Legislative Instrument

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

I, Ben Kelly, Deputy Commissioner of Taxation, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

**Ben Kelly**

Deputy Commissioner of Taxation

Policy, Analysis and Legislation

Law Design and Practice

Dated: 10 June 2022

## Name of instrument

This Determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 1) 2022.*

## Commencement

This instrument commences on 1 July 2022.

## 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.

## Determination

The amendments in this determination may affect:

1. taxpayers who choose, under paragraph 40-95(1)(a) of the ITAA 1997, to use an effective life determined by the Commissioner for a depreciating asset when working out its decline in value, and
2. taxpayers who are directed, under subsections 40-95(4C),40-95(5C), 40-95(6), 58-75(5) and 58-80(6) of the ITAA 1997, to use an effective life determined by the Commissioner.

## Definitions

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 ITAA 1997.

**Schedule 1 Amendments**

(section 3)

**[1] Heading to Table A**

*Omit*

**Table A as at 1 July 2021**

*Substitute*

**Table A as at 1 July 2022**

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (eg a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair: |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Fences (excluding stockyard, pen and portable fences): Being fencing constructed at a time for a particular function (e.g. a line of fencing forming a side of a boundary or paddock) not being in the nature of a repair: |  |  |  |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Rakes (eg cane trash rakes) | 10 | \* | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Rakes (e.g. cane trash rakes) | 10 | \* | 1 Jul 2007 |

**[4] Table A, industry category *AGRICULTURE, FORESTRY AND FISHING (01110 to 05290),* sub*-*category *Fruit and tree nut growing (01310 to 01370, 01390 and 01590)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Pick ups (eg almonds) | 12 | \*# | 1 Jul 2007 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Pick ups (e.g. almonds) | 12 | \*# | 1 Jul 2007 |

**[5] Table A, industry category *MINING (06000 to 10900),* sub*-*category *Oil and gas extraction (07000)* Gas compression and reinjection assets**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Generally (including piping, skid, vessels assets used onshore) | 30 | \*# | 1 Jul 2002 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Generally (including piping, skid, vessels and assets used onshore) | 30 | \*# | 1 Jul 2002 |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Canning and tray assets including closers and fillers | 10 | \* | 1 Jul 2013 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Canning and tray assets (including closers and fillers) | 10 | \* | 1 Jul 2013 |

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

*After*

|  |  |  |  |
| --- | --- | --- | --- |
|  Storage bins | 20 | \* | 1 Jul 2012 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
|  Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130) |  |  |  |

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

*After*

|  |  |  |  |
| --- | --- | --- | --- |
|  Refrigeration units | 20 | \* | 1 Jul 2009 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
|  Salt manufacturing and refining assets - see Table A Basic inorganic chemical manufacturing (18130) |  |  |  |

**[9] Table A, industry category *MANUFACTURING (11110 to 25990), sub-category Clothing manufacturing (13510)***

*Omit*

| ***Clothing manufacturing******(13510)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Clothing and millinery manufacturing plant: |  |  |  |
|  General plant | 20 |  | 1 Jan 2001 |
|  Hat manufacturing plant and machinery | 131/3 |  | 1 Jan 2001 |
|  Sewing machines | 10 | \* | 1 Jul 2014 |

*Substitute*

| ***Clothing manufacturing******(13510)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Air compressors | 10 | \* | 1 Jul 2022 |
| Cutting machines and tables | 20 | \* | 1 Jul 2022 |
| Dyeing machines | 10 | \* | 1 Jul 2022 |
| Fusing machines and presses | 8 | \* | 1 Jul 2022 |
| Gas boilers (steam) | 15 | \* | 1 Jul 2022 |
| Hat pressing machines | 20 | \* | 1 Jul 2022 |
| Lights – portable | 5 | \* | 1 Jul 2022 |
| Plotters and printers | 8 | \* | 1 Jul 2022 |
| Pressing equipment (including ironing tables and steam boilers) | 10 | \* | 1 Jul 2022 |
| Sewing machines: |  |  |  |
|  Banding | 15 | \* | 1 Jul 2022 |
|  Button sewer, clip attaching | 5 | \* | 1 Jul 2022 |
|  Embroidery – single and multi-head | 12 | \* | 1 Jul 2022 |
|  General (including bar tack, binding, feed off the arm, single folder, two-needle, underwire) | 10 | \* | 1 Jul 2022 |
|  High speed industrial | 10 | \* | 1 Jul 2022 |
|  Millinery | 20 | \* | 1 Jul 2022 |
|  Overlocker | 15 | \* | 1 Jul 2022 |
| Steamers | 2 | \* | 1 Jul 2022 |
| Stud setting machines | 20 | \* | 1 Jul 2022 |

**[10] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Footwear manufacturing (13520)***

*Omit*

| *Footwear manufacturing**(13520)* |
| --- |

*Substitute*

| ***Footwear manufacturing******(13520)*** |
| --- |

**[11] Table A, industry category *MANUFACTURING (11110 to 25990),* sub*-*category*****Basic inorganic chemical manufacturing (18130)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Salt manufacturing and refining plant | 10 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Salt manufacturing and refining assets: |  |  |  |
|  Air compressors – see Table B Air compression assets: Air compression assets generally (including air compressors, air dryers and air receivers) |  |  |  |
|  Augers | 10 | \* | 1 Jul 2022 |
|  Automated packing machines | 20 | \* | 1 Jul 2022 |
|  Bagging machines | 10 | \* | 1 Jul 2022 |
|  Bag sewers – see Table B Packaging machines: Bag sewers |  |  |  |
|  Bag stackers | 15 | \* | 1 Jul 2022 |
|  Belt weighers | 15 | \* | 1 Jul 2022 |
|  Blow moulders | 15 | \* | 1 Jul 2022 |
|  Bucket elevators | 10 | \* | 1 Jul 2022 |
|  Centrifuges | 12 | \* | 1 Jul 2022 |
|  Conveyors | 15 | \* | 1 Jul 2022 |
|  Crushers | 25 | \* | 1 Jul 2022 |
|  Cyclones | 15 | \* | 1 Jul 2022 |
|  Dust extraction systems | 5 | \* | 1 Jul 2022 |
|  Forklifts – see Table B Forklifts |  |  |  |
|  Kilns | 20 | \* | 1 Jul 2022 |
|  Labelling machines (including date printers) | 5 | \* | 1 Jul 2022 |
|  Metal detectors | 10 | \* | 1 Jul 2022 |
|  Motor control centres | 20 | \* | 1 Jul 2022 |
|  Net weighers | 5 | \* | 1 Jul 2022 |
|  Pallet wrappers – see Table B Packaging machines: Wrapping machines (including pallet wrappers, shrink wrappers, stretch wrappers and strapping machines) |  |  |  |
|  Platform scales | 10 | \* | 1 Jul 2022 |
|  Ribbon mixers | 15 | \* | 1 Jul 2022 |
|  Roller mills | 15 | \* | 1 Jul 2022 |
|  Rotary valves | 15 | \* | 1 Jul 2022 |
|  Salt flake growing tanks | 15 | \* | 1 Jul 2022 |
|  Salt hoppers | 15 | \* | 1 Jul 2022 |
|  Sizing screen machines | 15 | \* | 1 Jul 2022 |
|  Slurry lines | 10 | \* | 1 Jul 2022 |
|  Wash plant pumps | 15 | \* | 1 Jul 2022 |
|  Wash plants (removable) | 20 | \* | 1 Jul 2022 |
|  Weigh feeders | 10 | \* | 1 Jul 2022 |

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

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  CCTV system | 3 | \* | 1 Jul 2010 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  CCTV systems | 3 | \* | 1 Jul 2010 |

**[13] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Non‑ferrous metal casting (21410)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Metal casting assets (non‑ferrous eg aluminium, brass and magnesium): |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Metal casting assets (non‑ferrous e.g. aluminium, brass and magnesium): |  |  |  |

**[14] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)* Motor vehicle manufacturing plant (not listed elsewhere)**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Tooling (ie jigs, dies, press tools and specialty attachments such as working heads and work‑ holding tools) |  3 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Tooling (i.e. jigs, dies, press tools and specialty attachments such as working heads and work‑holding tools) | 3 |  | 1 Jan 2001 |

**[15] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Other transport equipment manufacturing n.e.c. (23990)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Motor cycle building plant | 10 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Motorcycle building plant | 10 |  | 1 Jan 2001 |

**[16] Table A, industry category *MANUFACTURING (11110 to 25990*), sub-category *Wooden furniture and upholstered seat manufacturing (25110)***

*Omit*

| ***Wooden furniture and upholstered seat manufacturing******(25110)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Furniture‑making plant | 131/3 |  | 1 Jan 2001 |

*Substitute*

| ***Wooden furniture and upholstered seat manufacturing******(25110)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Dust management assets: |  |  |  |
|  Portable dust extractors | 5 | \* | 1 Jul 2022 |
|  Portable wet and dry vacuum cleaners | 5 | \* | 1 Jul 2022 |
|  Stationary dust collection systems (incorporating bags, motors, pipes etc) | 12 | \* | 1 Jul 2022 |
| Spray booth assets: |  |  |  |
|  Full face air fed masks | 3 | \* | 1 Jul 2022 |
|  Paint pumps | 5 | \* | 1 Jul 2022 |
|  Spray booths | 15 | \* | 1 Jul 2022 |
|  Spray guns | 3 | \* | 1 Jul 2022 |
| Support assets: |  |  |  |
|  Air compression assets – see Table B Air compression assets |  |  |  |
|  Air compressors (portable) – see Table B Air compressors (portable) |  |  |  |
|  Forklifts – see Table B Forklifts |  |  |  |
|  Racks | 15 | \* | 1 Jul 2022 |
|  Trolleys (carts) | 10 | \* | 1 Jul 2022 |
|  Vacuum lifters | 5 | \* | 1 Jul 2022 |
|  Work benches and tables | 10 | \* | 1 Jul 2022 |
| Tools: |  |  |  |
|  Benchtop power tools (including biscuit/domino joiners, drill presses, jigsaws, laminate trimmers, mortisers, planners, routers, spindle sanders etc but excluding saws) | 5 | \* | 1 Jul 2022 |
|  Clamps | 10 | \* | 1 Jul 2022 |
|  Hand held power tools (including air, battery, and electric) - see Table B Power tools, hand tools |  |  |  |
|  Hand tools (manual operated) - see Table B Hand tools (manual operated) |  |  |  |
|  Sawing machines: |  |  |  |
|  Band saws | 8 | \* | 1 Jul 2022 |
|  Circular saws | 8 | \* | 1 Jul 2022 |
|  Mitre saws (drop saws) | 7 | \* | 1 Jul 2022 |
|  Panel saws | 8 | \* | 1 Jul 2022 |
|  Table saws | 10 | \* | 1 Jul 2022 |
|  Stationary machines: |  |  |  |
|  Computer numerical control (CNC) machines (including CNC routers) | 10 | \* | 1 Jul 2022 |
|  Edge banders | 8 | \* | 1 Jul 2022 |
|  Pedestal drills (drill presses) | 10 | \* | 1 Jul 2022 |
|  Sanders (including belt sanders, drum sanders, edge sanders, spindle sanders etc) | 12 | \* | 1 Jul 2022 |
|  Spindle moulders | 10 | \* | 1 Jul 2022 |
|  Thicknessers/Buzzers | 15 | \* | 1 Jul 2022 |
| Upholstery assets: |  |  |  |
|  CNC fabric cutters | 10 | \* | 1 Jul 2022 |
|  Hand fabric cutters | 5 | \* | 1 Jul 2022 |
|  Sewing machines | 10 | \* | 1 Jul 2022 |

**[17] Table A, industry category** ***RETAIL TRADE (39110 to 43209)***

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Overhead track scales (including meat rail scales) | 10 | \* | 1 Jul 2005 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Plastic safety screens (including sneeze guards) | 2 | \* | 1 Jul 2022 |

**[18] Table A, industry category *RETAIL TRADE (39110 to 43209)*, sub-category *Motor vehicle tyre or tube retailing (39220)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Air receivers | 10 | \* | 1 Jul 2011 |
|  Air driers and dehumidifiers | 10 | \* | 1 Jul 2011 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Air driers and dehumidifiers | 10 | \* | 1 Jul 2011 |
|  Air receivers | 10 | \* | 1 Jul 2011 |

**[19] Table A, industry category *ACCOMMODATION AND FOOD SERVICES***

***(44000 to 45302),* sub*-*category *Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs (hospitality) (45110 to 45302)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Menu boards | 5 | \* | 1 Jul 2005 |
| Poker/gaming machines | 7 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Menu boards | 5 | \* | 1 Jul 2005 |
| Plastic safety screens (including sneeze guards) | 2 | \* | 1 Jul 2022 |
| Poker/gaming assets – see Table A Casino operations (92010) |  |  |  |

**[20] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 to 53090)*, sub-category *Road transport (46100 to 46239)***

*Omit*

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

*Substitute*

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

**[21] 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) |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Microwave radio system (including modulator, demodulator, receiver, transmitter, monitoring/supervisory system, RF filter): |  |  |  |

**[22] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES***

***(66110 to 67200)*, sub-category *Rental and hiring services (except real estate)***

***(66110 to 66400)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites) | 10 | \* | 1 Jul 2014 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (e.g. construction sites) | 10 | \* | 1 Jul 2014 |

**[23] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES***

***(66110 to 67200)*, sub-category *Residential property operators (67110)*, Outdoor assets**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Roller blinds |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Roller blinds: |  |  |  |

**[24] Table A, industry category *RENTAL, HIRING AND REAL ESTATE SERVICES***

***(66110 to 67200)*, sub-category *Residential property operators (67110),* Security and monitoring assets,** **Security systems**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Global System for Mobiles (GSM) Units | 5 | \* | 1 Jul 2004 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Global System for Mobiles (GSM) units | 5 | \* | 1 Jul 2004 |

**[25] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE***

***(84010 to 87900)*, sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Chairs |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Chairs: |  |  |  |

**[26] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE***

***(84010 to 87900)*, sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Hoists |  |  |  |
|  Ceiling (incorporating tracks) | 12 | \* | 1 Jul 2019 |
|  Mobile (floor, full, standing) | 10 | \* | 1 Jul 2019 |
|  Lifting slings | 2 | \* | 1 Jul 2019 |
|  Mattresses |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Hoists: |  |  |  |
|  Ceiling (incorporating tracks) | 12 | \* | 1 Jul 2019 |
|  Mobile (floor, full, standing) | 10 | \* | 1 Jul 2019 |
|  Lifting slings | 2 | \* | 1 Jul 2019 |
|  Mattresses: |  |  |  |

**[27] Table A, industry category** ***ARTS AND RECREATION SERVICES (89100 to 92099)*, sub-category *Creative and performing arts activities (90010 to 90030)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Theatre equipment: |  |  |  |
|  Accessories (theatrical – wigs, costumes etc) | 5 |  | 1 Jan 2001 |
| Performing dogs – see Table B Working dogs |  |  |  |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Performing dogs – see Table B Working dogs |  |  |  |
| Theatre equipment: |  |  |  |
|  Accessories (theatrical – wigs, costumes etc) | 5 |  | 1 Jan 2001 |

**[28] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099)******,* sub*-*category *Gambling activities (92010 to 92099)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Poker/gaming machines | 7 | \* | 1 Jul 2009 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Poker/gaming assets – see Table A Casino operations (92010) |  |  |  |

**[29] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099)*, sub-category *Gambling activities (92010 to 92099)***

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Ancillary equipment (eg ticket issuing machines) | 131/3 |  | 1 Jan 2001 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Ancillary equipment (e.g. ticket issuing machines) | 131/3 |  | 1 Jan 2001 |

**[30] Table A, industry category *ARTS AND RECREATION SERVICES (89100 to 92099),* after sub*-*category*****Gambling activities (92010 to 92099)***

*Insert*

| ***Casino operations******(92010)*** |
| --- |
| **ASSET** | **LIFE (YEARS)** | **REVIEWED** | **DATE OF APPLICATION** |
| Carpets | 8 | \* | 1 Jul 2022 |
| Count and cage assets: |  |  |  |
|  Coin scales | 10 | \* | 1 Jul 2022 |
|  Counterfeit detectors | 8 | \* | 1 Jul 2022 |
|  Note counters/sorters/verifiers | 6 | \* | 1 Jul 2022 |
|  Trolleys | 10 | \* | 1 Jul 2022 |
| Electronic table games (including keno games, poker games, rapid games) | 6 | \* | 1 Jul 2022 |
| Entertainment assets: |  |  |  |
|  Audio (including amplifiers, microphones, speakers, processors) | 5 | \* | 1 Jul 2022 |
|  Visual (including televisions, DVD players) | 5 | \* | 1 Jul 2022 |
| Gaming signage (including digital displays, jackpot displays, LED/LCD video walls and partitions) | 5 | \* | 1 Jul 2022 |
| Gaming stools and chairs | 5 | \* | 1 Jul 2022 |
| Gaming tables (including blackjack, poker, roulette) | 7 | \* | 1 Jul 2022 |
| Poker/gaming machines | 6 | \* | 1 Jul 2022 |
| Poker/gaming machines system hardware (used for monitoring) | 6 | \* | 1 Jul 2022 |
| Security and monitoring assets – see Table B Security and monitoring assets |  |  |  |
| Table game equipment: |  |  |  |
|  Big wheels | 7 | \* | 1 Jul 2022 |
|  Card shufflers | 5 | \* | 1 Jul 2022 |
|  Chippers | 5 | \* | 1 Jul 2022 |
|  Chips and plaques | 10 | \* | 1 Jul 2022 |
|  Dealer handset devices | 5 | \* | 1 Jul 2022 |
|  Display screens | 5 | \* | 1 Jul 2022 |
|  Roulette wheels | 7 | \* | 1 Jul 2022 |
|  Shoes (electronic type) | 5 | \* | 1 Jul 2022 |

**[31] Heading to Table B**

*Omit*

**Table B as at 1 July 2021**

*Substitute*

**Table B as at 1 July 2022**

**[32] Table B, items beginning with A**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
|  Other accommodation units (eg manufactured homes) | 30 | \* | 1 Jul 2015 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
|  Other accommodation units (e.g. manufactured homes) | 30 | \* | 1 Jul 2015 |

**[33] Table B, items beginning with E**

*After*

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

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Electric bicycles (e-bicycles and e-bikes) | 4 | \* | 1 July 2022 |
| Electric scooters (e-scooters) | 2 | \* | 1 July 2022 |

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

*Omit*

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

*Substitute*

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

**[35] Table B, items beginning with P**

*After*

|  |  |  |  |
| --- | --- | --- | --- |
| Partitions (demountable) | 20 | \* | 1 Jul 2005 |

*Insert*

|  |  |  |  |
| --- | --- | --- | --- |
| Plastic safety screens (including sneeze guards) | 2 | \* | 1 July 2022 |

**[36] Table B, items beginning with P**

*Omit*

|  |  |  |  |
| --- | --- | --- | --- |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (eg construction sites) | 15 | \* | 1 Jul 2014 |

*Substitute*

|  |  |  |  |
| --- | --- | --- | --- |
| Portable structures (sheds, site office trailers, portable toilets and washrooms etc) used for a temporary period in offsite locations (e.g. construction sites) | 15 | \* | 1 Jul 2014 |