electrocardiograph (ECG) machines | 7 | * | 1 Jul 2020 |
| Examination lights: | | | |
| Desktop/trolley | 3 | * | 1 Jul 2020 |
| Procedure | 7 | * | 1 Jul 2020 |
| Foetal heart monitors, external | 7 | * | 1 Jul 2020 |
| Hyfrecators – electrosurgical units | 6 | * | 1 Jul 2020 |
| Magnifying loupes | 10 | * | 1 Jul 2020 |
| Medical examination beds (adjustable/electric) | 8 | * | 1 Jul 2020 |
| Medical plaster saws | 7 | * | 1 Jul 2020 |

Status: **not legally binding**

| <i>General practice medical services (85110)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Medical refrigerators | 8 | * | 1 Jul 2020 |
| Nebulisers | 5 | * | 1 Jul 2020 |
| Ophthalmoscopes, direct and otoscopes | 6 | * | 1 Jul 2020 |
| Oxygen tank regulators | 10 | * | 1 Jul 2020 |
| Portable observation machines (including vital signs monitors) | 7 | * | 1 Jul 2020 |
| Privacy curtains and rails | 8 | * | 1 Jul 2020 |
| Pulse oximeters | 4 | * | 1 Jul 2020 |
| Resuscitation kits | 15 | * | 1 Jul 2020 |
| Saddle chairs | 7 | * | 1 Jul 2020 |
| Scales: | | | |
| Baby scales | 3 | * | 1 Jul 2020 |
| General, heavy duty, mother/baby scales | 5 | * | 1 Jul 2020 |
| Sphygmomanometers (including aneroid and digital) | 5 | * | 1 Jul 2020 |
| Spirometers | 7 | * | 1 Jul 2020 |
| Stethoscopes | 10 | * | 1 Jul 2020 |
| Suction machines, portable | 8 | * | 1 Jul 2020 |
| Surgical instruments (including forceps, needle holders, scissors, skin graft knives) | 8 | * | 1 Jul 2020 |
| Thermometers, digital | 4 | * | 1 Jul 2020 |
| Trolleys (including instrument and treatment trolleys) | 10 | * | 1 Jul 2020 |
| Wheelchairs | 8 | * | 1 Jul 2020 |
| X-ray viewers | 10 | * | 1 Jul 2020 |

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

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| Specialist medical services n.e.c. (85129) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

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| <i>Pathology and diagnostic imaging services (85201, 85202, 85203 and 85209)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Dental services (85310)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| <i>Dental services (85310)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 scalars (standalone) | 10 | * | 1 Jul 2003 |

| <i>Optometry and optical dispensing (85320)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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): | | | |
| Analyse | 8 | * | 1 Jan 2004 |
| Digital | 4 | * | 1 Jan 2004 |
| Colour vision testers (automated) | 8 | * | 1 Jan 2004 |
| Corneal topography systems | 5 | * | 1 Jan 2004 |
| Examination chairs | 10 | * | 1 Jan 2004 |
| Glaucoma diagnostic assets (including ocular coherence tomographs (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 |
| Vitreotomy systems | 4 | * | 1 Jan 2004 |
| Wave front analysers | 4 | * | 1 Jan 2004 |
| Ophthalmic viewers | 5 | * | 1 Jan 2004 |

Status: **not legally binding**

| <i>Optometry and optical dispensing (85320)</i> | | | |
|---|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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 |

| <i>Podiatry services (85399)</i> | | | |
|---|--------------|----------|---------------------|
| 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 |

Status: **not legally binding**

| <i>Retirement village and accommodation for the aged operation (86011 to 86012)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | | | |
| 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 |

Status: **not legally binding**

| <i>Retirement village and accommodation for the aged operation (86011 to 86012)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Kitchen trolleys | 5 | * | 1 Jul 2019 |
| Small appliances (including blenders, food processors, meat slicers, 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 |
| 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 |

| <i>Child care services (87100)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Audio visual assets | 5 | * | 1 Jul 2020 |
| Augmented reality (AR) interactive sandboxes (incorporating projectors) | 5 | * | 1 Jul 2020 |
| Electronic whiteboards (including touch screen interactive digital boards) | 6 | * | 1 Jul 2020 |
| Furniture used by children, freestanding: | | | |
| Age specific (including cots, changing tables, floor sleeping mattresses, high and low feeding chairs, and stackable beds) | 5 | * | 1 Jul 2020 |
| Carpet mats (including rugs and floor mats/cushions) | 5 | * | 1 Jul 2020 |
| Others (including bookcases, chairs and sofas, coat/dress-up racks, easels, room dividers, tables and storage shelving units) | 10 | * | 1 Jul 2020 |
| Play area assets: | | | |
| Furniture, freestanding (including tables, seating and toy storage boxes) | 5 | * | 1 Jul 2020 |
| Pet enclosures and structures, freestanding (including bird aviaries, chicken coops, fish tanks, guinea pig cages and rabbit hutches) | 10 | * | 1 Jul 2020 |
| Playground flooring: | | | |
| Artificial grass/synthetic lawn | 7 | * | 1 Jul 2020 |
| Soft fall flooring (including wet pour rubber and rubber mats) | 5 | * | 1 Jul 2020 |
| Playsets (including cubby houses, forts, slides, swing sets and trestle frames) | 8 | * | 1 Jul 2020 |

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| Child care services (87100) | | | |
|---|--------------|----------|---------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Pole and post padding/protectors | 5 | * | 1 Jul 2020 |
| Sandpits, freestanding (including portable sandpits and sandpit covers) | 7 | * | 1 Jul 2020 |
| Tents, portable (including gazebos, marquees and tepee play tents) | 5 | * | 1 Jul 2020 |
| Toys (not specified elsewhere) | 3 | * | 1 Jul 2020 |
| Tricycles and bicycles (including balance bicycles and tricycle scooters) | 5 | * | 1 Jul 2020 |
| Water play area filtration assets and water pumps | 7 | * | 1 Jul 2020 |
| Support assets: | | | |
| Automated external defibrillators (AEDs) – see Table B Automated external defibrillators (AEDs) | | | |
| Fascia signs (including freestanding signs) – see Table B Advertising signs | | | |
| Fire control and alarm assets – see Table B Fire control and alarm assets | | | |
| Floor coverings – see Table B Floor coverings (removable without damage) | | | |
| Garden sheds, freestanding | 15 | * | 1 Jul 2020 |
| Hand dryers – see Table B Hand dryers (electrical) | | | |
| Kiosk stands, freestanding | 10 | * | 1 Jul 2020 |
| Kitchen assets: | | | |
| Dishwashers | 5 | * | 1 Jul 2020 |
| Food cooking assets (including combination ovens, cooktops, fryers, soup kettles and stoves) | 10 | * | 1 Jul 2020 |
| Grease traps | 10 | * | 1 Jul 2020 |
| Kitchen trolleys | 5 | * | 1 Jul 2020 |
| Microwave ovens | 5 | * | 1 Jul 2020 |
| Refrigerators/freezers | 10 | * | 1 Jul 2020 |
| Small appliances (including blenders, food processors, mixers and toasters) | 4 | * | 1 Jul 2020 |
| Laundry assets: | | | |
| Dryers | 5 | * | 1 Jul 2020 |
| Washing machines | 5 | * | 1 Jul 2020 |
| Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding | | | |
| Security and monitoring assets - see Table B Security and monitoring assets | | | |
| Steam cleaners | 3 | * | 1 Jul 2020 |
| Strollers: | | | |
| Commercial multi seat (including buggies) | 10 | * | 1 Jul 2020 |
| Others | 5 | * | 1 Jul 2020 |
| Time attendance devices (including fingerprint and vein scanners) | 7 | * | 1 Jul 2020 |
| Vacuum cleaners | 3 | * | 1 Jul 2020 |
| Table games | 5 | * | 1 Jul 2020 |
| Television sets | 8 | * | 1 Jul 2020 |

Status: **not legally binding**

| 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 |
| 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: | | | |

Status: **not legally binding**

| <i>Automotive body, paint and interior repair n.e.c. (94129)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |

| <i>Other machinery and equipment repair and maintenance (94290)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| <i>Other machinery and equipment repair and maintenance (94290)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 | | | |
| 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 quenchers) | 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 |

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| <i>Other machinery and equipment repair and maintenance (94290)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| 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: | | | |

Status: **not legally binding**

| <i>Hairdressing and beauty services (95110)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 (excluding hand held) | 15 | * | 1 Jul 2010 |
| Reception furniture (including lobby chairs, desks, lounges, sofas and tables) | 10 | * | 1 Jul 2010 |
| Shampoo units and wash lounges, freestanding | 10 | * | 1 Jul 2010 |

| <i>Funeral, crematorium and cemetery services (95200)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Cemetery assets: | | | |
| Casket lowering devices | 10 | * | 1 Jul 2020 |
| Mini excavators and skid steer loaders | 10 | * | 1 Jul 2020 |
| Crematorium assets: | | | |
| Ash processors/granulators | 7 | * | 1 Jul 2020 |
| Cremators | 20 | * | 1 Jul 2020 |
| Dust collection assets | 10 | * | 1 Jul 2020 |
| Funeral assets: | | | |
| Bench seating | 10 | * | 1 Jul 2020 |
| Broadcasting equipment (including audio visual devices and streaming equipment) | 5 | * | 1 Jul 2020 |
| Church trolleys/trucks | 15 | * | 1 Jul 2020 |
| Coffin racks | 13 | * | 1 Jul 2020 |
| Engravers: | | | |
| Electronic/laser cutters | 7 | * | 1 Jul 2020 |
| Manual | 20 | * | 1 Jul 2020 |
| Lecterns | 15 | * | 1 Jul 2020 |
| Scissor lift tables – see Table B Loading bay assets | | | |
| General assets: | | | |
| Funeral coaches/hearses | 15 | * | 1 Jul 2020 |
| Mortuary cots/stretchers | 15 | * | 1 Jul 2020 |
| Refrigeration assets: | | | |
| Cool rooms – see Table B Refrigeration assets | | | |
| Refrigeration racks | 20 | * | 1 Jul 2020 |
| Scales: | | | |

Status: **not legally binding**

| <i>Funeral, crematorium and cemetery services (95200)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Animal scales | 5 | * | 1 Jul 2020 |
| Platform scales – see Table B | | | |
| Transfer vehicles (including fitouts) – see Table B Motor vehicles and trailers – Generally | | | |
| Mortuary assets: | | | |
| Embalming machines | 10 | * | 1 Jul 2020 |
| Embalming/morgue tables | 15 | * | 1 Jul 2020 |
| Floor coverings – linoleum and vinyl (removable without damage) | 15 | * | 1 Jul 2020 |
| Hoists and lifting machines | 10 | * | 1 Jul 2020 |
| Hydro-aspirators | 10 | * | 1 Jul 2020 |

| <i>Laundry and dry cleaning services (95310)</i> | | | |
|--|---------------------|-----------------|----------------------------|
| 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 |

Status: **not legally binding**

| <i>Laundry and dry cleaning services (95310)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |

| <i>Photographic film processing (95320)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| 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 |
| Hole punching machines | 7 | * | 1 Jul 2017 |
| Sewing machines | 5 | * | 1 Jul 2017 |

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| Photographic film processing (95320) | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 processors | 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 |

Status: **not legally binding**

| <i>Parking services (95330)</i> | | | |
|---|---------------------|-----------------|----------------------------|
| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| Car park operation assets – see Table B Car park assets | | | |

Status: **not legally binding****Schedule****Table B as at 1 July 2022****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 47 to 50 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 (e.g. 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).

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| 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).

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| 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 |
| Automated external defibrillators (AEDs) | 8 | * | 1 Jul 2020 |
| 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 |
| Compaction assets: | | | |
| Compactors – flat plate | 8 | * | 1 Jul 2008 |

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

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| 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 |
| Hire cars ⁵² : | | | |
| Cars used to provide basic service ride-sourcing, ride-hailing or ride-sharing services (e.g. uberX) | 8 | * | 1 Jul 2016 |
| Generally (including cars used to provide premium service ride-sourcing, ride-hailing or ride-sharing services e.g. UberBLACK) | 6 | * | 1 Jul 2016 |

⁵¹ A capped effective life of 7½ years is available – see subsection 40-102(4).

⁵² A hire car is a passenger car hired with a driver, not being a taxi.

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| ASSET | LIFE (YEARS) | REVIEWED | DATE OF APPLICATION |
| 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 |
| Scoters | 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) | $6\frac{2}{3}$ | * | 1 Jan 2001 |
| Brass instruments (including bugles, cornets, euphoniums, horns, sousaphones, trombones, trumpets and tubas) | 10 | * | 1 Jan 2001 |
| Keyboard instruments (including accordions, concertinas, organs, pianolas and pianos): | | | |
| Acoustic | 10 | * | 1 Jan 2001 |
| Electric | 5 | * | 1 Jan 2001 |
| Percussion instruments (including chimes, cymbals, drums, gongs, maracas and tambourines) | 5 | * | 1 Jan 2001 |
| Stringed instruments (including banjos, basses, cellos, guitars, harps, mandolins, tipples, ukuleles, violas and violins) | 10 | * | 1 Jan 2001 |
| Woodwind instruments (including bagpipes, bassoons, clarinets, flutes, oboes, pan pipes, piccolos and recorders) | 10 | * | 1 Jan 2001 |

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 $\frac{1}{2}$ years is available – see subsection 40-102(4).

⁵⁵ A capped effective life of 7 $\frac{1}{2}$ 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 $\frac{1}{2}$ years is available – see subsection 40-102(4).

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| 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 |

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| 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 |
| Product identification labellers (including decorating, applicators and coding machines) | 8 | * | 1 Jul 2009 |

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