



Legislative Instrument

Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2008

I, THOMAS ALFRED MEREDITH, Senior Assistant Commissioner, Law and Practice, make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Dated this 4th day of June 2008

Thomas Alfred Meredith
Senior Assistant Commissioner, Law and Practice.

1 Name of Determination

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2008*.

2 Commencement

This Determination commences on 1 July 2008.

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)**

After

Environmental control structures (including glasshouses, hothouses, germination rooms, plastic clad tunnels and igloos)	20	*	1 Jul 2006
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Insert

Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair :			
General (incorporating anchor assemblies, intermediate posts, rails, wires, wire mesh and droppers)	30	*	1 Jul 2008
Electric	20	*	1 Jul 2008
Fence energisers for electric fences:			
Mains power	10	*	1 Jul 2008
Portable	5	*	1 Jul 2008
Fertigation systems:			
Pumps	3	*	1 Jul 2008
Tanks	10	*	1 Jul 2008
Grading and packing line assets used on farm:			
Banana assets:			
Air rams	3	*	1 Jul 2008
Bunch lines	10	*	1 Jul 2008
Choppers/mulchers	8	*	1 Jul 2008
Rails (including points)	15	*	1 Jul 2008
Scrap conveyors	5	*	1 Jul 2008
Tops	8	*	1 Jul 2008
Water troughs	10	*	1 Jul 2008
Coffee assets:			
Dryers	15	*	1 Jul 2008
Processors (including pulpers)	10	*	1 Jul 2008
Fermentation tanks	10	*	1 Jul 2008
Hullers	12	*	1 Jul 2008
Washers/separators	10	*	1 Jul 2008
General assets:			
Bin tippers	15	*	1 Jul 2008
Conveyors (including elevators)	10	*	1 Jul 2008
Drying tunnels	15	*	1 Jul 2008
Fungicide units	12	*	1 Jul 2008
Receival hoppers (including water dumps)	15	*	1 Jul 2008
Tables (including packing and sorting tables)	15	*	1 Jul 2008
Washing assets (including brush and barrel washer)	10	*	1 Jul 2008
Waxing assets	12	*	1 Jul 2008
Graders:			
Electronic	10	*	1 Jul 2008
Mechanical	15	*	1 Jul 2008
Optical	8	*	1 Jul 2008

Labelling assets:			
Labelling applicators (including in line labellers)	8	*	1 Jul 2008
Labelling guns	3	*	1 Jul 2008
Olive oil processing assets	15	*	1 Jul 2008
Tree nut assets:			
De-husking units	8	*	1 Jul 2008
Drying silos	20	*	1 Jul 2008
Trommels	15	*	1 Jul 2008
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008
Livestock grids	40	*	1 Jul 2008

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

After

Motorcycles used in primary production activities	5	*	1 Jul 2007
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Insert

Post driver/hole diggers	10	*	1 Jul 2008
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[3] Table A, industry category *AGRICULTURE, FORESTRY and FISHING* (01110 to 05290)

After

Tractors	12	*#	1 Jul 2007
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Insert

Water assets:			
Bores	30	*	1 Jul 2008
Dams (including earth or rock fill and turkey nests)	40	*	1 Jul 2008
Dam liners and covers	20	*	1 Jul 2008
Effluent channels	40	*	1 Jul 2008
Effluent recycle tanks	12	*	1 Jul 2008
Effluent sedimentation ponds	40	*	1 Jul 2008
Irrigation assets:			
Drip, micro spray or mini sprinkler systems:			
Above ground polyethylene pipes	10	*	1 Jul 2008
Drippers, micro sprays and mini sprinklers	5	*	1 Jul 2008
Control systems	10	*	1 Jul 2008
Filtration systems	15	*	1 Jul 2008
Pumps	12	*	1 Jul 2008
Variable speed drives	15	*	1 Jul 2008
Irrigation earth channels	40	*	1 Jul 2008

Irrigators (including centre pivot, lateral and travelling gun):			
Fresh water	20	*	1 Jul 2008
Effluent	10	*	1 Jul 2008
Pumps:			
Bore pumps, effluent and manure pumps	7	*	1 Jul 2008
Other	12	*	1 Jul 2008
Water mains:			
Aluminium	20	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	20	*	1 Jul 2008
PVC	30	*	1 Jul 2008
Water tanks:			
Concrete	30	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008

After

Water tower (brick)	100		1 Jan 2001
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Insert

Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene	10	*	1 Jul 2008
Windmills	30	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008

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

Omit

Agricultural implements and plant (general including station plant)	10		1 Jan 2001
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Omit

Bacon bins (demountable pig confinement units):			
Galvanised iron components of structure	33 ¹ / ₃		1 Jan 2001
Plant installed in structure	20		1 Jan 2001
Banana ripening plant	13 ¹ / ₃		1 Jan 2001

Omit

Fences:			
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General (including wire and wire netting used in construction of fencing)	33 ¹ / ₃		1 Jan 2001
Electric	20		1 Jan 2001
Fruit-growers' plant:			
Dips, pans, spray pumps, etc	10		1 Jan 2001
Fumigation tents and machinery	10		1 Jan 2001
Racks (dried fruit)	20		1 Jan 2001
Tecto applicator (citrus anti-fungal plant)	5		1 Jan 2001

Omit

Irrigation plant and equipment:			
Metal piping	13 ¹ / ₃		1 Jan 2001
Other piping (including concrete channels but not earth channels)	20		1 Jan 2001
Other plant	20		1 Jan 2001

Omit

Mushroom growers' plant:			
Air conditioning plant	6 ² / ₃		1 Jan 2001
Buildings:			
Peak heat, spawn running and growing rooms	10		1 Jan 2001
Other:			
Timber or steel frame	33 ¹ / ₃		1 Jan 2001
Brick, stone or concrete walls	50		1 Jan 2001
Compost preparation plant	6 ² / ₃		1 Jan 2001
General plant (including spraying, watering and pumping equipment)	6 ² / ₃		1 Jan 2001
Growing trays	6 ² / ₃		1 Jan 2001

Omit

Vegetable processing equipment	13 ¹ / ₃		1 Jan 2001
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Omit

Stockyards, pens, lairages	20		1 Jan 2001
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Omit

Water tower (brick)	100		1 Jan 2001
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[5] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, after sub-category *Nursery and Floriculture Production (01110 to 01150)*

Insert

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

<i>Mushroom growing (01210)</i>			
Compost phase 1 assets:			
Bunkers	10	*	1 Jul 2008
Machinery (including forklifts, front end loaders, bunker fillers and pre-wet turners)	4	*	1 Jul 2008
Protective structures	10	*	1 Jul 2008
Pumps	3	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Filling and emptying machines (including bag fillers, bed winches, cassette fillers and tunnel fillers)	10	*	1 Jul 2008
Growing systems:			
Shelves:			
Aluminium	15	*	1 Jul 2008
Other material	10	*	1 Jul 2008
Trays:			
Wood	5	*	1 Jul 2008
Mushroom graders	5	*	1 Jul 2008
Sheds	40	*	1 Jul 2008
Slicing machines	5	*	1 Jul 2008
Spawning machines (including supplement machines)	12	*	1 Jul 2008
Trolleys	10	*	1 Jul 2008
Tunnels/Rooms, (incorporating doors, floors, drains, frames, insulation, lighting, roofs, and walls):			
Peak heat and spawn running	10	*	1 Jul 2008
Growing	15	*	1 Jul 2008
Vacuum coolers	10	*	1 Jul 2008
Weighing machines	10	*	1 Jul 2008

[6] Table A, industry category *AGRICULTURE, FORESTRY and FISHING (01110 to 05290)*, after sub-category *Vegetable and cane growing (01230 and 01510)*

Insert

<i>Fruit growing (01310 to 01360 and 01390)</i>			
Cleaning and mulching assets:			
Mowers (including zero turn and ride on)	8	*	1 Jul 2008
Mulchers	6	*	1 Jul 2008
Slashers	8	*	1 Jul 2008
Sweeper attachments	10	*	1 Jul 2008
Crop protection assets:			
Applicators (including temporary bird netting applicators and vine cover rollers)	15	*	1 Jul 2008
Banana bagging machines	10	*	1 Jul 2008
Banana ripening bags	3	*	1 Jul 2008
Sprayers	10	*	1 Jul 2008
Temporary bird netting	5	*	1 Jul 2008
Under vine weeder	10	*	1 Jul 2008

Fruit growing (01310 to 01360 and 01390)			
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
Elevated work platforms	10	*	1 Jul 2008
Frost fans	15	*	1 Jul 2008
Mulch layers	12	*	1 Jul 2008
Mulch lifters	12	*	1 Jul 2008
Orchard ladders	10	*	1 Jul 2008
Post driver/hole diggers	10	*	1 Jul 2008
Refractometers	10	*	1 Jul 2008
Water pressure cleaners	5	*	1 Jul 2008
Harvesting assets:			
Grape harvesters	10	*#	1 Jul 2008
Harvest aids	15	*	1 Jul 2008
Picking bags	3	*	1 Jul 2008
Picking platforms	10	*	1 Jul 2008
Picking trolleys	5	*	1 Jul 2008
Trailers (including grape chaser bins)	15	*	1 Jul 2008
Tree shakers	10	*#	1 Jul 2008
Planting assets:			
Hole burners	10	*	1 Jul 2008
Planters	12	*	1 Jul 2008
Tree guards	2	*	1 Jul 2008
Trellising	20	*	1 Jul 2008
Weed matting	5	*	1 Jul 2008
Pruning assets:			
Chain saws	3	*	1 Jul 2008
Electric hand pruners	3	*	1 Jul 2008
Manual hand pruners	2	*	1 Jul 2008
Mechanical pruning assets (including cutter bars and cane strippers, excluding vine leaf removers)	10	*	1 Jul 2008
Pneumatic pruners:			
Compressors	10	*	1 Jul 2008
Hand tools	5	*	1 Jul 2008
Vine leaf removers	15	*	1 Jul 2008
Tillage assets:			

<i>Fruit growing</i> <i>(01310 to 01360 and 01390)</i>			
Generally	15	*	1 Jul 2008
PTO operated (including rotary hoes and power harrows)	8	*	1 Jul 2008

[7] Table A, industry category *AGRICULTURE, FORESTRY and FISHING* (01110 to 05290), sub-category *Poultry farming for breeding, egg and meat* (01710 and 01720)

Omit

Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units)	10	*	1 Jan 2007
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After

Augers	10	*	1 Jan 2007
Conveyors and elevators	15	*	1 Jan 2007

Insert

Water assets:			
Drinking systems (including tubing, nipple drinkers, drinking cups, pressure regulators and filter units)	10	*	1 Jan 2007

[8] Table A, industry category *AGRICULTURE, FORESTRY and FISHING* (01110 to 05290), after sub-category *Poultry hatcheries* (01710 and 01720)

Insert

<i>Pig farming</i> <i>(01920)</i>			
Animal housing structures (incorporating frames, covers, walls, roof, insulation, shutters, and doors)	20	*	1 Jul 2008
Curtains:			
Sidewalls	10	*	1 Jul 2008
Floors (suspended type):			
Concrete	10	*	1 Jul 2008
Plastic	10	*	1 Jul 2008
Steel	5	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Dry feed systems (incorporating troughs, trolleys, chains, hoppers, pans, tubers with auger and drive units)	10	*	1 Jul 2008
Effluent separators/Effluent fan extractors	10	*	1 Jul 2008
Evaporative cooling systems (incorporating frames, pipes, pumps, tanks and coolpads)	10	*	1 Jul 2008

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

[9] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Fruit and vegetables manufacturing (11400)*

Omit

Grain mill and cereal product manufacturing (11610 to 11620)			
Flour-milling plant:			
Bins (wooden)	33 ¹ / ₃		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004
Linseed oil manufacturing plant	13 ¹ / ₃		1 Jan 2001
Pasta manufacturing and related freezing equipment	10		1 Jan 2001
Maltsters' plant:			
Bins (wooden)	33 ¹ / ₃		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001
Silos (steel and concrete)	100		1 Jan 2001
Rice milling plant	13 ¹ / ₃		1 Jan 2001

Insert

Grain mill product manufacturing (11610)			
Flour-milling plant:			
Bins (wooden)	33 ¹ / ₃		1 Jan 2001
General plant	13 ¹ / ₃		1 Jan 2001
Silos, concrete	50	*	1 Jan 2004
Silos, galvanised	30	*	1 Jan 2004
Silos, steel	40	*	1 Jan 2004
Linseed oil manufacturing plant	13 ¹ / ₃		1 Jan 2001
Malt manufacturing assets:			
Barley and malt cleaning assets (including deculmers, dust extractors, indented cylinders, magnetic cleaners, malt shakers, screeners)	15	*	1 Jul 2008
Barley and malt handling assets:			
Augers, conveyors and elevators	15	*	1 Jul 2008
Silos:			
Galvanised construction	30	*	1 Jul 2008
Steel construction	40	*	1 Jul 2008
Weighbridges/ weighers	20	*	1 Jul 2008
Clean in place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Germination assets:			
Above/below floor cleaning systems	15	*	1 Jul 2008
Aeration blowers	15	*	1 Jul 2008
CO ² extraction units	15	*	1 Jul 2008
Loaders/unloaders/ turners	15	*	1 Jul 2008
Vessels:			
Concrete	40	*	1 Jul 2008
Rotating drums	20	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Kiln assets:			
Fans	15	*	1 Jul 2008
Gas burners	15	*	1 Jul 2008
Heat exchanger systems	20	*	1 Jul 2008
Heat recovery systems	20	*	1 Jul 2008
Kilns:			
Concrete	40	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Loaders/ unloaders/turners	15	*	1 Jul 2008
Refrigeration assets (including chillers, compressors, condensers, evaporative coolers and pumps)	15	*	1 Jul 2008
Steeping assets:			
Above floor/below floor cleaning systems	15	*	1 Jul 2008

Slurry tanks	25	*	1 Jul 2008
Steeping vessels:		*	1 Jul 2008
Concrete	40	*	1 Jul 2008
Rotating drums	20	*	1 Jul 2008
Stainless steel	25	*	1 Jul 2008
Waste water treatment assets:			
Aerators	20	*	1 Jul 2008
Blowers	20	*	1 Jul 2008
Clarifiers	20	*	1 Jul 2008
Digester/ aeration tanks	25	*	1 Jul 2008
Reverse osmosis system assets	20	*	1 Jul 2008
Rice milling plant	13 ¹ / ₃		1 Jan 2001

<i>Cereal and pasta product manufacturing (11620)</i>			
Ancillary assets:			
Bin washers	15	*	1 Jul 2008
Blowers and fans:			
Generally	25	*	1 Jul 2008
Used in materials handling	15	*	1 Jul 2008
Clean-in-place (CIP) systems	15	*	1 Jul 2008
Control systems (excluding personal computers)	10	*	1 Jul 2008
Dust collection assets (including cyclones)	20	*	1 Jul 2008
Extrusion die washers	5	*	1 Jul 2008
Racks and shelving	20	*	1 Jul 2008
Scales (electronic and load cells)	10	*	1 Jul 2008
Water chillers	20	*	1 Jul 2008
Water filtration and softening assets (including reverse osmosis assets)	15	*	1 Jul 2008
Cereal food manufacturing assets:			
Baked cereal bar product manufacturing assets - see Table A Bakery product manufacturing (11710 to 11740)			
Cold formed and nut based cereal bar manufacturing assets:			
Cooling tunnels	20	*	1 Jul 2008
Enrobers	12 ¹ / ₂	*	1 Jul 2008
Guillotines	15	*	1 Jul 2008
Slab formers (sheeters)	15	*	1 Jul 2008
Slitters	15	*	1 Jul 2008
Spreaders	15	*	1 Jul 2008
Syrup cookers and kettles (including fire cookers)	15	*	1 Jul 2008
Tempering machines	15	*	1 Jul 2008
General cereal food processing assets:			
Blenders and mixers (including drum mixers, paddle blenders/mixers and ribbon blenders/mixers)	15	*	1 Jul 2008

Cereal and pasta product manufacturing (11620)			
Ovens (electric and gas-fired)	20	*	1 Jul 2008
Ready-to-eat cereal manufacturing assets (including extruded, co-extruded, flaked and puffed cereal manufacturing assets):			
Coating assets (including coating applicators and drum coaters)	15	*	1 Jul 2008
Cookers	15	*	1 Jul 2008
Delumpers (lump breakers)	10	*	1 Jul 2008
Dryers:			
Flite dryers	30	*	1 Jul 2008
Fluid bed dryers	20	*	1 Jul 2008
Others (including belt and coating dryers)	15	*	1 Jul 2008
Extruders	20	*	1 Jul 2008
Feeders (including loss-in-weight and screw type feeders)	10	*	1 Jul 2008
Milling machines (including flaking mills, pellet mills and shredding mills)	20	*	1 Jul 2008
Steam preconditioners	10	*	1 Jul 2008
Packaging assets (including cartoners, case packers, case palletisers, check weighers, fillers, label applicators, robotic pick and place packaging machines, shrink wrappers and stretch wrappers)	12	*	1 Jul 2008
Pasta manufacturing assets:			
Blenders and mixers	15	*	1 Jul 2008
Cooling assets (including chillers and coolers)	10	*	1 Jul 2008
Dryers	15	*	1 Jul 2008
Extrusion dies	2	*	1 Jul 2008
Fill preparation assets:			
Cookers/kettles	15	*	1 Jul 2008
Mincers	15	*	1 Jul 2008
Long goods/short goods pasta making assets (including blanchers/cookers, formers, gnocchi making machines, laminators, presses, ravioli making machines, sheeters)	12 ^{1/2}	*	1 Jul 2008
Pasteurisers	15	*	1 Jul 2008
Product and raw material receiving and handling assets:			
Aspirators	20	*	1 Jul 2008
Bins and hoppers (including tote bins, intermediate bulk containers, scaling bins):			
Mild and stainless steel	15	*	1 Jul 2008
Others (including plastic and fibreglass)	10	*	1 Jul 2008
Bulk bag unloaders (including electric hoist, forklift and trolley based unloaders)	15	*	1 Jul 2008
Conveyors (including belt, bucket, roller and screw conveyors)	15	*	1 Jul 2008
Silos:			
Used for flour (semolina)	25	*	1 Jul 2008
Steel	30	*	1 Jul 2008

Cereal and pasta product manufacturing (11620)			
Storage tanks (including jacketed tanks)	20	*	1 Jul 2008
Tipping stations (tote bin dumpers)	15	*	1 Jul 2008
Quality control assets:			
Metal detectors	10	*	1 Jul 2008
X-ray detectors	5	*	1 Jul 2008

[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beverage manufacturing (12110 to 12140)*

Omit

Brewery plant:			
General plant	20		1 Jan 2001
Pipes and piping:			
Condenser	20		1 Jan 2001
Expansion	40		1 Jan 2001
Other	40		1 Jan 2001

Omit

Wine-making machinery	20		1 Jan 2001
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[11] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Beverage manufacturing (12110 to 12140)*

Insert

Beer manufacturing (except non-alcoholic beer) (12120)			
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

Beer manufacturing (except non-alcoholic beer) (12120)			
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
External washing machines	20	*	1 Jul 2008
Internal washer and filler machines	20	*	1 Jul 2008
Pasteurisers	20	*	1 Jul 2008
Support assets:			
Additive and hops dosing systems assets (including pipes, pumps and tanks)	20	*	1 Jul 2008
Air compressors and receivers	20	*	1 Jul 2008
Boilers	20	*	1 Jul 2008
Carbon dioxide recovery system assets:			
Gas collection and storage assets (including pipes, bladders and tanks)	25	*	1 Jul 2008
Gas processing assets	20	*	1 Jul 2008
Vaporisation system assets	20	*	1 Jul 2008
Clean in place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
Control system assets (excluding personal computers)	10	*	1 Jul 2008

Beer manufacturing (except non-alcoholic beer) (12120)			
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 CO ² storage	20	*	1 Jul 2008
Trub	25	*	1 Jul 2008
Yeast storage	25	*	1 Jul 2008

Wine and other alcoholic beverage manufacturing (12140)			
Barrel assets:			
Barrel racks	20	*	1 Jul 2008
Barrel washers	7	*	1 Jul 2008
Oak barrels	4	*	1 Jul 2008
Grape handling assets:			
Conveyors and elevators	15	*	1 Jul 2008
Crusher/ destemmers	15	*	1 Jul 2008
Electronic scales (mobile)	10	*	1 Jul 2008
Grape bins (plastic)	5	*	1 Jul 2008
Grape receival hoppers	20	*	1 Jul 2008
Grape waste pits (concrete)	20	*	1 Jul 2008
Presses:			
Basket	20	*	1 Jul 2008
Continuous (Screw)	15	*	1 Jul 2008
Pneumatic (Airbag)	15	*	1 Jul 2008
Weighbridges / weighers	20	*	1 Jul 2008
Packaging assets:			
Bottle and cask filling, sealing and coding assets:			
Cap feed systems	15	*	1 Jul 2008
Cappers	15	*	1 Jul 2008
Carton packing machines	15	*	1 Jul 2008

Wine and other alcoholic beverage manufacturing (12140)			
Corkers	15	*	1 Jul 2008
Crown sealers (sparkling wine)	15	*	1 Jul 2008
Date coders	7	*	1 Jul 2008
Fillers	15	*	1 Jul 2008
Foilers	15	*	1 Jul 2008
Inspection machines	10	*	1 Jul 2008
Labellers	10	*	1 Jul 2008
Rinsers	15	*	1 Jul 2008
Handling and packing assets:			
Carton erectors/ sealers/ tapers	15	*	1 Jul 2008
Conveyors (Loose bottle, carton, pallet)	15	*	1 Jul 2008
Depalletisers	15	*	1 Jul 2008
Outer date coders	5	*	1 Jul 2008
Palletisers	15	*	1 Jul 2008
Shrink wrappers	15	*	1 Jul 2008
Separation / filtration assets:			
Centrifuges	10	*	1 Jul 2008
Filtration units (incorporating housing and filters):			
Cross flow filter units	10	*	1 Jul 2008
Diatomaceous earth filter units (including earth make-up system)	10	*	1 Jul 2008
Lees filter units	10	*	1 Jul 2008
Membrane cartridge filter units (including lenticular)	10	*	1 Jul 2008
Plate and frame filter units	15	*	1 Jul 2008
Rotary drum vacuum filter units	15	*	1 Jul 2008
Sparkling wine equipment:			
Carbonation equipment	10	*	1 Jul 2008
Corking/ wiring equipment	15	*	1 Jul 2008
Disgorging and dosing equipment	10	*	1 Jul 2008
Riddling equipment	15	*	1 Jul 2008
Support assets:			
Additive liquid dosing systems	10	*	1 Jul 2008
Air compressors	15	*	1 Jul 2008
Air receivers	20	*	1 Jul 2008
Boilers	15	*	1 Jul 2008
Cooling towers	15	*	1 Jul 2008
Electrical and Process control systems:			
Control cabinets, switchgear	10	*	1 Jul 2008
Programmed logic controllers (PLCs)	10	*	1 Jul 2008
Transformers	40	*	1 Jul 2008
Flow meters	10	*	1 Jul 2008
Grape/wine testing equipment:			
Grape must analyzers	10	*	1 Jul 2008
Laboratory - glassware	2	*	1 Jul 2008
Laboratory - other equipment	10	*	1 Jul 2008
Heat exchangers	15	*	1 Jul 2008
Hoses	5	*	1 Jul 2008
Hot water systems	10	*	1 Jul 2008
Inert gas systems:			
Dry ice machines	10	*	1 Jul 2008
Gas storage pressure tanks	20	*	1 Jul 2008

Wine and other alcoholic beverage manufacturing (12140)			
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
Tank accessories:			
Micro oxygenation systems	5	*	1 Jul 2008
Tank plungers	10	*	1 Jul 2008

[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Polymer product and rubber product manufacturing (19110 to 19200)*

Insert

Glass and glass product manufacturing (20100)			
Container glass and flat (float) glass manufacturing assets:			
Ancillary assets:			
Blowers and fans	25	*	1 Jul 2008
Conveyors generally (including bottle conveyors, bucket elevators, pallet transport conveyors and pneumatic conveyors)	25	*	1 Jul 2008
Ducting, pipes and piping	40	*	1 Jul 2008
Steelwork structures (including gantries, platforms and walkways)	40	*	1 Jul 2008
Vacuum pumps:			
Liquid ring pumps	10	*	1 Jul 2008

Glass and glass product manufacturing (20100)			
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
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

[13] Table A, industry category MANUFACTURING (11110 to 25990), sub-category Non-metallic mineral product manufacturing (20100 to 20900)

Omit

Non-metallic mineral product manufacturing (20100 to 20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Brick-making plant:			
Automatic handling equipment	10		1 Jan 2001

Non-metallic mineral product manufacturing (20100 to 20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Brick kilns and pre kilns	13 ¹ / ₃		1 Jan 2001
Cement brick plant	13 ¹ / ₃		1 Jan 2001
Dryers	13 ¹ / ₃		1 Jan 2001
General plant	10		1 Jan 2001
Cement-making plant:			
General plant (eg rotary mixing machines)	13 ¹ / ₃		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Concrete pipe manufacturing plant	13 ¹ / ₃		1 Jan 2001
Glass bottle manufacturing plant	13 ¹ / ₃		1 Jan 2001
Monumental masons' plant	13 ¹ / ₃		1 Jan 2001
Plaster manufacturing plant	8		1 Jan 2001
Pottery plant	20		1 Jan 2001
Slate works plant	20		1 Jan 2001
Tile manufacturing plant (cement and concrete):			
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

Insert

Non-metallic mineral product manufacturing (20210 to 20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
Brick-making plant:			
Automatic handling equipment	10		1 Jan 2001
Brick kilns and pre kilns	13 ¹ / ₃		1 Jan 2001
Cement brick plant	13 ¹ / ₃		1 Jan 2001
Dryers	13 ¹ / ₃		1 Jan 2001
General plant	10		1 Jan 2001
Cement-making plant:			
General plant (eg rotary mixing machines)	13 ¹ / ₃		1 Jan 2001
Silos:			
Concrete, generally	50	*	1 Jan 2004
Concrete (used for gypsum or wet slag, or at port facilities)	40	*	1 Jan 2004
Steel, generally	30	*	1 Jan 2004
Steel (used for gypsum or wet slag, or at port facilities)	20	*	1 Jan 2004
Concrete pipe manufacturing plant	13 ¹ / ₃		1 Jan 2001
Monumental masons' plant	13 ¹ / ₃		1 Jan 2001
Plaster manufacturing plant	8		1 Jan 2001
Pottery plant	20		1 Jan 2001
Slate works plant	20		1 Jan 2001
Tile manufacturing plant (cement and concrete):			

Non-metallic mineral product manufacturing (20210 to 20900)			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
General plant	10		1 Jan 2001
Pallets (aluminium used in extrusion process)	5		1 Jan 2001

[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle and motor vehicle part manufacturing (23110 to 23190)*

Omit

For metal casting assets see determinations for Non-ferrous metal casting (21420)			
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Insert

For metal casting assets see determinations for Non-ferrous metal casting (21410)			
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[15] Table A, industry category *CONSTRUCTION (30110 to 32909)*

Omit

CONSTRUCTION (30110 to 32909)			
Backhoe loaders	9	*	1 Jul 2002
Bending machines (bar, angle or rod)	10		1 Jan 2001
Brick elevators (portable)	5		1 Jan 2001
Chain blocks, rod shears, jacks, etc	13 ¹ / ₃		1 Jan 2001
Compactors	12	*	1 Jul 2002
Compressors (mobile)	12	*	1 Jul 2002
Concreting plant:			
Batching plant:			
Portable and demountable	6 ² / ₃		1 Jan 2001
Static	13 ¹ / ₃		1 Jan 2001
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Immersion vibrators	4		1 Jan 2001
Mobile concrete pumping units	6 ² / ₃		1 Jan 2001
Monorails	5		1 Jan 2001
Steel formwork, beams and props	10		1 Jan 2001
Trowelling machines	4		1 Jan 2001
Vibrating screeders	4		1 Jan 2001
Cranes (mobile):			
Light and medium	15	*	1 Jul 2002
Heavy (over 15.24 tonnes lift)	20	*	1 Jul 2002
Tower and hoists	10		1 Jan 2001
Dozers/Front end loaders	9	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002

Grinding and milling machines	3		1 Jan 2001
Hydraulic excavators	10	*	1 Jul 2002
Levels, dumpy, etc	13 ¹ / ₃		1 Jan 2001
Lift slab equipment	5		1 Jan 2001
Mini excavators	8	*	1 Jul 2002
Motor graders	10	*	1 Jul 2002
Pavers	12	*	1 Jul 2002
Profilers	10	*	1 Jul 2002
Pumps	10		1 Jan 2001
Road rollers	15	*	1 Jul 2002
Saw benches (portable)	13 ¹ / ₃		1 Jan 2001
Scrapers	8	*	1 Jul 2002
Skid steer loaders	7	*	1 Jul 2002
Stabiliser recyclers	12	*	1 Jul 2002
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002
Track loaders	9	*	1 Jul 2002
Traffic management assets (use the relevant lives given under Rental and hiring services (66110 to 66310), whether or not the assets are in fact hired or leased)			
Welding units (portable):			
Light type	6 ² / ₃		1 Jan 2001
Medium and other types	10		1 Jan 2001
Wheel loaders	8	*	1 Jul 2002
Winches	13 ¹ / ₃		1 Jan 2001

Insert

CONSTRUCTION (30110 to 32990)			
Air compressors:			
Compressors - reciprocating	7	*	1 Jul 2008
Compressors - rotary screw	10	*	1 Jul 2008
Backhoe loaders	9	*	1 Jul 2002
Bending machines (bar, angle or rod)	10	*	1 Jul 2008
Block and brick elevators (portable)	10	*	1 Jul 2008
Chain blocks, rod shears, jacks, etc	13 ¹ / ₃		1 Jan 2001
Compaction:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008
Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008
Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5	*	1 Jul 2008
Concrete trowels:			
Ride on	7	*	1 Jul 2008
Walk behind	5	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008

Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shaft	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008
Concreting plant:			
Batching plant:			
Portable and demountable	6 ² / ₃		1 Jan 2001
Static	13 ¹ / ₃		1 Jan 2001
Buggies or dumpers (motorised)	5		1 Jan 2001
Hoppers, skips and hoist buckets	10		1 Jan 2001
Mobile concrete pumping units	6 ² / ₃		1 Jan 2001
Cranes (mobile):			
Light and medium	15	*	1 Jul 2002
Heavy (over 15.24 tonnes lift)	20	*	1 Jul 2002
Tower and hoists	10		1 Jan 2001
Dozers/Front end loaders	9	*	1 Jul 2002
Forklifts	11	*	1 Jul 2002
Formwork, beams and props, steel	10	*	1 Jul 2008
Hydraulic excavators	10	*	1 Jul 2002
Levels:			
Dumpy	7	*	1 Jul 2008
Laser beam	10	*	1 Jul 2008
Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
Mini excavators	8	*	1 Jul 2002
Motor graders	10	*	1 Jul 2002
Pavers	12	*	1 Jul 2002
Power supply assets:			
Generators, portable (incorporating attached engine management and generator monitoring instruments):			
Diesel	10	*	1 Jul 2008
Petrol	5	*	1 Jul 2008
Power tools:			
Chain saws	3	*	1 Jul 2008
Hand tools:			
Air	5	*	1 Jul 2008
Battery	3	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Jack hammers:			1 Jul 2008
Air	7	*	1 Jul 2008
Electric	3	*	1 Jul 2008
Nail guns - air	3	*	1 Jul 2008
Profilers	10	*	1 Jul 2002
Pumps	10		1 Jan 2001
Road rollers	15	*	1 Jul 2002
Saws, bench and mitre, portable	7	*	1 Jul 2008
Scrapers	8	*	1 Jul 2002
Skid steer loaders	7	*	1 Jul 2002
Stabiliser recyclers	12	*	1 Jul 2002
Telescopic handlers	10	*	1 Jul 2002
Tool carriers	10	*	1 Jul 2002

Track loaders	9	*	1 Jul 2002
Traffic management assets (use the relevant lives given under Rental and hiring services (66110 to 66310), whether or not the assets are in fact hired or leased)			
Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Wheel loaders	8	*	1 Jul 2002
Winches	13 ¹ / ₃		1 Jan 2001

[16] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Rental and hiring services (except real estate) (66110 to 67200)*

Omit

Air hoses	1	*	1 Jul 2005
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Omit

Concrete mixers	5	*	1 Jul 2005
Concrete surface preparation assets (including floor grinders and planers)	5	*	1 Jul 2005
Concrete trowels (helicopter style)	10	*	1 Jul 2005
Concrete vibrators – brushcutter style	5	*	1 Jul 2005
Concrete vibrators – shaft	3	*	1 Jul 2005
Concrete vibrators – drive unit	6	*	1 Jul 2005

Omit

Hand tools – battery	4	*	1 Jul 2005
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Omit

Cables and handpieces	5	*	1 Jul 2005
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After

Concrete kibble buckets	15	*	1 Jul 2005
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Insert

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

After

Hand tools – air	5	*	1 Jul 2005
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Insert

Hand tools – battery	3	*	1 Jul 2008
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[17] Table A, industry category *ADMINISTRATIVE AND SUPPORT SERVICES (73110 to 73200)*, after sub-category *Building cleaning, pest control and other support services (73110 to 73200)*

Insert

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

Packaging services (73200)			
Packing assets (including bagging and wrapping machines)	10	*	1 Jul 2008
Scales (excluding platform scales)	5	*	1 Jul 2008

[18] Table B, items beginning with A

Insert

Air compressors:			
Compressors – reciprocating	7	*	1 Jul 2008
Compressors – rotary screw	10	*	1 Jul 2008

[19] Table B, items beginning with B

Omit

Bores	13 ¹ / ₃		1 Jan 2001
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Insert

Bending machines (bar, angle and rod)	10	*	1 Jul 2008
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Insert

Block and brick elevators, portable	10	*	1 Jul 2008
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[20] Table B, items beginning with C

Omit

Concrete mixers	10		1 Jan 2001
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Insert

Compaction:			
Compactors – flat plate	8	*	1 Jul 2008
Compactors – vertical rammer	6	*	1 Jul 2008

Insert

Concreting assets:			
Brick and paving saws	5	*	1 Jul 2008
Concrete demolition saws	3	*	1 Jul 2008
Concrete kibble buckets	15	*	1 Jul 2008

Concrete mixers	4	*	1 Jul 2008
Concrete surface preparation assets (including floor grinders, planers and scarifiers)	5	*	1 Jul 2008
Concrete trowels:			
Walk behind	5	*	1 Jul 2008
Ride on	7	*	1 Jul 2008
Concrete vibrating screeders	5	*	1 Jul 2008
Concrete vibrators:			
Brushcutter style	5	*	1 Jul 2008
Drive units	6	*	1 Jul 2008
Flexible shaft pumps	6	*	1 Jul 2008
Vibrating shafts	3	*	1 Jul 2008
Concrete wheeled saws	6	*	1 Jul 2008

[21] Table B, items beginning with D

Omit

Dams (not being earth tanks)	40		1 Jan 2001
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[22] Table B, items beginning with F

Insert

Formwork, beams and props, steel	10	*	1 Jul 2008
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[23] Table B, items beginning with G

Omit

Generators (excluding emergency or standby generators)	20	*	1 Jul 2005
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Insert

Generators (see in Table B, Power supply assets)			
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[24] Table B, items beginning with L

Insert

Levels:			
Dumpy	7	*	1 Jul 2008
Laser beam	10	*	1 Jul 2008

Lift slab assets (incorporating spreader bars, clutches, pulleys and cables)	5	*	1 Jul 2008
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[25] Table B, items beginning with P

Omit

Power supply assets, emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instruments)	25	*	1 Jul 2005
Power management units	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive types	5	*	1 Jul 2005
On line double conversion types	10	*	1 Jul 2005
Power tools (hand operated)	5		1 Jan 2001

Insert

Power supply assets:			
Emergency or standby:			
Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instruments)	25	*	1 Jul 2005
Power management units	15	*	1 Jul 2005
Uninterruptible power supply (UPS) system:			
Line interactive types	5	*	1 Jul 2005
On line double conversion types	10	*	1 Jul 2005
Generators, portable (incorporating attached engine management and generator monitoring instruments)			
Diesel	10	*	1 Jul 2008
Petrol	5	*	1 Jul 2008
Power tools:			
Chain saws	3	*	1 Jul 2008
Hand tools:			
Air	5	*	1 Jul 2008
Battery	3	*	1 Jul 2008
Electric	5	*	1 Jul 2008
Jack hammers:			
Air	7	*	1 Jul 2008
Electric	3	*	1 Jul 2008
Nail guns - air	3	*	1 Jul 2008

[26] Table B, items beginning with S*Omit*

Saws (chain)	3		1 Jan 2001
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Insert

Saws, bench and mitre, portable	7	*	1 Jul 2008
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[27] Table B, items beginning with T*Omit*

Tanks:			
Galvanised Iron:			
Bore water	10		1 Jan 2001
Rain water	20		1 Jan 2001
Reinforced concrete or masonry	50		1 Jan 2001
Underground	50		1 Jan 2001

[28] Table B, items beginning with W*Omit*

Generally	20		1 Jan 2001
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Omit

Windmills	20		1 Jan 2001
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Insert

Water assets:			
Bores	30	*	1 Jul 2008
Dams (including earth or rock fill and turkey nests)	40	*	1 Jul 2008
Dam liners and covers	20	*	1 Jul 2008
Effluent channels	40	*	1 Jul 2008
Effluent recycle tanks	12	*	1 Jul 2008
Effluent sedimentation ponds	40	*	1 Jul 2008
Irrigation assets:			
Drip, micro spray or mini sprinkler systems:			
Above ground polyethylene pipes	10	*	1 Jul 2008
Drippers, micro sprays and mini sprinklers	5	*	1 Jul 2008

Control systems	10	*	1 Jul 2008
Filtration systems	15	*	1 Jul 2008
Pumps	12	*	1 Jul 2008
Variable speed drives	15	*	1 Jul 2008
Irrigation earth channels	40	*	1 Jul 2008
Irrigators (including centre pivot, lateral and travelling gun):			
Fresh water	20	*	1 Jul 2008
Effluent	10	*	1 Jul 2008
Pumps:			
Bore pumps, effluent and manure pumps	7	*	1 Jul 2008
Other	12	*	1 Jul 2008
Water mains:			
Aluminium	20	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008
PVC	30	*	1 Jul 2008
Water tanks:			
Concrete	30	*	1 Jul 2008
Galvanised steel	25	*	1 Jul 2008
Polyethylene	15	*	1 Jul 2008
Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene	10	*	1 Jul 2008
Windmills	30	*	1 Jul 2008

Insert

Welders:			
Diesel	10	*	1 Jul 2008
Electric	5	*	1 Jul 2008