



Australian Government
Australian Taxation Office

Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2006 (No. 3)

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

Dated 19 June 2006

Bruce Quigley

First Assistant Commissioner, Office of Chief Tax Counsel

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2006 (No. 3)*.

2 Commencement

This Determination commences on 1 July 2006, immediately after the commencement of the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2006 (No. 2)*.

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 05290)**, sub-category **Agriculture (01110 to 01990)**, entry relating to Fruit growers' plant

Omit

Hail netting:			
Black (UV inhibited)	10		1 Jan 2001
White or clear	5		1 Jan 2001
Support poles, wires, high tensile cables	40		1 Jan 2001

- [2] Table A, industry category **AGRICULTURE, FORESTRY and FISHING (01110 to 05290)**, sub-category **Agriculture (01110 to 01990)**

Omit

Glass houses (metal-framed)	50		1 Jan 2001
Greenhouse 'igloo' components:			
Galvanised piping frames	20		1 Jan 2001
Fibreglass covering, electric fans and misted water spray equipment	6 ² / ₃		1 Jan 2001

- [3] Table A, industry category **AGRICULTURE, FORESTRY and FISHING (01110 to 05290)**, before sub-category **Agriculture (01110 to 01990)**

Insert

Environmental control structures (including glasshouses, hothouses, germination rooms, plastic clad tunnels and igloos)	20	*	1 Jul 2006
Protective structures (including shade houses and netting constructions)	20	*	1 Jul 2006

- [4] Table A, industry category **AGRICULTURE, FORESTRY and FISHING (01110 to 05290)**, after sub-category **Agriculture (01110 to 01990)**

Insert

Nursery and floriculture production (01110 to 01150)			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jul 2006
Environmental control assets:			

Boilers (including piping)	20	*	1 Jul 2006
Control systems	10	*	1 Jul 2006
Evaporative coolers	10	*	1 Jul 2006
Heating assets	10	*	1 Jul 2006
Instruments (including sensors)	10	*	1 Jul 2006
Retractable screens	8	*	1 Jul 2006
Ventilation fans	5	*	1 Jul 2006
Fertigation system assets (incorporating control systems, pumps and tanks)	10	*	1 Jul 2006
General assets:			
Bins and pallets	5	*	1 Jul 2006
Fertiliser spreaders	10	*	1 Jul 2006
Fumigation assets	5	*	1 Jul 2006
Pasteurisation assets:			
Pasteurisation rooms	20	*	1 Jul 2006
Steam boilers	15	*	1 Jul 2006
Racks	15	*	1 Jul 2006
Ride on mowers	5	*	1 Jul 2006
Refrigeration assets:			
Insulation panels used in cool rooms	40	*	1 Jul 2006
Refrigeration generally	10	*	1 Jul 2006
Trailers	15	*	1 Jul 2006
Trolleys	15	*	1 Jul 2006
Weed mats	5	*	1 Jul 2006
Harvesting assets:			
Bed lifters and diggers	10	*	1 Jul 2006
Tree spades	15	*	1 Jul 2006
Packaging assets:			
Deleafers	15	*	1 Jul 2006
Bunching and bundling machines	15	*	1 Jul 2006
Grading machines	15	*	1 Jul 2006
Planting assets:			
Benches and tables	10	*	1 Jul 2006
Conveyors	15	*	1 Jul 2006
Dibblers and seeders	15	*	1 Jul 2006
Hoppers	15	*	1 Jul 2006
Pot, punnet and tray dispensers	12	*	1 Jul 2006
Potting machines (including pot and bag fillers)	10	*	1 Jul 2006
Soil elevators	10	*	1 Jul 2006
Soil mixers	10	*	1 Jul 2006
Transplanters (plugs and seedlings)	8	*	1 Jul 2006
Tray and punnet fillers	10	*	1 Jul 2006
Tray washers	15	*	1 Jul 2006
Vermiculite dispensers and coverers	15	*	1 Jul 2006
Propagation assets:			
Heated propagators	10	*	1 Jul 2006

Seedling and punnet trays, reusable	3	*	1 Jul 2006
Turf growing assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jul 2006
Fertiliser spreaders	10	*	1 Jul 2006
Field top makers	10	*	1 Jul 2006
Land planes	25	*	1 Jul 2006
Line planters	10	*	1 Jul 2006
Mowers (including reel and rotary mowers)	10	*	1 Jul 2006
Net layers	10	*	1 Jul 2006
Power harrows	10	*	1 Jul 2006
Roll layers	10	*	1 Jul 2006
Soil aerators	10	*	1 Jul 2006
Trailers	15	*	1 Jul 2006
Turf harvesters (including pedestrian and tractor mounted harvesters)	10	*	1 Jul 2006
Turf rollers	15	*	1 Jul 2006
Turf seeders	15	*	1 Jul 2006
Turf vacuums	10	*	1 Jul 2006

[5] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, sub-category *Agriculture (01110 to 01990)*

Omit

Sheep farming plant:			
Shearing machines	13 ¹ / ₃		1 Jan 2001
Shearing stands (demountable)	10		1 Jan 2001
Sheep dips (concrete)	50		1 Jan 2001
Woolsheds:			
With brick, stone or concrete walls	66 ² / ₃		1 Jan 2001
Wood or iron walls	50		1 Jan 2001

[6] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, after sub-category *Nursery and floriculture production (01110 to 01150)*

Insert

<i>Sheep, beef cattle and grain farming and other crop growing (01410 to 01590)</i>			
Grain, cotton, peanut and rice assets:			
Chemical spraying assets:			
Generally (including broad acre trailed or linkage boom and utility)	10	*	1 Jul 2006
Self-propelled	8	*	1 Jul 2006
General assets:			
Aeration assets:			

Controllers	10	*	1 Jul 2006
Kits	15	*	1 Jul 2006
Dryers	20	*	1 Jul 2006
Moisture meters	5	*	1 Jul 2006
Mulchers	10	*	1 Jul 2006
Peanut pre-cleaners	10	*	1 Jul 2006
Slashers	7	*	1 Jul 2006
Harvesting assets:			
Boll buggies	15	*	1 Jul 2006
Chaser bins	15	*	1 Jul 2006
Field bins	20	*	1 Jul 2006
Fuel trailers	15	*	1 Jul 2006
Module builders	15	*	1 Jul 2006
Module tarpaulins	5	*	1 Jul 2006
Peanut diggers (including peanut pullers)	10	*	1 Jul 2006
Precision farming assets (including GPS, controllers, lightbars, variable rate technology assets) (excluding hydraulic automated steering)	5	*	1 Jul 2006
Seeding and fertilizing assets:			
Fertilizer spreaders (including linkage and trailed)	10	*	1 Jul 2006
Planters (including bar, box, combined seeders, precision planters and row crop planters)	15	*	1 Jul 2006
Seed and fertilizer bins	15	*	1 Jul 2006
Tillage assets:			
Generally	15	*	1 Jul 2006
Harrows	5	*	1 Jul 2006
Laser controlled scraping assets:			
Transmitters	7	*	1 Jul 2006
Buckets	10	*	1 Jul 2006
Rippers	10	*	1 Jul 2006
Sheep farming assets:			
Crutching machines, portable type	10	*	1 Jul 2006
Dipping and spraying assets for parasite control:			
Jet spray system assets (including the race or handler dedicated to the jet spray system)	10	*	1 Jul 2006
Mobile plunge dips	5	*	1 Jul 2006
Feeders (including grain feeders, oat feeders, hay feeders)	15	*	1 Jul 2006
Footbaths	10	*	1 Jul 2006
Instruments for measuring wool fibre fineness, laser type	10	*	1 Jul 2006
Instruments for measuring backfat or eye muscle or detecting pregnancy, ultrasound type (incorporating probe and monitor)	5	*	1 Jul 2006
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 Jul 2006
Weigh bars, weigh indicators and weigh platforms	10	*	1 Jul 2006

Yards, races, leadup systems and loading ramps:			
Permanent type	40	*	1 Jul 2006
Portable type	25	*	1 Jul 2006
Woolshed assets:			
Grinding machine for sharpening cutters	30	*	1 Jul 2006
Shearing machines	30	*	1 Jul 2006
Shearing or crutching handpieces	10	*	1 Jul 2006
Wool bale movers	10	*	1 Jul 2006
Woolpresses	20	*	1 Jul 2006
Woolsheds and shearing sheds	50	*	1 Jul 2006
Wool tables, steel type	20	*	1 Jul 2006

[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*

Omit

Flexographic printing assets:			
Printing machines incorporating electronic memory units	10		1 Jan 2001

[8] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Printing (16110)*

After

Commercial printing assets:			
Digital printing assets (including flatbed digital printers, ink based thermal imaging printers, ink jet printers, spray jet digital printers and toner based printers)	5	*	1 Jan 2006

Insert

Flexographic printing assets:			
Ancillary assets:			
Anilox roll cleaning machines	15	*	1 Jul 2006
Anilox trolley tugs	10	*	1 Jul 2006
Ink dispensing systems	10	*	1 Jul 2006
Sleeves	2	*	1 Jul 2006
Sleeve mounting machines	10	*	1 Jul 2006
Printing assets:			
Die cutters, flexo/folder/glue (see Pulp, paper and converted paper product manufacturing (15100 to 15290), Box and carton making converting assets)			
Presses (including mid web, narrow web, very wide web and wide web flexographic presses)	12 ¹ / ₂	*	1 Jul 2006

**[9] Table A, industry category *MANUFACTURING (11110 to 25990)*,
sub-category *Printing (16110)***

Omit

Quality control assets (including densitometers, plate readers and spectrophotometers)	5	*	1 Jan 2006
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Substitute

Quality control assets:			
Automatic web inspection systems	6	*	1 Jul 2006
Gas Chromatograph ('GC') testers	8	*	1 Jul 2006
Others (including densitometers, plate readers and spectrophotometers)	5	*	1 Jul 2006

[10] Table A, industry category *WHOLESALE TRADE (33110 to 38000)*

Insert

<i>Wool wholesaling (33110)</i>			
Wool presses	20	*	1 Jul 2006