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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2017 (No 1)

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I, Liem Le, Assistant Commissioner, Public Groups and International make this Determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997*.

Liem Le  
Assistant Commissioner, Public Groups and International

Dated: 6 June 2017

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### 1. Name of instrument

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination 2017 (No 1)*.

### 2. Commencement

This instrument commences on 1 July 2017.

### 3. Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015*

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

### 4. Definitions – meaning of symbols used in Tables A and B

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner's effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the *Income Tax Assessment Act 1997*.

A plus (+) in the third column of Table A indicates a deduction over three years is available to primary producers for the depreciating assets under Subdivision 40-F of the *Income Tax Assessment Act 1997* subject to satisfaction of the required conditions.

# Schedule 1 Amendments

(section 3)

## [1] Heading to Table A

*Omit*

**Table A as at 1 July 2016**

*Substitute*

**Table A as at 1 July 2017**

## [2] Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**

*Omit*

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

*Substitute*

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
Variable speed drives (VSDs)	15	*	1 Jul 2008

## [3] Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**

*Omit*

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
Water troughs:			
Concrete	25	*	1 Jul 2008
Galvanised steel	15	*	1 Jul 2008
Polyethylene	10	*	1 Jul 2008

*Substitute*

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

**[4] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), subcategory Vegetable growing (outdoors) and sugar cane growing (01230 and 01510)**

*Omit*

PTO operated (including rotary hoes and power harrows)	8	*	1 Jul 2007
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*Substitute*

Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2007
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**[5] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), subcategory Fruit growing (01310 to 01360 and 01390)**

*Omit*

PTO operated (including rotary hoes and power harrows)	8	*	1 Jul 2008
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*Substitute*

Power take-off (PTO) operated (including rotary hoes and power harrows)	8	*	1 Jul 2008
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**[6] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), sub-category Beef cattle farming (01420)**

*Omit*

Cattle yards including races and coolers (steel and timber):			
Permanent types	30	*	1 Jan 2007
Portable types	20	*	1 Jan 2007
Feed bins including hay racks	15	*+	1 Jan 2007

*Substitute*

Cattle yards (including races and coolers (steel and timber)):			
Permanent types	30	*	1 Jan 2007
Portable types	20	*	1 Jan 2007
Feed bins (including hay racks)	15	*+	1 Jan 2007

**[7] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), sub-category Aquaculture (02011 to 02039)**

*Omit*

Polyethylene	20	*	1 Jul 2007
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*Substitute*

Polyethylene (PE)	20	*	1 Jul 2007
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**[8] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), sub-category Aquaculture (02011 to 02039)**

*Omit*

Above ground (polyethylene and polyvinylchloride including lay flat hoses)	10	*	1 Jul 2007
In ground (polyethylene and polyvinylchloride)	30	*	1 Jul 2007

*Substitute*

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

**[9] Table A, industry category AGRICULTURE, FORESTERY AND FISHING (01110 to 05290), after sub-category Fishing (04111 to 04199)**

*Insert*

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

<b>Other agriculture and fishing support services (05290)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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
Extraction assets (including dust collectors and fans)	9	*	1 Jul 2017

**[10] Table A, industry category MINING (06000 to 10900), sub-category Oil and gas extraction (07000)**

*Omit*

Infield gathering systems used for gas and associated water (including polyethylene pipes and pumps)	20	*#	1 Jul 2016
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*Substitute*

Infield gathering systems used for gas and associated water (including polyethylene (PE) pipes and pumps)	20	*#	1 Jul 2016
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**[11] Table A, industry category MINING (06000 to 10900), after sub-category Mineral exploration services (10122)**

*Insert*

<b>Other mining support services (10900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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 (MPU)			
Surface			
Motor vehicles – see Table B Motor vehicles and trailers			
MPU	9	*	1 Jul 2017

<b>Other mining support services (10900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Underground MPU (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

**[12] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat processing (11110)***

*Omit*

Carbon dioxide snow making machines	10	*	1 Jul 2013
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*Substitute*

Carbon dioxide (CO <sub>2</sub> ) snow making machines	10	*	1 Jul 2013
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**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat processing (11110)***

*Omit*

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
Dehorers	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
Knife blade sharpening machines	5	*	1 Jul 2013
Knocking boxes incorporating head restrainers	12	*	1 Jul 2013

*Substitute*

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
Dehorers	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
Knife blade sharpening machines	5	*	1 Jul 2013
Knocking boxes (incorporating head restrainers)	12	*	1 Jul 2013

**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat processing (11110)***

*Omit*

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 stunning chambers incorporating carousels	10	*	1 Jul 2013

*Substitute*

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 <sub>2</sub> ) stunning chambers (incorporating carousels)	10	*	1 Jul 2013

**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Meat processing (11110)***

*Omit*

Variable speed drives	10	*	1 Jul 2013
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*Substitute*

Variable speed drives (VSDs)	10	*	1 Jul 2013
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**[16] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Meat processing (11110)***

*Omit*

Reverse osmosis systems incorporating pumps, pipe work, membranes and controls	10	*	1 Jul 2013
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*Substitute*

Reverse osmosis systems (incorporating pumps, pipe work, membranes and controls)	10	*	1 Jul 2013
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**[17] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Poultry processing (11120)***

*Omit*

Conveyor systems and troughing	20		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Refrigeration plant and boiler	10		1 Jan 2001

*Substitute*

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
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

**[18] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-categories *Dairy product manufacturing (11310 to 11330)* and *Milk and cream processing (11310)***

*Omit*

<b><i>Dairy product manufacturing (11310 to 11330)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Dairy product manufacturing:			
Centrifuges (includes separators, decanters, clarifiers and bactofuges)	15	*	1 Jan 2001
Cheese blockformers	15	*	1 Jan 2001
Churns (includes continuous buttermakers, butter reworkers and ice cream freezers)	15	*	1 Jan 2001
Continuous cheddaring machines	15	*	1 Jan 2001
Conveyors	15	*	1 Jul 2016
Driers (includes drum, fluidised bed and spray)	20	*	1 Jan 2001
Evaporators (includes circulation/vacuum chamber and falling film)	20	*	1 Jan 2001
Heat exchangers	15	*	1 Jan 2001
Homogenisers	15	*	1 Jan 2001
Membrane filtration plant:			
Filter membranes	11/2	*	1 Jan 2001
Membrane holding tanks	15	*	1 Jan 2001
Pumps (brine and cream)	10		1 Jan 2001
Tanks (includes storage, mixing, process and balance tanks)	20	*	1 Jan 2001
Water cooling and aerating plant	8		1 Jan 2001

<b>Milk and cream processing (11310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Ancillary and support assets:			
Air compression assets – see Table B Air compression assets			
Benches and tables	15	*	1 Jul 2016
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
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
Dock levellers	15	*	1 Jul 2016
Dosing systems	15	*	1 Jul 2016
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
Laboratory equipment – see Table B Laboratory assets used in quality control, sample checking etc			
Lifting and handling assets:			
Forklifts – see Table B Forklifts			
Hoists	10	*	1 Jul 2016
Pallet jacks and pallet trucks	10	*	1 Jul 2016
Scissor lifts	15	*	1 Jul 2016
Piping, pipelines and pipework	20	*	1 Jul 2016
Pumps	15	*	1 Jul 2016
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 (excluding milk silos)	20	*	1 Jul 2016
Steelwork structures (including ladders, platforms and walkways)	20	*	1 Jul 2016
Tanks:			
Chemical tanks	15	*	1 Jul 2016
Water 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

<b>Milk and cream processing (11310)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Receiving, processing and storage assets:			
Heat exchangers	15	*	1 Jul 2016
Homogenisers	15	*	1 Jul 2016
Instrumentation (including flow meters, level transmitters, pressure transmitters etc)	10	*	1 Jul 2016
Membrane filtration system assets	15	*	1 Jul 2016
Milk silos	20	*	1 Jul 2016
Mixers and blenders	15	*	1 Jul 2016
Pasteurisers	15	*	1 Jul 2016
Pumps	15	*	1 Jul 2016
Separators	15	*	1 Jul 2016
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
Packaging assets:			
Bottle unscramblers	15	*	1 Jul 2016
Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers)	15	*	1 Jul 2016
Checkweighers	10	*	1 Jul 2016
Debaggers (debagging tables)	20	*	1 Jul 2016
Filling and capping machines	15	*	1 Jul 2016
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
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	12	*	1 Jul 2016

### *Substitute*

<b>Dairy product manufacturing (11310 to 11330)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Ancillary and support assets:			
Air compression assets – see Table B Air compression assets			
Automated guided vehicles	12	*	1 Jul 2017
Bag and cardboard compactors	15	*	1 Jul 2017
Benches and tables	15	*	1 Jul 2016
Bin tippers	15	*	1 Jul 2017
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

<b>Dairy product manufacturing (11310 to 11330)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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 – see Table B Laboratory assets used in quality control, sample checking etc			
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)	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

<b>Dairy product manufacturing (11310 to 11330)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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 used in common for product manufacturing and processing:			
Feeders (including loss-in-weight feeders and volumetric feeders)	10	*	1 Jul 2017
Heat exchangers	15	*	1 Jul 2016
Heaters (including air heaters and concentrate heaters)	20	*	1 Jul 2017
Homogenisers	15	*	1 Jul 2016
Hoppers	15	*	1 Jul 2017
In-line moisture meters and moisture controllers	10	*	1 Jul 2017
Membrane filtration system assets	15	*	1 Jul 2016
Mixers and blenders	15	*	1 Jul 2016
Pasteurisers and thermalisers	15	*	1 Jul 2017
Separators, decanters, clarifiers and bactofuges	15	*	1 Jul 2017
Standardisers	15	*	1 Jul 2016
Tanks (including storage, mixing, process and balance tanks)	20	*	1 Jul 2016
UHT aseptic processing system assets	15	*	1 Jul 2016
Valve matrixes	15	*	1 Jul 2016
Assets for butter and ice cream manufacturing:			
Churns (includes continuous buttermakers, butter reworkers and ice cream freezers)	15	*	1 Jan 2001
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 yoghurt manufacturing:			1 Jul 2017

<b>Dairy product manufacturing (11310 to 11330)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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 unscramblers	15	*	1 Jul 2016
Cartoning assets (including carton and case erecting, packing and closing machines, carton sealers)	15	*	1 Jul 2016
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	15	*	1 Jul 2017
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

**[19] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fruit and vegetable processing (11400)***

*Omit*

Clean in place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2010
Control system assets (excluding personal computers but including program logic controllers and switchgear)	10	*	1 Jul 2010

*Substitute*

Clean-in-place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2010
Control system assets (excluding personal computers but including program logic controllers (PLCs) and switchgear)	10	*	1 Jul 2010

**[20] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Fruit and vegetable processing (11400)***

*Omit*

Membrane filters generally including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters	7	*	1 Jul 2010
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*Substitute*

Membrane filters generally (including microfiltration (MF), nanofiltration (NF) and reverse osmosis (RO) membrane filters)	7	*	1 Jul 2010
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**[21] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Oil and fat manufacturing (11500)***

*Omit*

Edible oil or fat, blended, manufacturing assets:			
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*Substitute*

Edible oil or fat, blended, modified, refined or solvent extracted manufacturing assets (including canola, safflower, soybean):			
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**[22] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Oil and fat manufacturing (11500)***

*Omit*

Measuring, monitoring and quality control assets:			
Belt weighers	15	*	1 Jul 2012
Control systems	10	*	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
Quality control assets (including metal detectors and magnets)	10	*	1 Jul 2012
Seed samplers, hydraulic driven	10	*	1 Jul 2012
Weighbridges	20	*	1 Jul 2012
Packaging assets:			
Capping machines	15	*	1 Jul 2012
Cartoning assets (including carton and case erecting, packing and closing machines)	15	*	1 Jul 2012
Coding machines	10	*	1 Jul 2012
Filling machines	20	*	1 Jul 2012
Labellers	10	*	1 Jul 2012
Palletisers and depalletisers	20	*	1 Jul 2012
Robots (pick and place packaging machines)	10	*	1 Jul 2012
Wrapping machines (including shrink and stretch wrappers)	15	*	1 Jul 2012
Receiving and storage assets:			
Bins and containers	20	*	1 Jul 2012
Silos:			
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 2012
Support assets:			
Centrifuges, decanters and separators	20	*	1 Jul 2012
Cooling towers (including packaged type)	20	*	1 Jul 2012
Deodorisers	30	*	1 Jul 2012
Drying assets (including vacuum dryers)	20	*	1 Jul 2012
Emission control assets:			
Dust collection assets (including ductwork, dust collectors, scrubbers and fans)	20	*	1 Jul 2012
Environmental control assets (including scrubbers, ductwork, fans, biofilters and concrete containers)	20	*	1 Jul 2012
Filtration assets:			
Plate and frame presses and polished filters	30	*	1 Jul 2012
Pressure leaf filters	20	*	1 Jul 2012
Heat exchangers	15	*	1 Jul 2012
Pipes and pipelines	25	*	1 Jul 2012
Pumps	15	*	1 Jul 2012
Stacks (steel flues)	20	*	1 Jul 2012
Tanks and vessels:			
Bulk oil storage tanks	30	*	1 Jul 2012
Other:			
Steel	20	*	1 Jul 2012
Stainless steel	30	*	1 Jul 2012
Olive oil processing assets	15	*	1 Jul 2008

### *Substitute*

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
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			

**[23] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Grain mill product manufacturing (11610)***

*Omit*

Flour milling plant:			
Bins (wooden)	33 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant	13 <sup>1</sup> / <sub>3</sub>		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 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

*Substitute*

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
Test kitchen assets (including dough makers, breadmakers, ovens, provers)	10	*	1 Jul 2017
Test mills	25	*	1 Jul 2017

**[24] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Grain mill product manufacturing (11610)***

*Omit*

Clean in place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
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*Substitute*

Clean-in-place (CIP) system assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
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**[25] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Grain mill product manufacturing (11610)***

*Omit*

CO <sub>2</sub> extraction units	15	*	1 Jul 2008
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*Substitute*

Carbon dioxide (CO <sub>2</sub> ) extraction units	15	*	1 Jul 2008
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**[26] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Grain mill product manufacturing (11610)***

*Omit*

Rice milling plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
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*Substitute*

Rice milling assets:			
Grain cleaning, milling and refining assets:			
Colour sorters	10	*	1 Jul 2017
De-stoners (including aspirators)	15	*	1 Jul 2017
Extraction and evaporation assets (including blowers, dust collectors, dryers, fans)	15	*	1 Jul 2017
Flow weighers	20	*	1 Jul 2017
Hullers	15	*	1 Jul 2017
Intake separators	20	*	1 Jul 2017
Length graders	20	*	1 Jul 2017
Paddy cleaners and pre-cleaners	20	*	1 Jul 2017
Paddy separators	15	*	1 Jul 2017
Plan sifters	20	*	1 Jul 2017
Thickness grading assets (including scalpels and rotary screens)	20	*	1 Jul 2017
Whiteners (including abrasive and friction whiteners)	15	*	1 Jul 2017
Packaging assets:			

Cartoning assets (including bagging machines, bag sealers, carton and case erecting, packing and closing machines) - see Table B Packaging machines			
Palletisers and depalletisers	15	*	1 Jul 2017
Weighers	20	*	1 Jul 2017
Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) – see Table B Packaging machines			
Product and raw material handling and receiving assets:			
Augers, conveyors and elevators	15	*	1 Jul 2017
Quality control assets:			
Inspection equipment (including check weighers and metal detectors)	10	*	1 Jul 2017
Laboratory equipment (including moisture testing machines)	10	*	1 Jul 2017
Magnets	10	*	1 Jul 2017
Support assets:			
Air compressors – see Table B Air compression assets generally (including air compressors, air dryers and air receivers)			
Fumigation systems	15	*	1 Jul 2017

**[27] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Sugar manufacturing (11810)***

*Omit*

Programmable logic controllers	10	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Variable speed drives	10	*	1 Jul 2011

*Substitute*

Programmable logic controllers (PLCs)	10	*	1 Jul 2011
Switchboards	20	*	1 Jul 2011
Variable speed drives (VSDs)	10	*	1 Jul 2011

**[28] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Sugar manufacturing (11810)***

*Omit*

Product identification labellers including decorating, applicator and coding machines	10	*	1 Jul 2011
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	15	*	1 Jul 2011

*Substitute*

Product identification labellers (including decorating, applicator and coding machines)	10	*	1 Jul 2011
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	15	*	1 Jul 2011

**[29] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Prepared animal and bird feed manufacturing (11920)***

*Omit*

Silos (including PVC and steel construction)	15	*	1 Jul 2012
Storage tanks (including PVC and steel construction)	15	*	1 Jul 2012

*Substitute*

Silos (including polyvinylchloride (PVC) and steel construction)	15	*	1 Jul 2012
Storage tanks (including polyvinylchloride (PVC) and steel construction)	15	*	1 Jul 2012

**[30] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Other food product manufacturing n.e.c. (11990)***

*Omit*

Inspection equipment including checkweighers, metal detectors, counting machines etc	12	*	1 Jul 2012
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*Substitute*

Inspection equipment (including checkweighers, metal detectors, counting machines etc)	12	*	1 Jul 2012
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**[31] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Other food product manufacturing n.e.c. (11990)***

*Omit*

Control system assets (including programmable logic controllers and variable speed drives )	10	*	1 Jul 2012
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*Substitute*

Control system assets (including programmable logic controllers (PLCs) and variable speed drives (VSDs))	10	*	1 Jul 2012
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**[32] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Other food product manufacturing n.e.c. (11990)***

*Omit*

Clean in place (CIP) assets	10	*	1 Jul 2012
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*Substitute*

Clean-in-place (CIP) assets	10	*	1 Jul 2012
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**[33] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Other food product manufacturing n.e.c. (11990)***

*Omit*

Frying oil reclaiming and cleansing systems incorporating filtration equipment, storage tanks and ventilation hoods	20	*	1 Jul 2012
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*Substitute*

Frying oil reclaiming and cleansing systems (incorporating filtration equipment, storage tanks and ventilation hoods)	20	*	1 Jul 2012
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**[34] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and ultra violet filters)	15	*	1 Jul 2009
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*Substitute*

Filter assets (including bag filters, carbon filters, cartridge filters, ozone filters and UV filters)	15	*	1 Jul 2009
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**[35] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

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 and switchgear )	10	*	1 Jul 2009

*Substitute*

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

**[36] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Soft drink, cordial and syrup manufacturing (12110)***

*Omit*

Liquid CO <sub>2</sub> storage	20	*	1 Jul 2009
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*Substitute*

Liquid carbon dioxide (CO <sub>2</sub> ) storage	20	*	1 Jul 2009
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**[37] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

Carbon dioxide recovery system assets:			
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*Substitute*

Carbon dioxide (CO <sub>2</sub> ) recovery system assets:			
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**[38] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

Liquid CO <sub>2</sub> storage			
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*Substitute*

Liquid carbon dioxide (CO <sub>2</sub> ) storage			
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**[39] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Beer manufacturing (except non-alcoholic beer) (12120)***

*Omit*

Clean in place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
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*Substitute*

Clean-in-place system (CIP) assets (including pipes, pumps and tanks)	15	*	1 Jul 2008
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**[40] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)***

*After*

Vulcanising moulds	5		1 Jan 2001
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*Insert*

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-tenters)	15	*	1 Jul 2017
Tufters	15	*	1 Jul 2017

**[41] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Textile, leather, clothing and footwear manufacturing (13110 to 13520)***

*Omit*

Wool scouring machinery	16 <sup>2</sup> / <sub>3</sub>		1 Jan 2001
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*Substitute*

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

**[42] Table A, industry category *MANUFACTURING (11110 to 25990)*  
after sub-category *Log sawmilling and timber dressing (14110 to 14130)***

*Insert*

<b>Other wood product manufacturing (14910 to 14990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Clothes peg manufacturing plant (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Case-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Cork manufacturers' plant	10		1 Jan 2001
Frame (picture) manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Joinery plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulding machinery (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wood working plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[43] Table A, industry category *MANUFACTURING (11110 to 25990)*  
after sub-category *Reconstituted wood product manufacturing (14940)***

*Omit*

<b>Other wood product manufacturing (14910 to 14990)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Clothes peg manufacturing plant (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Case-making plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Cork manufacturers' plant	10		1 Jan 2001
Frame (picture) manufacturing plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Joinery plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Moulding machinery (wood)	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Wood working plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001

**[44] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Sanitary paper product manufacturing (15240)***

*Omit*

Control system and monitoring assets (including programmable logic controllers, variable speed drives, instruments and sensors)	10	*	1 Jul 2013
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*Substitute*

Control system and monitoring assets (including programmable logic controllers (PLCs), variable speed drives (VSDs), instruments and sensors)	10	*	1 Jul 2013
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**[45] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Printing support services (16120)***

*Omit*

Conventional flexographic plate making assets (including combination units, dryers, post exposure units, ultra violet (UV) light exposure units and washout units)	7	*	1 Jan 2006
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*Substitute*

Conventional flexographic plate making assets (including combination units, dryers, post exposure units, UV light exposure units and washout units)	7	*	1 Jan 2006
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**[46] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Industrial gas manufacturing (18110)***

*Omit*

Extraction fans for waste CO <sub>2</sub>	10	*	1 Jul 2011
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*Substitute*

Extraction fans for waste carbon dioxide (CO <sub>2</sub> )	10	*	1 Jul 2011
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**[47] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Industrial gas manufacturing (18110)***

*Omit*

Liquid CO <sub>2</sub> storage assets:			
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*Substitute*

Liquid carbon dioxide (CO <sub>2</sub> ) storage assets:			
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**[48] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Industrial gas manufacturing (18110)***

*Omit*

Liquid CO <sub>2</sub> pumps	15	*	1 Jul 2011
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*Substitute*

Liquid carbon dioxide (CO <sub>2</sub> ) pumps	15	*	1 Jul 2011
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**[49] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

Carbon dioxide absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
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*Substitute*

Carbon dioxide (CO <sub>2</sub> ) absorption systems (incorporating absorber and stripping columns, flash drums, heat exchangers, piping, pumps and tanks)	20	*	1 Jul 2013
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**[50] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

Chemical storage tanks:			
Polyethylene	12	*	1 Jul 2013

*Substitute*

Chemical storage tanks:			
Polyethylene (PE)	12	*	1 Jul 2013

**[51] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

Water storage tanks:			
Polyethylene	15	*	1 Jul 2013

*Substitute*

Water storage tanks:			
Polyethylene (PE)	15	*	1 Jul 2013

**[52] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
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*Substitute*

Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator panels, fire retardant lines and foam storage tanks)	15	*	1 Jul 2012
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**[53] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Basic chemical and chemical product manufacturing (18120, 18130 and 18310)***

*Omit*

Chemical tanks (including clean in place tanks):			
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*Substitute*

Chemical tanks (including clean-in-place (CIP) tanks):			
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**[54] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

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 )			
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*Substitute*

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))			
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**[55] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

Foamed polyethylene or extruded polystyrene extruder dies	10	*	1 Jul 2016
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*Substitute*

Foamed polyethylene (PE) or extruded polystyrene extruder dies	10	*	1 Jul 2016
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**[56] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Rigid and semi rigid polymer product manufacturing (19120)***

*Omit*

Foamed polyethylene or extruded polystyrene extruders	10	*	1 Jul 2016
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*Substitute*

Foamed polyethylene (PE) or extruded polystyrene extruders	10	*	1 Jul 2016
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**[57] Table A, industry category *MANUFACTURING (11110 to 25990)* after sub-category *Paint and coatings manufacturing (19160)***

*Insert*

<b>Non-metallic mineral product manufacturing (20100 to 20900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Monumental masons' plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slate works plant	20		1 Jan 2001

**[58] Table A, industry category MANUFACTURING (11110 to 25990),  
sub-category Glass and glass product manufacturing (20100)**

*Omit*

Others including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling	15	*	1 Jul 2009
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*Substitute*

Others (including conveyor handling assets, encapsulation presses, hot melt adhesive applicators, robots and tooling)	15	*	1 Jul 2009
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**[59] Table A, industry category MANUFACTURING (11110 to 25990)  
sub-category Non-metallic mineral product manufacturing (20210 to 20900)**

*Omit*

<b>Non-metallic mineral product manufacturing (20210 to 20900)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Monumental masons' plant	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Slate works plant	20		1 Jan 2001

**[60] Table A, industry category MANUFACTURING (11110 to 25990),  
sub-category Ready-mixed concrete manufacturing (20330)**

*Omit*

Polyethylene water tanks	8	*	1 Jul 2014
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*Substitute*

Polyethylene (PE) water tanks	8	*	1 Jul 2014
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**[61] Table A, industry category MANUFACTURING (11110 to 25990),  
sub-category Iron smelting and steel manufacturing (21100)**

*Omit*

Closed circuit television (CCTV) system	3	*	1 Jul 2010
Coil cars including hydraulic sliding floor plates	13	*	1 Jul 2010

*Substitute*

CCTV system	3	*	1 Jul 2010
Coil cars (including hydraulic sliding floor plates)	13	*	1 Jul 2010

**[62] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Uninterruptible power supplies	5	*	1 Jul 2010
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*Substitute*

Uninterruptible power supplies (UPS)	5	*	1 Jul 2010
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**[63] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Stacks including flare off stacks (incorporating burners and derricks)	20	*	1 Jul 2010
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*Substitute*

Stacks (including flare off stacks (incorporating burners and derricks))	20	*	1 Jul 2010
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**[64] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Weighbridges incorporating load cells	20	*	1 Jul 2010
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*Substitute*

Weighbridges (incorporating load cells)	20	*	1 Jul 2010
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**[65] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Pumps including slurry disposal pumps	15	*	1 Jul 2010
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*Substitute*

Pumps (including slurry disposal pumps)	15	*	1 Jul 2010
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**[66] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Hot cars incorporating locomotive, wagon, tray and bogies	15	*	1 Jul 2009
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*Substitute*

Hot cars (incorporating locomotive, wagon, tray and bogies)	15	*	1 Jul 2009
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**[67] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Cooling towers incorporating fans, motors, access platforms and stairs	25	*	1 Jul 2009
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*Substitute*

Cooling towers (incorporating fans, motors, access platforms and stairs)	25	*	1 Jul 2009
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**[68] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Down coiler assets including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives)	15	*	1 Jul 2010
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*Substitute*

Down coiler assets (including coilers (incorporating side guards, mandrel, mandrel drives, wrappers and unit roll drives))	15	*	1 Jul 2010
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**[69] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Slurry tanks incorporating agitators	15	*	1 Jul 2010
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*Substitute*

Slurry tanks (incorporating agitators)	15	*	1 Jul 2010
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**[70] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Walking beam cooling beds incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics	20	*	1 Jul 2010
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*Substitute*

Walking beam cooling beds (incorporating carry on section, carry off section, moving (walking) section, chain drives and hydraulics)	20	*	1 Jul 2010
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**[71] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

De burring machines incorporating fixed drives	15	*	1 Jul 2010
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*Substitute*

De-burring machines (incorporating fixed drives)	15	*	1 Jul 2010
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**[72] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Up enders including hydraulics	17	*	1 Jul 2010
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*Substitute*

Up-enders (including hydraulics)	17	*	1 Jul 2010
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**[73] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Shears incorporating motors and drives	17	*	1 Jul 2010
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*Substitute*

Shears (incorporating motors and drives)	17	*	1 Jul 2010
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**[74] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Coil transfer arms incorporating motors, gearboxes and drive shafts	15	*	1 Jul 2011
End spades	20	*	1 Jul 2011
Gas temper furnaces	20	*	1 Jul 2011
Induction heaters	20	*	1 Jul 2011
Noise reduction enclosures	30	*	1 Jul 2011
Presses	20	*	1 Jul 2011
Quench systems incorporating heat exchangers, transfer arms, tanks, pipes and pumps	20	*	1 Jul 2011
Shears	20	*	1 Jul 2011
Tooling	15	*	1 Jul 2011
Transfer systems incorporating flat bed transfer table	30	*	1 Jul 2011

*Substitute*

Coil transfer arms (incorporating motors, gearboxes and drive shafts)	15	*	1 Jul 2011
End spades	20	*	1 Jul 2011
Gas temper furnaces	20	*	1 Jul 2011
Induction heaters	20	*	1 Jul 2011
Noise reduction enclosures	30	*	1 Jul 2011
Presses	20	*	1 Jul 2011
Quench systems (incorporating heat exchangers, transfer arms, tanks, pipes and pumps)	20	*	1 Jul 2011
Shears	20	*	1 Jul 2011
Tooling	15	*	1 Jul 2011
Transfer systems (incorporating flat bed transfer table)	30	*	1 Jul 2011

**[75] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Acid and alkaline cleaning baths including scrubbing units, rolls and electrical grids	13	*	1 Jul 2011
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*Substitute*

Acid and alkaline cleaning baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
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**[76] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Iron smelting and steel manufacturing (21100)***

*Omit*

Electro plating baths including scrubbing units, rolls and electrical grids	13	*	1 Jul 2011
Pickling tanks including scrubbing units and rolls and electrical grids	13	*	1 Jul 2011
Preheat furnaces	20	*	1 Jul 2011
Recoilers, bridles and uncoilers	15	*	1 Jul 2011
Rinse tanks	15	*	1 Jul 2011
Side trimmers	15	*	1 Jul 2011
Temper mills	20	*	1 Jul 2011
Tension control system including steering	10	*	1 Jul 2011

*Substitute*

Electro plating baths (including scrubbing units, rolls and electrical grids)	13	*	1 Jul 2011
Pickling tanks (including scrubbing units and rolls and electrical grids)	13	*	1 Jul 2011
Preheat furnaces	20	*	1 Jul 2011
Recoilers, bridles and uncoilers	15	*	1 Jul 2011
Rinse tanks	15	*	1 Jul 2011
Side trimmers	15	*	1 Jul 2011
Temper mills	20	*	1 Jul 2011
Tension control system (including steering)	10	*	1 Jul 2011

**[77] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Steel coil roll forming, slitting and blanking and sheet metal forming (22210 to 22290)***

*Omit*

PLCs	10	*	1 Jul 2012
Potentiometers	5	*	1 Jul 2012
Variable speed drives	10	*	1 Jul 2012
Control systems including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems	10	*	1 Jul 2012

*Substitute*

Programmable logic controllers (PLCs)	10	*	1 Jul 2012
Potentiometers	5	*	1 Jul 2012
Variable speed drives (VSDs)	10	*	1 Jul 2012
Control systems (including roll former control systems (incorporating end coders), de-coiler/un-coiler control systems and snubber control systems)	10	*	1 Jul 2012



**[78] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Power supply assets including generators – use any relevant determinations made for Power supply assets in Table B			
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*Substitute*

Power supply assets (including generators) – use any relevant determinations made for Power supply assets in Table B			
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**[79] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Gas storage tanks (including argon, CNG and nitrogen gas storage tanks)	30	*	1 Jul 2011
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*Substitute*

Gas storage tanks (including argon, compressed natural gas (CNG) and nitrogen gas storage tanks)	30	*	1 Jul 2011
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**[80] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Water demineralising plant assets including containers, pipework, pumps and reverse osmosis assets	15	*	1 Jul 2011
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*Substitute*

Water demineralising plant assets (including containers, pipework, pumps and reverse osmosis assets)	15	*	1 Jul 2011
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**[81] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Chassis rail processing machines incorporating drilling and profiling	20	*	1 Jul 2011
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*Substitute*

Chassis rail processing machines (incorporating drilling and profiling)	20	*	1 Jul 2011
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**[82] Table A, industry category *MANUFACTURING (11110 to 25990)*,  
sub-category *Motor vehicle manufacturing (23110)***

*Omit*

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

*Substitute*

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

**[83] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Coil loaders including hydraulic carts, lift tables and platforms	15	*	1 Jul 2012
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*Substitute*

Coil loaders (including hydraulic carts, lift tables and platforms)	15	*	1 Jul 2012
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**[84] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Automated nut runner and fastening systems incorporating cables and controllers, and including bolt torquing robots	10	*	1 Jul 2012
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*Substitute*

Automated nut runner and fastening systems (incorporating cables and controllers, and including bolt torquing robots)	10	*	1 Jul 2012
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**[85] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Co-generation**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
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*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[86] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Combined cycle**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
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*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[87] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Diesel or gas engine**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
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*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[88] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Gas turbine**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
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*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[89] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Hydro-electric**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
---	----	---	------------

*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[90] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Electricity supply (26110 to 26400)*, Power generators, Thermal**

*Omit*

Emergency power supply assets (including batteries and uninterruptible power supply assets)	15	*	1 Jan 2002
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*Substitute*

Emergency power supply assets (including batteries and uninterruptible power supply (UPS) assets)	15	*	1 Jan 2002
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**[91] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Gas supply (27000)***

*Omit*

PVC pipelines	30	*#	1 Jul 2002
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*Substitute*

Polyvinylchloride (PVC) pipelines	30	*#	1 Jul 2002
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**[92] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Water supply (28110)***

*Omit*

Chlorine analysers, mini labs, PH meters, turbidity analysers and meters	7	*	1 Jan 2005
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*Substitute*

Chlorine analysers, mini labs, pH meters, turbidity analysers and meters	7	*	1 Jan 2005
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**[93] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Water supply (28110)***

*Omit*

Variable speed drives	15	*	1 Jan 2005
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*Substitute*

Variable speed drives (VSDs)	15	*	1 Jan 2005
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**[94] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Sewerage and drainage services (28120)***

*Omit*

Chlorine residual analysers and PH meters	7	*	1 Jan 2005
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*Substitute*

Chlorine residual analysers and pH meters	7	*	1 Jan 2005
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**[95] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Sewerage and drainage services (28120)***

*Omit*

Variable speed drives	15	*	1 Jan 2005
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*Substitute*

Variable speed drives (VSDs)	15	*	1 Jan 2005
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**[96] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Solid waste collection services (29110)***

*Omit*

Washing assets including pressure washers	4	*	1 Jul 2015
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*Substitute*

Washing assets (including pressure washers)	4	*	1 Jul 2015
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**[97] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Waste treatment and disposal services (29210)***

*Omit*

Extraction assets including wells, laterals and headers, and condensate systems	8	*	1 Jul 2015
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*Substitute*

Extraction assets (including wells, laterals and headers, and condensate systems)	8	*	1 Jul 2015
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**[98] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Waste treatment and disposal services (29210)***

*Omit*

Flare skid assets generally including blowers, monitoring systems and flame arresters, but excluding flare stacks	7 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2015
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*Substitute*

Flare skid assets generally (including blowers, monitoring systems and flame arresters, but excluding flare stacks)	7 <sup>1</sup> / <sub>2</sub>	*	1 Jul 2015
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**[99] Table A, industry category *ELECTRICITY, GAS, WATER AND WASTE SERVICES (26110 to 29220)*, sub-category *Waste remediation and materials recovery services (29220)***

*Omit*

Conveyors generally (incorporating belt, drive, motors and supporting structure) including walking floor conveyors	9	*	1 Jul 2014
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*Substitute*

Conveyors generally ((incorporating belt, drive, motors and supporting structure) including walking floor conveyors)	9	*	1 Jul 2014
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**[100] Table A, industry category *Construction (30110 to 32990)***

*Omit*

Surveying assets including levels - see Table A Surveying and mapping services (69220)			
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*Substitute*

Surveying assets (including levels) - see Table A Surveying and mapping services (69220)			
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**[101] Table A, industry category *WHOLESALE TRADE (33110 to 38000)*, sub-category *Petroleum product wholesaling (33210)***

*Omit*

Fire protection systems (incorporating auxiliary monitors, fire and ultraviolet detectors, fire indicator anels, fire retardant lines and foam storage tank)	15	*	1 Jul 2010
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*Substitute*

Fire protection systems (incorporating auxiliary monitors, fire and UV detectors, fire indicator anels, fire retardant lines and foam storage tank)	15	*	1 Jul 2010
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**[102] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

Air tools including ratchet guns	2	*	1 Jul 2011
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*Substitute*

Air tools (including ratchet guns)	2	*	1 Jul 2011
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**[103] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

Polyethylene	15	*	1 Jul 2011
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*Substitute*

Polyethylene (PE)	15	*	1 Jul 2011
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**[104] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

Wheel lifters incorporating tyre spreaders	8	*	1 Jul 2011
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*Substitute*

Wheel lifters (incorporating tyre spreaders)	8	*	1 Jul 2011
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**[105] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Fuel retailing (40000)***

*Omit*

Coffee making machines including espresso and drip filter type machines	5	*	1 Jul 2010
Counters – freestanding	10	*	1 Jul 2010
Display shelving and racking	10	*	1 Jul 2010
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	7	*	1 Jul 2010
Hot food display assets including bain maries	10	*	1 Jul 2010

*Substitute*

Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2010
Counters – freestanding	10	*	1 Jul 2010
Display shelving and racking	10	*	1 Jul 2010
Door controls and motor drive systems for automatic opening doors (incorporating controls, motors and sensors, but excluding doors)	7	*	1 Jul 2010
Hot food display assets (including bain maries)	10	*	1 Jul 2010

**[106] Table A, industry category *ACCOMMODATION AND FOOD SERVICES (46100 to 53090)*, sub-category *Accommodation (44000)***

*Omit*

Audio visual entertainment assets including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment)	5	*	1 Jul 2005
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*Substitute*

Audio visual entertainment assets (including those used in conference and function rooms (including amplifier, audio speaker, digital disc player, microphone, television, turntable, video projection equipment))	5	*	1 Jul 2005
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**[107] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Tramway and light rail passenger transport services (46220)***

*Omit*

Automatic vehicle monitoring tram borne equipment including transponders	10	*	1 Jul 2010
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*Substitute*

Automatic vehicle monitoring tram borne equipment (including transponders)	10	*	1 Jul 2010
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**[108] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Rail freight and passenger transport services (47100 to 47200)***

*Omit*

Control systems including commutators	10	*	1 Jul 2010
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*Substitute*

Control systems (including commutators)	10	*	1 Jul 2010
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**[109] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Rail freight and passenger transport services (47100 to 47200)***

*Omit*

Uninterruptible power supply systems	5	*	1 Jul 2010
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*Substitute*

Uninterruptible power supply (UPS) systems	5	*	1 Jul 2010
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**[110] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Water transport and support services (48100 to 48200 and 52110 to 52190)***

*Omit*

Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, global positioning systems [GPS], radar systems and marine radios)	5	*	1 Jul 2009
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*Substitute*

Navigational and communication assets acquired separately from the vessel (including autopilots, chart plotters, depth sounders, GPS, radar systems and marine radios)	5	*	1 Jul 2009
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**[111] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Water transport and support services (48100 to 48200 and 52110 to 52190)***

*Omit*

Control system assets – PLCs and hardware	10	*	1 Jul 2002
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*Substitute*

Control system assets – programmable logic controllers (PLCs) and hardware	10	*	1 Jul 2002
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**[112] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

Cabins including carriers	25	*	1 Jul 2009
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*Substitute*

Cabins (including carriers)	25	*	1 Jul 2009
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**[113] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives and tensioning systems)	15	*	1 Jul 2009
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*Substitute*

Drive and return station assets (including braking systems, drive systems, gear boxes, motors, variable speed drives (VSDs) and tensioning systems)	15	*	1 Jul 2009
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**[114] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (44000 to 45302)*, sub-category *Scenic and sightseeing transport (50100 to 50290)***

*Omit*

Transportation systems incorporating drives and belts	3	*	1 Jul 2009
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

*Substitute*

Transportation systems (incorporating drives and belts)	3	*	1 Jul 2009
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

**[115] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Motion picture and video activities (55110 to 55140)*, Post production sound assets**

*Omit*

Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders)	3	*	1 Jan 2006
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*Substitute*

Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders)	3	*	1 Jan 2006
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**[116] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Motion picture and video activities (55110 to 55140)*, Sound recording assets**

*Omit*

Digital audio players and recorders (including CD, DVD, DAT (digital audio tape), mini disc and hard disc players and recorders)	2	*	1 Jan 2006
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*Substitute*

Digital audio players and recorders (including CD, DVD, digital audio tape (DAT), mini disc and hard disc players and recorders)	2	*	1 Jan 2006
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**[117] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Radio broadcasting (56100)***

*Omit*

PC based assets (including, delay units, logging units, program fail detectors, RDS generators etc)	6	*	1 Jul 2012
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*Substitute*

Personal computer based assets (including delay units, logging units, program fail detectors, RDS generators etc)	6	*	1 Jul 2012
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**[118] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Radio broadcasting (56100)***

*Omit*

Telephone screening systems and other PC based telephone systems (excluding software)	6	*	1 Jul 2012
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*Substitute*

Telephone screening systems and other personal computer based telephone systems (excluding software)	6	*	1 Jul 2012
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**[119] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Television broadcasting (56210 to 56220)***

*Omit*

Digital audio players and recorders (including CD players and recorders, DAT players, DVD players and recorders, and Mini disc players and recorders)	5	*	1 Jul 2005
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*Substitute*

Digital audio players and recorders (including CD players and recorders, digital audio tape (DAT) players, DVD players and recorders, and mini disc players and recorders)	5	*	1 Jul 2005
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**[120] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, sub-category *Telecommunications services (58010 to 58090)***

*Omit*

Microwave radio system including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter			
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*Substitute*

Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter)			
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**[121] Table A, industry category *INFORMATION MEDIA AND TELECOMMUNICATIONS (54110 to 60200)*, after sub-category *Telecommunications services (58010 to 58090)***

*Insert*

<b><i>Electronic information storage services (59220)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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

**[122] 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*

Digital video display (DVD) players	5	*	1 Jan 2006
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*Substitute*

DVD players	5	*	1 Jan 2006
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**[123] 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*

Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	5	*	1 Jan 2006
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*Substitute*

Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	5	*	1 Jan 2006
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**[124] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)***

*Omit*

Digital video display (DVD) players	5	*	1 Jul 2004
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*Substitute*

DVD players	5	*	1 Jul 2004
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**[125] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)***

*Omit*

Stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	7	*	1 Jul 2004
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*Substitute*

Stereo systems (incorporating amplifiers, cassette players, CD players, radios and speakers)	7	*	1 Jul 2004
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**[126] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)***

*Omit*

AC variable speed drives	10	*	1 Jul 2004
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*Substitute*

AC variable speed drives (VSDs)	10	*	1 Jul 2004
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**[127] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES (66110 to 67200)*, sub-category *Residential property operators (67110)***

*Omit*

Closed circuit television systems:			
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*Substitute*

CCTV systems:			
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**[128] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Scientific research services (69100)***

*Omit*

PH meters	7	*	1 Jul 2014
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*Substitute*

pH meters	7	*	1 Jul 2014
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**[129] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Veterinary services (69700)***

*Omit*

Fibreglass, plastic and polyethylene cages	10	*	1 Jan 2004
Stainless steel cages	20	*	1 Jan 2004
Animal patient monitoring assets (including blood pressure monitors, CO <sub>2</sub> end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004

*Substitute*

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 <sub>2</sub> ) end-tidal monitors, ECGs and pulse oximeters)	7	*	1 Jan 2004

**[130] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, sub-category *Hospitals (84010 to 84020)***

*Omit*

ECGs (electrocardiographs)	7	*	1 Jan 2003
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*Substitute*

ECGs	7	*	1 Jan 2003
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**[131] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)* after sub-category *Hospitals (84010 to 84020)***

*Insert*

<b><i>Specialist medical services n.e.c (85129)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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
Spirometers	7	*	1 Jul 2003

<b>Specialist medical services n.e.c (85129)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitors, integrated carbon dioxide (CO <sub>2</sub> ) monitors, integrated pulse oximeters, integrated computers and integrated software)	7	*	1 Jul 2003

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

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

**[132] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900), sub-category Dental services (85310)**

*Omit*

Conventional x-ray film systems (incorporating control boxes, swing arms and x-ray heads, but excluding OPG systems)	15	*	1 Jul 2003
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*Substitute*

Conventional x-ray film systems (incorporating control boxes, swing arms and x-ray heads, but excluding orthopantomogram (OPG) systems)	15	*	1 Jul 2003
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**[133] Table A, industry category HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900) after sub-category Optometry and optical dispensing (85320)**

*Omit*

<b>Pathologist and other pathology services (85202 and 85209)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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



<b>Pathologist and other pathology services (85202 and 85209)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Tissue embedding systems	6	*	1 Jan 2002
Tissue processors	6	*	1 Jan 2002

**[134] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)* after sub-category *Podiatry services (85399)***

*Omit*

<b>Radiology and diagnostic imaging services (85201, 85203 and 85209)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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
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

<b>Radiology and diagnostic imaging services (85201, 85203 and 85209)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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

<b>Specialist medical services n.e.c (85129)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
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
Spirometers	7	*	1 Jul 2003
Sleep laboratory systems (incorporating amplifiers, sensors, integrated CPAP monitors, integrated carbon dioxide monitors, integrated pulse oximeters, integrated computers and integrated software)	7	*	1 Jul 2003

**[135] Table A, industry category ARTS AND RECREATION SERVICES  
(89100 to 92099), sub-category Sport and recreation services (91121 to 91390)**

*Omit*

Juke boxes (compact disc )	10	*	1 Jul 2001
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*Substitute*

Juke boxes (CD)	10	*	1 Jul 2001
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**[136] Table A, industry category *OTHER SERVICES (94110 to 96030)*,  
sub-category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

Air tools including ratchet guns	2	*	1 Jul 2011
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*Substitute*

Air tools (including ratchet guns)	2	*	1 Jul 2011
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**[137] Table A, industry category *OTHER SERVICES (94110 to 96030)*,  
sub-category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

Polyethylene	15	*	1 Jul 2011
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*Substitute*

Polyethylene (PE)	15	*	1 Jul 2011
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**[138] Table A, industry category *OTHER SERVICES (94110 to 96030)*,  
sub-category *Automotive repair and maintenance (94110 to 94199)***

*Omit*

Polyethylene pallets	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Distribution lines:			
Polyethylene	5	*	1 Jul 2011

*Substitute*

Polyethylene (PE) pallets	5	*	1 Jul 2011
Rubber	3	*	1 Jul 2011
Distribution lines:			
Polyethylene (PE)	5	*	1 Jul 2011

**[139] Table A, industry category *OTHER SERVICES (94110 to 96030)*,  
sub-category *Automotive body, paint and interior repair n.e.c. (94129)***

*Omit*

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

*Substitute*

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

**[140] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Automotive body, paint and interior repair n.e.c. (94129)***

*Omit*

Filter system assets including reverse osmosis	10	*	1 Jul 2009
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*Substitute*

Filter system assets (including reverse osmosis)	10	*	1 Jul 2009
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**[141] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Other machinery and equipment repair and maintenance (94290)***

*Omit*

Welders (including arc, MIG, TIG, multi process and oxy-acetylene welders/cutters)	10	*	1 Jul 2015
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*Substitute*

Welders (including ARC, MIG, TIG, multi process and oxy-acetylene welders/cutters)	10	*	1 Jul 2015
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**[142] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Laundry and dry cleaning services (95310)***

*Omit*

Ozone generators and ultra violet sterilisers	7	*	1 Jul 2011
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*Substitute*

Ozone generators and UV sterilisers	7	*	1 Jul 2011
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**[143] Table A, industry category *OTHER SERVICES (94110 to 96030)*, sub-category *Photographic film processing (95320)***

*Omit*

Mini lab	10		1 Jan 2001
Photo engraving plant:			
Automatic (dark room) cameras	10		1 Jan 2001
General plant	20		1 Jan 2001
Powderless etching machines	10		1 Jan 2001
Power operated proofing presses	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
Photo lab (one-hour service)	10		1 Jan 2001

*Substitute*

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
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

**[144] Heading to Table B***Omit***Table B as at 1 July 2016***Substitute***Table B as at 1 July 2017****[145] Table B, items beginning with C***Omit*

Desktop computers (including personal computers (PCs))	4	*	1 Jul 2016
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*Substitute*

Desktop computers (including personal computers)	4	*	1 Jul 2016
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**[146] Table B, items beginning with C***Omit*

Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives)	10	*	1 Jul 2015
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*Substitute*

Control systems and control system assets (including control cabinets and panels, instruments, programmable logic controllers (PLCs), sensors, switchgear telemetry and variable speed drives (VSDs))	10	*	1 Jul 2015
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**[147] Table B, items beginning with F***Omit*

AC variable speed drives	10	*	1 Jul 2004
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*Substitute*

AC variable speed drives (VSDs)	10	*	1 Jul 2004
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**[148] Table B, items beginning with F***Omit*

Fogging machines (insecticide), including cold foggers and thermal foggers :			
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*Substitute*

Fogging machines (insecticide, including cold foggers and thermal foggers):			
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**[149] Table B, items beginning with P***Omit*

Packaging machines:			
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Bagging machines (including flow wrappers, form fill and seal machines, and roll wrapping machines)	10	*	1 Jul 2009
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
Robotic pick and place packaging machines	10	*	1 Jul 2009
Wrapping machines including shrink wrappers, stretch wrappers and strapping machines	10	*	1 Jul 2009

*Substitute*

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
Robotic pick and place packaging machines	10	*	1 Jul 2009
Wrapping machines (including shrink wrappers, stretch wrappers and strapping machines)	10	*	1 Jul 2017

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

*Omit*

Closed circuit television systems:			
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*Substitute*

CCTV systems:			
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