



# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2003 (No. 3)

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I, BRUCE WILLIAM QUIGLEY, Deputy Chief Tax Counsel, make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Dated 27 November 2003

Signed by Bruce Quigley  
Deputy Chief Tax Counsel

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## **1 Name of Determination**

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2003 (No. 3)*.

## **2 Commencement**

This Determination commences on 1 January 2004.

## **3 Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2001***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2001*.

# Schedule 1 Amendments

(section 3)

- [1] **Table A, industry category Agriculture, Forestry and Fishing (01110 to 04203), sub-category Agriculture (01110 to 02200), under the heading “Silos”**

*omit*

Concrete	100		1 Jan 2001
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- [2] **Table A, industry category Health and Community Services (86110 to 87290), sub-category Ophthalmology, Optometry and Optical dispensing (86228 and 86320)**

*substitute*

<b><i>Ophthalmology, Optometry and Optical dispensing (86228 and 86320)</i></b>			
Optical assets :			
Automatic Refractometers/Keratometers	5	*	1 Jan 2004
Cameras (including anterior segment cameras, retinal cameras, fundus cameras):			
Analogue	8	*	1 Jan 2004
Digital	4	*	1 Jan 2004
Colour vision testers (automated)	8	*	1 Jan 2004
Corneal topography systems	5	*	1 Jan 2004
Examination chairs	10	*	1 Jan 2004
Glaucoma diagnostic assets (including ocular coherence tomographs (OCT), scanning laser ophthalmoscopes and scanning laser polarimeters)	5	*	1 Jan 2004
Keratometers (Ophthalmometers):			
Automated	5	*	1 Jan 2004
Manual	12	*	1 Jan 2004
Ophthalmic surgery assets:			
Microkeratome	3	*	1 Jan 2004
Ophthalmic cryo surgery systems	5	*	1 Jan 2004
Ophthalmic diathermy surgery systems	5	*	1 Jan 2004
Ophthalmic lasers:			
Non-refractive	10	*	1 Jan 2004
Refractive (including eye tracking systems)	4	*	1 Jan 2004
Phacoemulsification systems	4	*	1 Jan 2004

Pupillometers (used for refractive surgery)	5	*	1 Jan 2004
Vitrectomy systems	4	*	1 Jan 2004
Wave front analysers	4	*	1 Jan 2004
Ophthalmic viewers	5	*	1 Jan 2004
Ophthalmoscopes:			
Direct (including power supply)	8	*	1 Jan 2004
Indirect	9	*	1 Jan 2004
Refraction units (including examination chair, instrument arms, table and light source)	10	*	1 Jan 2004
Refractometers (automated)	5	*	1 Jan 2004
Slit lamp biomicroscopes:			
Hand-held	9	*	1 Jan 2004
Mounted	12	*	1 Jan 2004
Telemedicine digital imaging systems (excluding the imaging device)	4	*	1 Jan 2004
Tonometers:			
Contact tonometers:			
Applanation:			
Hand-held	6	*	1 Jan 2004
Mounted	8	*	1 Jan 2004
Electronic	6	*	1 Jan 2004
Non-contact tonometers:			
Hand-held	5	*	1 Jan 2004
Table mounted	8	*	1 Jan 2004
Trial lens sets	20	*	1 Jan 2004
Ultrasound diagnostic assets (including A-scan biometers, A/B scan biometers, B-scan biometers, Laser interference biometers, Pachymeters and Ultrasound biomicroscopes - UBM)	5	*	1 Jan 2004
Visual acuity testing assets:			
Automated vision testers	6	*	1 Jan 2004
Manual vision testers (phoropters)	12	*	1 Jan 2004
Visual acuity charts (illuminated)	10	*	1 Jan 2004
Visual acuity chart projectors (automated)	8	*	1 Jan 2004
Visual field testing assets (perimeters) - automated	5	*	1 Jan 2004

**[3] Table A, industry category Health and Community Services (86110 to 87290), sub-category Veterinary Services (86400)**

*substitute*

<b><i>Veterinary Services (86400)</i></b>			
Veterinarians' assets:			
Anaesthesia machines	10	*	1 Jan 2004

Animal blow dryers	5	*	1 Jan 2004
Animal cages:			
Fibreglass, plastic and polyethylene cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, CO2 end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004
Animal scales	7	*	1 Jan 2004
Dental assets:			
Dental units	10	*	1 Jan 2004
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

**[4] Table A, industry category Manufacturing (21110 to 29490), before sub-category Food, beverage and tobacco manufacturing (21110 to 21900)**

*insert*

<b><i>Basic chemical manufacturing</i></b> <b><i>(25310 to 25350)</i></b>			
Chemical Manufacturing Plant:			
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Organic Peroxides Explosion (cell block)	20		1 Jan 2001
Fertiliser Manufacturing Plant	20		1 Jan 2001
Oxygen Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Salt Manufacturing and Refining Plant	10		1 Jan 2001
Sulphuric Acid Plant:			

Acid chambers (irrespective of raw material used)	20		1 Jan 2001
Plant:			
Where pyrites used in manufacture of the acid	10		1 Jan 2001
Where natural sulphur (brimstone) so used	$13\frac{1}{3}$		1 Jan 2001
Blow moulders	$13\frac{1}{3}$		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	$13\frac{1}{3}$		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001
High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001

**[5] Table A, industry category Manufacturing (21110 to 29490), sub-category Food, beverage and tobacco manufacturing (21110 to 21900)**

*omit*

Flour-milling Plant:			
Bins (wooden)	$33\frac{1}{3}$		1 Jan 2001
General plant	$13\frac{1}{3}$		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001

*insert*

Flour-milling Plant:			
Bins (wooden)	$33\frac{1}{3}$		1 Jan 2001
General plant	$13\frac{1}{3}$		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004

**[6] Table A, industry category Manufacturing (21110 to 29490), after sub-category Machinery and Equipment Manufacturing (28110 to 28690)**

*insert*

***Medicinal and Pharmaceutical Product Manufacturing  
(24430)***

Laboratory assets:			
Laboratory analysers (including coagulators, carbon analysers, colour readers, gas chromatographs, high performance liquid chromatographs (HPLCs), and spectrophotometers)	5	*	1 Jan 2004
Bench top autoclaves	5	*	1 Jan 2004
Incubators	6	*	1 Jan 2004
Particle sizers	5	*	1 Jan 2004
Packaging assets:			
Accumulators	10	*	1 Jan 2004
Batch, barcode, label, and volume readers	10	*	1 Jan 2004
Blister pack packaging machines	10	*	1 Jan 2004
Blow-fill-seal (BFS) machines	12	*	1 Jan 2004
Bottle and vial inverters and blowers	10	*	1 Jan 2004
Bottle and vial unscramblers	10	*	1 Jan 2004
Bundlers and bundle packing machines	10	*	1 Jan 2004
Cappers and sealers (including tamper proof sealers)	10	*	1 Jan 2004
Cartoners	10	*	1 Jan 2004
Check weighers	10	*	1 Jan 2004
Cream, liquid and powder filling and sealing machines (including bag, bottle, syringe and tube fillers and sealers)	12	*	1 Jan 2004
Desiccant and cotton wool depositors/inserters	10	*	1 Jan 2004
Dropper and leaflet inserters	10	*	1 Jan 2004
Flaming stations	10	*	1 Jan 2004
Flow wrappers and shrink wrappers	10	*	1 Jan 2004
Ink jet batch label printers	7	*	1 Jan 2004
Labelling machines	10	*	1 Jan 2004
Palletisers	10	*	1 Jan 2004
Pinhole inspectors	10	*	1 Jan 2004
Robotic pick and place packaging machines	10	*	1 Jan 2004
Sleevers	10	*	1 Jan 2004
Tablet/capsule fillers, feeders and counters	10	*	1 Jan 2004
Production assets:			
Autoclaves (for terminal sterilisation)	10	*	1 Jan 2004
Drying ovens	10	*	1 Jan 2004
Encapsulators	10	*	1 Jan 2004
Fluid bed dryers	12	*	1 Jan 2004
Granulators and mixer/granulators	12	*	1 Jan 2004
Homogenisers	7	*	1 Jan 2004

Intermediate bulk containers, bins and vessels (including instruments, pipes, pumps and valves) used to hold and transfer formulations during various stages of production	10	*	1 Jan 2004
Metal detectors	10	*	1 Jan 2004
Mixers and blenders (including cream, liquid, powder, and syrup mixers and blenders)	10	*	1 Jan 2004
Sizing mills	10	*	1 Jan 2004
Tablet and capsule coating machines, coating drums and coating pans	12	*	1 Jan 2004
Tablet dedusters	10	*	1 Jan 2004
Tablet presses	10	*	1 Jan 2004
Vibrating sieves	10	*	1 Jan 2004
Raw material storage and dispensing assets:			
Demountable strong rooms	20	*	1 Jan 2004
Dispensing booths and associated air filtration systems	10	*	1 Jan 2004
Laminar flow benches and biohazard cabinets	8	*	1 Jan 2004
Safes	20	*	1 Jan 2004
Weighing scales	10	*	1 Jan 2004
Services:			
Air filtration systems	10	*	1 Jan 2004
Water purification plant	10	*	1 Jan 2004

**[7] Table A, industry category Manufacturing (21110 to 29490), sub-category Metal and Metal Product Manufacturing (27110 to 27690)**

*omit*

Die Casters' Plant:			
Aluminium	3		1 Jan 2001
Die casting furnaces	10		1 Jan 2001
Die casting machines and ancillary hydraulic plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Forging stainless steel elbows	5		1 Jan 2001
General plant	20		1 Jan 2001
Overall rate (alternative to the above)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Tooling in metal trade	4 <sup>1</sup> / <sub>2</sub>		1 Jan 2001

**[8] Table A, industry category Manufacturing (21110 to 29490), sub-category Metal and Metal Product Manufacturing (27110 to 27690)**

*after*

Iron and Steel Industry:			
Granulators	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slag pots	3		1 Jan 2001

*insert*

Metal casting assets (non-ferrous eg aluminium, brass and magnesium):			
Cooling assets (including tables, conveyors, towers)	15	*	1 Jan 2004
Die casting machines (including high pressure, low pressure and gravity type machines)	15	*	1 Jan 2004
Die tools (moulds used for casting)	4	*	1 Jan 2004
Heating assets:			
Degassing assets	5	*	1 Jan 2004
Furnaces (including dosing, holding and melting)	15	*	1 Jan 2004
Heat treatment baskets	5	*	1 Jan 2004
Heat treatment ovens	20	*	1 Jan 2004
Ingot pre-heaters	20	*	1 Jan 2004
Quenching tanks	20	*	1 Jan 2004
Machining/finishing assets:			
Blast machines (including shot, sand, bead)	20	*	1 Jan 2004
CNC lathes	10	*	1 Jan 2004
CNC machining centres	10	*	1 Jan 2004
CNC milling machines	10	*	1 Jan 2004
Drilling machines	15	*	1 Jan 2004
Finishing belt machines	10	*	1 Jan 2004
Trim presses (hydraulic type and crank type)	15	*	1 Jan 2004
Trim tools used in trim press machines	4	*	1 Jan 2004
Vibrating machines (including rumbling and knock-out machines)	10	*	1 Jan 2004
Materials handling conveyors	10	*	1 Jan 2004
Molten metal transfer ladles	3	*	1 Jan 2004
Paint line conveyors	15	*	1 Jan 2004
Robots	10	*	1 Jan 2004
Sand casting assets:			
Core boxes	4	*	1 Jan 2004
Core making machines (core blowers)	15	*	1 Jan 2004
Gas generators for sand curing	15	*	1 Jan 2004
Testing assets:			
Co-ordinate measurement machines	10	*	1 Jan 2004



Leak and pressure testing machines	4	*	1 Jan 2004
Spectrometers	10	*	1 Jan 2004
X-ray machines	15	*	1 Jan 2004

**[9] Table A, industry category Manufacturing (21110 to 29490), sub-category Non-metallic mineral product manufacturing (26110 to 26400)**

*omit*

Cement-making Plant:			
General plant (e.g. rotary mixing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Raw slurry storage bins	66 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
Slurry blending silos	50		1 Jan 2001
Slurry mixing silos	50		1 Jan 2001

*insert*

Cement-making Plant:			
General plant (e.g. rotary mixing machines)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004

**[10] Table A, industry category Manufacturing (21110 to 29490), after sub-category Non-metallic mineral product manufacturing (26110 to 26400)**

*insert*

<b><i>Other chemical product manufacturing</i></b> <b><i>(25410 to 25490)</i></b>			
Boot and Shoe Polish Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Explosive Manufacturing and Chemical Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Eucalyptus Oil Plant:			
Stills (coolers)	40		1 Jan 2001
Tanks	40		1 Jan 2001
Gelatine and Glue Manufacturing Plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Ink Factory Plant	20		1 Jan 2001

**[11] Table A, industry category Manufacturing (21110 to 29490), sub-category Petroleum, coal, chemical and associated product manufacture (25100 to 25660)**

*omit the sub-category, and insert*

<b><i>Petroleum Refining (25100)</i></b>			
Oil Refinery Assets:			
Assets used in acid, caustic or clay treating, alkylation, polymerisation or sour water stripping	15	*	1 Jul 2002
Assets used in sulphur recovery:			
Generally	15	*	1 Jul 2002
Sulphur pit	10	*	1 Jul 2002
Assets used in other processes:			
Air compressor	30	*	1 Jul 2002
Catalyst regenerator	20	*	1 Jul 2002
Chemical injection system	5	*	1 Jul 2002
Coke drum	20	*	1 Jul 2002
Distillation column	30	*	1 Jul 2002
Drum:			
Generally	20	*	1 Jul 2002
Used in amine treating, bitumen blowing, potassium carbonate treating or vacuum distillation	15	*	1 Jul 2002
Electric desalter	25	*	1 Jul 2002
Expansion turbine	25	*	1 Jul 2002
Fan/Blower	30	*	1 Jul 2002
Filter/Coalescer:			
Generally	25	*	1 Jul 2002
Used in amine treating, continuous coking, delayed coking, potassium carbonate treating, visbreaking or vacuum distillation	20	*	1 Jul 2002
Flare stack	25	*	1 Jul 2002
Flare tip	5	*	1 Jul 2002
Fractionating column	30	*	1 Jul 2002
Furnace:			
Generally	25	*	1 Jul 2002
Used in continuous coking, delayed coking or visbreaking	20	*	1 Jul 2002
Gas absorber:			
Generally	25	*	1 Jul 2002
Used in amine treating or potassium carbonate treating	20	*	1 Jul 2002
Gas absorber	25	*	1 Jul 2002

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

<b><i>Plastic products manufacturing (25610 to 25660)</i></b>			
Clothes Peg Manufacturing Plant (plastic)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Plastic Industry:			
Blow moulders	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Dies	4		1 Jan 2001
General plant	20		1 Jan 2001
Hydraulic presses, injection moulding machines, extrusion machines and bottle blowing machines	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulds:			
Glass blowing	2		1 Jan 2001

High usage	5		1 Jan 2001
Low usage	10		1 Jan 2001
Once only	1		1 Jan 2001

**[12] Table A, industry category Manufacturing (21110 to 29490), after sub-category Printing, publishing and recorded media (24110 to 24309)**

*insert*

<b><i>Rubber products manufacturing (25510 to 25590)</i></b>			
Rubber Manufacturers' Plant:			
Moulds	5		1 Jan 2001
Process plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[13] Table A, industry category Mining (11010 to 15200), sub-category Oil and Gas Extraction (12000)**

*before*

Gas production assets:			
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*insert*

Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery:			
Control systems	10	*	1 Jul 2002
Domestic gas processing assets (including centrifugal compressor, column, gas turbine, heat exchanger, piping and turbo expander)	30	* #	1 Jul 2002
Electricity generation assets – see Table A Electricity Supply (36100)		*	1 Jul 2002
Flare tower for gas flare	25	* #	1 Jul 2002
Fractionation train assets (including air cooler, column, compressor, heat exchanger, piping and pumps)	30	* #	1 Jul 2002
Hot water system assets	17 <sup>1</sup> / <sub>2</sub>	* #	1 Jul 2002
Instruments	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002
LNG holding facility assets (including boil off gas compressor, cryogenic storage tank, loading arm, pumps and tank)	30	* #	1 Jul 2002

LNG train assets (including centrifugal compressor, column, cryogenic heat exchanger, gas turbine driver and other heat exchangers)	30	* #	1 Jul 2002
Stabiliser process assets (including column, heat exchanger, pumps and reciprocating compressor)	30	* #	1 Jul 2002
Storage and loading assets (including cryogenic storage tank, jetty, loading arm, LPG chiller and pumps)	30	* #	1 Jul 2002
Trunkline onshore terminal (TOT) assets:			
Flash tanks	20	* #	1 Jul 2002
Slugcatcher and associated piping	30	* #	1 Jul 2002
Valves including control valves	12 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2002

**[14] Table A, industry category Personal and Other Services (95110 to 97000), sub-category Other Personal Services (95210 to 95291)**

*before*

Cleaners' Plant:			
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*insert*

Arboriculture and Gardening Services:			
Blowers	3	*	1 Jan 2004
Brushcutters (including whipper snippers)	2	*	1 Jan 2004
Chainsaws (including pole pruners)	2	*	1 Jan 2004
Elevating work platforms	15	*	1 Jan 2004
Hand tools (including pruner, rake, hedge shears, loppers and tree saws)	3	*	1 Jan 2004
Hedge trimmers	4	*	1 Jan 2004
Lawn edgers (excluding brushcutters)	4	*	1 Jan 2004
Lawn mowers:			
Cylinder	7	*	1 Jan 2004
Push (rotary)	2	*	1 Jan 2004
Self propelled (rotary)	2	*	1 Jan 2004
Ride-ons	5	*	1 Jan 2004
Stump grinders	5	*	1 Jan 2004
Tractors	8	*	1 Jan 2004
Tractor attachments:			
Roller mowers	4	*	1 Jan 2004
Slashers	4	*	1 Jan 2004
Trailers used to carry tree and grass clippings	5	*	1 Jan 2004
Tree climbing assets:			

Climbing hardware (including carabineers, figure of 8 and lowering pulleys)	1	*	1 Jan 2004
Climbing spurs	10	*	1 Jan 2004
Friction lowering devices	10	*	1 Jan 2004
Harness	3	*	1 Jan 2004
Ropes	1	*	1 Jan 2004
Wood chippers	8	*	1 Jan 2004

**[15] Table B, items beginning with M**

*after*

Mini Lab	10		1 Jan 2001
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*insert*

Mini-skid steer loaders	5	*	1 Jan 2004
Mini-skid steer loader attachments:			
Others (including auger and bucket)	5	*	1 Jan 2004
Stump grinders	2	*	1 Jan 2004

**[16] Table B, items beginning with S**

*omit*

Silos:			
Cement Storage	$66\frac{2}{3}$		1 Jan 2001
Bulk handling industry (used on a continuous basis to store different grains for short periods):			
Concrete construction	50		1 Jan 2001
Steel construction	20		1 Jan 2001
Ancillary mechanical equipment	$13\frac{1}{3}$		1 Jan 2001

*insert*

Silos:			
Bulk handling:			
Ancillary mechanical equipment	$13\frac{1}{3}$		1 Jan 2001
Concrete construction	50	*	1 Jan 2004
Galvanised construction	30	*	1 Jan 2004
Steel construction	40	*	1 Jan 2004