



# General depreciation rates

# Introduction

## General depreciation rates

This guide sets out the general depreciation rates for both diminishing value (DV) and straight line (SL) that apply to assets acquired in the 2006 and later tax years.

Inland Revenue sets the depreciation rates in the form of general and provisional determinations for all depreciable assets, other than fixed-life intangible depreciable assets or excluded depreciable assets, based on an asset's estimated useful life.

New determinations and provisional determinations are published on [ird.govt.nz](http://ird.govt.nz) and in our Tax Information Bulletin (TIB).

For more detailed information on fixed-life intangible assets see the **Depreciation - a guide for business - IR260**. Excluded depreciable assets must be depreciated using the historic rates - see our guide **Historic depreciation rates - IR267**, available on our website [ird.govt.nz/depreciation](http://ird.govt.nz/depreciation).

Our online depreciation rate finder allows you to quickly search for assets across all industry and asset categories.

The depreciation rates are set out in industry and asset categories. Assets which are unique to 1 or 2 specific industries are listed under the industry category.

Assets which are typically used in a variety of different industries, for example, tanks, boilers and heating are listed under the asset category.

Assets are listed alphabetically within each industry and asset category. The following details are shown for each asset:

- Column 1 - the estimated useful life
- Column 2 - the DV rate
- Column 3 - the SL rate

## Depreciation loading

Before 21 May 2010, a 20% loading could be applied to the DV or SL depreciation rate in certain cases. The loading accelerated the depreciation of eligible assets. It generally applied to new assets never used or held for use in New Zealand and imported second-hand assets. The asset must have been purchased after the beginning of the 1995-96 income year.

For buildings, imported used cars, second-hand assets acquired in New Zealand and depreciable intangible property, the 20% loading did not apply.

Any asset purchased on or after 21 May 2010 is not entitled to the 20% depreciation loading. However, if you entered into a contract to purchase an asset on or before 20 May 2010, you can still depreciate this asset with the loading.

Any asset being depreciated at a rate with loading before 21 May 2010 can continue to be depreciated at that rate for that asset's lifetime. However, if there is a capital improvement to an asset with the 20% loading, this improvement will need to be depreciated separately from the original asset, and will be depreciated without the loading allowance.

## Special rules that apply to buildings

For the 2021 to 2024 income years, the depreciation rates of 2% DV and 1.5% SL were introduced for non-residential buildings with an estimated useful life of 50 years or more.

From the 2025 income year, these returned to 0%.

Although a 0% depreciation rate applies to all buildings from 2025, they remain in the tax base. When they are sold for more than the book value, an adjustment is required for any depreciation recovery (depreciation previously claimed).

## Estimated useful life

The estimated useful life of an asset is the period over which an asset might reasonably be expected to be useful in earning income in New Zealand. The fact that an asset may have been previously used for a purpose other than deriving income (for example, private use) or carrying on a business overseas won't reduce its estimated useful life.

## Maximum depreciation claims

Whether you're using the straight line (SL) or diminishing value (DV) method you cannot claim depreciation in excess of the cost price/value of the depreciable asset.

To make sure you do not claim more depreciation than you're entitled to, you need to keep a track of the adjusted tax value of the asset. You'll need to keep a fixed assets register with the following information:

- a description of the asset
- original purchase price or valuation
- date the asset was acquired and the date in service
- estimated useful life of asset
- depreciation method to be used for the asset
- percentage of private use if any
- the adjusted tax value for each year. You use this information to complete a depreciation schedule.

### Example

1 April 2024 Simone purchases a dishwasher for \$1,200, used 100% for business. Using the straight line depreciation method the rate is 13.5%.

|        | Original cost | Depreciation rate | Depreciation claimed | Adjusted tax value |
|--------|---------------|-------------------|----------------------|--------------------|
| Year 1 | \$1,200       | 13.5%             | \$162.00             | \$1,038            |
| Year 2 | \$1,200       | 13.5%             | \$162.00             | \$876              |
| Year 3 | \$1,200       | 13.5%             | \$162.00             | \$714              |
| Year 4 | \$1,200       | 13.5%             | \$162.00             | \$552              |
| Year 5 | \$1,200       | 13.5%             | \$162.00             | \$390              |
| Year 6 | \$1,200       | 13.5%             | \$162.00             | \$228              |
| Year 7 | \$1,200       | 13.5%             | \$162.00             | \$66               |
| Year 8 | \$1,200       | 13.5%             | \$66                 | \$0.00             |

Simone can claim \$162.00 for the first 7 years. However, in the eighth year the final claim is \$66.00. This is because the dishwasher's adjusted tax value is less than the original calculated depreciation of \$162.00. The amount of depreciation claimed cannot exceed the adjusted tax value so no further depreciation can be claimed on the dishwasher after year 7.

## Buildings and building fit-out asset categories

The term 'building' can have various meanings depending on the context in which the term is used.

A building in ordinary circumstances is defined as:

- a structure of considerable size
- permanent in the sense that it's intended to last a considerable time
- enclosed by walls and a roof
- able to function independently of any other structure. However, a building is not necessarily a physically separate structure.

**Interpretation statement 22/04 "Claiming depreciation on buildings"** steps through the depreciation rules that apply to buildings and explains how to distinguish between a residential building and a non-residential building.

You can find this in the **Tax Information Bulletin, Vol 34, No 8 (September 2022)**.

The chattels and fit-out of a building, where it does not form part of the building, can still be depreciated.

**Interpretation statement 10/01 "Residential rental properties - Depreciation of items of depreciable property"** sets out a three-step test that Inland Revenue will apply to determine whether an item can be separated out or whether it's seen as being part of the building. You can find this in the **Tax Information Bulletin, Vol 22, No 4 (May 2010)**.

## How to find the right rate

Follow this step-by-step process to find the right depreciation rate.

1. See the ‘Industry’ category list in the contents pages.  
If there is an appropriate industry category for your industry and your asset is listed there, use that depreciation rate (either DV or SL), otherwise go to step 2.
2. See the ‘Asset’ category list in the contents pages.  
If there is an appropriate asset category and your asset is listed, use that depreciation rate (either DV or SL), otherwise go to step 3.
3. If the asset is listed under an industry category (step 1) which is not your main industry, and you use the asset in a similar way to the industry shown, use that depreciation rate (either DV or SL), otherwise go to step 4.
4. If none of the first 3 steps apply, use the default class from the appropriate asset category if the description of the default class is applicable to your asset.
5. If none of the first 4 steps apply, use the default class rate from the appropriate industry category if the description of the default class is applicable to your asset.
6. Where there is no appropriate listing for your asset under an industry or asset category, you can apply for a provisional depreciation rate.

You can search for a specific asset across all industry and asset categories using our depreciation rate finder at [ird.govt.nz/rate-finder](http://ird.govt.nz/rate-finder)

## 2006 and future years asset rates

(Use for assets other than buildings acquired on or after 1 April 2005, and buildings acquired on or after 19 May 2005)

### Part 1 -

#### Industry categories

Agriculture, horticulture and aquaculture

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Audio and video recording studios and professional photography

7

Bakeries

8

Battery manufacturing

8

Brewing, winemaking and distilleries

8

Cable making

9

Cement manufacturing

10

Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser)

10

Cigarette manufacturing

11

Cleaning, refuse and recycling

12

Concrete and plaster

12

Contractors, builders and quarrying

13

Dairy plant

14

Electrical and electronic engineering  
(for test equipment see also Asset category:  
'Scientific and laboratory equipment')

15

Engineering (including automotive)

15

Fishing (see also 'Meat and fish processing')

17

Food processing

18

Footwear manufacturing

19

Glass

20

Hotels, motels, restaurants, cafes, taverns  
and takeaway bars

20

Laundry

22

Leisure

22

Manufacturers (not elsewhere specified)

25

Meat and fish processing

25

Medical and medical laboratory

26

Metal industries (primary) and foundries

28

Milling (including grain handling and seed cleaning)

29

Mining (see also 'Contractors, builders  
and quarrying')

29

Oil and gas industry

30

Packaging (excluding plastic packaging)

31

Pharmaceuticals

31

Plastics

32

Pottery, tile and brick making

32

Power generation and electrical reticulation systems

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Printing and photographic (see also 'Audio and video recording studios and professional photography') 34

Pulp and paper manufacturing 35

Residential rental property chattels 36

Rubber and tyre manufacturing 36

Shops 37

Tanning and fellmongering 38

Telecommunications (see also 'Telephone systems'  
under Asset category: 'Office equipment and furniture') 39

Textile, garment and carpet manufacturing 40

Timber and joinery industries 41

Undersea maintenance (where equipment used under salt water or on a maintenance barge on salt water) 42

### Part 2 -

#### Asset categories

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Building fit-out (when in books separately from building cost) 43

Boilers and heaters (where not industry specified) 44

Books, music and manuscripts 44

Buildings and structures 45

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Hire equipment (short-term hire of one month or less only) 48

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Pet grooming and cleaning equipment 51

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Reticulation systems, including power generation (excluding electrical, communications and gas reticulation) 52

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## Part 1 2006 and future years asset rates

(Use for assets other than buildings acquired on or after 1 April 2005, and buildings acquired on or after 19 May 2005)

### Industry categories

#### *Agriculture, horticulture and aquaculture (AGRI)*

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| Agricultural and horticultural machinery (default class)  | 15.5                    | 13               | 8.5              |
| Aeroplanes (top dressing and spraying) and specialised attachments  | 10                      | 20               | 13.5             |
| Automated dairy drafting systems (2009/2010 and subsequent years)   | 6.66                    | 30               | 21               |
| Automated milking system - applies from 2011/12 and subsequent income years (PROV 23)   | 10                      | 20               | 13.5             |
| Beekeeping equipment  | 12.5                    | 16               | 10.5             |
| Bush cutters  | 5                       | 40               | 30               |
| Chainsaws   | 3                       | 67               | 67               |
| Cherry pickers  | 12.5                    | 16               | 10.5             |
| Cleaning machinery  | 15.5                    | 13               | 8.5              |
| Compressor (refrigerant)  | 12.5                    | 16               | 10.5             |
| Crates (cattle)   | 10                      | 20               | 13.5             |
| Crates (pigs)   | 10                      | 20               | 13.5             |
| Crates (sheep)  | 10                      | 20               | 13.5             |
| Cultivators (rotary)  | 5                       | 40               | 30               |
| Dairy shed and yard (including pipe work bails, railings and gates)   | 33.3                    | 6                | 4                |
| Egg crates  | 3                       | 67               | 67               |
| Equestrian arena consisting of permanent construction materials excluding the base course - applies from 2010/11 and subsequent years (PROV 20) | 12.5                    | 16               | 10.5             |
| Feeders (forage)  | 12.5                    | 16               | 10.5             |
| Frost Fan (mobile)  | 15.5                    | 13               | 8.5              |
| Grading machinery (computerised)  | 8                       | 25               | 17.5             |
| Grading machinery (non-computerised)  | 15.5                    | 13               | 8.5              |
| Harness   | 5                       | 40               | 30               |
| Harvesters  | 15.5                    | 13               | 8.5              |
| Hay balers  | 12.5                    | 16               | 10.5             |
| Hi-trim shelter trimmer (including sub-frame)   | 10                      | 20               | 13.5             |
| Hop kilns   | 15.5                    | 13               | 8.5              |
| Horticulture LED grow light systems - applies from the 2023 and subsequent income years   | 5                       | 40               | 30               |
| Irrigation piping (above ground)  | 15.5                    | 13               | 8.5              |
| Irrigation pumps (above ground)   | 15.5                    | 13               | 8.5              |
| Irrigators (travelling)   | 10                      | 20               | 13.5             |
| Isolating transformers  | 8                       | 25               | 17.5             |
| Kennels (dogs)  | 5                       | 40               | 30               |
| Lawnmowers (domestic type used by lawn mowing contractors)  | 2                       | 100              | 100              |
| Lawnmowers (non-domestic type used by lawn mowing contractors)  | 5                       | 40               | 30               |
| Meal feeders, automated - applies from 2011/12 and subsequent income years  | 20                      | 10               | 7                |
| Milk storage vat/silo   | 15.5                    | 13               | 8.5              |
| Milking plant   | 12.5                    | 16               | 10.5             |
| Mowers (gang and PTO type)  | 12.5                    | 16               | 10.5             |
| Mulchers (commercial)   | 4                       | 50               | 40               |
| Mushroom growing tunnels (when in books separately from building cost)<br>- applies from 2011/12 and subsequent income years                    | 33.3                    | 6                | 4                |
| Mushroom spawning tunnels (when in books separately from building cost)<br>- applies from 2011/12 and subsequent income years                   | 33.3                    | 6                | 4                |
| Packing machinery (computerised)  | 8                       | 25               | 17.5             |
| Packing machinery (non-computerised)  | 15.5                    | 13               | 8.5              |
| Pig feeding plant   | 8                       | 25               | 17.5             |
| Pig watering systems  | 20                      | 10               | 7                |
| Plant supports (hanging retractable wire) (applies from 2007/08 and subsequent income years)  | 5                       | 40               | 30               |
| Plant trolley   | 5                       | 40               | 30               |
| Post hole borers (except PTO type)  | 5                       | 40               | 30               |
| Post hole borers (PTO type)   | 12.5                    | 16               | 10.5             |
| Poultry equipment   | 12.5                    | 16               | 10.5             |
| Rifles (greater than 10,000 rounds per year)  | 2                       | 100              | 100              |
| Rifles (less than 10,000 rounds per year)   | 6.66                    | 30               | 21               |
| Rollers   | 12.5                    | 16               | 10.5             |
| Rotary dairy shed milking platforms (turntables)  | 25                      | 8                | 6                |
| Saddlery  | 5                       | 40               | 30               |

***Agriculture, horticulture and aquaculture (AGRI) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Shearing equipment  | 8                              | 25                      | 17.5                    |
| Shellfish nets  | 4                              | 50                      | 40                      |
| Shellfish ropes   | 4                              | 50                      | 40                      |
| Shellfish stakes  | 4                              | 50                      | 40                      |
| Shotguns (greater than 50,000 rounds per year)  | 2                              | 100                     | 100                     |
| Shotguns (less than 50,000 rounds per year)   | 6.66                           | 30                      | 21                      |
| Sorting machinery (computerised)  | 8                              | 25                      | 17.5                    |
| Sorting machinery (non-computerised)  | 15.5                           | 13                      | 8.5                     |
| Sprayers (backpack)   | 5                              | 40                      | 30                      |
| Sprayers (mobile crop)  | 12.5                           | 16                      | 10.5                    |
| Sprayers (mobile weed)  | 12.5                           | 16                      | 10.5                    |
| Spreaders   | 12.5                           | 16                      | 10.5                    |
| Teat sprayers (automatic)   | 6.66                           | 30                      | 21                      |
| Tools (hand)  | 3                              | 67                      | 67                      |
| Tools (power)   | 3                              | 67                      | 67                      |
| Tractor drawn implements  | 15.5                           | 13                      | 8.5                     |
| Tractors (wheeled)  | 15.5                           | 13                      | 8.5                     |
| Trough covers (plastic) (PROV 15)   | 5                              | 40                      | 30                      |
| Wash down unit  | 10                             | 20                      | 13.5                    |
| Wash down unit (portable)   | 3                              | 67                      | 67                      |
| Water heaters   | 12.5                           | 16                      | 10.5                    |
| Wintering pads (rubber)   | 6.66                           | 30                      | 21                      |
| Wool/shearing shed - 2012 to 2020 income years  | 50                             | 0                       | 0                       |
| Wool/shearing shed - applies from 2021 and subsequent income years  | 50                             | 2                       | 1.5                     |
| Woven reflective mulch  | 3                              | 67                      | 67                      |
| <b><i>Audio and video recording studios and professional photography (AUDI)</i></b>   |                                |                         |                         |
| Amplifiers  | 5                              | 40                      | 30                      |
| Audio and video recording and photographic equipment (default class)  | 5                              | 40                      | 30                      |
| Autocue machines  | 5                              | 40                      | 30                      |
| Cassettes   | 2                              | 100                     | 100                     |
| Compact disc players  | 5                              | 40                      | 30                      |
| Compact discs   | 2                              | 100                     | 100                     |
| Copyright in sound recordings   | 1                              | 100                     | 100                     |
| Digital versatile disc players (DVD players)  | 5                              | 40                      | 30                      |
| Digital versatile discs (DVDs)  | 2                              | 100                     | 100                     |
| Drones and integrated accessories including remote controllers and software, used for photography, surveillance and video/movie production - applies for the 2013/14 and subsequent years | 4                              | 50                      | 40                      |
| Editing equipment   | 5                              | 40                      | 30                      |
| Equalisers  | 5                              | 40                      | 30                      |
| Lighting and accessories  | 5                              | 40                      | 30                      |
| Masters   | 2                              | 100                     | 100                     |
| Media   | 2                              | 100                     | 100                     |
| Microphones   | 5                              | 40                      | 30                      |
| Mixers  | 5                              | 40                      | 30                      |
| Monitors  | 5                              | 40                      | 30                      |
| Photography equipment (professional)  | 5                              | 40                      | 30                      |
| Receivers   | 5                              | 40                      | 30                      |
| Recording equipment (audio)   | 5                              | 40                      | 30                      |
| Recording equipment (visual)  | 5                              | 40                      | 30                      |
| Speakers  | 5                              | 40                      | 30                      |
| Studio cameras (television)   | 7                              | 30                      | 21                      |
| Tapes   | 2                              | 100                     | 100                     |
| Tuners  | 5                              | 40                      | 30                      |
| Video cameras   | 5                              | 40                      | 30                      |
| Video cassette records and/or players (VCRs)  | 5                              | 40                      | 30                      |
| Video games discs   | 2                              | 100                     | 100                     |
| Video game players  | 3                              | 67                      | 67                      |
| Video tapes   | 2                              | 100                     | 100                     |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Bakeries (BAKE)</b>   |                         |                  |                  |
| Appliances (miscellaneous kitchen type)  | 6.66                    | 30               | 21               |
| Bag closers  | 12.5                    | 16               | 10.5             |
| Bakery machinery and equipment (default class)                                 | 15.5                    | 13               | 8.5              |
| Benches  | 20                      | 10               | 7                |
| Bread bagging machines   | 12.5                    | 16               | 10.5             |
| Bread coolers  | 15.5                    | 13               | 8.5              |
| Bun divider/moulders   | 15.5                    | 13               | 8.5              |
| Cabinets (display)   | 12.5                    | 16               | 10.5             |
| Cabinets (refrigerated)  | 12.5                    | 16               | 10.5             |
| Conveyors  | 15.5                    | 13               | 8.5              |
| Coolrooms  | 20                      | 10               | 7                |
| Croissant machines   | 12.5                    | 16               | 10.5             |
| Depositors   | 15.5                    | 13               | 8.5              |
| Dividers   | 15.5                    | 13               | 8.5              |
| Dough moulders   | 15.5                    | 13               | 8.5              |
| Fume hoods   | 20                      | 10               | 7                |
| Furniture (fitted)   | 20                      | 10               | 7                |
| Kneaders   | 15.5                    | 13               | 8.5              |
| Mixers   | 15.5                    | 13               | 8.5              |
| Moulders (French stick)  | 12.5                    | 16               | 10.5             |
| Ovens (built-in)   | 20                      | 10               | 7                |
| Ovens (freestanding)   | 15.5                    | 13               | 8.5              |
| Pastry brakes  | 15.5                    | 13               | 8.5              |
| Provers  | 15.5                    | 13               | 8.5              |
| Sifting machines   | 12.5                    | 16               | 10.5             |
| Sinks  | 20                      | 10               | 7                |
| Slicing machines   | 15.5                    | 13               | 8.5              |
| Tins   | 5                       | 40               | 30               |
| Trays  | 5                       | 40               | 30               |
| Utensils (including pots and pans)   | 3                       | 67               | 67               |
| <b>Battery manufacturing (BATT)</b>  |                         |                  |                  |
| Acid filling machines  | 10                      | 20               | 13.5             |
| Acid production plant  | 15.5                    | 13               | 8.5              |
| Automated assembly lines   | 10                      | 20               | 13.5             |
| Battery breaker  | 15.5                    | 13               | 8.5              |
| Battery manufacturing machinery (default class)                                | 15.5                    | 13               | 8.5              |
| Charging plant   | 10                      | 20               | 13.5             |
| Drying and curing plant  | 15.5                    | 13               | 8.5              |
| Grid casting machines  | 15.5                    | 13               | 8.5              |
| Grid casting moulds  | 5                       | 40               | 30               |
| Ingot casting machines   | 15.5                    | 13               | 8.5              |
| Oxide manufacturing plant  | 15.5                    | 13               | 8.5              |
| Pasting machines   | 15.5                    | 13               | 8.5              |
| Plastic moulding machinery   | 15.5                    | 13               | 8.5              |
| Smelter furnaces   | 20                      | 10               | 7                |
| Smelter refining pots  | 15.5                    | 13               | 8.5              |
| <b>Brewing, winemaking and distilleries (BREW)</b>                             |                         |                  |                  |
| Barrels (wooden)   | 5                       | 40               | 30               |
| Bins (bulk grain)  | 25                      | 8                | 6                |
| Bins (other than stainless steel for fermentation, malting, grist and storage) | 20                      | 10               | 7                |
| Bins (stainless steel for fermentation, malting, grist and storage)            | 25                      | 8                | 6                |
| Bird netting   | 5                       | 40               | 30               |
| Bottle machines/lines  | 15.5                    | 13               | 8.5              |
| Brewing; winemaking or distilling plant and machinery (default class)          | 20                      | 10               | 7                |
| Canning machines/lines   | 15.5                    | 13               | 8.5              |
| Capping machines   | 15.5                    | 13               | 8.5              |
| Carbonators  | 15.5                    | 13               | 8.5              |
| Carton erecting machines   | 15.5                    | 13               | 8.5              |
| Checkers (level)   | 8                       | 25               | 17.5             |
| CO2 reclaim plant  | 20                      | 10               | 7                |
| Coding machines  | 5                       | 40               | 30               |
| Conveyors  | 15.5                    | 13               | 8.5              |

**Brewing, winemaking and distilleries (BREW) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Conveyors (roller)  | 12.5                           | 16                      | 10.5                    |
| Cookers (yeast)   | 25                             | 8                       | 6                       |
| Coolers   | 20                             | 10                      | 7                       |
| Cooperage plant   | 20                             | 10                      | 7                       |
| Corking machines  | 15.5                           | 13                      | 8.5                     |
| Crates (wood or plastic)  | 2                              | 100                     | 100                     |
| Crushers (fruit)  | 20                             | 10                      | 7                       |
| Depalletisers   | 20                             | 10                      | 7                       |
| Effluent plant (excluding stainless steel tanks and screens)                    | 12.5                           | 16                      | 10.5                    |
| Effluent plant (stainless steel construction)                                   | 15.5                           | 13                      | 8.5                     |
| Elevators   | 20                             | 10                      | 7                       |
| Filling machines (not elsewhere specified)                                      | 15.5                           | 13                      | 8.5                     |
| Filters (other than filter presses, ultra filters and pressure filters)         | 15.5                           | 13                      | 8.5                     |
| Filters (pressure)  | 20                             | 10                      | 7                       |
| Gluers (hot melt)   | 10                             | 20                      | 13.5                    |
| Heat exchangers   | 15.5                           | 13                      | 8.5                     |
| Hop frames  | 10                             | 20                      | 13.5                    |
| Hop kilns   | 15.5                           | 13                      | 8.5                     |
| Inspection equipment  | 8                              | 25                      | 17.5                    |
| Keg filling machines/lines  | 15.5                           | 13                      | 8.5                     |
| Kegs  | 10                             | 20                      | 13.5                    |
| Labelling machines  | 15.5                           | 13                      | 8.5                     |
| Metal detectors   | 10                             | 20                      | 13.5                    |
| Meters (flow)   | 8                              | 25                      | 17.5                    |
| Mills (malt)  | 20                             | 10                      | 7                       |
| Mixers  | 20                             | 10                      | 7                       |
| Packaging machines (not elsewhere specified)                                    | 15.5                           | 13                      | 8.5                     |
| Palletisers   | 20                             | 10                      | 7                       |
| Pasteurisers  | 15.5                           | 13                      | 8.5                     |
| Presses (filter)  | 20                             | 10                      | 7                       |
| Presses (fruit)   | 20                             | 10                      | 7                       |
| Racks (bottle storage)  | 20                             | 10                      | 7                       |
| Screens (gyratory)  | 12.5                           | 16                      | 10.5                    |
| Screens (vibratory)   | 12.5                           | 16                      | 10.5                    |
| Sealing machines (not elsewhere specified)                                      | 15.5                           | 13                      | 8.5                     |
| Silos (bulk grain)  | 25                             | 8                       | 6                       |
| Silos (other than stainless steel for fermentation, malting, grist and storage) | 20                             | 10                      | 7                       |
| Silos (stainless steel for fermentation, malting, grist and storage)            | 25                             | 8                       | 6                       |
| Sterilising machines  | 15.5                           | 13                      | 8.5                     |
| Stills (continuous)   | 20                             | 10                      | 7                       |
| Stills (pot)  | 25                             | 8                       | 6                       |
| Tanker filling plant  | 15.5                           | 13                      | 8.5                     |
| Tanks (other than stainless steel for fermentation, malting, grist and storage) | 20                             | 10                      | 7                       |
| Tanks (stainless steel for fermentation, malting, grist and storage)            | 25                             | 8                       | 6                       |
| Tuns (lauter)   | 25                             | 8                       | 6                       |
| Tuns (mash)   | 25                             | 8                       | 6                       |
| Ultrafiltration plant   | 6.6                            | 30                      | 21                      |
| Vats (other than stainless steel for fermentation, malting, grist and storage)  | 20                             | 10                      | 7                       |
| Vats (stainless steel for fermentation, malting, grist and storage)             | 25                             | 8                       | 6                       |
| Washing machines  | 15.5                           | 13                      | 8.5                     |
| Water softening plant   | 15.5                           | 13                      | 8.5                     |
| Weighers (batch)  | 12.5                           | 16                      | 10.5                    |
| Weighers (check)  | 8                              | 25                      | 17.5                    |
| Whirlpools  | 25                             | 8                       | 6                       |
| Wort boiler or kettle   | 25                             | 8                       | 6                       |
| <b>Cable making (CABL)</b>  |                                |                         |                         |
| Armouring machines  | 25                             | 8                       | 6                       |
| Braiders  | 15.5                           | 13                      | 8.5                     |
| Bunchers  | 25                             | 8                       | 6                       |
| Cable drums   | 10                             | 20                      | 13.5                    |
| Cable making equipment (default class)  | 20                             | 10                      | 7                       |
| CCV lines   | 15.5                           | 13                      | 8.5                     |
| Compounding plant (plastic)   | 15.5                           | 13                      | 8.5                     |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Cable making (CABL) - continued</b>  |                         |                  |                  |
| Control equipment   | 8                       | 25               | 17.5             |
| Die polishing machinery   | 3                       | 67               | 67               |
| Dies  | 3                       | 67               | 67               |
| Drawing machines (multi-wire)   | 15.5                    | 13               | 8.5              |
| Drawing machines (other)  | 25                      | 8                | 6                |
| Electrical test equipment (electronic)  | 8                       | 25               | 17.5             |
| Electrical test equipment (HV)  | 10                      | 20               | 13.5             |
| Electrical test equipment (LV)  | 15.5                    | 13               | 8.5              |
| Extruders (lead)  | 20                      | 10               | 7                |
| Extruders (plastic)   | 15.5                    | 13               | 8.5              |
| Extrusion lines (multiple)  | 15.5                    | 13               | 8.5              |
| Fibre optic colouring lines   | 5                       | 40               | 30               |
| Fibre optic stranders   | 10                      | 20               | 13.5             |
| Impregnation plant  | 25                      | 8                | 6                |
| Laying up machines  | 25                      | 8                | 6                |
| Pallets (steel)   | 15.5                    | 13               | 8.5              |
| Paper lappers   | 25                      | 8                | 6                |
| Paper slitters  | 25                      | 8                | 6                |
| Printers (gravure)  | 15.5                    | 13               | 8.5              |
| Printers (jet)  | 5                       | 40               | 30               |
| Rewind/repair lines   | 25                      | 8                | 6                |
| Screening lines   | 15.5                    | 13               | 8.5              |
| Stranding machines (planetary)  | 25                      | 8                | 6                |
| Stranding machines (twist)  | 15.5                    | 13               | 8.5              |
| Twining machines  | 15.5                    | 13               | 8.5              |
| <b>Cement manufacturing (CEMN)</b>  |                         |                  |                  |
| Blowers   | 10                      | 20               | 13.5             |
| Blowlines   | 20                      | 10               | 7                |
| Cement manufacturing plant and equipment (default class)  | 25                      | 8                | 6                |
| Conveyors   | 20                      | 10               | 7                |
| Kilns (lime)  | 25                      | 8                | 6                |
| Kilns (rotary) and associated equipment   | 25                      | 8                | 6                |
| Kilns (vertical) and associated equipment   | 25                      | 8                | 6                |
| Mills (ball)  | 25                      | 8                | 6                |
| Mills (roller)  | 25                      | 8                | 6                |
| Mixing plant  | 20                      | 10               | 7                |
| Packing plant   | 20                      | 10               | 7                |
| Silos (concrete)  | 50                      | 4                | 3                |
| Tanks (concrete)  | 50                      | 4                | 3                |
| <b>Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser) (CHEM)</b> |                         |                  |                  |
| Blowers   | 12.5                    | 16               | 10.5             |
| Blowing towers  | 25                      | 8                | 6                |
| Canister manufacturing machines   | 12.5                    | 16               | 10.5             |
| Capping machines  | 15.5                    | 13               | 8.5              |
| Carton closing machines   | 15.5                    | 13               | 8.5              |
| Charges (ball mill)   | 3                       | 67               | 67               |
| Chemical plant and machinery (default class)  | 15.5                    | 13               | 8.5              |
| Control equipment (process)   | 8                       | 25               | 17.5             |
| Conveyors   | 15.5                    | 13               | 8.5              |
| Conveyors (dosing)  | 12.5                    | 16               | 10.5             |
| Conveyors (weighing)  | 8                       | 25               | 17.5             |
| Depalletisers   | 20                      | 10               | 7                |
| Dryers (fluid bed)  | 20                      | 10               | 7                |
| Dryers (roller)   | 25                      | 8                | 6                |
| Drying tunnels  | 20                      | 10               | 7                |
| Dust controllers  | 12.5                    | 16               | 10.5             |
| Feeders (vibratory)   | 10                      | 20               | 13.5             |
| Fertiliser manufacturing plant  | 12.5                    | 16               | 10.5             |
| Fillers (liquid)  | 12.5                    | 16               | 10.5             |
| Fillers (sachet)  | 12.5                    | 16               | 10.5             |
| Filling machines  | 15.5                    | 13               | 8.5              |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser) (CHEM) - continued</b> |                         |                  |                  |
| Gluing machines   | 12.5                    | 16               | 10.5             |
| Glycerine manufacturing plant   | 25                      | 8                | 6                |
| Glycerine refining plant  | 25                      | 8                | 6                |
| Heat exchangers   | 20                      | 10               | 7                |
| Loading machines (aerosol)  | 10                      | 20               | 13.5             |
| Meters (solvent)  | 10                      | 20               | 13.5             |
| Mills (ball)  | 20                      | 10               | 7                |
| Mills (edge runner)   | 25                      | 8                | 6                |
| Mills (refining)  | 25                      | 8                | 6                |
| Mills (roll)  | 20                      | 10               | 7                |
| Mixers  | 15.5                    | 13               | 8.5              |
| Mixers (pressure)   | 25                      | 8                | 6                |
| Mixers (vacuum)   | 25                      | 8                | 6                |
| Palletisers   | 20                      | 10               | 7                |
| Pilot plant   | 5                       | 40               | 30               |
| Plodders  | 15.5                    | 13               | 8.5              |
| Presses (filter)  | 25                      | 8                | 6                |
| Sealing machines  | 15.5                    | 13               | 8.5              |
| Separators (fines)  | 20                      | 10               | 7                |
| Shakers (paint)   | 10                      | 20               | 13.5             |
| Sifters   | 12.5                    | 16               | 10.5             |
| Stampers (soap)   | 15.5                    | 13               | 8.5              |
| Tube manufacturing machines   | 12.5                    | 16               | 10.5             |
| Vessels (deaeration)  | 25                      | 8                | 6                |
| Vessels (decantation)   | 25                      | 8                | 6                |
| Vessels (pressure)  | 25                      | 8                | 6                |
| Vessels (reactor)   | 25                      | 8                | 6                |
| Wrappers  | 12.5                    | 16               | 10.5             |
| <b>Cigarette manufacturing (CIGR)</b>   |                         |                  |                  |
| Barns (drying), acquired on or before 30 July 2009  | 20                      | 10               | 7                |
| Barns (drying), acquired after 30 July 2009   | 20                      | 8.5              | 5                |
| Batteries (heater)  | 15.5                    | 13               | 8.5              |
| Blending and mixing lines (tobacco)   | 15.5                    | 13               | 8.5              |
| Cartoning machines  | 15.5                    | 13               | 8.5              |
| Cigarette making machines   | 15.5                    | 13               | 8.5              |
| Cigarette manufacturing plant and equipment (default class)   | 15.5                    | 13               | 8.5              |
| Classifying units   | 15.5                    | 13               | 8.5              |
| Conveyors   | 15.5                    | 13               | 8.5              |
| Cooling drums (tobacco)   | 15.5                    | 13               | 8.5              |
| Cutters (rotary)  | 15.5                    | 13               | 8.5              |
| Cutters (silo)  | 15.5                    | 13               | 8.5              |
| Cutters (vibratory stack)   | 15.5                    | 13               | 8.5              |
| Cutting machines (rotary, tobacco)  | 15.5                    | 13               | 8.5              |
| Cylinders (rotary conditioning)   | 15.5                    | 13               | 8.5              |
| Drums (mixing)  | 15.5                    | 13               | 8.5              |
| Drums (steaming)  | 15.5                    | 13               | 8.5              |
| Dryers (in-line steam heated)   | 15.5                    | 13               | 8.5              |
| Drying cylinders (rotary)   | 15.5                    | 13               | 8.5              |
| Feeders (hopper)  | 15.5                    | 13               | 8.5              |
| Filter forming machines   | 15.5                    | 13               | 8.5              |
| Filter making machines  | 15.5                    | 13               | 8.5              |
| Fumigation chambers   | 15.5                    | 13               | 8.5              |
| Packing machines (cigarette)  | 15.5                    | 13               | 8.5              |
| Ripper/separators (centrifugal)   | 15.5                    | 13               | 8.5              |
| Rolling drums (tobacco)   | 15.5                    | 13               | 8.5              |
| Rolling machines (steam)  | 15.5                    | 13               | 8.5              |
| Spraying units  | 15.5                    | 13               | 8.5              |
| Steaming vacuum chamber (leaf)  | 15.5                    | 13               | 8.5              |
| Threshing machines  | 15.5                    | 13               | 8.5              |
| Weight control unit (cigarettes)  | 8                       | 25               | 17.5             |
| Wrapping machines (cellophane)  | 15.5                    | 13               | 8.5              |
| Wrapping machines (over carton)   | 15.5                    | 13               | 8.5              |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Cleaning, refuse and recycling (CLEN)</b>   |                         |                  |                  |
| Abrasive blasting booths (including media recovery/recycling, dust extraction and ventilation systems) - applies for the 2016/17 and subsequent income years | 12.5                    | 16               | 10.5             |
| Baling plant (wastepaper)  | 15.5                    | 13               | 8.5              |
| Bins (for glass)   | 3                       | 67               | 67               |
| Bins (metal, rubbish)  | 8                       | 25               | 17.5             |
| Bins (recycling plastic)   | 3                       | 67               | 67               |
| Bins (rubbish)   | 3                       | 67               | 67               |
| Biomass digestion systems  | 12.5                    | 16               | 10.5             |
| Carpet cleaning machines   | 8                       | 25               | 17.5             |
| Cleaners' cradles  | 15.5                    | 13               | 8.5              |
| Cleaning refuse and recycling equipment (default class)  | 8                       | 25               | 17.5             |
| Compactors (rubbish)   | 10                      | 20               | 13.5             |
| Drain cleaning rods  | 8                       | 25               | 17.5             |
| Incineration plant (rubbish)   | 15.5                    | 13               | 8.5              |
| Mulchers (commercial)  | 4                       | 50               | 40               |
| Polishers (floor)  | 8                       | 25               | 17.5             |
| Portable toilets   | 5                       | 40               | 30               |
| Sandblasters   | 8                       | 25               | 17.5             |
| Sander (floor)   | 8                       | 25               | 17.5             |
| Scrap metal shredder including sorting plant, from the 2024 income year<br>- previously described as 'Metal (scrap) recovery plant'.                         | 15.5                    | 13               | 8.5              |
| Scrubbers (floor)  | 8                       | 25               | 17.5             |
| Shredding plant (wastepaper)   | 15.5                    | 13               | 8.5              |
| Skips (metal, rubbish)   | 8                       | 25               | 17.5             |
| Steam cleaners   | 8                       | 25               | 17.5             |
| Sweepers (floor)   | 8                       | 25               | 17.5             |
| Sweepers (motorised, pedestrian controlled for footpaths)  | 8                       | 25               | 17.5             |
| Sweepers (trucks for street)   | 12.5                    | 16               | 10.5             |
| Transfer station plant (refuse)  | 15.5                    | 13               | 8.5              |
| Trucks (rubbish)   | 12.5                    | 16               | 10.5             |
| Vacuum cleaners (commercial type)  | 5                       | 40               | 30               |
| Vacuum cleaners (domestic type)  | 3                       | 67               | 67               |
| Vacuum cleaners (motorised, pedestrian controlled for footpaths)   | 8                       | 25               | 17.5             |
| Waterblasters  | 8                       | 25               | 17.5             |
| <b>Concrete and plaster (CONC)</b>   |                         |                  |                  |
| Augers and screw conveyors   | 10                      | 20               | 13.5             |
| Batching plant   | 12.5                    | 16               | 10.5             |
| Block making machines  | 15.5                    | 13               | 8.5              |
| Block splitters  | 15.5                    | 13               | 8.5              |
| Blowers  | 10                      | 20               | 13.5             |
| Compactors   | 3                       | 67               | 67               |
| Concrete and plaster machinery (default class)   | 15.5                    | 13               | 8.5              |
| Conveyors  | 12.5                    | 16               | 10.5             |
| Cubers   | 15.5                    | 13               | 8.5              |
| Cutters (concrete)   | 3                       | 67               | 67               |
| Diamond drill bits and saw blades  | 2                       | 100              | 100              |
| Dies   | 5                       | 40               | 30               |
| Drills   | 3                       | 67               | 67               |
| Faucet grinders  | 12.5                    | 16               | 10.5             |
| Hoppers  | 12.5                    | 16               | 10.5             |
| Mixers (concrete batching)   | 12.5                    | 16               | 10.5             |
| Moulds   | 5                       | 40               | 30               |
| Pallet cleaner and oiler   | 15.5                    | 13               | 8.5              |
| Pipe making machines (concrete)  | 12.5                    | 16               | 10.5             |
| Prestressing equipment   | 10                      | 20               | 13.5             |
| Pumps (concrete)   | 8                       | 25               | 17.5             |
| Saws   | 3                       | 67               | 67               |
| Silos  | 15.5                    | 13               | 8.5              |
| Trowelling machines  | 5                       | 40               | 30               |
| Trucks (concrete mixing)   | 12.5                    | 16               | 10.5             |
| Vibrators  | 3                       | 67               | 67               |

***Contractors, builders and quarrying (CONT)***

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| Backactors   | 15.5                           | 13                      | 8.5                     |
| Bitumen laying equipment   | 12.5                           | 16                      | 10.5                    |
| Borers   | 15.5                           | 13                      | 8.5                     |
| Breakers   | 5                              | 40                      | 30                      |
| Brush cutters  | 5                              | 40                      | 30                      |
| Builder's planks (wooden) - applies from 2006/07 and subsequent income years   | 3                              | 67                      | 67                      |
| Buildings (portable) grandparented structure, acquired between 1 April 2005 and 30 July 2009                                       | 12.5                           | 16                      | 10.5                    |
| Buildings (portable) grandparented structure, acquired on or after 31 July 2009  | 12.5                           | 13.5                    | 8                       |
| Bulldozers   | 15.5                           | 13                      | 8.5                     |
| Cable and pipe detectors   | 8                              | 25                      | 17.5                    |
| Chainsaws  | 3                              | 67                      | 67                      |
| Cherry pickers   | 12.5                           | 16                      | 10.5                    |
| Compactors   | 15.5                           | 13                      | 8.5                     |
| Compactors (pedestrian controlled)   | 8                              | 25                      | 17.5                    |
| Concrete mixers  | 12.5                           | 16                      | 10.5                    |
| Contractors, builders and quarrying plant and equipment (default class)  | 15.5                           | 13                      | 8.5                     |
| Crushers   | 12.5                           | 16                      | 10.5                    |
| Diamond drill bits and saw blades  | 2                              | 100                     | 100                     |
| Diggers (mini)   | 12.5                           | 16                      | 10.5                    |
| Ditchers   | 15.5                           | 13                      | 8.5                     |
| Drilling machines (horizontal directional)   | 6.66                           | 30                      | 21                      |
| Drilling machine components underground (horizontal directional)   | 2                              | 100                     | 100                     |
| Dump trucks  | 15.5                           | 13                      | 8.5                     |
| Excavators   | 15.5                           | 13                      | 8.5                     |
| Fastening guns (explosive)   | 3                              | 67                      | 67                      |
| Floats (power)   | 5                              | 40                      | 30                      |
| Floodlights (portable)   | 5                              | 40                      | 30                      |
| Gold dredges   | 15.5                           | 13                      | 8.5                     |
| Graders  | 15.5                           | 13                      | 8.5                     |
| Grinders (floor)   | 8                              | 25                      | 17.5                    |
| Hydrofraise rigs (including hydromills, trench cutters and hydrofraise cranes)   | 10                             | 20                      | 13.5                    |
| Isolating transformers   | 8                              | 25                      | 17.5                    |
| Ladders  | 8                              | 25                      | 17.5                    |
| Lawnmowers (domestic type used by contractors)   | 2                              | 100                     | 100                     |
| Lawnmowers (non-domestic type used by contractors)   | 5                              | 40                      | 30                      |
| Loaders  | 15.5                           | 13                      | 8.5                     |
| Loaders (mini)   | 12.5                           | 16                      | 10.5                    |
| Pipe layers  | 15.5                           | 13                      | 8.5                     |
| Portable fencing (galvanised steel) - applies from the 2015 and subsequent income years  | 8                              | 25                      | 17.5                    |
| Portable huts (not buildings) grandparented structure (acquired on or after 1 April 2005)  | 12.5                           | 16                      | 10.5                    |
| Post hole borers (except PTO type)   | 5                              | 40                      | 30                      |
| Post hole borers (PTO type)  | 12.5                           | 16                      | 10.5                    |
| Rammers (pedestrian controlled)  | 8                              | 25                      | 17.5                    |
| Rippers  | 15.5                           | 13                      | 8.5                     |
| Rollers  | 15.5                           | 13                      | 8.5                     |
| Rooters  | 15.5                           | 13                      | 8.5                     |
| Sanders (floor)  | 8                              | 25                      | 17.5                    |
| Scaffolding (aluminium)  | 8                              | 25                      | 17.5                    |
| Scaffolding (other than aluminium)   | 15.5                           | 13                      | 8.5                     |
| Scrapers   | 15.5                           | 13                      | 8.5                     |
| Screens  | 12.5                           | 16                      | 10.5                    |
| Shovels  | 15.5                           | 13                      | 8.5                     |
| Site huts acquired, or a binding contract entered into for the purchase or construction of the building, on or before 30 July 2009 | 12.5                           | 16                      | 10.5                    |
| Surveying equipment  | 5                              | 40                      | 30                      |
| Tack rigs  | 15.5                           | 13                      | 8.5                     |
| Tarpaulins   | 3                              | 67                      | 67                      |
| Tools (hand)   | 3                              | 67                      | 67                      |
| Tools (power)  | 3                              | 67                      | 67                      |
| Tractors   | 15.5                           | 13                      | 8.5                     |
| Trowelling machines  | 5                              | 40                      | 30                      |
| Vibrators  | 5                              | 40                      | 30                      |

***Contractors, builders and quarrying (CONT) - continued***

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| Wallpaper steamers (commercial)  | 8                              | 25                      | 17.5                    |
| Wheelbarrows   | 3                              | 67                      | 67                      |
| <b><i>Dairy plant (DAIR)</i></b>   |                                |                         |                         |
| Blending bins (casein)   | 15.5                           | 13                      | 8.5                     |
| Butter making machines (except as specified)   | 15.5                           | 13                      | 8.5                     |
| Butter patting machines  | 12.5                           | 16                      | 10.5                    |
| Cartoning machines   | 15.5                           | 13                      | 8.5                     |
| Centrifuges  | 12.5                           | 16                      | 10.5                    |
| Cheddaring system  | 15.5                           | 13                      | 8.5                     |
| Cheese maturing boards   | 6.66                           | 30                      | 21                      |
| Cheese plant   | 15.5                           | 13                      | 8.5                     |
| Churns   | 15.5                           | 13                      | 8.5                     |
| Clarifiers (whey)  | 15.5                           | 13                      | 8.5                     |
| Compressor (refrigerant) (on farm)   | 12.5                           | 16                      | 10.5                    |
| Control equipment  | 8                              | 25                      | 17.5                    |
| Conveyors  | 15.5                           | 13                      | 8.5                     |
| Conveyors (crates)   | 15.5                           | 13                      | 8.5                     |
| Cooling equipment  | 15.5                           | 13                      | 8.5                     |
| Crating machines   | 15.5                           | 13                      | 8.5                     |
| Dairy plant and equipment (default class)  | 15.5                           | 13                      | 8.5                     |
| Dairy plant powder drying plant dry store buildings, acquired on or after 19 May 2005 for 2011 and subsequent income years (PROV 22) | 33.3                           | 4.5                     | 3                       |
| Decanters  | 12.5                           | 16                      | 10.5                    |
| Decorating machines  | 15.5                           | 13                      | 8.5                     |
| Dryers   | 15.5                           | 13                      | 8.5                     |
| Effluent plant (excluding stainless steel tanks and screens)   | 12.5                           | 16                      | 10.5                    |
| Electrodialysis plant (whey)   | 12.5                           | 16                      | 10.5                    |
| Evaporators (MVR type)   | 15.5                           | 13                      | 8.5                     |
| Evaporators (TVR type)   | 20                             | 10                      | 7                       |
| Filling machines (bottle)  | 15.5                           | 13                      | 8.5                     |
| Flow meters  | 8                              | 25                      | 17.5                    |
| Grinding plant (casein)  | 15.5                           | 13                      | 8.5                     |
| Heat exchangers  | 15.5                           | 13                      | 8.5                     |
| Homogenisers   | 12.5                           | 16                      | 10.5                    |
| Inflatable pipeline plug - from 1 April 2005 (PROV 13)   | 3                              | 67                      | 67                      |
| Pipeline crawler - before 1 April 2005 (PROV 13)   | 5                              | 33                      | 24                      |
| Pipeline crawler - from 1 April 2005 (PROV 13)   | 5                              | 40                      | 30                      |
| Ion exchangers (whey)  | 12.5                           | 16                      | 10.5                    |
| Metal detectors  | 8                              | 25                      | 17.5                    |
| Milk storage vat/silo (on farm)  | 15.5                           | 13                      | 8.5                     |
| Mixers   | 15.5                           | 13                      | 8.5                     |
| Packing machines (butter)  | 15.5                           | 13                      | 8.5                     |
| Packing machines (vacuum)  | 10                             | 20                      | 13.5                    |
| Pasteurisers   | 15.5                           | 13                      | 8.5                     |
| Pipework   | 15.5                           | 13                      | 8.5                     |
| Powder dryer buildings, acquired after 30 July 2009  | 15.5                           | 13                      | 8.5                     |
| Powder dryer buildings, acquired on or before 30 July 2009   | 15.5                           | 13                      | 8.5                     |
| Presses (butter)   | 15.5                           | 13                      | 8.5                     |
| Presses (cheese)   | 15.5                           | 13                      | 8.5                     |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)   | 4                              | 50                      | 40                      |
| Refrigeration equipment  | 15.5                           | 13                      | 8.5                     |
| Retorts  | 25                             | 8                       | 6                       |
| Scrape surface heat exchangers   | 12.5                           | 16                      | 10.5                    |
| Separators   | 12.5                           | 16                      | 10.5                    |
| Sifting plant (casein)   | 15.5                           | 13                      | 8.5                     |
| Silos  | 25                             | 8                       | 6                       |
| Tempering bins (casein)  | 15.5                           | 13                      | 8.5                     |
| Ultrafiltration plant  | 10                             | 20                      | 13.5                    |
| Valves   | 15.5                           | 13                      | 8.5                     |
| Vats   | 25                             | 8                       | 6                       |
| Washers (bottles)  | 15.5                           | 13                      | 8.5                     |
| Washers (boxes)  | 12.5                           | 16                      | 10.5                    |
| Washers (crates)   | 12.5                           | 16                      | 10.5                    |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Electrical and electronic engineering (for test equipment see also Asset category: 'Scientific and laboratory equipment') (ELEC)</b>                      |                         |                  |                  |
| Analysers  | 8                       | 25               | 17.5             |
| Attaching machines   | 10                      | 20               | 13.5             |
| Autoclaves   | 20                      | 10               | 7                |
| Battery sets   | 3                       | 67               | 67               |
| Board assembly systems   | 8                       | 25               | 17.5             |
| Cast resin plant   | 20                      | 10               | 7                |
| Chip placement machines  | 8                       | 25               | 17.5             |
| Coil winding machines  | 12.5                    | 16               | 10.5             |
| Drying tunnels   | 15.5                    | 13               | 8.5              |
| Electrical and electronic engineering equipment (default class)  | 8                       | 25               | 17.5             |
| Eeprom copiers/erasers   | 8                       | 25               | 17.5             |
| Isolating transformers   | 8                       | 25               | 17.5             |
| Ovens  | 20                      | 10               | 7                |
| PLC programmers  | 8                       | 25               | 17.5             |
| Solder systems (flow)  | 10                      | 20               | 13.5             |
| Static inverters   | 12.5                    | 16               | 10.5             |
| Terminal attaching machines  | 15.5                    | 13               | 8.5              |
| Test chambers  | 15.5                    | 13               | 8.5              |
| Test chambers, acquired during the 2010 or subsequent income years   | 12.5                    | 16               | 10.5             |
| Test equipment   | 8                       | 25               | 17.5             |
| Test rectifiers  | 12.5                    | 16               | 10.5             |
| Tools (loose)  | 3                       | 67               | 67               |
| Transformers   | 25                      | 8                | 6                |
| Transformers, isolating  | 8                       | 25               | 17.5             |
| Wire cutters/strippers   | 12.5                    | 16               | 10.5             |
| Wire tensioners  | 15.5                    | 13               | 8.5              |
| <b>Engineering (including automotive) (ENGN)</b>   |                         |                  |                  |
| Abrasive blasting booths (including media recovery/recycling, dust extraction and ventilation systems) - applies for the 2016/17 and subsequent income years | 12.5                    | 16               | 10.5             |
| Analysers (engine)   | 8                       | 25               | 17.5             |
| Analysers (vehicle emission)   | 8                       | 25               | 17.5             |
| Assembly lines (vehicle)   | 12.5                    | 16               | 10.5             |
| Assembly lines (whiteware)   | 12.5                    | 16               | 10.5             |
| Automotive paint systems (panel beaters)   | 5                       | 40               | 30               |
| Battery chargers   | 5                       | 40               | 30               |
| Beam setters   | 8                       | 25               | 17.5             |
| Benders (non-numerically controlled)   | 20                      | 10               | 7                |
| Benders (numerically controlled)   | 15.5                    | 13               | 8.5              |
| Boring machines (non-numerically controlled)   | 20                      | 10               | 7                |
| Boring machines (numerically controlled)   | 15.5                    | 13               | 8.5              |
| Brake test rollers   | 12.5                    | 16               | 10.5             |
| Brazing machines   | 12.5                    | 16               | 10.5             |
| Broaching machines (non-numerically controlled)  | 20                      | 10               | 7                |
| Broaching machines (numerically controlled)  | 15.5                    | 13               | 8.5              |
| Car wash plant   | 12.5                    | 16               | 10.5             |
| Chassis alignment machines   | 15.5                    | 13               | 8.5              |
| Copying attachments  | 10                      | 20               | 13.5             |
| Cropping machines  | 15.5                    | 13               | 8.5              |
| Cropping shears  | 25                      | 8                | 6                |
| Cutting machines   | 12.5                    | 16               | 10.5             |
| Cutting machines (gear, non-numerically controlled)  | 20                      | 10               | 7                |
| Cutting machines (gear, numerically controlled)  | 15.5                    | 13               | 8.5              |
| Cutting machines (keyway, non-numerically controlled)  | 20                      | 10               | 7                |
| Cutting machines (keyway, numerically controlled)  | 15.5                    | 13               | 8.5              |
| Cutting machine, laser   | 10                      | 20               | 13.5             |
| Degreasing plant   | 15.5                    | 13               | 8.5              |
| Diamond drill bits and saw blades  | 2                       | 100              | 100              |
| Die sinking machines   | 12.5                    | 16               | 10.5             |
| Dies   | 3                       | 67               | 67               |
| Drawing equipment (metal, non-numerically controlled)  | 20                      | 10               | 7                |
| Drawing equipment (metal, numerically controlled)  | 15.5                    | 13               | 8.5              |
| Drills (non-numerically controlled)  | 20                      | 10               | 7                |
| Drills (numerically controlled)  | 15.5                    | 13               | 8.5              |

***Engineering (including automotive) (ENGN) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Electroplating plant  | 10                             | 20                      | 13.5                    |
| Engineering plant and equipment (non-numerically controlled, default class) | 20                             | 10                      | 7                       |
| Engine cranes   | 10                             | 20                      | 13.5                    |
| Engine reconditioning machines  | 15.5                           | 13                      | 8.5                     |
| Engraving machines  | 12.5                           | 16                      | 10.5                    |
| Eroders (spark)   | 8                              | 25                      | 17.5                    |
| Eroders (wire)  | 8                              | 25                      | 17.5                    |
| Furnaces  | 25                             | 8                       | 6                       |
| Galvanising plant (hot dip)   | 10                             | 20                      | 13.5                    |
| Garage (service) equipment (miscellaneous)                                  | 8                              | 25                      | 17.5                    |
| Gas cylinders - LPG, including propane and butane                           | 8                              | 25                      | 17.5                    |
| Gas cylinders - others  | 12.5                           | 16                      | 10.5                    |
| Grinders (non-numerically controlled)                                       | 20                             | 10                      | 7                       |
| Grinders (numerically controlled)   | 15.5                           | 13                      | 8.5                     |
| Guillotines (non-numerically controlled)                                    | 20                             | 10                      | 7                       |
| Guillotines (numerically controlled)  | 15.5                           | 13                      | 8.5                     |
| Hammers (power)   | 25                             | 8                       | 6                       |
| Hardness testers  | 12.5                           | 16                      | 10.5                    |
| Hearths (blacksmith's)  | 25                             | 8                       | 6                       |
| Honing machines (non-numerically controlled)                                | 20                             | 10                      | 7                       |
| Honing machines (numerically controlled)                                    | 15.5                           | 13                      | 8.5                     |
| Isolating transformers  | 8                              | 25                      | 17.5                    |
| Jacks   | 5                              | 40                      | 30                      |
| Jigmills (non-numerically controlled)                                       | 20                             | 10                      | 7                       |
| Jigmills (numerically controlled)   | 15.5                           | 13                      | 8.5                     |
| Jigs  | 3                              | 67                      | 67                      |
| Lapping machines  | 12.5                           | 16                      | 10.5                    |
| Lathes (non-numerically controlled)   | 20                             | 10                      | 7                       |
| Lathes (numerically controlled)   | 15.5                           | 13                      | 8.5                     |
| Linishing machines  | 10                             | 20                      | 13.5                    |
| Lock forming machines   | 10                             | 20                      | 13.5                    |
| Lubrication equipment   | 5                              | 40                      | 30                      |
| Machining centres (numerically controlled)                                  | 15.5                           | 13                      | 8.5                     |
| Measuring equipment   | 5                              | 40                      | 30                      |
| Micrometers   | 5                              | 40                      | 30                      |
| Milling machines (non-numerically controlled)                               | 20                             | 10                      | 7                       |
| Milling machines (numerically controlled)                                   | 15.5                           | 13                      | 8.5                     |
| Moulds  | 3                              | 67                      | 67                      |
| Nail manufacturing plant (non-numerically controlled)                       | 20                             | 10                      | 7                       |
| Nail manufacturing plant (numerically controlled)                           | 15.5                           | 13                      | 8.5                     |
| Nibblers (non-numerically controlled)                                       | 20                             | 10                      | 7                       |
| Nibblers (numerically controlled)   | 15.5                           | 13                      | 8.5                     |
| Oil clarifying plant  | 8                              | 25                      | 17.5                    |
| Ovens (spray bake)  | 15.5                           | 13                      | 8.5                     |
| Ovens (stoving)   | 15.5                           | 13                      | 8.5                     |
| Plate working machines (non-numerically controlled)                         | 20                             | 10                      | 7                       |
| Plate working machines (numerically controlled)                             | 15.5                           | 13                      | 8.5                     |
| Polishing machines  | 15.5                           | 13                      | 8.5                     |
| Polishing machines (non-numerically controlled)                             | 20                             | 10                      | 7                       |
| Polishing machines (numerically controlled)                                 | 15.5                           | 13                      | 8.5                     |
| Press brakes (non-numerically controlled)                                   | 20                             | 10                      | 7                       |
| Press brakes (numerically controlled)                                       | 15.5                           | 13                      | 8.5                     |
| Presses (non-numerically controlled)  | 20                             | 10                      | 7                       |
| Presses (numerically controlled)  | 15.5                           | 13                      | 8.5                     |
| Presses (workshop)  | 12.5                           | 16                      | 10.5                    |
| Profile projectors  | 12.5                           | 16                      | 10.5                    |
| Puller set  | 5                              | 40                      | 30                      |
| Punches (non-numerically controlled)  | 20                             | 10                      | 7                       |
| Punches (numerically controlled)  | 15.5                           | 13                      | 8.5                     |
| Punches (turret, non-numerically controlled)                                | 20                             | 10                      | 7                       |
| Punches (turret, numerically controlled)                                    | 15.5                           | 13                      | 8.5                     |
| Riveting machines (non-numerically controlled)                              | 20                             | 10                      | 7                       |
| Riveting machines (numerically controlled)                                  | 15.5                           | 13                      | 8.5                     |
| Rolling equipment (metal, non-numerically controlled)                       | 20                             | 10                      | 7                       |

***Engineering (including automotive) (ENGN) - continued***

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| Rolling equipment (metal, numerically controlled)  | 15.5                           | 13                      | 8.5                     |
| Sandblasters   | 8                              | 25                      | 17.5                    |
| Saws   | 12.5                           | 16                      | 10.5                    |
| Screwing machines  | 8                              | 25                      | 17.5                    |
| Shaping machines   | 25                             | 8                       | 6                       |
| Sharpening machines (non-numerically controlled)   | 20                             | 10                      | 7                       |
| Sharpening machines (numerically controlled)   | 15.5                           | 13                      | 8.5                     |
| Shot blasting machines   | 10                             | 20                      | 13.5                    |
| Slotting machines  | 25                             | 8                       | 6                       |
| Soldering machines   | 12.5                           | 16                      | 10.5                    |
| Spinning machines (metal)  | 15.5                           | 13                      | 8.5                     |
| Spray booths   | 15.5                           | 13                      | 8.5                     |
| Spraying equipment   | 5                              | 40                      | 30                      |
| Spraying plant   | 5                              | 40                      | 30                      |
| Spring making machines (non-numerically controlled)  | 20                             | 10                      | 7                       |
| Spring making machines (numerically controlled)  | 15.5                           | 13                      | 8.5                     |
| Swaging machines   | 15.5                           | 13                      | 8.5                     |
| Swarf extraction plant   | 8                              | 25                      | 17.5                    |
| Tank turning rolls   | 8                              | 25                      | 17.5                    |
| Tapping machines   | 10                             | 20                      | 13.5                    |
| Test chambers, acquired during 2010 or subsequent years                                      | 12.5                           | 16                      | 10.5                    |
| Tools (blacksmith's)   | 25                             | 8                       | 6                       |
| Tools (hand)   | 3                              | 67                      | 67                      |
| Tools (pneumatic)  | 3                              | 67                      | 67                      |
| Tools (press)  | 3                              | 67                      | 67                      |
| Tools (small electric)   | 3                              | 67                      | 67                      |
| Tyre changers  | 10                             | 20                      | 13.5                    |
| Vehicle hoists   | 12.5                           | 16                      | 10.5                    |
| Verniers   | 5                              | 40                      | 30                      |
| Welders (robot and similar)  | 8                              | 25                      | 17.5                    |
| Welding machines (electric)  | 12.5                           | 16                      | 10.5                    |
| Welding machines (gas)   | 12.5                           | 16                      | 10.5                    |
| Welding positioner   | 15.5                           | 13                      | 8.5                     |
| Welding sets (diesel)  | 12.5                           | 16                      | 10.5                    |
| Wheel balancers  | 10                             | 20                      | 13.5                    |
| Wheeling machine   | 20                             | 10                      | 7                       |
| <b>Fishing (see also 'Meat and fish processing') (FISH)</b>                                  |                                |                         |                         |
| Alternators (auxiliary)  | 10                             | 20                      | 13.5                    |
| Bins (plastic)   | 5                              | 40                      | 30                      |
| Compressors (for refrigeration systems)  | 10                             | 20                      | 13.5                    |
| Cray pots  | 2                              | 100                     | 100                     |
| Electronic systems   | 5                              | 40                      | 30                      |
| Engines  | 12.5                           | 16                      | 10.5                    |
| Fishing equipment (default class)  | 20                             | 10                      | 7                       |
| Floodlight systems   | 3                              | 67                      | 67                      |
| Freezers (blast)   | 10                             | 20                      | 13.5                    |
| Generators (auxiliary)   | 10                             | 20                      | 13.5                    |
| Hydraulic systems  | 5                              | 40                      | 30                      |
| Ice making machines  | 10                             | 20                      | 13.5                    |
| Inflatable pipeline plug (PROV 13)   | 3                              | 67                      | 67                      |
| Instrumentation (electronic)   | 5                              | 40                      | 30                      |
| Insulation to refrigerated holds   | 15.5                           | 13                      | 8.5                     |
| Lifejackets  | 4                              | 50                      | 40                      |
| Life rafts   | 8                              | 25                      | 17.5                    |
| Nets (fishing) bottom trawl, complete with accessories                                       | 1                              | 100                     | 100                     |
| Nets (fishing) other, complete with accessories  | 2                              | 100                     | 100                     |
| Peurulus (baby crayfish) traps   | 1                              | 100                     | 100                     |
| Pipeline crawler (PROV 13)   | 5                              | 40                      | 30                      |
| Piping   | 10                             | 20                      | 13.5                    |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) | 4                              | 50                      | 40                      |
| Refrigeration systems  | 10                             | 20                      | 13.5                    |
| Safety equipment (other)   | 4                              | 50                      | 40                      |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Fishing (see also 'Meat and fish processing') (FISH) - continued</b> |                         |                  |                  |
| Vessels (fishing, non-steel hulled)                                     | 20                      | 10               | 7                |
| Vessels (fishing, steel hulled over 20 m)                               | 15.5                    | 13               | 8.5              |
| Vessels (fishing, steel hulled under 20 m)                              | 20                      | 10               | 7                |
| Winches   | 10                      | 20               | 13.5             |
| Wire (trawl)  | 1                       | 100              | 100              |
| <b>Food processing (FOOD)</b>   |                         |                  |                  |
| Batter systems  | 15.5                    | 13               | 8.5              |
| Blanchers   | 15.5                    | 13               | 8.5              |
| Bottling machine lines  | 20                      | 10               | 7                |
| Box tippers   | 15.5                    | 13               | 8.5              |
| Centrifuges   | 15.5                    | 13               | 8.5              |
| Chocolate manufacturing plant (default class)                           | 20                      | 10               | 7                |
| Closers (cans)  | 15.5                    | 13               | 8.5              |
| Closing machines (cartons)  | 15.5                    | 13               | 8.5              |
| Conches   | 20                      | 10               | 7                |
| Confectionary plant (default class)                                     | 20                      | 10               | 7                |
| Containers (storage)  | 2                       | 100              | 100              |
| Control panels (process)  | 8                       | 25               | 17.5             |
| Conveyors   | 15.5                    | 13               | 8.5              |
| Conveyors (crates)  | 15.5                    | 13               | 8.5              |
| Cookers   | 15.5                    | 13               | 8.5              |
| Cooling tunnels   | 15.5                    | 13               | 8.5              |
| Crates (metal)  | 5                       | 40               | 30               |
| Crates (plastic)  | 2                       | 100              | 100              |
| Crates (wooden)   | 2                       | 100              | 100              |
| Crating machines  | 15.5                    | 13               | 8.5              |
| Decorating machines   | 15.5                    | 13               | 8.5              |
| De-ionising plants  | 15.5                    | 13               | 8.5              |
| Depalletising machines  | 20                      | 10               | 7                |
| Depositors  | 15.5                    | 13               | 8.5              |
| Destoners   | 15.5                    | 13               | 8.5              |
| Dies  | 3                       | 67               | 67               |
| Enrobers  | 15.5                    | 13               | 8.5              |
| Evaporators   | 15.5                    | 13               | 8.5              |
| Extractors  | 15.5                    | 13               | 8.5              |
| Extruders   | 15.5                    | 13               | 8.5              |
| Feeders (trough)  | 15.5                    | 13               | 8.5              |
| Feeders (vibratory)   | 10                      | 20               | 13.5             |
| Fillers   | 15.5                    | 13               | 8.5              |
| Fillers (cans)  | 15.5                    | 13               | 8.5              |
| Filters   | 15.5                    | 13               | 8.5              |
| Filters (pre-coat vacuum)   | 15.5                    | 13               | 8.5              |
| Food processors (industrial)  | 10                      | 20               | 13.5             |
| Food processing machinery (default class)                               | 15.5                    | 13               | 8.5              |
| Fryers  | 15.5                    | 13               | 8.5              |
| Gluing machines   | 15.5                    | 13               | 8.5              |
| Grading machinery (computerised)  | 8                       | 25               | 17.5             |
| Grading machinery (non-computerised)                                    | 15.5                    | 13               | 8.5              |
| Heat exchangers   | 15.5                    | 13               | 8.5              |
| Heat exchangers (scrape surface)  | 15.5                    | 13               | 8.5              |
| Homogenisers  | 15.5                    | 13               | 8.5              |
| Juicing plant   | 15.5                    | 13               | 8.5              |
| Metal detectors   | 8                       | 25               | 17.5             |
| Microwave ovens (industrial)  | 10                      | 20               | 13.5             |
| Mills (colloid)   | 15.5                    | 13               | 8.5              |
| Mincers   | 15.5                    | 13               | 8.5              |
| Mixers  | 15.5                    | 13               | 8.5              |
| Moulds  | 3                       | 67               | 67               |
| Ovens   | 20                      | 10               | 7                |
| Packing machinery (computerised) (not elsewhere specified)              | 8                       | 25               | 17.5             |
| Packing machines (non-computerised) (not elsewhere specified)           | 15.5                    | 13               | 8.5              |
| Packing machines (shrink wrap)  | 8                       | 25               | 17.5             |
| Packing machines (vacuum)   | 10                      | 20               | 13.5             |

***Food processing (FOOD) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Palletising machines  | 20                             | 10                      | 7                       |
| Peelers   | 15.5                           | 13                      | 8.5                     |
| Pilot plants  | 8                              | 25                      | 17.5                    |
| Presses (fruit)   | 20                             | 10                      | 7                       |
| Retorts   | 25                             | 8                       | 6                       |
| Roasters  | 15.5                           | 13                      | 8.5                     |
| Rollers   | 15.5                           | 13                      | 8.5                     |
| Slicers   | 15.5                           | 13                      | 8.5                     |
| Sorting machinery (computerised)                                  | 8                              | 25                      | 17.5                    |
| Sorting machinery (non-computerised)                              | 15.5                           | 13                      | 8.5                     |
| Stackers (boxes)  | 15.5                           | 13                      | 8.5                     |
| Sugar refining equipment  | 20                             | 10                      | 7                       |
| Sugar refining plant  | 20                             | 10                      | 7                       |
| Taping machines (cartons)   | 10                             | 20                      | 13.5                    |
| Tippers   | 15.5                           | 13                      | 8.5                     |
| Trays   | 3                              | 67                      | 67                      |
| Ultrafiltration plant   | 10                             | 20                      | 13.5                    |
| Washers   | 15.5                           | 13                      | 8.5                     |
| Washers (boxes)   | 15.5                           | 13                      | 8.5                     |
| Washers (crates)  | 15.5                           | 13                      | 8.5                     |
| Wrap sealers  | 8                              | 25                      | 17.5                    |
| Wrapping machines (not elsewhere specified)                       | 15.5                           | 13                      | 8.5                     |
| <b>Footwear manufacturing (FOOT)</b>                              |                                |                         |                         |
| Footwear manufacturing machinery (default class)                  | 15.5                           | 13                      | 8.5                     |
| Attaching machines  | 15.5                           | 13                      | 8.5                     |
| Benches   | 15.5                           | 13                      | 8.5                     |
| Blocking machines   | 15.5                           | 13                      | 8.5                     |
| Brushing machines   | 15.5                           | 13                      | 8.5                     |
| Cementing machines  | 12.5                           | 16                      | 10.5                    |
| Cutting machines (for circles)                                    | 15.5                           | 13                      | 8.5                     |
| Dust collectors   | 8                              | 25                      | 17.5                    |
| Edge setting machines   | 15.5                           | 13                      | 8.5                     |
| Eyeletting machines   | 12.5                           | 16                      | 10.5                    |
| Finishing machines  | 15.5                           | 13                      | 8.5                     |
| Folding machines  | 15.5                           | 13                      | 8.5                     |
| Footwear manufacturing machines (micro-processor controlled)      | 8                              | 25                      | 17.5                    |
| Gluing machines   | 12.5                           | 16                      | 10.5                    |
| Grading machines (patterns)                                       | 12.5                           | 16                      | 10.5                    |
| Knives  | 2                              | 100                     | 100                     |
| Lacing machines   | 15.5                           | 13                      | 8.5                     |
| Lasting machines (electro/pneumatic or hydraulic)                 | 10                             | 20                      | 13.5                    |
| Lasting machines (mechanical)                                     | 15.5                           | 13                      | 8.5                     |
| Lasts   | 2                              | 100                     | 100                     |
| Marking machines  | 12.5                           | 16                      | 10.5                    |
| Moulding machines   | 15.5                           | 13                      | 8.5                     |
| Nailing machines  | 15.5                           | 13                      | 8.5                     |
| Patterns  | 2                              | 100                     | 100                     |
| Perforating machines  | 15.5                           | 13                      | 8.5                     |
| Polishing machines  | 15.5                           | 13                      | 8.5                     |
| Presses (clicking)  | 20                             | 10                      | 7                       |
| Presses (except clicking, revolution and travelling head presses) | 15.5                           | 13                      | 8.5                     |
| Presses (revolution)  | 20                             | 10                      | 7                       |
| Presses (travelling head)   | 20                             | 10                      | 7                       |
| Punching machines   | 12.5                           | 16                      | 10.5                    |
| Riveting machines   | 12.5                           | 16                      | 10.5                    |
| Scouring machines   | 15.5                           | 13                      | 8.5                     |
| Setting machines (heat)   | 12.5                           | 16                      | 10.5                    |
| Sewing benches  | 15.5                           | 13                      | 8.5                     |
| Sewing machines   | 10                             | 20                      | 13.5                    |
| Skiving machines  | 15.5                           | 13                      | 8.5                     |
| Slitting machines   | 15.5                           | 13                      | 8.5                     |
| Splitting machines  | 15.5                           | 13                      | 8.5                     |
| Stapling machines   | 12.5                           | 16                      | 10.5                    |

***Footwear manufacturing (FOOT) - continued***

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| Stitching machines                                   | 10                             | 20                      | 13.5                    |
| Tools (press)  | 2                              | 100                     | 100                     |
| Transport systems                                    | 15.5                           | 13                      | 8.5                     |
| Trimming machines                                    | 15.5                           | 13                      | 8.5                     |
| <b>Glass (GLAS)</b>                                  |                                |                         |                         |
| Arrissing machines                                   | 15.5                           | 13                      | 8.5                     |
| Autoclaves   | 25                             | 8                       | 6                       |
| Bending furnaces (for glass)                         | 20                             | 10                      | 7                       |
| Blowing machines (for glass)                         | 20                             | 10                      | 7                       |
| Cutting machines (for circles)                       | 5                              | 40                      | 30                      |
| Cutting machines (non-automatic)                     | 15.5                           | 13                      | 8.5                     |
| Cutting tables (automatic)                           | 15.5                           | 13                      | 8.5                     |
| Cutting tables (non-automatic)                       | 20                             | 10                      | 7                       |
| Drilling machines                                    | 15.5                           | 13                      | 8.5                     |
| Drying machines                                      | 15.5                           | 13                      | 8.5                     |
| Edge polishing machines                              | 15.5                           | 13                      | 8.5                     |
| Edge working machines                                | 15.5                           | 13                      | 8.5                     |
| Etching machines                                     | 15.5                           | 13                      | 8.5                     |
| Flat glass (manufacturing machines)                  | 20                             | 10                      | 7                       |
| Furnaces   | 10                             | 20                      | 13.5                    |
| Glass leading machines                               | 15.5                           | 13                      | 8.5                     |
| Glass working and moulding machinery (default class) | 15.5                           | 13                      | 8.5                     |
| Gob making machines                                  | 20                             | 10                      | 7                       |
| Laminating machines                                  | 15.5                           | 13                      | 8.5                     |
| Laminating ranges                                    | 15.5                           | 13                      | 8.5                     |
| Lehrs  | 20                             | 10                      | 7                       |
| Lifters (hand)                                       | 3                              | 67                      | 67                      |
| Lifting frames                                       | 15.5                           | 13                      | 8.5                     |
| Lifting slings                                       | 5                              | 40                      | 30                      |
| Moulding machines (for glass)                        | 20                             | 10                      | 7                       |
| Moulds (for glass)                                   | 3                              | 67                      | 67                      |
| Pallets (steel)                                      | 15.5                           | 13                      | 8.5                     |
| Plate lifters  | 15.5                           | 13                      | 8.5                     |
| Racks (for glass)                                    | 25                             | 8                       | 6                       |
| Scrubbing machines                                   | 15.5                           | 13                      | 8.5                     |
| Tooling (other than glass moulds)                    | 5                              | 40                      | 30                      |
| Tools (hand)   | 3                              | 67                      | 67                      |
| Washing machines                                     | 15.5                           | 13                      | 8.5                     |

***Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS)***

|  | <b>6.66</b> | <b>30</b> | <b>21</b> |
|--|-------------|-----------|-----------|
| Appliances (domestic type)                           |             |           |           |
| Bains-marie  | 12.5        | 16        | 10.5      |
| Bedding  | 3           | 67        | 67        |
| Beds   | 10          | 20        | 13.5      |
| Beer systems   | 12.5        | 16        | 10.5      |
| Beer tanks   | 20          | 10        | 7         |
| Benches  | 20          | 10        | 7         |
| Blankets   | 5           | 40        | 30        |
| Blenders   | 6.66        | 30        | 21        |
| Blinds   | 8           | 25        | 17.5      |
| Boiling pans   | 15.5        | 13        | 8.5       |
| Carpets (modular nylon tile construction)            | 15.5        | 13        | 8.5       |
| Carpets (other than modular nylon tile construction) | 5           | 40        | 30        |
| Cash register systems                                | 5           | 40        | 30        |
| Cash registers                                       | 5           | 40        | 30        |
| Chairs   | 10          | 20        | 13.5      |
| Coffee makers  | 6.66        | 30        | 21        |
| Compact discs  | 1           | 100       | 100       |
| Compact disc players                                 | 5           | 40        | 30        |
| Compressors  | 12.5        | 16        | 10.5      |
| Cookers  | 12.5        | 16        | 10.5      |
| Coolrooms  | 20          | 10        | 7         |
| Crockery   | 3           | 67        | 67        |

***Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) - continued***

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| Curtains   | 8                              | 25                      | 17.5                    |
| Cutlery  | 3                              | 67                      | 67                      |
| Dance floor  | 20                             | 10                      | 7                       |
| Decorative articles  | 10                             | 20                      | 13.5                    |
| Digital versatile disc players (DVD players)   | 5                              | 40                      | 30                      |
| Digital versatile disc (DVD) recorders with hard drive   | 4                              | 50                      | 40                      |
| Digital versatile disc (DVD) recorders without hard drive  | 5                              | 40                      | 30                      |
| Digital versatile discs (DVDs)   | 2                              | 100                     | 100                     |
| Dishwashers  | 10                             | 20                      | 13.5                    |
| Display cabinets   | 12.5                           | 16                      | 10.5                    |
| Drapes   | 8                              | 25                      | 17.5                    |
| Drinks dispensers  | 12.5                           | 16                      | 10.5                    |
| Electric blankets  | 3                              | 67                      | 67                      |
| Evaporators  | 12.5                           | 16                      | 10.5                    |
| Flagon fillers   | 8                              | 25                      | 17.5                    |
| Food processors  | 6.66                           | 30                      | 21                      |
| Freezer cabinets   | 12.5                           | 16                      | 10.5                    |
| Fryers   | 12.5                           | 16                      | 10.5                    |
| Fume hoods (other than stainless steel)  | 15.5                           | 13                      | 8.5                     |
| Fume hoods (stainless steel)   | 20                             | 10                      | 7                       |
| Furniture (fitted)   | 15.5                           | 13                      | 8.5                     |
| Furniture (loose)  | 10                             | 20                      | 13.5                    |
| Gas cylinders - LPG, including propane and butane  | 8                              | 25                      | 17.5                    |
| Gas cylinders - others   | 12.5                           | 16                      | 10.5                    |
| Glassware  | 3                              | 67                      | 67                      |
| Glass washers  | 8                              | 25                      | 17.5                    |
| Griddles   | 12.5                           | 16                      | 10.5                    |
| Hand dryers (air type)   | 3                              | 67                      | 67                      |
| Hotel, motel, restaurant, cafe, tavern and takeaway bar equipment and machinery<br>(default class)   | 12.5                           | 16                      | 10.5                    |
| Ice-cream dispensers   | 12.5                           | 16                      | 10.5                    |
| Ice making machines  | 12.5                           | 16                      | 10.5                    |
| Insect exterminators   | 6.66                           | 30                      | 21                      |
| Integrated silk flower arrangements (PROV 14)  | 2                              | 100                     | 100                     |
| Keg fittings   | 12.5                           | 16                      | 10.5                    |
| Kitchen appliances (miscellaneous)   | 6.66                           | 30                      | 21                      |
| Linen  | 3                              | 67                      | 67                      |
| Lowerators   | 12.5                           | 16                      | 10.5                    |
| Microwave ovens (commercial) - applies to the 2014 and subsequent income years   | 8                              | 25                      | 17.5                    |
| Milkshake mixers   | 8                              | 25                      | 17.5                    |
| Mixers   | 15.5                           | 13                      | 8.5                     |
| Nip pourers  | 3                              | 67                      | 67                      |
| Ornaments  | 10                             | 20                      | 13.5                    |
| Paintings and drawings, in either case being property the value of which might<br>reasonably be expected in normal circumstances to decline in value | 20                             | 10                      | 7                       |
| Peelers (vegetables)   | 12.5                           | 16                      | 10.5                    |
| Pillows  | 3                              | 67                      | 67                      |
| Pizza ovens (bench-top) - applies to the 2014 and subsequent income years  | 6.66                           | 30                      | 21                      |
| Pizza ovens (bench-top, for long-term loan or hire) - applies to the 2014<br>and subsequent income years   | 5                              | 40                      | 30                      |
| Prints (including limited edition prints)  | 10                             | 20                      | 13.5                    |
| Ranges   | 12.5                           | 16                      | 10.5                    |
| Refrigerated cabinets  | 12.5                           | 16                      | 10.5                    |
| Rotisseries  | 12.5                           | 16                      | 10.5                    |
| Sandwich makers  | 8                              | 25                      | 17.5                    |
| Satellite dishes   | 12.5                           | 16                      | 10.5                    |
| Safety equipment (other)   | 4                              | 40                      | 30                      |
| Saunas   | 15.5                           | 13                      | 8.5                     |
| Set-top boxes with hard drive and personal video recorders (PVRs) with<br>hard drive (PROV 18)   | 4                              | 50                      | 40                      |
| Set-top boxes without hard drive and personal video recorders (PVRs)<br>without hard drive   | 5                              | 40                      | 30                      |
| Sinks  | 20                             | 10                      | 7                       |
| Slicers  | 12.5                           | 16                      | 10.5                    |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b><i>Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) - continued</i></b> |                         |                  |                  |
| Spa pools  | 12.5                    | 16               | 10.5             |
| Stage  | 20                      | 10               | 7                |
| Statues  | 10                      | 20               | 13.5             |
| Tables   | 10                      | 20               | 13.5             |
| Televisions  | 5                       | 40               | 30               |
| Towel cabinets (continuous)  | 6.66                    | 30               | 21               |
| Utensils (kitchen)   | 3                       | 67               | 67               |
| Vending machines (automatic goods)   | 5                       | 40               | 30               |
| Video game discs   | 1                       | 100              | 100              |
| Video game players   | 3                       | 67               | 67               |
| Video players  | 5                       | 40               | 30               |
| Vinyl flooring   | 10                      | 20               | 13.5             |
| Warming cabinets   | 12.5                    | 16               | 10.5             |
| Waste disposers  | 8                       | 25               | 17.5             |
| <b><i>Laundry (LAUN)</i></b>   |                         |                  |                  |
| Clothes markers  | 8                       | 25               | 17.5             |
| Continuous towels  | 6.66                    | 30               | 21               |
| Detergent dispensers   | 3                       | 67               | 67               |
| Dry-cleaning plant   | 8                       | 25               | 17.5             |
| Dryers   | 8                       | 25               | 17.5             |
| Floor mats   | 3                       | 67               | 67               |
| Folding machines (commercial type)   | 12.5                    | 16               | 10.5             |
| Folding machines (domestic type)   | 3                       | 67               | 67               |
| Hand driers (air type)   | 3                       | 67               | 67               |
| Hydro extractors   | 12.5                    | 16               | 10.5             |
| Ironing boards (domestic type)   | 3                       | 67               | 67               |
| Ironing machines (commercial type)   | 12.5                    | 16               | 10.5             |
| Ironing machines (domestic type)   | 3                       | 67               | 67               |
| Irons (commercial type)  | 8                       | 25               | 17.5             |
| Irons (domestic type)  | 3                       | 67               | 67               |
| Laundry plant and equipment (default class)  | 8                       | 25               | 17.5             |
| Linen (for hire)   | 3                       | 67               | 67               |
| Pressing machines (commercial type)  | 12.5                    | 16               | 10.5             |
| Pressing machines (domestic type)  | 3                       | 67               | 67               |
| Spotting tables  | 12.5                    | 16               | 10.5             |
| Towel cabinets (continuous)  | 6.66                    | 30               | 21               |
| Washing machines   | 8                       | 25               | 17.5             |
| <b><i>Leisure (LEIS)</i></b>   |                         |                  |                  |
| Leisure equipment (default class)  | 3                       | 67               | 67               |
| Amusement park rides (non-self driven)   | 20                      | 10               | 7                |
| Amusement park rides (self-driven)   | 10                      | 20               | 13.5             |
| Bicycles   | 5                       | 40               | 30               |
| Billiard tables  | 12.5                    | 16               | 10.5             |
| Binoculars   | 5                       | 40               | 30               |
| Boats (inflatable)   | 8                       | 25               | 17.5             |
| Boat lift storage system (inflatable)  | 8                       | 25               | 17.5             |
| Bumper boats   | 10                      | 20               | 13.5             |
| Buoyancy compensator   | 3                       | 67               | 67               |
| Camera equipment   | 3                       | 67               | 67               |
| Cameras  | 3                       | 67               | 67               |
| Camping equipment (miscellaneous)  | 5                       | 40               | 30               |
| Caravans   | 12.5                    | 16               | 10.5             |
| Casino games (non-electronic)  | 8                       | 25               | 17.5             |
| Chairlifts   | 20                      | 10               | 7                |
| Cinema furniture   | 10                      | 20               | 13.5             |
| Cinema projectors  | 10                      | 20               | 13.5             |
| Cinema screens   | 10                      | 20               | 13.5             |
| Circus equipment   | 15.5                    | 13               | 8.5              |
| Clothing (for hire)  | 3                       | 67               | 67               |
| Compact discs  | 2                       | 100              | 100              |
| Compact disc players   | 5                       | 40               | 30               |
| Costumes (for hire)  | 3                       | 67               | 67               |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Leisure (LEIS) - continued</b>  |                         |                  |                  |
| Dance floor  | 20                      | 10               | 7                |
| Digital versatile disc players (DVD players)   | 5                       | 40               | 30               |
| Digital versatile discs (DVDs)   | 2                       | 100              | 100              |
| Disco lighting   | 5                       | 40               | 30               |
| Drones and integrated accessories including remote controllers and software, used for photography, surveillance and video/movie production - applies for the 2013/14 and subsequent income years | 4                       | 50               | 40               |
| Dodgems  | 10                      | 20               | 13.5             |
| E-bicycles   | 5                       | 40               | 30               |
| Electronic instruments   | 5                       | 40               | 30               |
| Equestrian arena consisting of permanent construction materials excluding the base course (applies from 2010/11 and subsequent years) (PROV 20)  | 12.5                    | 16               | 10.5             |
| E-scooters   | 4                       | 50               | 40               |
| Ferris wheels  | 20                      | 10               | 7                |
| Firearms   | 10                      | 20               | 13.5             |
| Fitness equipment  | 5                       | 40               | 30               |
| Flight simulators (FTD and FNPT certifiable) aircraft specific (non-motion)<br>- applies from 2007/08 and subsequent income years  | 8                       | 25               | 17.5             |
| Flight simulators (FTD and FNPT certifiable) upgradable/multi aircraft (non-motion)<br>- applies from 2007/08 and subsequent income years  | 15.5                    | 13               | 8.5              |
| Flight simulators (non-certifiable) (non-motion) - applies from 2007/08 and subsequent income years  | 4                       | 50               | 40               |
| Floodlight towers  | 25                      | 8                | 6                |
| Gambling machines (electronic)   | 5                       | 40               | 30               |
| Games equipment  | 3                       | 67               | 67               |
| Gaming machines (electronic)   | 6.6                     | 30               | 21               |
| Golf ball placing machines and sensors   | 3                       | 67               | 67               |
| Golf buggies   | 8                       | 25               | 17.5             |
| Golf driving range, netting (for golf driving nets)  | 5                       | 40               | 30               |
| Golf driving range, poles (for golf driving nets)  | 20                      | 10               | 7                |
| Golf mats (stance and base, at golf driving/practice ranges)   | 2                       | 100              | 100              |
| Gondolas and similar   | 20                      | 10               | 7                |
| Hang gliders   | 3                       | 67               | 67               |
| Harness  | 5                       | 40               | 30               |
| Headphones   | 5                       | 40               | 30               |
| Ice skates   | 3                       | 67               | 67               |
| Ice skating plant  | 15.5                    | 13               | 8.5              |
| Jetskis  | 5                       | 40               | 30               |
| Jetboats   | 10                      | 20               | 13.5             |
| Jukeboxes  | 5                       | 40               | 30               |
| Karaoke systems  | 5                       | 40               | 30               |
| LED screens (fixed, in use 24 hours per day) - applies from 2007/08 and subsequent income years  | 8                       | 25               | 17.5             |
| LED screens (mobile and transportable) - applies from 2007/08 and subsequent income years  | 10                      | 20               | 13.5             |
| LED screens (fixed) - applies from 2007/08 and subsequent income years   | 15.5                    | 13               | 8.5              |
| Lifejackets  | 5                       | 40               | 30               |
| Loudspeakers   | 5                       | 40               | 30               |
| Marble rock instruments (heated or chilled and used in the massage process) (PROV 16)  | 25                      | 8                | 6                |
| Marquee accessories (other than poles and frames)  | 5                       | 40               | 30               |
| Marquee poles and frames (metal)   | 10                      | 20               | 13.5             |
| Marquee poles and frames (metal with integral winching mechanism)  | 8                       | 25               | 17.5             |
| Marquee poles (wood)   | 15.5                    | 13               | 8.5              |
| Marquees (canvas roofs and walls, ropes/tie downs where permanently attached)  | 8                       | 25               | 17.5             |
| Marquees (roofs and walls of fabric other than canvas, ropes/tie downs where permanently attached)   | 5                       | 40               | 30               |
| Masks, snorkels and fins   | 2                       | 100              | 100              |
| Media (recorded)   | 2                       | 100              | 100              |
| Microphones  | 5                       | 40               | 30               |
| Mini golf courses  | 15.5                    | 13               | 8.5              |
| Model displays (semi-permanent)  | 20                      | 10               | 7                |
| MP3 and similar devices, such as iPods etc and the like (applies from 2013/14 and subsequent income years)   | 3                       | 67               | 67               |
| Musical instruments (brass bands)  | 25                      | 8                | 6                |

***Leisure (LEIS) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Musical instruments (except as shown elsewhere)   | 8                              | 25                      | 17.5                    |
| Musical instruments (orchestras)  | 25                             | 8                       | 6                       |
| Outboard motors   | 5                              | 40                      | 30                      |
| Paintball firearms  | 2                              | 100                     | 100                     |
| Parachutes  | 3                              | 67                      | 67                      |
| Photofinishing equipment (on racecourses)   | 8                              | 25                      | 17.5                    |
| Pianos (non-electric)   | 25                             | 8                       | 6                       |
| Pistols, air  | 10                             | 20                      | 13.5                    |
| Playground equipment  | 15.5                           | 13                      | 8.5                     |
| Pool tables   | 12.5                           | 16                      | 10.5                    |
| Racing stalls   | 20                             | 10                      | 7                       |
| Rafts (inflatable)  | 8                              | 25                      | 17.5                    |
| Records   | 2                              | 100                     | 100                     |
| Rifles, air   | 10                             | 20                      | 13.5                    |
| Rollerblades  | 3                              | 67                      | 67                      |
| Roller-coasters   | 20                             | 10                      | 7                       |
| Roller-skates   | 3                              | 67                      | 67                      |
| Roof rack   | 5                              | 40                      | 30                      |
| Roundabouts   | 20                             | 10                      | 7                       |
| Saddlery  | 5                              | 40                      | 30                      |
| Safety Equipment (Other)  | 4                              | 40                      | 30                      |
| Saunas  | 15.5                           | 13                      | 8.5                     |
| Scoring systems (computerised)  | 8                              | 25                      | 17.5                    |
| Ski boots/poles   | 2                              | 100                     | 100                     |
| Skidoo  | 5                              | 40                      | 30                      |
| Snooker tables  | 12.5                           | 16                      | 10.5                    |
| Snow bikes (motorised)  | 5                              | 40                      | 30                      |
| Snow groomers   | 5                              | 40                      | 30                      |
| Snow making machines  | 10                             | 20                      | 13.5                    |
| Snow skis/boards  | 2                              | 100                     | 100                     |
| Snow throwers   | 8                              | 25                      | 17.5                    |
| Snow toboggans  | 3                              | 67                      | 67                      |
| Solarium beds   | 5                              | 40                      | 30                      |
| Solarium lamps  | 5                              | 40                      | 30                      |
| Spa pools   | 10                             | 20                      | 13.5                    |
| Sports equipment  | 3                              | 67                      | 67                      |
| Stabilised turf systems - Base sand, gravel and drainage (including drainage trenches but not including land contouring) (PROV 25) - applies from 2011/12 and subsequent income years | 20                             | 10                      | 7                       |
| Stabilised turf systems matrix and infill (PROV 25) - applies from 2011/12 and subsequent income years  | 10                             | 20                      | 13.5                    |
| Stage   | 20                             | 10                      | 7                       |
| Starting stalls   | 20                             | 10                      | 7                       |
| Stereo components   | 5                              | 40                      | 30                      |
| Stereo systems  | 5                              | 40                      | 30                      |
| Suits   | 3                              | 67                      | 67                      |
| Swimming pools (demountable)  | 5                              | 40                      | 30                      |
| Synthetic grass, infill and shock attenuation pads (PROV 25) - applies from 2011/12 and subsequent income years   | 10                             | 20                      | 13.5                    |
| T Bar lifts/pomas   | 12.5                           | 16                      | 10.5                    |
| Tanks (for air)   | 10                             | 20                      | 13.5                    |
| Tapes (audio, recorded)   | 2                              | 100                     | 100                     |
| Tarpaulins  | 5                              | 40                      | 30                      |
| Telescopes (non-scientific)   | 5                              | 40                      | 30                      |
| Televisions   | 5                              | 40                      | 30                      |
| Tenpin bowling balls  | 3                              | 67                      | 67                      |
| Tenpin bowling lanes  | 20                             | 10                      | 7                       |
| Tenpin bowling machinery  | 15.5                           | 13                      | 8.5                     |
| Tenpin bowling shoes  | 3                              | 67                      | 67                      |
| Tents   | 5                              | 40                      | 30                      |
| Timing systems (computerised)   | 8                              | 25                      | 17.5                    |
| Totalisators  | 8                              | 25                      | 17.5                    |
| Toys  | 3                              | 67                      | 67                      |
| Tramping boots  | 2                              | 100                     | 100                     |
| Trampolines   | 8                              | 25                      | 17.5                    |

**Leisure (LEIS) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Tricycles   | 5                              | 40                      | 30                      |
| Tyre chains   | 3                              | 67                      | 67                      |
| Vending machines (for tickets)  | 8                              | 25                      | 17.5                    |
| Video cameras   | 5                              | 40                      | 30                      |
| Video cassette recorders/players  | 5                              | 40                      | 30                      |
| Video game discs  | 2                              | 100                     | 100                     |
| Video game players  | 3                              | 67                      | 67                      |
| Video projectors  | 5                              | 40                      | 30                      |
| Video tapes (recorded)  | 2                              | 100                     | 100                     |
| Watering systems (PROV 25) - applies from 2011/12 and subsequent income years | 20                             | 10                      | 7.5                     |
| Water skis  | 3                              | 67                      | 67                      |
| Water slides  | 20                             | 10                      | 7                       |
| Weightlifting equipment   | 12.5                           | 16                      | 10.5                    |
| Wetsuits and booties  | 2                              | 100                     | 100                     |
| Windsurfers   | 3                              | 67                      | 67                      |

**Manufacturers (not elsewhere specified) (MANF)**

|  |      |    |      |
|--|------|----|------|
| Abrasives manufacturing plant  | 20   | 10 | 7    |
| Activated carbon manufacturing plant   | 15.5 | 13 | 8.5  |
| Ammunition manufacturing plant   | 20   | 10 | 7    |
| Brush manufacturing plant  | 12.5 | 16 | 10.5 |
| Candle manufacturing plant   | 20   | 10 | 7    |
| Carbon black manufacturing plant   | 15.5 | 13 | 8.5  |
| Carbon brush manufacturing plant   | 15.5 | 13 | 8.5  |
| Carbon paper manufacturing plant   | 12.5 | 16 | 10.5 |
| Carbon ribbon manufacturing plant  | 12.5 | 16 | 10.5 |
| Charcoal manufacturing plant   | 20   | 10 | 7    |
| Christmas decoration manufacturing plant   | 12.5 | 16 | 10.5 |
| Contact lens manufacturing plant   | 12.5 | 16 | 10.5 |
| Electric lamp manufacturing plant  | 20   | 10 | 7    |
| Fireworks manufacturing plant  | 15.5 | 13 | 8.5  |
| Gasket manufacturing plant   | 20   | 10 | 7    |
| General manufacturing plant and equipment (default class)  | 15.5 | 13 | 8.5  |
| Hearing aid manufacturing plant  | 12.5 | 16 | 10.5 |
| Match manufacturing plant  | 20   | 10 | 7    |
| Metal roofing manufacturing plant  | 20   | 10 | 7    |
| Packing manufacturing plant  | 20   | 10 | 7    |
| Pen manufacturing plant  | 12.5 | 16 | 10.5 |
| Plumbing display products and custom display stand - applies from 2010/11<br>and subsequent income years | 5    | 40 | 30   |
| Spark plug manufacturing plant   | 20   | 10 | 7    |
| Spectacle manufacturing plant  | 12.5 | 16 | 10.5 |
| Steel pipe manufacturing plant   | 25   | 8  | 6    |
| Transformer manufacturing plant  | 25   | 8  | 6    |
| Venetian blind manufacturing plant   | 12.5 | 16 | 10.5 |
| Welding rod manufacturing plant  | 20   | 10 | 7    |

**Meat and fish processing (MEAT)**

|                                    |      |    |      |
|------------------------------------|------|----|------|
| Analysing equipment (for meat fat) | 10   | 20 | 13.5 |
| Balancers                          | 10   | 20 | 13.5 |
| Bandsaws                           | 12.5 | 16 | 10.5 |
| Barrels (plastic, wooden)          | 5    | 40 | 30   |
| Beef rollers                       | 15.5 | 13 | 8.5  |
| Bolt guns (captive)                | 3    | 67 | 67   |
| Bowl choppers                      | 15.5 | 13 | 8.5  |
| Boxes (plastic, wooden)            | 5    | 40 | 30   |
| Brine injectors                    | 8    | 25 | 17.5 |
| Carcass rails                      | 25   | 8  | 6    |
| Casings equipment                  | 15.5 | 13 | 8.5  |
| Casks (plastic, wooden)            | 5    | 40 | 30   |
| Choppers                           | 15.5 | 13 | 8.5  |
| Conveyor chains (animal)           | 15.5 | 13 | 8.5  |
| Conveyors                          | 15.5 | 13 | 8.5  |
| Dehairing machines                 | 15.5 | 13 | 8.5  |

***Meat and fish processing (MEAT) - continued***

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| Decanters  | 12.5                    | 16               | 10.5             |
| Digesters  | 25                      | 8                | 6                |
| Dryers (meat)  | 20                      | 10               | 7                |
| Electrical conditioning equipment                            | 12.5                    | 16               | 10.5             |
| Electrical stimulation equipment                             | 12.5                    | 16               | 10.5             |
| Elevators  | 15.5                    | 13               | 8.5              |
| Filleting machines (for fish)                                | 10                      | 20               | 13.5             |
| Fluming  | 25                      | 8                | 6                |
| Freezers (for carcasses)                                     | 15.5                    | 13               | 8.5              |
| Freezers (for cartons)                                       | 15.5                    | 13               | 8.5              |
| Gambrels   | 8                       | 25               | 17.5             |
| Grading systems (electronic)                                 | 8                       | 25               | 17.5             |
| Heading machines (for fish)                                  | 10                      | 20               | 13.5             |
| Heat recovery plant  | 12.5                    | 16               | 10.5             |
| Hydrolisers  | 15.5                    | 13               | 8.5              |
| Linking equipment (sausages)                                 | 12.5                    | 16               | 10.5             |
| Meat and fish processing plant and equipment (default class) | 15.5                    | 13               | 8.5              |
| Meat massagers   | 15.5                    | 13               | 8.5              |
| Meat skinning/derinding machines                             | 15.5                    | 13               | 8.5              |
| Metal detectors  | 8                       | 25               | 17.5             |
| Mincers  | 15.5                    | 13               | 8.5              |
| Offal blowers  | 25                      | 8                | 6                |
| Packaging machinery (vacuum)                                 | 10                      | 20               | 13.5             |
| Pallets (for carcasses)                                      | 20                      | 10               | 7                |
| Pallets (for cartons)  | 20                      | 10               | 7                |
| Patty forming equipment                                      | 15.5                    | 13               | 8.5              |
| Percolators  | 15.5                    | 13               | 8.5              |
| Pneumatic rise and fall operator stands                      | 15.5                    | 13               | 8.5              |
| Prebreakers/hoggers  | 15.5                    | 13               | 8.5              |
| Presses (tallow)   | 20                      | 10               | 7                |
| Saws (electric)  | 10                      | 20               | 13.5             |
| Saws (hydraulic)   | 10                      | 20               | 13.5             |
| Saws (pneumatic)   | 10                      | 20               | 13.5             |
| Separators   | 12.5                    | 16               | 10.5             |
| Sharpeners   | 12.5                    | 16               | 10.5             |
| Shrink tunnels   | 12.5                    | 16               | 10.5             |
| Skids  | 8                       | 25               | 17.5             |
| Skin pullers   | 15.5                    | 13               | 8.5              |
| Skinning machines (for fish)                                 | 10                      | 20               | 13.5             |
| Smoke house plant  | 12.5                    | 16               | 10.5             |
| Sterilisers  | 15.5                    | 13               | 8.5              |
| Stuffing equipment (sausages)                                | 12.5                    | 16               | 10.5             |
| Stunners   | 5                       | 40               | 30               |
| Tenderisers  | 15.5                    | 13               | 8.5              |
| Tubs (plastic, wooden)                                       | 5                       | 40               | 30               |
| Viscera tables   | 15.5                    | 13               | 8.5              |
| Washers  | 12.5                    | 16               | 10.5             |
| Washing drums (for fish)                                     | 15.5                    | 13               | 8.5              |
| Weighing systems (electronic)                                | 8                       | 25               | 17.5             |
| Yard gratings  | 15.5                    | 13               | 8.5              |
| <b><i>Medical and medical laboratory (MEDI)</i></b>          |                         |                  |                  |
| Alarms (for patients)  | 5                       | 40               | 30               |
| Anaesthesia equipment  | 10                      | 20               | 13.5             |
| Analysers  | 8                       | 25               | 17.5             |
| Audiometers  | 8                       | 25               | 17.5             |
| Autoclaves   | 20                      | 10               | 7                |
| Baths (water)  | 12.5                    | 16               | 10.5             |
| Bedding  | 3                       | 67               | 67               |
| Beds (domestic type)   | 8                       | 25               | 17.5             |
| Beds (Hi-Lo)   | 10                      | 20               | 13.5             |
| Beds (standard)  | 15.5                    | 13               | 8.5              |
| Blood warmers  | 10                      | 20               | 13.5             |
| Breathing apparatus  | 10                      | 20               | 13.5             |

***Medical and medical laboratory (MEDI) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Centrifuges   | 10                             | 20                      | 13.5                    |
| Chambers (vacuum)   | 10                             | 20                      | 13.5                    |
| Chiropractors' couches  | 15.5                           | 13                      | 8.5                     |
| Chromatographs  | 8                              | 25                      | 17.5                    |
| Computer controlled tablet dispensing systems (2009/2010 and subsequent years)<br>(PROV)  | 5                              | 40                      | 30                      |
| Crematoriums  | 25                             | 8                       | 6                       |
| Crutches  | 1                              | 100                     | 100                     |
| Cylinders (gas)   | 5                              | 40                      | 30                      |
| Defibrillators  | 6.66                           | 30                      | 21                      |
| Dental chairs   | 15.5                           | 13                      | 8.5                     |
| Dental units  | 8                              | 25                      | 17.5                    |
| Dialysis/bypass machines  | 8                              | 25                      | 17.5                    |
| Diathermy equipment   | 6.66                           | 30                      | 21                      |
| Electrical test meters  | 8                              | 25                      | 17.5                    |
| Electrocardiographs   | 8                              | 25                      | 17.5                    |
| Electrodiagnostic equipment   | 6.66                           | 30                      | 21                      |
| Electronic balances   | 8                              | 25                      | 17.5                    |
| Electrosurgical equipment   | 6.66                           | 30                      | 21                      |
| Fibre-optic scopes  | 5                              | 40                      | 30                      |
| Fitness equipment   | 5                              | 40                      | 30                      |
| Flasks (vacuum)   | 10                             | 20                      | 13.5                    |
| Flow measuring equipment  | 6.66                           | 30                      | 21                      |
| Freezers  | 10                             | 20                      | 13.5                    |
| Fume cabinets   | 15.5                           | 13                      | 8.5                     |
| Furnaces  | 15.5                           | 13                      | 8.5                     |
| Furniture (fixed)   | 20                             | 10                      | 7                       |
| Furniture (loose, laboratory)   | 10                             | 20                      | 13.5                    |
| Furniture (loose, medical)  | 10                             | 20                      | 13.5                    |
| Gamma cameras   | 8                              | 25                      | 17.5                    |
| Hoists (for patients)   | 10                             | 20                      | 13.5                    |
| Humidifiers   | 5                              | 40                      | 30                      |
| Hydrocollators  | 10                             | 20                      | 13.5                    |
| Incinerators (pathological)   | 20                             | 10                      | 7                       |
| Incubators (laboratory)   | 12.5                           | 16                      | 10.5                    |
| Infant incubators   | 8                              | 25                      | 17.5                    |
| Infusion pumps (and the like)   | 5                              | 40                      | 30                      |
| Instruments (hand held)   | 5                              | 40                      | 30                      |
| Invalid scooters  | 8                              | 25                      | 17.5                    |
| IPL, Laser, Ultrasound or RF emitting skin treatment or depilation equipment<br>(2017/2018 and subsequent years)  | 8                              | 25                      | 17.5                    |
| Irradiation plant   | 25                             | 8                       | 6                       |
| Lamps (for treatment)   | 8                              | 25                      | 17.5                    |
| Laparoscopic equipment  | 4                              | 50                      | 40                      |
| Laser surgical and dental equipment   | 5                              | 40                      | 30                      |
| Lighting (examination)  | 12.5                           | 16                      | 10.5                    |
| Lighting (operating theatre)  | 12.5                           | 16                      | 10.5                    |
| Linear accelerator/simulator  | 10                             | 20                      | 13.5                    |
| Linen   | 3                              | 67                      | 67                      |
| Mannequins  | 10                             | 20                      | 13.5                    |
| Marble rock instruments (heated or chilled and used in the massage process)<br>(PROV)   | 25                             | 8                       | 6                       |
| Medical, veterinary, dental, optical, chiropractors, funeral directors (excluding<br>casket-making machinery) and medical laboratory plant and equipment<br>(default class) | 8                              | 25                      | 17.5                    |
| Microscope equipment  | 10                             | 20                      | 13.5                    |
| Microtomes  | 10                             | 20                      | 13.5                    |
| Operating tables  | 15.5                           | 13                      | 8.5                     |
| Optical equipment   | 10                             | 20                      | 13.5                    |
| Orthopaedic appliances  | 3                              | 67                      | 67                      |
| Oscilloscopes   | 8                              | 25                      | 17.5                    |
| Ovens   | 12.5                           | 16                      | 10.5                    |
| Patient monitoring equipment  | 6.66                           | 30                      | 21                      |
| Physiotherapy equipment   | 10                             | 20                      | 13.5                    |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b><i>Medical and medical laboratory (MEDI) - continued</i></b>                              |                         |                  |                  |
| Psychological testing sets   | 10                      | 20               | 13.5             |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) | 4                       | 50               | 40               |
| Radiation detection equipment  | 8                       | 25               | 17.5             |
| Recorders  | 8                       | 25               | 17.5             |
| Refrigerators  | 8                       | 25               | 17.5             |
| Respiration apparatus  | 10                      | 20               | 13.5             |
| Resuscitators  | 8                       | 25               | 17.5             |
| Saunas   | 15.5                    | 13               | 8.5              |
| Scanners   | 10                      | 20               | 13.5             |
| Skeletons  | 10                      | 20               | 13.5             |
| Sluicers   | 10                      | 20               | 13.5             |
| Solarium beds  | 5                       | 40               | 30               |
| Solarium lamps   | 5                       | 40               | 30               |
| Spa pools  | 10                      | 20               | 13.5             |
| Spectrophotometers   | 8                       | 25               | 17.5             |
| Splints  | 1                       | 100              | 100              |
| Sterilisers  | 20                      | 10               | 7                |
| Surgical implant instrument sets (orthopaedic)   | 3                       | 67               | 67               |
| Tools (power)  | 8                       | 25               | 17.5             |
| Treatment planning system (radiotherapy)   | 6.66                    | 30               | 21               |
| Trusses  | 3                       | 67               | 67               |
| Ultrasonic diagnostic equipment  | 5                       | 40               | 30               |
| Ultrasonic equipment   | 8                       | 25               | 17.5             |
| Ultrasonic scanners (used outdoors by veterinarians)   | 4                       | 50               | 40               |
| Vaporisers/absorbers   | 10                      | 20               | 13.5             |
| Ventilators  | 8                       | 25               | 17.5             |
| Vessels (vacuum)   | 10                      | 20               | 13.5             |
| Walking frames   | 3                       | 67               | 67               |
| Washing decontaminators  | 8                       | 25               | 17.5             |
| Weighing equipment (for patients - electronic)   | 12                      | 20               | 13.5             |
| Weighing equipment (for patients - mechanical)   | 20                      | 10               | 7                |
| Wheelchairs (non-powered)  | 8                       | 25               | 17.5             |
| Wheelchairs (powered)  | 6.66                    | 30               | 21               |
| X-ray cassettes  | 5                       | 40               | 30               |
| X-ray equipment (except as shown elsewhere)  | 10                      | 20               | 13.5             |
| X-ray equipment (mobile)   | 8                       | 25               | 17.5             |
| X-ray processors   | 8                       | 25               | 17.5             |
| X-ray viewers  | 12.5                    | 16               | 10.5             |
| <b><i>Metal industries (primary) and foundries (METL)</i></b>                                |                         |                  |                  |
| Assembly lines (anode)   | 20                      | 10               | 7                |
| Carbon block plant   | 15.5                    | 13               | 8.5              |
| Casting machines   | 15.5                    | 13               | 8.5              |
| Core blowing machines  | 20                      | 10               | 7                |
| Core stoves  | 20                      | 10               | 7                |
| Cupolas  | 25                      | 8                | 6                |
| Die casting machines   | 15.5                    | 13               | 8.5              |
| Die casting moulds   | 5                       | 40               | 30               |
| Extruding plant and equipment (aluminium)  | 20                      | 10               | 7                |
| Extruding plant and equipment (lead)   | 20                      | 10               | 7                |
| Fettling machines  | 15.5                    | 13               | 8.5              |
| Forging presses  | 20                      | 10               | 7                |
| Furnaces (excluding primary steel making)  | 20                      | 10               | 7                |
| Furnaces (for steel making)  | 25                      | 8                | 6                |
| Hammers (power)  | 25                      | 8                | 6                |
| Hardening furnaces   | 20                      | 10               | 7                |
| Ladles   | 10                      | 20               | 13.5             |
| Loading facilities (ships)   | 20                      | 10               | 7                |
| Mills (rolling)  | 25                      | 8                | 6                |
| Moulding boxes   | 10                      | 20               | 13.5             |
| Moulding machines  | 20                      | 10               | 7                |
| Patterns   | 5                       | 40               | 30               |
| Potlines (aluminium)   | 20                      | 10               | 7                |
| Primary metal industry plant and equipment (default class)                                   | 20                      | 10               | 7                |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Metal industries (primary) and foundries (METL) - continued</b>    |                         |                  |                  |
| Sand handling plants  | 20                      | 10               | 7                |
| Sand stripping machines   | 20                      | 10               | 7                |
| Scrap recovery plant  | 20                      | 10               | 7                |
| Steel making ancillary equipment (except as elsewhere described)      | 25                      | 8                | 6                |
| Steel making plant  | 25                      | 8                | 6                |
| Unloading facilities (ships)  | 20                      | 10               | 7                |
| <b>Milling (including grain handling and seed cleaning) (MILL)</b>    |                         |                  |                  |
| Air locks   | 15.5                    | 13               | 8.5              |
| Aspirators  | 20                      | 10               | 7                |
| Augers  | 15.5                    | 13               | 8.5              |
| Bins  | 25                      | 8                | 6                |
| Blowers   | 10                      | 20               | 13.5             |
| Blowlines   | 20                      | 10               | 7                |
| Brushes   | 20                      | 10               | 7                |
| Cleaners  | 20                      | 10               | 7                |
| Concentrators   | 20                      | 10               | 7                |
| Conveyors   | 20                      | 10               | 7                |
| Coolers (pellet)  | 20                      | 10               | 7                |
| Crumblers   | 20                      | 10               | 7                |
| Damping units   | 10                      | 20               | 13.5             |
| Detachers   | 20                      | 10               | 7                |
| Dischargers   | 15.5                    | 13               | 8.5              |
| Disrupters  | 20                      | 10               | 7                |
| Dressers  | 20                      | 10               | 7                |
| Dryers (grain)  | 15.5                    | 13               | 8.5              |
| Dust collectors   | 12.5                    | 16               | 10.5             |
| Elevators   | 20                      | 10               | 7                |
| Entoleters  | 20                      | 10               | 7                |
| Fillers (sacks)   | 20                      | 10               | 7                |
| Finishers   | 20                      | 10               | 7                |
| Graders   | 20                      | 10               | 7                |
| Gravity tables  | 20                      | 10               | 7                |
| Measurers   | 15.5                    | 13               | 8.5              |
| Milling, grain handling and seed cleaning machinery (default class)   | 20                      | 10               | 7                |
| Mills (grinding)  | 12.5                    | 16               | 10.5             |
| Mills (hammer)  | 12.5                    | 16               | 10.5             |
| Mills (roller)  | 25                      | 8                | 6                |
| Mixers  | 20                      | 10               | 7                |
| Pasta plant   | 15.5                    | 13               | 8.5              |
| Presses (pelletising)   | 20                      | 10               | 7                |
| Pulverisers   | 12.5                    | 16               | 10.5             |
| Purifiers   | 20                      | 10               | 7                |
| Reels   | 20                      | 10               | 7                |
| Scalpers  | 20                      | 10               | 7                |
| Scourers  | 20                      | 10               | 7                |
| Screens   | 20                      | 10               | 7                |
| Seed coating machines   | 15.5                    | 13               | 8.5              |
| Separators  | 20                      | 10               | 7                |
| Sifters   | 20                      | 10               | 7                |
| Silos (concrete)  | 50                      | 4                | 3                |
| Silos (except concrete)   | 25                      | 8                | 6                |
| Stoners   | 20                      | 10               | 7                |
| Thrashers   | 20                      | 10               | 7                |
| <b>Mining (see also 'Contractors, builders and quarrying') (MING)</b> |                         |                  |                  |
| Bulldozers (surface mining)   | 10                      | 20               | 13.5             |
| Coal trucks   | 10                      | 20               | 13.5             |
| Conveyors   | 5                       | 40               | 30               |
| Cutting machines  | 10                      | 20               | 13.5             |
| Draglines   | 15.5                    | 13               | 8.5              |
| Drilling machines (above ground, excluding percussion type)           | 10                      | 20               | 13.5             |
| Drilling machines (percussion type)                                   | 5                       | 40               | 30               |
| Drilling machines (underground)                                       | 3                       | 67               | 67               |
| Dump trucks   | 10                      | 20               | 13.5             |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Mining (see also 'Contractors, builders and quarrying') (MING) - continued</b>            |                         |                  |                  |
| Dump trucks (surface mining)   | 10                      | 20               | 13.5             |
| Electrical reticulation (underground)  | 10                      | 20               | 13.5             |
| Excavators (surface mining)  | 10                      | 20               | 13.5             |
| Gold dredges   | 15.5                    | 13               | 8.5              |
| Graders (surface mining)   | 10                      | 20               | 13.5             |
| Loaders (surface mining)   | 10                      | 20               | 13.5             |
| Mining plant (continuous)  | 10                      | 20               | 13.5             |
| Mining plant (long-wall)   | 10                      | 20               | 13.5             |
| Mining plant and equipment (default class)   | 10                      | 20               | 13.5             |
| Pit props (for permanent roads)  | 5                       | 40               | 30               |
| Rail lines   | 15.5                    | 13               | 8.5              |
| Roof bolters   | 3                       | 67               | 67               |
| Ropeways (overground)  | 20                      | 10               | 7                |
| Shovels  | 15.5                    | 13               | 8.5              |
| Shovels (surface mining)   | 10                      | 20               | 13.5             |
| Shuttle cars   | 10                      | 20               | 13.5             |
| Stone dusters  | 5                       | 40               | 30               |
| Transporters   | 10                      | 20               | 13.5             |
| Tunnelling machines  | 10                      | 20               | 13.5             |
| Winding gear   | 20                      | 10               | 7                |
| <b>Oil and gas industry (OILG)</b>   |                         |                  |                  |
| Bitumen making plant   | 15.5                    | 13               | 8.5              |
| Cascades (CNG)   | 20                      | 10               | 7                |
| CNG compressors  | 12.5                    | 16               | 10.5             |
| CNG equipment (ancillary)  | 12.5                    | 16               | 10.5             |
| Coalescers/dehydrators   | 15.5                    | 13               | 8.5              |
| Coiled tubing units - applies from the 2014 and subsequent income years                      | 12.5                    | 16               | 10.5             |
| Control monitoring systems (forecourt)   | 5                       | 40               | 30               |
| Couplings (hydrant)  | 15.5                    | 13               | 8.5              |
| Couplings (underwing)  | 15.5                    | 13               | 8.5              |
| Distillation columns   | 15.5                    | 13               | 8.5              |
| Drilling rigs/platforms (land based)   | 15.5                    | 13               | 8.5              |
| Drilling rigs/platforms (ocean going)  | 15.5                    | 13               | 8.5              |
| Filters (liquid separator)   | 15.5                    | 13               | 8.5              |
| Filters (water separation)   | 15.5                    | 13               | 8.5              |
| Gas cylinders (acquired before October 1996)   | 5                       | 40               | 30               |
| Gas cylinders - LPG, including propane and butane  | 8                       | 25               | 17.5             |
| Gas cylinders - others   | 12.5                    | 16               | 10.5             |
| Hydrogen manufacturing unit (HMU) catalyst   | 5                       | 40               | 30               |
| Hydrocracker catalyst - non-rechargeable   | 2                       | 100              | 100              |
| Hydrocracker catalyst - rechargeable   | 4                       | 50               | 40               |
| Inflatable pipeline plug (PROV)  | 3                       | 67               | 67               |
| Meters (bulk)  | 15.5                    | 13               | 8.5              |
| Mobile steel tanks (mild steel, welded) applies from the 2014 and subsequent income years    | 15.5                    | 13               | 8.5              |
| - if affected by acid or alkali  | 10                      | 20               | 13.5             |
| Nitrogen generating units - applies from the 2014 and subsequent income years                | 10                      | 20               | 13.5             |
| Nitrogen pumping units - applies from the 2014 and subsequent income years                   | 10                      | 20               | 13.5             |
| Oil and gas industry plant and equipment (default class)                                     | 15.5                    | 13               | 8.5              |
| Oil drums (re-usable)  | 3                       | 67               | 67               |
| Pilot plants   | 5                       | 40               | 30               |
| Pipeline crawler (PROV)  | 5                       | 40               | 30               |
| Pipes (oil drilling)   | 5                       | 40               | 30               |
| Piping   | 20                      | 10               | 7                |
| Production platforms   | 20                      | 10               | 7                |
| Pumping units - applies from the 2014 and subsequent income years                            | 10                      | 20               | 13.5             |
| Pumps (donkey)   | 15.5                    | 13               | 8.5              |
| Pumps (forecourt fuel)   | 12.5                    | 16               | 10.5             |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) | 4                       | 50               | 40               |
| Refiners   | 15.5                    | 13               | 8.5              |
| Slickline floor sheaves - applies from the 2014 and subsequent income years                  | 10                      | 20               | 13.5             |
| Slickline units - applies from the 2014 and subsequent income years                          | 12.5                    | 16               | 10.5             |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b><i>Oil and gas industry (OILG) - continued</i></b>  |                         |                  |                  |
| Spools - applies from the 2014 and subsequent income years   | 10                      | 20               | 13.5             |
| Stuffing boxes and lubricator/riser pipes - applies from the 2014 and subsequent income years  | 10                      | 20               | 13.5             |
| Tanks (LPG storage)  | 20                      | 10               | 7                |
| Tanks (storage)  | 25                      | 8                | 6                |
| Tanks (underground)  | 20                      | 10               | 7                |
| Tools, downhole (perforating guns excluded; to be treated as consumables, and revenue expense items) - applies from the 2014 and subsequent income years | 5                       | 40               | 30               |
| Treating irons - applies from the 2014 and subsequent income years   | 10                      | 20               | 13.5             |
| Valves   | 20                      | 10               | 7                |
| Wireline units - applies from the 2014 and subsequent income years   | 12.5                    | 16               | 10.5             |
| <b><i>Packaging (excluding plastic packaging) (PACK)</i></b>   |                         |                  |                  |
| Closing machines (cans)  | 15.5                    | 13               | 8.5              |
| Closing machines (cartons)   | 15.5                    | 13               | 8.5              |
| Corrugating machines   | 25                      | 8                | 6                |
| Creasers   | 15.5                    | 13               | 8.5              |
| Cutters  | 15.5                    | 13               | 8.5              |
| Die cutters  | 15.5                    | 13               | 8.5              |
| Dies (creasing)  | 2                       | 100              | 100              |
| Dies (cutting)   | 2                       | 100              | 100              |
| Folders  | 15.5                    | 13               | 8.5              |
| Forming machines (cans)  | 15.5                    | 13               | 8.5              |
| Forming machines (cartons)   | 15.5                    | 13               | 8.5              |
| Forms (creasing)   | 2                       | 100              | 100              |
| Forms (cutting)  | 2                       | 100              | 100              |
| Gluers   | 15.5                    | 13               | 8.5              |
| Mixers (clamp-on)  | 8                       | 25               | 17.5             |
| Mixing machines  | 15.5                    | 13               | 8.5              |
| Packaging manufacturing machinery (default class)  | 15.5                    | 13               | 8.5              |
| Paper bag making machines  | 15.5                    | 13               | 8.5              |
| Presses (can blanking)   | 15.5                    | 13               | 8.5              |
| Printing machines (automated inkjet flatbed) - applies from 2013/14 and subsequent income years  | 10                      | 20               | 13.5             |
| Printing machines (flexographic)   | 15.5                    | 13               | 8.5              |
| Printing machines (gravure)  | 15.5                    | 13               | 8.5              |
| Printing machines (offset)   | 15.5                    | 13               | 8.5              |
| Rollers (if shown separately from machines)  | 5                       | 40               | 30               |
| Seaming machines (cans)  | 15.5                    | 13               | 8.5              |
| Slitters   | 15.5                    | 13               | 8.5              |
| Slotters   | 15.5                    | 13               | 8.5              |
| Stacking machines  | 15.5                    | 13               | 8.5              |
| Stitching machines   | 15.5                    | 13               | 8.5              |
| Capping machines   | 12.5                    | 16               | 10.5             |
| <b><i>Pharmaceuticals (PHAR)</i></b>   |                         |                  |                  |
| Capsulating machines   | 15.5                    | 13               | 8.5              |
| Coating machines   | 15.5                    | 13               | 8.5              |
| Computer controlled tablet dispensing systems (applies from 2009/10 and subsequent years) (PROV 19)  | 5                       | 40               | 30               |
| Conveyors  | 12.5                    | 16               | 10.5             |
| Counting machines  | 8                       | 25               | 17.5             |
| Dedusting machines   | 8                       | 25               | 17.5             |
| Dies (tabletting)  | 5                       | 40               | 30               |
| Dust extraction plant  | 15.5                    | 13               | 8.5              |
| Filling machines (liquid)  | 12.5                    | 16               | 10.5             |
| Granulators  | 12.5                    | 16               | 10.5             |
| Grinding mills   | 12.5                    | 16               | 10.5             |
| Pharmaceutical manufacturing plant and equipment (default class)   | 12.5                    | 16               | 10.5             |
| Tabletting machines  | 15.5                    | 13               | 8.5              |
| Tanks (other than stainless steel)   | 20                      | 10               | 7                |
| Tanks (stainless steel)  | 25                      | 8                | 6                |
| Vessels (reactor)  | 25                      | 8                | 6                |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Plastics (PLAS)</b>                              |                         |                  |                  |
| Plastics working/moulding machinery (default class) | 15.5                    | 13               | 8.5              |
| Agglomerators                                       | 8                       | 25               | 17.5             |
| Air rings   | 12.5                    | 16               | 10.5             |
| Bandsaws (foam)                                     | 15.5                    | 13               | 8.5              |
| Bending machines (plastic)                          | 12.5                    | 16               | 10.5             |
| Blowing towers                                      | 25                      | 8                | 6                |
| Bombarders  | 15.5                    | 13               | 8.5              |
| Coating ranges (PVC)                                | 20                      | 10               | 7                |
| Crumbling machines (foam)                           | 15.5                    | 13               | 8.5              |
| Cut-off machines                                    | 15.5                    | 13               | 8.5              |
| Dehumidifiers                                       | 8                       | 25               | 17.5             |
| Die carts   | 12.5                    | 16               | 10.5             |
| Die heaters/coolers                                 | 8                       | 25               | 17.5             |
| Dies (of all descriptions)                          | 3                       | 67               | 67               |
| Dryers  | 8                       | 25               | 17.5             |
| Embossing machines                                  | 25                      | 8                | 6                |
| Extruders   | 15.5                    | 13               | 8.5              |
| Feeders/loaders (granules)                          | 8                       | 25               | 17.5             |
| Foaming machines (portable)                         | 10                      | 20               | 13.5             |
| Granulators   | 8                       | 25               | 17.5             |
| Guiders   | 8                       | 25               | 17.5             |
| Haul-throughs                                       | 15.5                    | 13               | 8.5              |
| Haul-ups  | 15.5                    | 13               | 8.5              |
| Hoppers   | 8                       | 25               | 17.5             |
| Manufacturing plant (polyurethane foam)             | 15.5                    | 13               | 8.5              |
| Mixers (resin)                                      | 15.5                    | 13               | 8.5              |
| Mould heaters/coolers                               | 8                       | 25               | 17.5             |
| Moulding machines (blow)                            | 15.5                    | 13               | 8.5              |
| Moulding machines (compression)                     | 15.5                    | 13               | 8.5              |
| Moulding machines (injection)                       | 15.5                    | 13               | 8.5              |
| Moulding machines (rotational)                      | 15.5                    | 13               | 8.5              |
| Moulding machines (vacuum)                          | 15.5                    | 13               | 8.5              |
| Moulding plant (polystyrene)                        | 15.5                    | 13               | 8.5              |
| Moulds (of all descriptions)                        | 3                       | 67               | 67               |
| Peeling machines                                    | 15.5                    | 13               | 8.5              |
| Plastic bag making machines                         | 12.5                    | 16               | 10.5             |
| Screen changers                                     | 8                       | 25               | 17.5             |
| Slitters  | 15.5                    | 13               | 8.5              |
| Splitting machines                                  | 15.5                    | 13               | 8.5              |
| Spraying plants (fibreglass resin)                  | 8                       | 25               | 17.5             |
| Thickness gauges                                    | 5                       | 40               | 30               |
| Treaters  | 5                       | 40               | 30               |
| Welders (plastic)                                   | 15.5                    | 13               | 8.5              |
| Winders   | 15.5                    | 13               | 8.5              |
| <b>Pottery, tile and brick making (POTT)</b>        |                         |                  |                  |
| Arcs  | 25                      | 8                | 6                |
| Blungers  | 25                      | 8                | 6                |
| Charges (ball mill)                                 | 3                       | 67               | 67               |
| Cleaning machines (brick)                           | 8                       | 25               | 17.5             |
| Conveyors   | 15.5                    | 13               | 8.5              |
| Cutting machines                                    | 15.5                    | 13               | 8.5              |
| Decorating machines                                 | 12.5                    | 16               | 10.5             |
| Dryers  | 15.5                    | 13               | 8.5              |
| Fettling machines                                   | 15.5                    | 13               | 8.5              |
| Flatware and similar making machines                | 15.5                    | 13               | 8.5              |
| Fume fans   | 15.5                    | 13               | 8.5              |
| Fume hoods  | 15.5                    | 13               | 8.5              |
| Glazing benches                                     | 15.5                    | 13               | 8.5              |
| Glazing machines                                    | 15.5                    | 13               | 8.5              |
| Kiln truck rails                                    | 25                      | 8                | 6                |
| Kiln trucks   | 20                      | 10               | 7                |
| Kilns (brick firing)                                | 25                      | 8                | 6                |
| Kilns (other than tunnel and brick firing kilns)    | 20                      | 10               | 7                |

**Pottery, tile and brick making (POTT) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Kilns (tunnel)  | 25                             | 8                       | 6                       |
| Lathes (turning)  | 20                             | 10                      | 7                       |
| Mills (ball)  | 20                             | 10                      | 7                       |
| Mills (edge runner)   | 25                             | 8                       | 6                       |
| Mills (jar)   | 12.5                           | 16                      | 10.5                    |
| Mills (pan)   | 25                             | 8                       | 6                       |
| Mills (pug)   | 20                             | 10                      | 7                       |
| Mixers  | 15.5                           | 13                      | 8.5                     |
| Mottling machines   | 15.5                           | 13                      | 8.5                     |
| Moulds (plaster)  | 3                              | 67                      | 67                      |
| Ovens (curing)  | 15.5                           | 13                      | 8.5                     |
| Pallet boards   | 3                              | 67                      | 67                      |
| Potters' wheels   | 12.5                           | 16                      | 10.5                    |
| Pottery, tile and brick making plant and equipment (default class)                              | 20                             | 10                      | 7                       |
| Presses (brick or similar)  | 15.5                           | 13                      | 8.5                     |
| Presses (dry, hand-operated)  | 20                             | 10                      | 7                       |
| Presses (dry, hydraulic or motorised)   | 15.5                           | 13                      | 8.5                     |
| Presses (filter)  | 25                             | 8                       | 6                       |
| Presses (wet)   | 15.5                           | 13                      | 8.5                     |
| Pumps (slip)  | 15.5                           | 13                      | 8.5                     |
| Screen printing machines  | 8                              | 25                      | 17.5                    |
| Screens (vibratory)   | 8                              | 25                      | 17.5                    |
| Sifting machines  | 8                              | 25                      | 17.5                    |
| Spray booths  | 15.5                           | 13                      | 8.5                     |
| Tanks (brick holding)   | 25                             | 8                       | 6                       |
| Tanks (cement)  | 20                             | 10                      | 7                       |
| Tanks (concrete holding)  | 25                             | 8                       | 6                       |
| Tanks (wooden)  | 20                             | 10                      | 7                       |
| Testing equipment (for insulators)  | 12.5                           | 16                      | 10.5                    |
| <b>Power generation and electrical reticulation systems (POWR)</b>                              |                                |                         |                         |
| Accumulators  | 10                             | 20                      | 13.5                    |
| Batteries   | 5                              | 40                      | 30                      |
| Cable locators  | 8                              | 25                      | 17.5                    |
| Cabling   | 25                             | 8                       | 6                       |
| Cabling (submarine)   | 25                             | 8                       | 6                       |
| Capacitors  | 25                             | 8                       | 6                       |
| Circuit breakers  | 25                             | 8                       | 6                       |
| Computerised load control equipment   | 8                              | 25                      | 17.5                    |
| Condensers  | 20                             | 10                      | 7                       |
| Converters (rotary)   | 20                             | 10                      | 7                       |
| Cooling tower (concrete)  | 25                             | 8                       | 6                       |
| Culverts (concrete)   | 50                             | 4                       | 3                       |
| Electricity revenue and data logging terminals  | 8                              | 25                      | 17.5                    |
| Electricity revenue and data logging terminals (when leased)                                    | 4                              | 50                      | 40                      |
| Engines (hot air)   | 20                             | 10                      | 7                       |
| Frequency changers  | 15.5                           | 13                      | 8.5                     |
| Generators (CNG, not standby)   | 10                             | 20                      | 13.5                    |
| Generators (diesel, not standby)  | 10                             | 20                      | 13.5                    |
| Generators (gas)  | 20                             | 10                      | 7                       |
| Generators (LPG, not standby)   | 10                             | 20                      | 13.5                    |
| Generators (oil fired)  | 20                             | 10                      | 7                       |
| Generators (standby)  | 25                             | 8                       | 6                       |
| Generators (steam)  | 20                             | 10                      | 7                       |
| Generators (water)  | 20                             | 10                      | 7                       |
| Geothermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years | 50                             | 0                       | 0                       |
| Hydroelectric powerhouses (PROV 26) - applies from the 2011/12 and subsequent income years      | 100                            | 2                       | 1.5                     |
| Metering equipment  | 15.5                           | 13                      | 8.5                     |
| Methane production plant (from refuse)  | 10                             | 20                      | 13.5                    |
| Poles (power, excluding wooden)   | 25                             | 8                       | 6                       |
| Poles (power, wooden)   | 20                             | 10                      | 7                       |
| Power factor correction equipment   | 15.5                           | 13                      | 8.5                     |
| Power generation and electrical reticulation (default class)                                    | 20                             | 10                      | 7                       |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b><i>Power generation and electrical reticulation systems (POWR) - continued</i></b>  |                         |                  |                  |
| Pylons   | 25                      | 8                | 6                |
| Rectifiers   | 20                      | 10               | 7                |
| Solar power harnessing equipment   | 12.5                    | 16               | 10.5             |
| Spillways (concrete)   | 50                      | 4                | 3                |
| Switchgear   | 25                      | 8                | 6                |
| Thermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years   | 50                      | 0                | 0                |
| Transformers   | 25                      | 8                | 6                |
| Tunnels (concrete)   | 50                      | 4                | 3                |
| Tunnels (partly lined)   | 50                      | 4                | 3                |
| Turbines (gas)   | 20                      | 10               | 7                |
| Turbines (oil fired)   | 20                      | 10               | 7                |
| Turbines (steam)   | 20                      | 10               | 7                |
| Turbines (water)   | 20                      | 10               | 7                |
| Wave power equipment   | 20                      | 10               | 7                |
| Windmills  | 10                      | 20               | 13.5             |
| Wind turbine generators  | 10                      | 20               | 13.5             |
| <b><i>Printing and photographic (see also 'Audio and video recording studios and professional photography') (PRIN)</i></b>   |                         |                  |                  |
| Adhesive wax coaters   | 5                       | 40               | 30               |
| Binders  | 8                       | 25               | 17.5             |
| Book sewers  | 15.5                    | 13               | 8.5              |
| Camera equipment (hand held)   | 5                       | 40               | 30               |
| Cameras (hand held)  | 5                       | 40               | 30               |
| Collators  | 15.5                    | 13               | 8.5              |
| Cutters (die)  | 20                      | 10               | 7                |
| Cutting machines (corner)  | 20                      | 10               | 7                |
| Darkroom equipment (except items listed separately)  | 5                       | 40               | 30               |
| Densitometers  | 5                       | 40               | 30               |
| Developers   | 8                       | 25               | 17.5             |
| Dies (creasing)  | 2                       | 100              | 100              |
| Dies (cutting)   | 2                       | 100              | 100              |
| Digital minilab machines being: - fully integrated digital machines that consist of scanner, image processor, printer-paper processor components in a single all-in-one machine, or - digital machines in which the scanner, image processor, and printer-paper processor components aren't physically integrated into a single all-in-one machine but nevertheless operate as a matched composite unit. This doesn't include a separate film processor machine. | 5                       | 40               | 30               |
| Drilling machines  | 15.5                    | 13               | 8.5              |
| Dryers (IR)  | 8                       | 25               | 17.5             |
| Dryers (UV)  | 8                       | 25               | 17.5             |
| Enlargers  | 8                       | 25               | 17.5             |
| Envelope manufacturing machines  | 15.5                    | 13               | 8.5              |
| Etching machines   | 8                       | 25               | 17.5             |
| File manufacturing machines  | 15.5                    | 13               | 8.5              |
| Foil blocking machines   | 15.5                    | 13               | 8.5              |
| Folding machines (bench models)  | 8                       | 25               | 17.5             |
| Folding machines (floor models)  | 15.5                    | 13               | 8.5              |
| Forms (creasing)   | 2                       | 100              | 100              |
| Forms (cutting)  | 2                       | 100              | 100              |
| Gatherers/stitchers  | 15.5                    | 13               | 8.5              |
| Gluing machines  | 8                       | 25               | 17.5             |
| Guillotines  | 20                      | 10               | 7                |
| Ink mixing systems, computerised   | 3                       | 67               | 67               |
| Inserters  | 15.5                    | 13               | 8.5              |
| Joggers  | 8                       | 25               | 17.5             |
| Laminators   | 8                       | 25               | 17.5             |
| Lettering machines   | 8                       | 25               | 17.5             |
| Letterpress composing machines and associated equipment  | 20                      | 10               | 7                |
| Letterpress printing machines and associated equipment   | 20                      | 10               | 7                |
| Light tables   | 12.5                    | 16               | 10.5             |
| Minilab machines (other than digital minilab machines)   | 8                       | 25               | 17.5             |
| Newspaper wrapping/bagging machines  | 8                       | 25               | 17.5             |
| Paper bag making machines  | 20                      | 10               | 7                |

**Printing and photographic (see also 'Audio and video recording studios and professional photography') (PRIN) - continued**

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| Perforating machines  | 20                      | 10               | 7                |
| Platemakers   | 8                       | 25               | 17.5             |
| Powder spray units  | 8                       | 25               | 17.5             |
| Presses (book)  | 20                      | 10               | 7                |
| Presses (proofing)  | 15.5                    | 13               | 8.5              |
| Printing, bindery and graphic arts machinery and equipment (default class)                      | 12.5                    | 16               | 10.5             |
| Printing machines (automated inkjet flatbed) - applies from 2013/14 and subsequent income years | 10                      | 20               | 13.5             |
| Printing machines (flexographic)  | 20                      | 10               | 7                |
| Printing machines (gravure)   | 20                      | 10               | 7                |
| Printing machines (label)   | 15.5                    | 13               | 8.5              |
| Printing machines (newspaper)   | 20                      | 10               | 7                |
| Printing machines (offset)  | 15.5                    | 13               | 8.5              |
| Printing machines (pad)   | 15.5                    | 13               | 8.5              |
| Printing machines (screen)  | 12.5                    | 16               | 10.5             |
| Process cameras   | 8                       | 25               | 17.5             |
| Process sinks   | 15.5                    | 13               | 8.5              |
| Processors  | 8                       | 25               | 17.5             |
| Register punches  | 8                       | 25               | 17.5             |
| Ring attaching machines   | 15.5                    | 13               | 8.5              |
| Riveting machines   | 20                      | 10               | 7                |
| Roller washers  | 8                       | 25               | 17.5             |
| Rollers (if shown separately from machines)   | 5                       | 40               | 30               |
| Ruling machines   | 20                      | 10               | 7                |
| Scanners  | 8                       | 25               | 17.5             |
| Silver recovery units   | 5                       | 40               | 30               |
| Slitting machines   | 20                      | 10               | 7                |
| Spine taping machines   | 5                       | 40               | 30               |
| Stacking machines   | 15.5                    | 13               | 8.5              |
| Staplers  | 8                       | 25               | 17.5             |
| Step and repeat machines  | 8                       | 25               | 17.5             |
| Stitchers   | 15.5                    | 13               | 8.5              |
| Thermographs  | 8                       | 25               | 17.5             |
| Typesetting machines and associated equipment   | 5                       | 40               | 30               |
| Wallpaper coating machines  | 20                      | 10               | 7                |
| Window patching machines  | 20                      | 10               | 7                |
| <b>Pulp and paper manufacturing (PULP)</b>  |                         |                  |                  |
| Agitators   | 12.5                    | 16               | 10.5             |
| Calender stack  | 25                      | 8                | 6                |
| Centricleaners  | 20                      | 10               | 7                |
| Defibrating machines  | 20                      | 10               | 7                |
| Dryer hoods   | 20                      | 10               | 7                |
| Dryers  | 20                      | 10               | 7                |
| Drying cylinder   | 20                      | 10               | 7                |
| Head box (fourdrinier style)  | 15.5                    | 13               | 8.5              |
| Press section (paper machine)   | 25                      | 8                | 6                |
| Process control equipment   | 8                       | 25               | 17.5             |
| Pulp and paper manufacturing plant and equipment (default class)                                | 15.5                    | 13               | 8.5              |
| Pulping plant (chemical)  | 15.5                    | 13               | 8.5              |
| Pulping plant (groundwood)  | 20                      | 10               | 7                |
| Pulping plant (mechanical)  | 20                      | 10               | 7                |
| Pulping plant (thermal)   | 15.5                    | 13               | 8.5              |
| Pumps   | 12.5                    | 16               | 10.5             |
| Reeling machines  | 20                      | 10               | 7                |
| Refiners (double disc)  | 15.5                    | 13               | 8.5              |
| Refiners (hydraulic conical type)   | 20                      | 10               | 7                |
| Refiners (hydraulic midget)   | 20                      | 10               | 7                |
| Roll handling system  | 20                      | 10               | 7                |
| Separators (electromagnetic)  | 15.5                    | 13               | 8.5              |
| Slitting machines   | 20                      | 10               | 7                |
| Stockmakers   | 20                      | 10               | 7                |
| Suction couch   | 20                      | 10               | 7                |
| Suction press   | 20                      | 10               | 7                |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Pulp and paper manufacturing (PULP) - continued</b>                            |                         |                  |                  |
| Vent system   | 20                      | 10               | 7                |
| Wet end pulpers   | 20                      | 10               | 7                |
| Winders   | 20                      | 10               | 7                |
| <b>Residential rental property chattels (RESD)</b>                                |                         |                  |                  |
| Air conditioners and heat pumps (through wall or window type)                     | 10                      | 20               | 13.5             |
| Air ventilation systems (in roof cavity)  | 10                      | 20               | 13.5             |
| Alarms (burglar/smoke, wired or wireless)   | 6.66                    | 30               | 21               |
| Appliances (small)  | 4                       | 50               | 40               |
| Awnings   | 10                      | 20               | 13.5             |
| Bedding   | 3                       | 67               | 67               |
| Blinds  | 8                       | 25               | 17.5             |
| Carpet from 1 April 2011, to the 2012 and subsequent income years                 | 8                       | 25               | 17.5             |
| Carpets (modular nylon tile construction) acquired before 1 April 2011            | 15.5                    | 13               | 8.5              |
| Carpets (other than modular nylon tile construction) acquired before 1 April 2011 | 5                       | 40               | 30               |
| Chattels (default class)  | 5                       | 40               | 30               |
| Clotheslines  | 8                       | 25               | 17.5             |
| Crockery  | 3                       | 67               | 67               |
| Curtains  | 8                       | 25               | 17.5             |
| Cutlery   | 3                       | 67               | 67               |
| Dehumidifiers (portable) from 2011/12 income year                                 | 4                       | 50               | 40               |
| Dishwashers   | 6.66                    | 30               | 21               |
| Drapes  | 8                       | 25               | 17.5             |
| Dryers (clothes, domestic type)   | 6.66                    | 30               | 21               |
| Freezers (domestic type)  | 8                       | 25               | 17.5             |
| Furniture (loose)   | 10                      | 20               | 13.5             |
| Glassware   | 3                       | 67               | 67               |
| Heaters (electric)  | 3                       | 67               | 67               |
| Heaters (gas, portable, not flued)  | 5                       | 40               | 30               |
| Lawnmowers  | 4                       | 50               | 40               |
| Light shades/fashion items affixed to a standard light fitting                    | 10                      | 20               | 13.5             |
| Linen   | 3                       | 67               | 67               |
| Mailboxes (from 1 April 2011)   | 15                      | 13               | 8.5              |
| Microwave ovens (applies from 2011/12 and subsequent income years)                | 6.66                    | 30               | 21               |
| Microwave ovens (from 1 April 2011)   | 4                       | 50               | 40               |
| Ovens   | 8                       | 25               | 17.5             |
| Refrigerators (domestic type)   | 8                       | 25               | 17.5             |
| Satellite receiving dishes  | 12.5                    | 16               | 10.5             |
| Stereos   | 5                       | 40               | 30               |
| Stoves  | 8                       | 25               | 17.5             |
| Televisions   | 5                       | 40               | 30               |
| Utensils (including pots and pans)  | 3                       | 67               | 67               |
| Vacuum cleaners (domestic type)   | 3                       | 67               | 67               |
| Washing machines (domestic type)  | 6.66                    | 30               | 21               |
| Waste disposal units (domestic type)  | 8                       | 25               | 17.5             |
| Water heaters (prior to the 2011-12 income year)                                  | 12.5                    | 16               | 10.5             |
| Water heaters (heat pump type) - applies from 2011/12 and subsequent income years | 10                      | 20               | 13.5             |
| Water heaters (over-sink type)  | 10                      | 20               | 13.5             |
| Water heaters (other eg, electric or gas hot water cylinders)                     | 15.5                    | 13               | 8.5              |
| Water heaters (solar type)  | 10                      | 20               | 13.5             |
| <b>Rubber and tyre manufacturing (RUBB)</b>                                       |                         |                  |                  |
| Bale cutters  | 20                      | 10               | 7                |
| Bias cutters  | 15.5                    | 13               | 8.5              |
| Braiding machines   | 25                      | 8                | 6                |
| Calenders   | 25                      | 8                | 6                |
| Carbon black tote bins  | 5                       | 40               | 30               |
| Conveyors   | 15.5                    | 13               | 8.5              |
| Data logging equipment  | 8                       | 25               | 17.5             |
| Dryers  | 20                      | 10               | 7                |
| Extruder head/preformer systems   | 15.5                    | 13               | 8.5              |
| Extruders   | 25                      | 8                | 6                |
| Extrusion dies  | 2                       | 100              | 100              |
| Festoons  | 15.5                    | 13               | 8.5              |

**Rubber and tyre manufacturing (RUBB) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| First and second-stage tyre barrows                         | 15.5                           | 13                      | 8.5                     |
| Grinding mills  | 15.5                           | 13                      | 8.5                     |
| Guillotines   | 20                             | 10                      | 7                       |
| Mills   | 25                             | 8                       | 6                       |
| Mixers (banbury type)                                       | 15.5                           | 13                      | 8.5                     |
| Moulds (for rubber or tyres)                                | 3                              | 67                      | 67                      |
| Ply servicers   | 15.5                           | 13                      | 8.5                     |
| Presses (moulding)  | 25                             | 8                       | 6                       |
| Presses (vulcanising)                                       | 25                             | 8                       | 6                       |
| Rheometers  | 10                             | 20                      | 13.5                    |
| Rubber working machinery (default class)                    | 25                             | 8                       | 6                       |
| Solution mixers   | 20                             | 10                      | 7                       |
| Steelastic gum edge unit                                    | 15.5                           | 13                      | 8.5                     |
| Steelastic unit (excluding extruders)                       | 6.66                           | 30                      | 21                      |
| Tread skivers   | 15.5                           | 13                      | 8.5                     |
| Tyre building drums   | 5                              | 40                      | 30                      |
| Tyre building machines                                      | 15.5                           | 13                      | 8.5                     |
| Tyre painting units   | 10                             | 20                      | 13.5                    |
| Tyre sand blasting units                                    | 10                             | 20                      | 13.5                    |
| Tyre trimming units   | 20                             | 10                      | 7                       |
| Tyre uniformity test machines                               | 10                             | 20                      | 13.5                    |
| Winders   | 20                             | 10                      | 7                       |
| <b>Shops (SHOP)</b>   |                                |                         |                         |
| Appliances (domestic)                                       | 6.66                           | 30                      | 21                      |
| Bandsaws (for meat)   | 15.5                           | 13                      | 8.5                     |
| Barbers' chairs   | 20                             | 10                      | 7                       |
| Barriers  | 10                             | 20                      | 13.5                    |
| Baskets (for shopping)                                      | 5                              | 40                      | 30                      |
| Benches (fitted)  | 20                             | 10                      | 7                       |
| Benches (loose)   | 10                             | 20                      | 13.5                    |
| Blenders  | 6.66                           | 30                      | 21                      |
| Bowl choppers   | 15.5                           | 13                      | 8.5                     |
| Brakes (for pastry)   | 15.5                           | 13                      | 8.5                     |
| Carpets (modular nylon tile construction)                   | 15.5                           | 13                      | 8.5                     |
| Carpets (other than modular nylon tile construction)        | 5                              | 40                      | 30                      |
| Cash registers  | 5                              | 40                      | 30                      |
| Check-out systems   | 5                              | 40                      | 30                      |
| Cobblers, equipment   | 20                             | 10                      | 7                       |
| Coffee grinders   | 8                              | 25                      | 17.5                    |
| Coffee makers   | 6.66                           | 30                      | 21                      |
| Comparators (consumer electronic comparative display units) | 3                              | 67                      | 67                      |
| Compressors   | 12.5                           | 16                      | 10.5                    |
| Cookers   | 12.5                           | 16                      | 10.5                    |
| Coolrooms   | 20                             | 10                      | 7                       |
| Counters (for check-out, loose)                             | 10                             | 20                      | 13.5                    |
| Croissant makers  | 12.5                           | 16                      | 10.5                    |
| Dishwashers   | 10                             | 20                      | 13.5                    |
| Display cabinets  | 12.5                           | 16                      | 10.5                    |
| Doors (roller)  | 12.5                           | 16                      | 10.5                    |
| Drinks dispensers   | 12.5                           | 16                      | 10.5                    |
| Electronic article surveillance systems                     | 5                              | 40                      | 30                      |
| Evaporators   | 12.5                           | 16                      | 10.5                    |
| Fillers (for sausages)                                      | 12.5                           | 16                      | 10.5                    |
| Fittings (in shop, loose)                                   | 10                             | 20                      | 13.5                    |
| Food processors   | 6.66                           | 30                      | 21                      |
| Formers (for sausages)                                      | 12.5                           | 16                      | 10.5                    |
| Freezer cabinets  | 12.5                           | 16                      | 10.5                    |
| Fume hoods (other than stainless steel)                     | 15.5                           | 13                      | 8.5                     |
| Fume hoods (stainless steel, fitted)                        | 20                             | 10                      | 7                       |
| Furniture (fitted)  | 20                             | 10                      | 7                       |
| Furniture (loose)   | 10                             | 20                      | 13.5                    |
| Grills (roller)   | 12.5                           | 16                      | 10.5                    |
| Hairdressers' equipment                                     | 5                              | 40                      | 30                      |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Shops (SHOP) - continued</i></b>  |                         |                  |                  |
| Ice-cream dispensers  | 12.5                    | 16               | 10.5             |
| Ice making machines   | 12.5                    | 16               | 10.5             |
| Insect exterminators  | 6.66                    | 30               | 21               |
| Integrated silk flower arrangements (PROV)  | 2                       | 100              | 100              |
| IPL, Laser, Ultrasound or RF emitting skin treatment or depilation equipment<br>(2017/2018 and subsequent years)                                  | 8                       | 25               | 17.5             |
| Jewellers' manufacturing equipment  | 15.5                    | 13               | 8.5              |
| Key cutting machines  | 5                       | 40               | 30               |
| Kitchen appliances (miscellaneous)  | 6.66                    | 30               | 21               |
| LED screens (fixed, in use 24 hours per day) - applies from 2007/08 and subsequent income years   | 8                       | 25               | 17.5             |
| LED screens (fixed) - applies from 2007/08 and subsequent income years  | 15.5                    | 13               | 8.5              |
| Mannequins  | 8                       | 25               | 17.5             |
| Microwave ovens (commercial) - applies to the 2014 and subsequent income years  | 8                       | 25               | 17.5             |
| Milkshake mixers  | 8                       | 25               | 17.5             |
| Mincers   | 15.5                    | 13               | 8.5              |
| Mixers  | 15.5                    | 13               | 8.5              |
| Moulderers (French stick)   | 12.5                    | 16               | 10.5             |
| Music systems (in-house)  | 10                      | 20               | 13.5             |
| Ovens   | 12.5                    | 16               | 10.5             |
| PA systems  | 10                      | 20               | 13.5             |
| Packing machines (shrink wrap)  | 8                       | 25               | 17.5             |
| Packing machines (vacuum)   | 10                      | 20               | 13.5             |
| Paint shakers   | 10                      | 20               | 13.5             |
| Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value | 20                      | 10               | 7                |
| Peelers (for vegetables)  | 12.5                    | 16               | 10.5             |
| Pizza ovens (bench-top) - applies to the 2014 and subsequent income years   | 6.66                    | 30               | 21               |
| Pizza ovens (bench-top, for long-term loan or hire) - applies to the 2014 and subsequent income years   | 5                       | 40               | 30               |
| Plumbing display products and custom display stand - applies from 2010/11 and subsequent income years   | 5                       | 40               | 30               |
| Prints (including limited edition prints)   | 10                      | 20               | 13.5             |
| Racks (loose)   | 10                      | 20               | 13.5             |
| Rails (for carcass)   | 25                      | 8                | 6                |
| Ranges  | 12.5                    | 16               | 10.5             |
| Readers (bar code)  | 5                       | 40               | 30               |
| Refrigerated cabinets   | 12.5                    | 16               | 10.5             |
| Rotisseries   | 12.5                    | 16               | 10.5             |
| Scales  | 8                       | 25               | 17.5             |
| Scanners (bar code)   | 5                       | 40               | 30               |
| Shelving (loose)  | 10                      | 20               | 13.5             |
| Shop plant and equipment (default class)  | 12.5                    | 16               | 10.5             |
| Signs (electric)  | 10                      | 20               | 13.5             |
| Signs (other than electric)   | 20                      | 10               | 7                |
| Signs (portable, electric)  | 5                       | 40               | 30               |
| Sinks (fitted)  | 20                      | 10               | 7                |
| Slicers   | 12.5                    | 16               | 10.5             |
| Tags (security)   | 3                       | 67               | 67               |
| Tailors' dummies  | 8                       | 25               | 17.5             |
| Tenderisers   | 15.5                    | 13               | 8.5              |
| Trolleys (in supermarkets)  | 5                       | 40               | 30               |
| Utensils (including pots and pans)  | 3                       | 67               | 67               |
| Vinyl flooring  | 10                      | 20               | 13.5             |
| Warming cabinets  | 12.5                    | 16               | 10.5             |
| Waste disposals   | 10                      | 20               | 13.5             |
| Wrap sealers  | 8                       | 25               | 17.5             |
| <b><i>Tanning and fellmongering (TANN)</i></b>  |                         |                  |                  |
| Blocking machines   | 15.5                    | 13               | 8.5              |
| Blowing systems (for wool)  | 15.5                    | 13               | 8.5              |
| Buffing machines  | 15.5                    | 13               | 8.5              |
| Carding machines  | 15.5                    | 13               | 8.5              |
| Degreasing machines   | 12.5                    | 16               | 10.5             |
| Dollies   | 15.5                    | 13               | 8.5              |

**Tanning and fellmongering (TANN) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Drums (for salting)   | 15.5                           | 13                      | 8.5                     |
| Drums (for tanning)   | 15.5                           | 13                      | 8.5                     |
| Drums (for washing)   | 15.5                           | 13                      | 8.5                     |
| Dryers  | 20                             | 10                      | 7                       |
| Effluent plant (excluding stainless steel tanks and screens)  | 10                             | 20                      | 13.5                    |
| Fleshing machines   | 12.5                           | 16                      | 10.5                    |
| Hydro extractors  | 15.5                           | 13                      | 8.5                     |
| Ironing machines (for skins)                                  | 15.5                           | 13                      | 8.5                     |
| Ironing machines (for wool)                                   | 15.5                           | 13                      | 8.5                     |
| Measuring machines (for area)                                 | 12.5                           | 16                      | 10.5                    |
| Paddles   | 15.5                           | 13                      | 8.5                     |
| Paint tables  | 10                             | 20                      | 13.5                    |
| Polishing machines (for skins)                                | 15.5                           | 13                      | 8.5                     |
| Presses (for pelts)   | 15.5                           | 13                      | 8.5                     |
| Processors (for hides)  | 15.5                           | 13                      | 8.5                     |
| Pulling machines (for wool)                                   | 10                             | 20                      | 13.5                    |
| Sammying machines   | 12.5                           | 16                      | 10.5                    |
| Screens (stainless steel)                                     | 15.5                           | 13                      | 8.5                     |
| Setting machines  | 12.5                           | 16                      | 10.5                    |
| Shaving machines  | 12.5                           | 16                      | 10.5                    |
| Shearing machines (not farm type)                             | 12.5                           | 16                      | 10.5                    |
| Slitting machines   | 12.5                           | 16                      | 10.5                    |
| Splitting machines  | 12.5                           | 16                      | 10.5                    |
| Staking machines  | 12.5                           | 16                      | 10.5                    |
| Tanning and fellmongering plant and machinery (default class) | 15.5                           | 13                      | 8.5                     |
| Vats (wooden)   | 20                             | 10                      | 7                       |

**Telecommunications (TELE) (see also 'Telephone systems' under asset category 'Office equipment and furniture')**

|  |                          |    |      |
|--|--------------------------|----|------|
| Antennas and networking equipment  | 12.5                     | 16 | 10.5 |
| Broadcasting masts   | 25                       | 8  | 6    |
| Broadcasting towers  | 25                       | 8  | 6    |
| Cable locators   | 8                        | 25 | 17.5 |
| Cabling (land-based, including fibre-optic cabling)  | 15.5                     | 13 | 8.5  |
| Cabling (submarine, including fibre-optic cabling)   | 25                       | 8  | 6    |
| Ducts and in-ground conduits   | 50                       | 4  | 3    |
| Fibre-optic repeaters  | 12.5                     | 16 | 10.5 |
| Main distribution frames   | 12.5                     | 16 | 10.5 |
| Manholes   | 50                       | 4  | 3    |
| Radar detecting equipment  | 10                       | 20 | 13.5 |
| Radar navigational equipment   | 10                       | 20 | 13.5 |
| Radio broadcasting equipment   | 10                       | 20 | 13.5 |
| Radio remote control devices   | 10                       | 20 | 13.5 |
| Radio telephone equipment  | 8                        | 25 | 17.5 |
| Repeaters, line and network terminating equipment  | 8                        | 25 | 17.5 |
| Satellite dishes and networking equipment  | 12.5                     | 16 | 10.5 |
| Satellites acquired since 2005/06 income year and before 31 March 2008   | 5                        | 33 | 24   |
| Satellites (geosynchronous orbit) - applies from 2008/09 and subsequent income years   | 15.5                     | 13 | 8.5  |
| Set-boxes with hard drive and personal video recorders (PVRs) with hard drive (PROV 18)  | 4                        | 50 | 40   |
| Set-top boxes without hard drive and personal video recorders (PVRs) without hard drive  | 5                        | 40 | 30   |
| Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement - 15 Nov 2000 to 23 Jan 2002 (PROV 9) | 15<br>to<br>13.8082      | 12 | 8    |
| Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement - 24 Jan 2002 to 6 Oct 2004 (PROV 9)  | 13.8055<br>to<br>11.1066 | 15 | 10   |
| Right to use capacity in the Southern Cross Cable Network granted 7 Oct 2004 - 23 Nov 2006 (PROV 9)                            | 11.1038<br>to<br>8.9753  | 18 | 12.5 |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Telecommunications (TELE) (see also 'Telephone systems' under asset category 'Office equipment and furniture') - continued</b> |                         |                  |                  |
| Right to use capacity in the Southern Cross Cable Network granted 7 Oct 2004<br>- 23 Nov 2006 (PROV 9)                            | 8.9726 to 7.2978        | 22               | 15.5             |
| Right to use capacity in the Southern Cross Cable Network granted 29 Jul 2008<br>- 21 Feb 2010 (PROV 9)                           | 7.2951 to 5.7288        | 26               | 18               |
| Right to use capacity in the Southern Cross Cable Network granted 22 Feb 2010<br>- 14 Nov 2010 (PROV 9)                           | 5.7260 to 5             | 33               | 24               |
| Telecommunication equipment (default class)   | 10                      | 20               | 13.5             |
| Telephone monitoring and management equipment   | 8                       | 25               | 17.5             |
| Telephone switching equipment   | 12.5                    | 16               | 10.5             |
| Television broadcasting equipment   | 10                      | 20               | 13.5             |
| Test instruments  | 8                       | 25               | 17.5             |
| Two-way radios  | 5                       | 40               | 30               |
| Video conferencing equipment  | 5                       | 40               | 30               |
| <b>Textile, garment and carpet manufacturing (TEXT)</b>   |                         |                  |                  |
| Balling machines (for wool)   | 20                      | 10               | 7                |
| Bin (wool storage, live bottom)   | 15.5                    | 13               | 8.5              |
| Bleaching plant (of stainless steel construction)   | 20                      | 10               | 7                |
| Bleaching plant (other than of stainless steel construction)  | 15.5                    | 13               | 8.5              |
| Blocking machines   | 15.5                    | 13               | 8.5              |
| Blocking machines (for hats)  | 15.5                    | 13               | 8.5              |
| Blowing systems (for wool)  | 15.5                    | 13               | 8.5              |
| Braiding machines   | 15.5                    | 13               | 8.5              |
| Candlewick machines   | 20                      | 10               | 7                |
| Card mounting machines  | 20                      | 10               | 7                |
| Carding engines   | 20                      | 10               | 7                |
| Carding ranges  | 20                      | 10               | 7                |
| Combing machines  | 15.5                    | 13               | 8.5              |
| Condensers  | 15.5                    | 13               | 8.5              |
| Cord manufacturing machines   | 15.5                    | 13               | 8.5              |
| Creels  | 20                      | 10               | 7                |
| Cutters (for cloth)   | 8                       | 25               | 17.5             |
| Decotting machines  | 20                      | 10               | 7                |
| Doubling frames   | 20                      | 10               | 7                |
| Drills (for cloth)  | 8                       | 25               | 17.5             |
| Dry-cleaning plant  | 8                       | 25               | 17.5             |
| Drying ranges (for wool)  | 20                      | 10               | 7                |
| Dye house plant (of stainless steel construction)   | 20                      | 10               | 7                |
| Dye house plant (other than of stainless steel construction)  | 15.5                    | 13               | 8.5              |
| Embroidering machines   | 12.5                    | 16               | 10.5             |
| Examining machines  | 15.5                    | 13               | 8.5              |
| Expanders   | 12.5                    | 16               | 10.5             |
| Finishing machines  | 15.5                    | 13               | 8.5              |
| Forms (for finishing)   | 8                       | 25               | 17.5             |
| Gill machines   | 20                      | 10               | 7                |
| Hydro extractors  | 15.5                    | 13               | 8.5              |
| Irons (commercial type)   | 8                       | 25               | 17.5             |
| Knitting machines (commercial types)  | 15.5                    | 13               | 8.5              |
| Knitting machines (domestic type)   | 8                       | 25               | 17.5             |
| Lanolin recovery plant  | 12.5                    | 16               | 10.5             |
| Laying-up machines  | 15.5                    | 13               | 8.5              |
| Linking machines  | 12.5                    | 16               | 10.5             |
| Looms   | 20                      | 10               | 7                |
| Looms (for ribbon)  | 15.5                    | 13               | 8.5              |
| Moulds (hat blocking)   | 8                       | 25               | 17.5             |
| Opening machines (except as part of scouring range)   | 20                      | 10               | 7                |
| Presses (for cloth cutting)   | 12.5                    | 16               | 10.5             |
| Presses (for wool baling)   | 15.5                    | 13               | 8.5              |
| Printing machines (heat transfer)   | 8                       | 25               | 17.5             |

***Textile, garment and carpet manufacturing (TEXT) - continued***

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Printing machines (rotary)  | 20                             | 10                      | 7                       |
| Printing machines (screen)  | 15.5                           | 13                      | 8.5                     |
| Pulling machines (for wool)   | 10                             | 20                      | 13.5                    |
| Quilting machines   | 15.5                           | 13                      | 8.5                     |
| Raising machines  | 20                             | 10                      | 7                       |
| Reels   | 20                             | 10                      | 7                       |
| Rope manufacturing machines   | 15.5                           | 13                      | 8.5                     |
| Roving frames   | 20                             | 10                      | 7                       |
| Rubbing frames  | 20                             | 10                      | 7                       |
| Scouring plant (wool)   | 15.5                           | 13                      | 8.5                     |
| Sewing benches  | 15.5                           | 13                      | 8.5                     |
| Sewing machines   | 10                             | 20                      | 13.5                    |
| Sewing machines (domestic type)   | 8                              | 25                      | 17.5                    |
| Sharpening machines (for needles)                                       | 10                             | 20                      | 13.5                    |
| Sliver package machines   | 20                             | 10                      | 7                       |
| Spinning frames   | 20                             | 10                      | 7                       |
| Stenters  | 20                             | 10                      | 7                       |
| Testing machines  | 12.5                           | 16                      | 10.5                    |
| Textile garment and carpet manufacturing machinery (default class)      | 15.5                           | 13                      | 8.5                     |
| Twisting frames   | 20                             | 10                      | 7                       |
| Umbrella manufacturing machines   | 15.5                           | 13                      | 8.5                     |
| Winding frames  | 20                             | 10                      | 7                       |
| Zip manufacturing machines  | 12.5                           | 16                      | 10.5                    |
| <b><i>Timber and joinery industries (TIMB)</i></b>                      |                                |                         |                         |
| Augers (screw)  | 15.5                           | 13                      | 8.5                     |
| Band head rigs  | 20                             | 10                      | 7                       |
| Band resaws   | 20                             | 10                      | 7                       |
| Bandsaws  | 15.5                           | 13                      | 8.5                     |
| Boring machines   | 15.5                           | 13                      | 8.5                     |
| Bull chains   | 20                             | 10                      | 7                       |
| Chainsaws   | 3                              | 67                      | 67                      |
| Chainsaws (used by professional loggers)                                | 1                              | 100                     | 100                     |
| Chipboard plant   | 20                             | 10                      | 7                       |
| Chipping machines   | 10                             | 20                      | 13.5                    |
| Conveyors (belt)  | 20                             | 10                      | 7                       |
| Conveyors (scraper)   | 15.5                           | 13                      | 8.5                     |
| Conveyors (screw)   | 15.5                           | 13                      | 8.5                     |
| Delimbers, self-propelled, mobile                                       | 8                              | 25                      | 17.5                    |
| Delimbers, static   | 5                              | 40                      | 30                      |
| Dovetailing machines  | 15.5                           | 13                      | 8.5                     |
| Drilling and routing machine, CNC                                       | 8                              | 25                      | 17.5                    |
| Drilling machines   | 15.5                           | 13                      | 8.5                     |
| Drying plants   | 20                             | 10                      | 7                       |
| Ducting   | 15.5                           | 13                      | 8.5                     |
| Dust collectors   | 15.5                           | 13                      | 8.5                     |
| Edgebanders   | 15.5                           | 13                      | 8.5                     |
| Edgers  | 15.5                           | 13                      | 8.5                     |
| Elevators (belt)  | 15.5                           | 13                      | 8.5                     |
| Elevators (bucket)  | 15.5                           | 13                      | 8.5                     |
| Fans  | 15.5                           | 13                      | 8.5                     |
| Fastening gun (explosive)   | 3                              | 67                      | 67                      |
| Fibreboard plant  | 20                             | 10                      | 7                       |
| Filing machines   | 15.5                           | 13                      | 8.5                     |
| Firewood processor (computerised) (2007/2008 and subsequent years)      | 10                             | 20                      | 13.5                    |
| Firewood processor (manually operated) (2007/2008 and subsequent years) | 10                             | 20                      | 13.5                    |
| Gang nail press (portable)  | 10                             | 20                      | 13.5                    |
| Gang nail presses (travelling head)                                     | 20                             | 10                      | 7                       |
| Gluing equipment  | 15.5                           | 13                      | 8.5                     |
| Grinders  | 15.5                           | 13                      | 8.5                     |
| Guillotines   | 20                             | 10                      | 7                       |
| Jigs  | 3                              | 67                      | 67                      |
| Jointing machines   | 15.5                           | 13                      | 8.5                     |
| Laser aligners  | 5                              | 40                      | 30                      |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Timber and joinery industries (TIMB) - continued</i></b>  |                         |                  |                  |
| Lathes  | 15.5                    | 13               | 8.5              |
| Log carriages   | 20                      | 10               | 7                |
| Log decks   | 20                      | 10               | 7                |
| Log grabs (forklift truck attachments)  | 12.5                    | 16               | 10.5             |
| Log haulers   | 20                      | 10               | 7                |
| Log skidders  | 12.5                    | 16               | 10.5             |
| Log splitter (manually operated) (2007/2008 and subsequent years)   | 10                      | 20               | 13.5             |
| Logging arches  | 20                      | 10               | 7                |
| Machine centre (CNC, computer numerically controlled)   | 8                       | 25               | 17.5             |
| Moisture meters   | 5                       | 40               | 30               |
| Morticers   | 15.5                    | 13               | 8.5              |
| Moulding machines   | 15.5                    | 13               | 8.5              |
| Patterns  | 3                       | 67               | 67               |
| Planers   | 15.5                    | 13               | 8.5              |
| Power feeders   | 15.5                    | 13               | 8.5              |
| Presses   | 20                      | 10               | 7                |
| Rollcases   | 20                      | 10               | 7                |
| Routers   | 15.5                    | 13               | 8.5              |
| Sanding machines  | 15.5                    | 13               | 8.5              |
| Sawing machines   | 15.5                    | 13               | 8.5              |
| Setting machines  | 15.5                    | 13               | 8.5              |
| Shaping machines  | 15.5                    | 13               | 8.5              |
| Sharpening machines   | 15.5                    | 13               | 8.5              |
| Tanalising plants   | 20                      | 10               | 7                |
| Tenoners  | 15.5                    | 13               | 8.5              |
| Thicknessers  | 15.5                    | 13               | 8.5              |
| Timber and joinery plant and equipment (default class)  | 15.5                    | 13               | 8.5              |
| Tooling machine (CNC, computer numerically controlled)  | 8                       | 25               | 17.5             |
| Tools (hand)  | 3                       | 67               | 67               |
| Tools (power, hand held)  | 3                       | 67               | 67               |
| Winches   | 20                      | 10               | 7                |
| <b><i>Undersea maintenance (where equipment used under salt water or on a maintenance barge on salt water) (UNDE)</i></b> |                         |                  |                  |
| Chain blocks  | 5                       | 40               | 30               |
| Diesel pumps  | 5                       | 40               | 30               |
| Dive compressor   | 5                       | 40               | 30               |
| Dive tanks  | 10                      | 20               | 13.5             |
| Diving helmets  | 10                      | 20               | 13.5             |
| Diving panels   | 5                       | 40               | 30               |
| Drilling platforms  | 1                       | 100              | 100              |
| Drilling power packs  | 5                       | 40               | 30               |
| Drilling rigs   | 5                       | 40               | 30               |
| Hammers (pneumatic/hydraulic)   | 5                       | 40               | 30               |
| Jetting pumps   | 5                       | 40               | 30               |
| Lay flat hoses  | 3                       | 67               | 67               |
| Lift bags   | 1                       | 100              | 100              |
| Mooring weights   | 10                      | 20               | 13.5             |
| Outboard motors   | 5                       | 40               | 30               |
| Regulators  | 5                       | 40               | 30               |
| Ropes   | 1                       | 100              | 100              |
| Shackles  | 5                       | 40               | 30               |
| Tools (loose)   | 1                       | 100              | 100              |
| Umbilicals  | 1                       | 100              | 100              |
| Undersea maintenance equipment (default class)  | 4                       | 50               | 40               |
| Video cameras   | 5                       | 40               | 30               |
| Wet suits   | 1                       | 100              | 100              |
| Winches   | 10                      | 20               | 13.5             |

## Part 2 2006 and future years asset rates

(use for assets other than buildings acquired on or after 1 April 2005 and buildings acquired on or after 19 May 2005)

| Asset categories  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Building fit-out (when in books separately from building cost) (BDFO)</i></b> |                         |                  |                  |
| Aerials (for televisions)   | 15.5                    | 13               | 8.5              |
| Air conditioners (split system)   | 10                      | 20               | 13.5             |
| Air conditioners (through-window type)  | 10                      | 20               | 13.5             |
| Air conditioning systems  | 20                      | 10               | 7                |
| Air conditioning systems (in use 24 hours per day)                                  | 12.5                    | 16               | 10.5             |
| Alarm systems (fire)  | 20                      | 10               | 7                |
| Alarms (burglar)  | 8                       | 25               | 17.5             |
| Appliances (domestic type)  | 8                       | 25               | 17.5             |
| Awnings   | 10                      | 20               | 13.5             |
| Blinds  | 8                       | 25               | 17.5             |
| Building fit-out (default class)  | 20                      | 10               | 7                |
| Canopies  | 20                      | 10               | 7                |
| Carpets (modular nylon tile construction)   | 15.5                    | 13               | 8.5              |
| Carpets (other than modular nylon tile construction)                                | 5                       | 40               | 30               |
| Ceilings (suspended)  | 20                      | 10               | 7                |
| Cleaners' cradles   | 15.5                    | 13               | 8.5              |
| Clotheslines  | 8                       | 25               | 17.5             |
| Cranes (overhead travelling)  | 25                      | 8                | 6                |
| Curtains  | 8                       | 25               | 17.5             |
| Delivery systems (for messages, other than tube)                                    | 12.5                    | 16               | 10.5             |
| Delivery systems (for messages, tube type)  | 20                      | 10               | 7                |
| Delivery systems (for packages, other than tube)                                    | 12.5                    | 16               | 10.5             |
| Delivery systems (for packages, tube type)  | 20                      | 10               | 7                |
| Dock levellers  | 20                      | 10               | 7                |
| Door closers  | 15.5                    | 13               | 8.5              |
| Doors (for strongrooms)   | 25                      | 8                | 6                |
| Doors (roller and similar)  | 12.5                    | 16               | 10.5             |
| Drapes  | 8                       | 25               | 17.5             |
| Dry risers  | 25                      | 8                | 6                |
| Electrical reticulation   | 25                      | 8                | 6                |
| Escalators  | 20                      | 10               | 7                |
| Fences  | 20                      | 10               | 7                |
| Flagpoles   | 25                      | 8                | 6                |
| Flooring (parquet)  | 15.5                    | 13               | 8.5              |
| Floors (for computer rooms)   | 20                      | 10               | 7                |
| Fume extraction systems (ducted)  | 15.5                    | 13               | 8.5              |
| Fume extraction systems (roof mounted)  | 15.5                    | 13               | 8.5              |
| Furniture (fitted)  | 15.5                    | 13               | 8.5              |
| Gas dowsing systems   | 20                      | 10               | 7                |
| Generators (standby)  | 25                      | 8                | 6                |
| Grills (roller and similar)   | 15.5                    | 13               | 8.5              |
| Hand dryers (air type)  | 3                       | 67               | 67               |
| Hand soap dispensers  | 2                       | 100              | 100              |
| Handrails   | 25                      | 8                | 6                |
| Heat detectors  | 20                      | 10               | 7                |
| Heaters (electric)  | 3                       | 67               | 67               |
| Heating systems   | 20                      | 10               | 7                |
| Hose reels (fire)   | 25                      | 8                | 6                |
| Incinerators  | 8                       | 25               | 17.5             |
| Incinerators (rubbish)  | 20                      | 10               | 7                |
| LED screens (fixed)   | 15.5                    | 13               | 8.5              |
| LED screens (fixed, in use 24 hours per day)  | 8                       | 25               | 17.5             |
| Lifts   | 25                      | 8                | 6                |
| Light fittings  | 10                      | 20               | 13.5             |
| Lighting controllers (emergency)  | 12.5                    | 16               | 10.5             |
| Mailboxes   | 25                      | 8                | 6                |
| Maintenance units (for buildings)   | 20                      | 10               | 7                |
| Meters (gas)  | 15.5                    | 13               | 8.5              |
| Meters (water)  | 15.5                    | 13               | 8.5              |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Building fit-out (when in books separately from building cost) (BDFO)</i></b> |                         |                  |                  |
| <i>- continued</i>  |                         |                  |                  |
| Monitoring systems  | 10                      | 20               | 13.5             |
| Motors (for roller doors)   | 10                      | 20               | 13.5             |
| Paper towel dispensers  | 2                       | 100              | 100              |
| Partitions (demountable)  | 15.5                    | 13               | 8.5              |
| Partitions (non-load bearing)   | 20                      | 10               | 7                |
| Plumbing  | 25                      | 8                | 6                |
| Plumbing fixtures   | 25                      | 8                | 6                |
| Pumps (heat)  | 10                      | 20               | 13.5             |
| Railings  | 25                      | 8                | 6                |
| Runway beams  | 25                      | 8                | 6                |
| Sanitary appliances   | 8                       | 25               | 17.5             |
| Saunas  | 15.5                    | 13               | 8.5              |
| Security systems  | 10                      | 20               | 13.5             |
| Signs (electric)  | 10                      | 20               | 13.5             |
| Signs (other than electric)   | 20                      | 10               | 7                |
| Smoke detectors   | 20                      | 10               | 7                |
| Spa pools   | 12.5                    | 16               | 10.5             |
| Speed humps (metal)   | 5                       | 40               | 30               |
| Speed humps (plastic) - applies from 2007/08 and subsequent income years            | 5                       | 40               | 30               |
| Speed humps (rubber) - applies from 2007/08 and subsequent income years             | 10                      | 20               | 13.5             |
| Sprinkler systems   | 25                      | 8                | 6                |
| Strongboxes   | 25                      | 8                | 6                |
| Toilet roll dispensers  | 2                       | 100              | 100              |
| Towel cabinets  | 3                       | 67               | 67               |
| Ventilating fans  | 10                      | 20               | 13.5             |
| Ventilating fans (ducted)   | 15.5                    | 13               | 8.5              |
| Ventilating fans (roof mounted)   | 15.5                    | 13               | 8.5              |
| Vinyl flooring  | 10                      | 20               | 13.5             |
| Walkways  | 25                      | 8                | 6                |
| Walkways (moving)   | 20                      | 10               | 7                |
| Water heaters (not over-sink type)  | 12.5                    | 16               | 10.5             |
| Water heaters (over-sink)   | 10                      | 20               | 13.5             |
| Water savers  | 3                       | 67               | 67               |
| Watering systems  | 3                       | 67               | 67               |
| <b><i>Boilers and heaters (where not industry specified) (BOIL)</i></b>             |                         |                  |                  |
| Boilers   | 25                      | 8                | 6                |
| Boilers (oil)   | 25                      | 8                | 6                |
| Boilers (packaged)  | 15.5                    | 13               | 8.5              |
| Boilers and heating plant and equipment (default class)                             | 25                      | 8                | 6                |
| Calorifiers   | 25                      | 8                | 6                |
| Chimneys (concrete)   | 50                      | 4                | 3                |
| Chimneys (not concrete)   | 25                      | 8                | 6                |
| Economisers   | 25                      | 8                | 6                |
| Flues (concrete)  | 50                      | 4                | 3                |
| Flues (not concrete)  | 25                      | 8                | 6                |
| Generators (steam)  | 15.5                    | 13               | 8.5              |
| Handling machines (for coal)  | 20                      | 10               | 7                |
| Heat exchangers (not stainless steel)   | 20                      | 10               | 7                |
| Heat exchangers (stainless steel)   | 25                      | 8                | 6                |
| Heat recovery plant   | 15.5                    | 13               | 8.5              |
| Pulverising machines (for coal)   | 20                      | 10               | 7                |
| Radiators   | 25                      | 8                | 6                |
| Space heaters   | 12.5                    | 16               | 10.5             |
| Space heaters (portable)  | 5                       | 40               | 30               |
| Tanks (pressure)  | 25                      | 8                | 6                |
| Vessels (pressure)  | 25                      | 8                | 6                |
| Water cylinders   | 15.5                    | 13               | 8.5              |
| <b><i>Books, music and manuscripts (BOOK) DEP 32 1998</i></b>                       |                         |                  |                  |
| Books, editions of which are published annually or more frequently                  | 2                       | 100              | 100              |
| Other books   | 10                      | 20               | 13.5             |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Buildings and structures (BUIL) (Note: the rate for buildings with an estimated useful life of 50 years)</b>   |                         |                  |                  |
| Aprons (airports)   | 50                      | 4                | 3                |
| Barns (drying), acquired after 30 July 2009   | 20                      | 8.5              | 5                |
| Barns (drying), acquired on or before 30 July 2009  | 20                      | 10               | 7                |
| Barns, acquired after 30 July 2009  | 20                      | 8.5              | 5                |
| Barns, acquired on or before 30 July 2009   | 20                      | 10               | 7                |
| Borewells   | 20                      | 10               | 7                |
| Bridges (block)   | 100                     | 2                | 1.5              |
| Bridges (brick)   | 100                     | 2                | 1.5              |
| Bridges (concrete)  | 100                     | 2                | 1.5              |
| Bridges (other than block, brick, concrete and stone)   | 50                      | 4                | 3                |
| Bridges (stone)   | 100                     | 2                | 1.5              |
| Buildings (default class) from 2012 and subsequent income years   | 50                      | 0                | 0                |
| Buildings (default class) acquired on or after 19 May 2005, up to and including 2010/11 income year   | 50                      | 3                | 2                |
| Buildings (portable) acquired between 1 April 2005 and 30 July 2009 incl.   | 12.5                    | 16               | 10.5             |
| Buildings (portable) acquired on or after 31 July 2009  | 12.5                    | 13.5             | 8                |
| Buildings with prefabricated stressed-skin insulation panels  | 33.3                    | 4.5              | 3                |
| Buildings with reinforced concrete framing (default class) up to and including 2011 income year   | 50                      | 3                | 2                |
| Buildings with reinforced concrete framing (default class) from 2012 and subsequent income years  | 50                      | 0                | 0                |
| Buildings with steel or steel and timber framing (default class) from 2012 and subsequent income years  | 50                      | 0                | 0                |
| Buildings with steel or steel and timber framing (default class) up to and including 2011 income year   | 50                      | 3                | 2                |
| Buildings with timber framing (default class) from 2012 and subsequent income years   | 50                      | 0                | 0                |
| Buildings with timber framing (default class) up to and including 2011 income year  | 50                      | 3                | 2                |
| Buildings (non-residential buildings) for the 2021 to 2024 income years   | 50                      | 2                | 1.5              |
| Bunkers (concrete)  | 20                      | 10               | 7                |
| Car parking buildings (from 2012 and subsequent income years)   | 50                      | 0                | 0                |
| Car parking buildings acquired, or a binding contract entered into for the purchase or construction of the building on or before 30 July 2009                                     | 50                      | 4                | 3                |
| Car parking pads  | 50                      | 4                | 3                |
| Car parks (building and pads) up to and including 2011 income year.   | 50                      | 4                | 3                |
| Carports (freestanding or lean-to) - applies from the 2015 and subsequent income years  | 33.3                    | 6                | 4                |
| Chemical works, acquired after 30 July 2009   | 33.3                    | 4.5              | 3                |
| Chemical works, acquired on or before 30 July 2009  | 33.3                    | 6                | 4                |
| Dairy plant powder drying plant dry store buildings, acquired before 19 May 2005  | 33.3                    | 6                | 4                |
| Dairy plant powder drying plant dry store buildings, acquired on or after 19 May 2005   | 33.3                    | 4.5              | 3                |
| Dams (block)  | 100                     | 2                | 1.5              |
| Dams (brick)  | 100                     | 2                | 1.5              |
| Dams (concrete)   | 100                     | 2                | 1.5              |
| Dams (earth with rock core)   | 100                     | 2                | 1.5              |
| Dams (earth without rock core)  | 50                      | 4                | 3                |
| Dams (stone)  | 100                     | 2                | 1.5              |
| Driveways   | 50                      | 4                | 3                |
| Dykes (earth)   | 50                      | 4                | 3                |
| Equestrian arena consisting of permanent construction materials excluding the base course (2010/2011 and subsequent years) (PROV)   | 12.5                    | 16               | 10.5             |
| Fences  | 20                      | 10               | 7                |
| Fertiliser storage facilities for the bulk storage of raw materials and fertiliser products (may or may not be at the site of fertiliser works) acquired before 19 May 2005       | 33.3                    | 6                | 4                |
| Fertiliser storage facilities for the bulk storage of raw materials and fertiliser products (may or may not be at the site of fertiliser works), acquired on or after 19 May 2005 | 33.3                    | 4.5              | 3                |
| Fertiliser works, acquired after 30 July 2009   | 33.3                    | 4.5              | 3                |
| Fertiliser works, acquired on or before 30 July 2009  | 33.3                    | 6                | 4                |
| Floating piers  | 33.3                    | 6                | 4                |
| Fowl houses   | 20                      | 8.5              | 5                |
| Geothermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years   | 50                      | 0                | 0                |
| Grandstands from 2012 and subsequent income years   | 50                      | 0                | 0                |
| Grandstands up to and including 2011 income year  | 50                      | 3                | 2                |
| Hardstandings   | 50                      | 4                | 3                |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Buildings and structures (BUIL) (Note: the rate for buildings with an estimated useful life of 50 years) - continued</i></b>  |                         |                  |                  |
| Hothouses (glass or other excluding PVC)  | 20                      | 8.5              | 5                |
| Hothouses (PVC or similar)  | 12.5                    | 13.5             | 8                |
| Kiwifruit overhead mesh shelters - applies for the 2017 and subsequent income years   | 12.5                    | 16               | 10.5             |
| Lampposts (excluding wooden)  | 25                      | 8                | 6                |
| Lampposts (wooden)  | 20                      | 10               | 7                |
| Manholes  | 50                      | 4                | 3                |
| Marine fender systems (2009/2010 and subsequent years)  | 20                      | 10               | 7                |
| Memorials   | 50                      | 4                | 3                |
| Mushroom Factory (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired before 19 May 2005 - applies from 2011/12 and subsequent income years        | 33.3                    | 6                | 4                |
| Mushroom Factories (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired on or after 19 May 2005 - applies from 2011/12 and subsequent income years | 33.3                    | 4.5              | 3                |
| Pig houses  | 20                      | 8.5              | 5                |
| Portable huts (not buildings)   | 12.5                    | 16               | 10.5             |
| Potato cool stores (climate controlled) structure only, excluding climate control plant - applies for the 2017/18 and subsequent income years   | 33.3                    | 4.5              | 3                |
| Powder dryer buildings, acquired after 30 July 2009   | 15.5                    | 11               | 6.5              |
| Powder dryer buildings, acquired on or before 30 July 2009  | 15.5                    | 13               | 8.5              |
| Reservoirs (above ground, concrete)   | 50                      | 4                | 3                |
| Reservoirs (for water, other than concrete or lined earth)  | 33.3                    | 6                | 4                |
| Reservoirs (in-ground, concrete)  | 100                     | 2                | 1.5              |
| Reservoirs (lined earth)  | 50                      | 4                | 3                |
| Retaining walls (concrete)  | 100                     | 2                | 1.5              |
| Retaining walls (wooden)  | 25                      | 8                | 6                |
| Roadways  | 50                      | 4                | 3                |
| Runways (for airports)  | 33.3                    | 6                | 4                |
| Sale yards  | 33.3                    | 6                | 4                |
| Shade houses (glass or other, excluding PVC)  | 20                      | 8.5              | 5                |
| Shade houses (PVC or similar)   | 12.5                    | 13.5             | 8                |
| Signs (road)  | 6.66                    | 30               | 21               |
| Signs (street nameplates)   | 6.66                    | 30               | 21               |
| Stopbanks (earth)   | 50                      | 4                | 3                |
| Structures (default class)  | 50                      | 4                | 3                |
| Swimming pools (in-ground)  | 33.3                    | 6                | 4                |
| Tanneries   | 33.3                    | 4.5              | 3                |
| Taxiways (airports)   | 50                      | 4                | 3                |
| Thermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years  | 50                      | 0                | 0                |
| Tiered seating (not part of a building)   | 50                      | 4                | 3                |
| Towers (for floodlights)  | 25                      | 8                | 6                |
| Tunnels (block)   | 100                     | 2                | 1.5              |
| Tunnels (brick)   | 100                     | 2                | 1.5              |
| Tunnels (concrete)  | 100                     | 2                | 1.5              |
| Tunnels (stone)   | 100                     | 2                | 1.5              |
| Valve chambers and similar  | 50                      | 4                | 3                |
| Wharf tarmac  | 50                      | 4                | 3                |
| Wharves (block)   | 100                     | 2                | 1.5              |
| Wharves (brick)   | 100                     | 2                | 1.5              |
| Wharves (concrete)  | 100                     | 2                | 1.5              |
| Wharves (other than block, brick, concrete and stone)   | 50                      | 4                | 3                |
| Wharves (stone)   | 100                     | 2                | 1.5              |
| Wool/shearing shed - 2012 to 2020 income years  | 50                      | 0                | 0                |
| Wool/shearing shed - applies from the 2021 and subsequent income years  | 50                      | 2                | 1.5              |
| <b><i>Clothing (CLOT)</i></b>   |                         |                  |                  |
| Clothing (for hire)   | 3                       | 67               | 67               |
| Corporate clothing  | 3                       | 67               | 67               |
| Costumes (for hire)   | 3                       | 67               | 67               |
| Non-protective clothing (default class)   | 3                       | 67               | 67               |
| Uniforms (non-protective)   | 3                       | 67               | 67               |

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| <b>Compressed air plant (where not industry specified) (COMA)</b>   |                                |                         |                         |
| Aftercoolers  | 12.5                           | 16                      | 10.5                    |
| Air dryers  | 12.5                           | 16                      | 10.5                    |
| Air receivers (stand alone)   | 25                             | 8                       | 6                       |
| Compressed air plant and equipment (default class)  | 15.5                           | 13                      | 8.5                     |
| Compressors (free-standing)   | 15.5                           | 13                      | 8.5                     |
| Compressors (mobile)  | 10                             | 20                      | 13.5                    |
| Compressors (packaged)  | 15.5                           | 13                      | 8.5                     |
| Compressors (portable)  | 10                             | 20                      | 13.5                    |
| Compressors (receiver mounted)  | 12.5                           | 16                      | 10.5                    |
| Compressors (rotary, not packaged type)   | 12.5                           | 16                      | 10.5                    |
| Filters   | 12.5                           | 16                      | 10.5                    |
| Inflatable pipeline plug (PROV 13)  | 3                              | 67                      | 67                      |
| Pipeline crawler (PROV 13)  | 5                              | 40                      | 30                      |
| Piping  | 25                             | 8                       | 6                       |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)  | 4                              | 50                      | 40                      |
| <b>Computers (COMP)</b>   |                                |                         |                         |
| Backup units (tape type)  | 4                              | 50                      | 40                      |
| Banknote dispensers   | 6.66                           | 30                      | 21                      |
| Bridges   | 4                              | 50                      | 40                      |
| Cabling   | 6.66                           | 30                      | 21                      |
| CAD/CAM equipment   | 4                              | 50                      | 40                      |
| Communications controllers  | 4                              | 50                      | 40                      |
| Computer and associated equipment (used for typesetting)  | 5                              | 40                      | 30                      |
| Computer equipment (default class)  | 4                              | 50                      | 40                      |
| Control equipment (process, computer, if separately identified)   | 8                              | 25                      | 17.5                    |
| Data concentrators  | 4                              | 50                      | 40                      |
| Digitisers  | 4                              | 50                      | 40                      |
| Disk drives (for use with mini computers)   | 4                              | 50                      | 40                      |
| Disk drives (for use with personal computers)   | 4                              | 50                      | 40                      |
| EFTPOS terminals  | 4                              | 50                      | 40                      |
| Floors (for computer rooms)   | 20                             | 10                      | 7                       |
| Gas dowsing systems   | 20                             | 10                      | 7                       |
| Laptop computers  | 4                              | 50                      | 40                      |
| Mainframe computers   | 6.66                           | 30                      | 21                      |
| Mini computers  | 4                              | 50                      | 40                      |
| Modems  | 4                              | 50                      | 40                      |
| Multiplexers  | 4                              | 50                      | 40                      |
| Network servers   | 4                              | 50                      | 40                      |
| Notebook computers  | 4                              | 50                      | 40                      |
| Personal computers  | 4                              | 50                      | 40                      |
| Plotters  | 5                              | 40                      | 30                      |
| Power conditioners  | 6.66                           | 30                      | 21                      |
| Power supplies (uninterruptable)  | 6.66                           | 30                      | 21                      |
| Printers  | 5                              | 40                      | 30                      |
| Routers   | 4                              | 50                      | 40                      |
| Scanners  | 4                              | 50                      | 40                      |
| Tablet computers and electronic media storage devices (including smartphones, MP3 players and similar devices) - applies from 2013/14 and subsequent income years | 3                              | 67                      | 67                      |
| Terminals (without capability of local storage capacity)  | 6.66                           | 30                      | 21                      |
| Voice mail equipment  | 4                              | 50                      | 40                      |
| <b>Factory and other sundries (FACT)</b>  |                                |                         |                         |
| Aces  | 12.5                           | 16                      | 10.5                    |
| Advertising blimps  | 5                              | 40                      | 30                      |
| Benches   | 15.5                           | 13                      | 8.5                     |
| Bins and similar (steel)  | 15.5                           | 13                      | 8.5                     |
| Bins and similar (wooden)   | 3                              | 67                      | 67                      |
| Blankets (for fires)  | 15.5                           | 13                      | 8.5                     |
| Breathing apparatus   | 12.5                           | 16                      | 10.5                    |
| Cargons   | 15.5                           | 13                      | 8.5                     |
| Conveyors (portable, where not industry specified)  | 10                             | 20                      | 13.5                    |
| Duckboards  | 12.5                           | 16                      | 10.5                    |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Factory and other sundries (FACT) - continued</b>  |                         |                  |                  |
| Factory and other sundries (default class)  | 12.5                    | 16               | 10.5             |
| Factory trucks (non-powered)  | 12.5                    | 16               | 10.5             |
| Fans (portable)   | 8                       | 25               | 17.5             |
| Fire extinguishers  | 15.5                    | 13               | 8.5              |
| Gas detectors (fixed) - applies from the 2015 and subsequent income years   | 10                      | 20               | 13.5             |
| Gas detectors (hand-held) - applies from the 2015 and subsequent income years   | 5                       | 40               | 30               |
| Gas suits   | 12.5                    | 16               | 10.5             |
| Generators (portable)   | 10                      | 20               | 13.5             |
| Hoardings   | 15.5                    | 13               | 8.5              |
| Hose reels  | 25                      | 8                | 6                |
| Hydrants (fire)   | 25                      | 8                | 6                |
| Inflatable pipeline plug (PROV 13)  | 3                       | 67               | 67               |
| Ladders   | 12.5                    | 16               | 10.5             |
| Load skates   | 12.5                    | 16               | 10.5             |
| Pallet trucks (hand operated)   | 12.5                    | 16               | 10.5             |
| Pallet trucks (powered)   | 12.5                    | 16               | 10.5             |
| Pallets (steel)   | 15.5                    | 13               | 8.5              |
| Pallets (wooden)  | 3                       | 67               | 67               |
| Pipeline crawler (PROV 13)  | 5                       | 40               | 30               |
| Piping  | 25                      | 8                | 6                |
| Piping (process type)   | 25                      | 8                | 6                |
| Process switch panels and cabling (when in books separately from plant items)   | 15.5                    | 13               | 8.5              |
| Pumps (for fires, portable)   | 12.5                    | 16               | 10.5             |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)  | 4                       | 50               | 40               |
| Racking (steel)   | 20                      | 10               | 7                |
| Racking (wooden)  | 15.5                    | 13               | 8.5              |
| Rams (hydraulic or pneumatic)   | 5                       | 40               | 30               |
| Ring mains (fire)   | 25                      | 8                | 6                |
| Safety equipment (sundries)   | 12.5                    | 16               | 10.5             |
| Sprinkler systems   | 25                      | 8                | 6                |
| Time clock systems  | 10                      | 20               | 13.5             |
| Tools (loose)   | 5                       | 40               | 30               |
| Trolleys  | 12.5                    | 16               | 10.5             |
| Vices   | 15.5                    | 13               | 8.5              |
| Wheelbarrows  | 5                       | 40               | 30               |
| Wrappers (pallets)  | 10                      | 20               | 13.5             |
| <b>Hire equipment (HEQU)</b>  |                         |                  |                  |
| Baby gear for hire (excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years         | 4                       | 50               | 40               |
| Campervans acquired between 1 April 2005 and prior to the 2010/11 income year   | 10                      | 20               | 13.5             |
| Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%)                                       | 8                       | 20               | 13.5             |
| Lay-flat hoses  | 3                       | 67               | 67               |
| Motorhomes acquired between 1 April 2005 and prior to the 2010/11 income year   | 10                      | 20               | 13.5             |
| Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%)                                       | 8                       | 20               | 13.5             |
| Portable fencing (galvanised steel) - applies from the 2015 and subsequent income years   | 5                       | 40               | 30               |
| <b>Hire equipment (short-term hire of one month or less only) (HIRE)</b>  |                         |                  |                  |
| Agriculture, horticulture and aquaculture equipment for hire with a general DV rate based on an estimated useful life of 15.5 years | 10                      | 20               | 13.5             |
| Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 8 years     | 5                       | 40               | 30               |
| Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years     | 3                       | 67               | 67               |
| Bicycles (let for hire)   | 4                       | 50               | 40               |
| Boilers and heaters for hire with a general DV rate based on an estimated useful life of 5 years                                    | 3                       | 67               | 67               |
| Cleaning equipment for hire with a general DV rate based on an estimated useful life of 3 years                                     | 2                       | 100              | 100              |
| Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years               | 5                       | 40               | 30               |
| Compact disc players  | 2                       | 100              | 100              |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Hire equipment (short-term hire of one month or less only) (HIRE) - continued</b>   |                         |                  |                  |
| Compact discs  | 1                       | 100              | 100              |
| Compressed air plant for hire with a general DV rate based on an estimated useful life of 10 years   | 6.66                    | 30               | 21               |
| Concrete and plaster machines for hire with a general D rate based on an estimated useful life of 3 years  | 2                       | 100              | 100              |
| Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 15.5 years                              | 10                      | 20               | 13.5             |
| Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 3 years                                 | 2                       | 100              | 100              |
| Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 5 years                                 | 2                       | 100              | 100              |
| Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 8 years                                 | 5                       | 40               | 30               |
| Contractors, building and quarrying plant for hire with a general DV rate based on an estimated useful life of 12.5 years                                  | 8                       | 25               | 17.5             |
| Digital versatile disc players (DVD players)   | 2                       | 100              | 100              |
| Digital versatile discs (DVDs)   | 1                       | 100              | 100              |
| E-bicycles (let for hire)  | 4                       | 50               | 40               |
| Engineering equipment for hire with a general DV rate based on an estimated useful life of 5 years   | 3                       | 67               | 67               |
| Engineering plant and equipment for hire with a general DV rate based on an estimated useful life of 12.5 years  | 8                       | 25               | 17.5             |
| E-scooters (let for hire)  | 3                       | 67               | 67               |
| Fork lift trucks - 8 tonnes and over   | 8                       | 25               | 17.5             |
| Fork lift trucks - under 8 tonnes  | 6.66                    | 30               | 21               |
| Furniture (loose) with a general DV rate of 18% (residual value has been estimated at 25%)   | 2                       | 50               | 40               |
| Furniture (loose) with a general DV rate of 20% (residual value has been estimated at 25%) (2009/2010 and subsequent years)                                | 2                       | 50               | 40               |
| Lay-flat hoses   | 3                       | 67               | 67               |
| Lifting equipment for hire with a general DV rate based on an estimated useful life of 10 years  | 6.66                    | 30               | 21               |
| Lifting equipment for hire with a general DV rate based on an estimated useful life of 12.5 years  | 8                       | 25               | 17.5             |
| Lifting equipment for hire with a general DV rate based on an estimated useful life of 15.5 years  | 12.5                    | 16               | 10.5             |
| Lifting equipment for hire with a general DV rate based on an estimated useful life of 25 years  | 15.5                    | 13               | 8.5              |
| Lifting equipment for hire with a general DV rate based on an estimated useful life of 5 years   | 3                       | 67               | 67               |
| Marquee accessories (other than poles and frames)  | 5                       | 40               | 30               |
| Marquee poles (wood)   | 15.5                    | 13               | 8.5              |
| Marquee poles and frames (metal with integral winching mechanism)  | 8                       | 25               | 17.5             |
| Marquee poles and frames (metal)   | 10                      | 20               | 13.5             |
| Marquees (canvas roof and walls, ropes/tie-downs where permanently attached)   | 8                       | 25               | 17.5             |
| Marquees (roof and walls of fabrics other than canvas, ropes/tie-downs where permanently attached)   | 5                       | 40               | 30               |
| Motor vehicles (for transporting people, up to and including 12 seats)   | 4                       | 50               | 40               |
| Motor vehicles - Class NA (for transporting light goods, gross vehicle mass not over 3.5 tonnes and used for short-term hire)                              | 6.66                    | 30               | 21               |
| Motor vehicles - Class NB (for transporting medium goods, gross vehicle mass over 3.5 but not over 12 tonnes and used for short-term hire)                 | 8                       | 25               | 17.5             |
| Motor vehicles - Class NC (for transporting heavy goods, gross vehicle mass over 12 tonnes and used for short-term hire)                                   | 6.66                    | 30               | 21               |
| Office equipment and furniture for hire with a general DV rate based on an estimated useful life of 8 years  | 5                       | 40               | 30               |
| Party hire equipment   | 4                       | 50               | 40               |
| Power generation and electrical reticulation systems for hire with a general DV rate based on an estimated useful life of 10 years                         | 8                       | 25               | 17.5             |
| Pumping sets for hire with a general DV rate based on an estimated useful life of 10 years   | 6.66                    | 30               | 21               |
| Pumping sets for hire with a general DV rate based on an estimated useful life of 12.5 years   | 8                       | 25               | 17.5             |
| Safety equipment (other)   | 4                       | 50               | 40               |
| Trailers - Class TA and TB (for transporting light goods, gross vehicle mass not over 3.5 tonnes and used for short-term hire) excluding domestic trailers | 10                      | 20               | 13.5             |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Hire equipment (short-term hire of one month or less only) (HIRE) - continued</b>  |                         |                  |                  |
| Trailers - Class TC (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 10 tonnes and used for short-term hire) | 12.5                    | 16               | 10.5             |
| Trailers - Class TD (for transporting heavy goods, gross vehicle mass over 10 tonnes and used for short-term hire)                          | 10                      | 20               | 13.5             |
| Trailers - domestic (not over 1 tonne, used for short-term hire)  | 6.66                    | 30               | 21               |
| Video cassette recorders and/or players (VCRs)  | 2                       | 100              | 100              |
| Video game players  | 1                       | 100              | 100              |
| Video games discs   | 1                       | 100              | 100              |
| <b>Lifting (LIFT)</b>   |                         |                  |                  |
| Blocks (chain)  | 10                      | 20               | 13.5             |
| Blocks (pulley)   | 10                      | 20               | 13.5             |
| Blocks (wire rope)  | 12.5                    | 16               | 10.5             |
| Boat lift storage system (inflatable)   | 8                       | 25               | 17.5             |
| Capstans  | 25                      | 8                | 6                |
| Cranes (derrick)  | 25                      | 8                | 6                |
| Cranes (for containers)   | 25                      | 8                | 6                |
| Cranes (jib)  | 25                      | 8                | 6                |
| Cranes (luffing)  | 25                      | 8                | 6                |
| Cranes (mobile)   | 15.5                    | 13               | 8.5              |
| Cranes (overhead travelling)  | 25                      | 8                | 6                |
| Cranes (tower)  | 25                      | 8                | 6                |
| Cranes and other lifting devices (default class)  | 25                      | 8                | 6                |
| Gantries  | 25                      | 8                | 6                |
| Hoists (skip)   | 15.5                    | 13               | 8.5              |
| Hoists (vehicle)  | 12.5                    | 16               | 10.5             |
| Jacks   | 5                       | 40               | 30               |
| Lifting platforms   | 15.5                    | 13               | 8.5              |
| Load skates   | 12.5                    | 16               | 10.5             |
| Spreaders   | 25                      | 8                | 6                |
| Straddle carriers   | 15.5                    | 13               | 8.5              |
| Weighers (crane type)   | 10                      | 20               | 13.5             |
| Winches   | 25                      | 8                | 6                |
| Winding gear (pit head)   | 20                      | 10               | 7                |
| <b>Office equipment and furniture (OFUR)</b>  |                         |                  |                  |
| Air conditioners (mobile)   | 8                       | 25               | 17.5             |
| Answering machines (for telephones)   | 3                       | 67               | 67               |
| Appliances (domestic type)  | 8                       | 25               | 17.5             |
| Aquariums   | 4                       | 50               | 40               |
| Benches   | 20                      | 10               | 7                |
| Binding machines  | 8                       | 25               | 17.5             |
| Calculators   | 3                       | 67               | 67               |
| Chairs  | 12.5                    | 16               | 10.5             |
| Cheque signing machines   | 8                       | 25               | 17.5             |
| Clock systems (centralised)   | 10                      | 20               | 13.5             |
| Coin and note counters  | 8                       | 25               | 17.5             |
| Comparators (consumer electronic comparative display units)   | 3                       | 67               | 67               |
| Counters (fitted)   | 20                      | 10               | 7                |
| Cupboards   | 20                      | 10               | 7                |
| Dehumidifiers   | 8                       | 25               | 17.5             |
| Desks   | 15.5                    | 13               | 8.5              |
| Dictating machines  | 3                       | 67               | 67               |
| Doors (strongroom)  | 25                      | 8                | 6                |
| Drawing boards  | 15.5                    | 13               | 8.5              |
| Duplicators (spirit)  | 8                       | 25               | 17.5             |
| Duplicators (stencil)   | 8                       | 25               | 17.5             |
| Facsimile machines  | 5                       | 40               | 30               |
| Filing cabinets   | 15.5                    | 13               | 8.5              |
| Flameproof cabinets   | 25                      | 8                | 6                |
| Furniture (fitted)  | 20                      | 10               | 7                |
| Furniture (loose)   | 12.5                    | 16               | 10.5             |
| Guillotines   | 15.5                    | 13               | 8.5              |
| Integrated silk flower arrangements (PROV)  | 2                       | 100              | 100              |
| Intercom systems  | 8                       | 25               | 17.5             |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b>Office equipment and furniture (OFUR) - continued</b>  |                         |                  |                  |
| Microfiche printers   | 8                       | 25               | 17.5             |
| Microfiche readers  | 8                       | 25               | 17.5             |
| Microfilm printers  | 8                       | 25               | 17.5             |
| Microfilm readers   | 8                       | 25               | 17.5             |
| Mobile telephones, including smartphones  | 3                       | 67               | 67               |
| Monitoring systems  | 10                      | 20               | 13.5             |
| Office equipment (default class)  | 5                       | 40               | 30               |
| Office furniture (default class)  | 12.5                    | 16               | 10.5             |
| PA systems  | 8                       | 25               | 17.5             |
| Paging systems  | 5                       | 40               | 30               |
| Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value | 20                      | 10               | 7                |
| Photocopiers  | 5                       | 40               | 30               |
| Plan copiers  | 5                       | 40               | 30               |
| Postal franking machines  | 8                       | 25               | 17.5             |
| Prints (including limited edition prints)   | 10                      | 20               | 13.5             |
| Projectors  | 8                       | 25               | 17.5             |
| Radios  | 5                       | 40               | 30               |
| Safes   | 25                      | 8                | 6                |
| Safety deposit boxes  | 25                      | 8                | 6                |
| Screens (for offices)   | 15.5                    | 13               | 8.5              |
| Security systems  | 10                      | 20               | 13.5             |
| Shelving (fixed)  | 20                      | 10               | 7                |
| Shredders   | 8                       | 25               | 17.5             |
| Tables  | 15.5                    | 13               | 8.5              |
| Telephone systems   | 6.66                    | 30               | 21               |
| Telephones (portable)   | 3                       | 67               | 67               |
| Time recorders  | 10                      | 20               | 13.5             |
| Transcribing machines   | 3                       | 67               | 67               |
| Typewriters   | 5                       | 40               | 30               |
| Water coolers   | 8                       | 25               | 17.5             |
| Whiteboards (electronic)  | 5                       | 40               | 30               |
| Word processors   | 5                       | 40               | 30               |
| <b>Pet grooming and cleaning equipment</b>  |                         |                  |                  |
| Pet/animal clippers - applies to the 2014 and subsequent income years   | 5                       | 40               | 30               |
| Pet dryer units (portable) - applies to the 2014 and subsequent income years  | 5                       | 40               | 30               |
| Pet grooming and cleaning equipment (default class) - applies to the 2014 and subsequent income years   | 8                       | 25               | 17.5             |
| Pet/animal vacuum clipper units - applies to the 2014 and subsequent income years   | 5                       | 40               | 30               |
| Pet washers (portable) - applies to the 2014 and subsequent income years  | 8                       | 25               | 17.5             |
| <b>Pumping sets (where not industry specified) (PUMP)</b>   |                         |                  |                  |
| Borewell pumps  | 10                      | 20               | 13.5             |
| Centrifugal pumps   | 10                      | 20               | 13.5             |
| Dosing pumps  | 5                       | 40               | 30               |
| Drum pumps  | 5                       | 40               | 30               |
| Fire main pumps   | 25                      | 8                | 6                |
| Fire pumps (portable)   | 10                      | 20               | 13.5             |
| Geared type pumps   | 12.5                    | 16               | 10.5             |
| Hydraulic pumps   | 12.5                    | 16               | 10.5             |
| In-line pumps   | 10                      | 20               | 13.5             |
| Laboratory pumps  | 5                       | 40               | 30               |
| Peristaltic pumps   | 5                       | 40               | 30               |
| Piston type pumps   | 12.5                    | 16               | 10.5             |
| Pneumatic (not diaphragm type) pumps  | 10                      | 20               | 13.5             |
| Pneumatic diaphragm pumps   | 5                       | 40               | 30               |
| Pump chambers and similar   | 50                      | 4                | 3                |
| Pumps (default class)   | 10                      | 20               | 13.5             |
| Pumps (for use with highly corrosive products, for example, strong acid or alkali)  | 3                       | 67               | 67               |
| Sewerage pumps  | 10                      | 20               | 13.5             |
| Sprinkler pumps   | 25                      | 8                | 6                |
| Stainless steel constructed pumps   | 12.5                    | 16               | 10.5             |
| Stator type pumps   | 12.5                    | 16               | 10.5             |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Pumping sets (where not industry specified) (PUMP) - continued</b>  |                         |                  |                  |
| Submersible pumps  | 10                      | 20               | 13.5             |
| Sump pumps   | 10                      | 20               | 13.5             |
| Vacuum pumps   | 12.5                    | 16               | 10.5             |
| <b>Refrigeration (REFR)</b>  |                         |                  |                  |
| Blast freezing equipment   | 15.5                    | 13               | 8.5              |
| Chilling/cooling plant (for water)   | 15.5                    | 13               | 8.5              |
| Compressors (for refrigeration, 15kw and above)  | 20                      | 10               | 7                |
| Compressors (for refrigeration, below 15kw)  | 12.5                    | 16               | 10.5             |
| Condensers   | 20                      | 10               | 7                |
| Control equipment  | 5                       | 40               | 30               |
| Data logging equipment   | 5                       | 40               | 30               |
| Evaporators  | 20                      | 10               | 7                |
| Fans   | 15.5                    | 13               | 8.5              |
| Forced draught coolers   | 15.5                    | 13               | 8.5              |
| Freezers (for carcasses)   | 15.5                    | 13               | 8.5              |
| Freezers (for cartons)   | 15.5                    | 13               | 8.5              |
| Gas detectors (fixed) - applies from the 2015 and subsequent income years  | 10                      | 20               | 13.5             |
| Gas detectors (hand-held) - applies from the 2015 and subsequent income years  | 5                       | 40               | 30               |
| Glycol refrigeration equipment   | 20                      | 10               | 7                |
| Heat exchangers (except stainless steel)   | 20                      | 10               | 7                |
| Heat exchangers (stainless steel)  | 25                      | 8                | 6                |
| Pots (ammonia)   | 25                      | 8                | 6                |
| Pumps (ammonia)  | 12.5                    | 16               | 10.5             |
| Pumps (heat)   | 10                      | 20               | 13.5             |
| Purgers  | 25                      | 8                | 6                |
| Receivers  | 25                      | 8                | 6                |
| Refrigeration plant and equipment (default class)  | 20                      | 10               | 7                |
| Temperature probes (fixed)   | 5                       | 40               | 30               |
| Temperature probes (portable)  | 5                       | 40               | 30               |
| <b>Reticulation systems, including power generation (excluding electrical, communications and gas reticulation) (RETC)</b> |                         |                  |                  |
| Culverts (concrete)  | 50                      | 4                | 3                |
| Inflatable pipeline plug (PROV 13)   | 3                       | 67               | 67               |
| Pipeline crawler (PROV 13)   | 5                       | 40               | 30               |
| Piping (for sewerage)  | 25                      | 8                | 6                |
| Piping (for steam)   | 20                      | 10               | 7                |
| Piping (for storm-water)   | 25                      | 8                | 6                |
| Piping (for water)   | 25                      | 8                | 6                |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)                               | 4                       | 50               | 40               |
| Rectifiers   | 25                      | 8                | 6                |
| Reticulation (default class)   | 25                      | 8                | 6                |
| Spillways (concrete)   | 50                      | 4                | 3                |
| Tunnels (concrete)   | 50                      | 4                | 3                |
| Tunnels (partly lined)   | 50                      | 4                | 3                |
| Valves (for sewerage)  | 25                      | 8                | 6                |
| Valves (for steam)   | 20                      | 10               | 7                |
| Valves (for storm-water)   | 25                      | 8                | 6                |
| Valves (for water)   | 25                      | 8                | 6                |
| <b>Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA)</b>                       |                         |                  |                  |
| Analysers  | 8                       | 25               | 17.5             |
| Autoclaves   | 20                      | 10               | 7                |
| Baths (water)  | 12.5                    | 16               | 10.5             |
| Callipers  | 8                       | 25               | 17.5             |
| Centrifuges  | 10                      | 20               | 13.5             |
| Chambers (vacuum)  | 10                      | 20               | 13.5             |
| Chromatographs   | 8                       | 25               | 17.5             |
| Compasses  | 8                       | 25               | 17.5             |
| Cylinders (gas)  | 5                       | 40               | 30               |
| Electrical test meters   | 8                       | 25               | 17.5             |
| Electronic balances  | 8                       | 25               | 17.5             |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA) - continued</b>   |                         |                  |                  |
| Flasks (vacuum)  | 10                      | 20               | 13.5             |
| Flow measuring equipment   | 6.66                    | 30               | 21               |
| Freezers   | 10                      | 20               | 13.5             |
| Fume cabinets  | 15.5                    | 13               | 8.5              |
| Furnaces   | 15.5                    | 13               | 8.5              |
| Furniture (fixed)  | 20                      | 10               | 7                |
| Furniture (loose, laboratory)  | 10                      | 20               | 13.5             |
| Gas detectors (fixed) - applies from the 2015 and subsequent income years  | 10                      | 20               | 13.5             |
| Gas detectors (hand-held) - applies from the 2015 and subsequent income years  | 5                       | 40               | 30               |
| Hardness testers and similar (laboratory)  | 15.5                    | 13               | 8.5              |
| Incubators (laboratory)  | 12.5                    | 16               | 10.5             |
| Instruments (hand-held)  | 5                       | 40               | 30               |
| Irradiation plant  | 25                      | 8                | 6                |
| Linear accelerator/simulator   | 10                      | 20               | 13.5             |
| Meteorological equipment   | 10                      | 20               | 13.5             |
| Micrometers  | 8                       | 25               | 17.5             |
| Microscope equipment   | 10                      | 20               | 13.5             |
| Microtomes   | 10                      | 20               | 13.5             |
| Navigational equipment   | 8                       | 25               | 17.5             |
| Oscilloscopes  | 8                       | 25               | 17.5             |
| Ovens  | 12.5                    | 16               | 10.5             |
| Patient monitoring equipment   | 8                       | 25               | 17.5             |
| Radiation detection equipment  | 8                       | 25               | 17.5             |
| Recorders  | 8                       | 25               | 17.5             |
| Refrigerators  | 8                       | 25               | 17.5             |
| Respiration apparatus  | 10                      | 20               | 13.5             |
| Scientific and laboratory equipment (excluding medical laboratory equipment)<br>(default class)  | 10                      | 20               | 13.5             |
| Spectrophotometers   | 8                       | 25               | 17.5             |
| Sterilisers  | 20                      | 10               | 7                |
| Surveying equipment  | 8                       | 25               | 17.5             |
| Surveying equipment (electronic)   | 4                       | 50               | 40               |
| Telescopes (optical)   | 25                      | 8                | 6                |
| Telescopes (radio)   | 25                      | 8                | 6                |
| Test chambers (acquired during the 2010 or subsequent income years)  | 12.5                    | 16               | 10.5             |
| Ultrasonic equipment   | 8                       | 25               | 17.5             |
| Vessels (vacuum)   | 10                      | 20               | 13.5             |
| Washer decontaminators   | 8                       | 25               | 17.5             |
| X-ray cassettes  | 5                       | 40               | 30               |
| X-ray equipment (except as shown elsewhere)  | 10                      | 20               | 13.5             |
| X-ray equipment (mobile)   | 8                       | 25               | 17.5             |
| X-ray processors   | 8                       | 25               | 17.5             |
| X-ray viewers  | 12.5                    | 16               | 10.5             |
| <b>Software (SOFT)</b>   |                         |                  |                  |
| Kiwiplus, Kiwifruit Software Package, designed for a specific year   | 1                       | 100              | 100              |
| Software able to be used in the preparation or filing of income tax returns relating to one particular income year only (applies from 2005/06 and subsequent income years) | 2                       | 100              | 100              |
| The copyright in software, the right to use the copyright in software or the right to use software   | 4                       | 50               | 40               |
| <b>Tanks, vats and reservoirs (where not industry specified) (TANK)</b>  |                         |                  |                  |
| Reservoirs (concrete, above ground)  | 50                      | 4                | 3                |
| Reservoirs (concrete, in-ground)   | 100                     | 2                | 1.5              |
| Reservoirs (lined earth)   | 50                      | 4                | 3                |
| Reservoirs (other than concrete or lined-earth)  | 33.3                    | 6                | 4                |
| Tanks (underground)  | 20                      | 10               | 7                |
| Tanks and vats (ceramic)   | 25                      | 8                | 6                |
| Tanks and vats (concrete)  | 25                      | 8                | 6                |
| Tanks and vats (default class)   | 25                      | 8                | 6                |
| Tanks and vats (fibreglass)  | 12.5                    | 16               | 10.5             |
| Tanks and vats (plastic)   | 12.5                    | 16               | 10.5             |
| Tanks and vats (pressure)  | 25                      | 8                | 6                |
| Tanks and vats (rubber-lined)  | 25                      | 8                | 6                |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Tanks, vats and reservoirs (where not industry specified) (TANK) - continued</b>  |                         |                  |                  |
| Tanks and vats (stainless steel)   | 25                      | 8                | 6                |
| Tanks and vats (steel, galvanised)   | 20                      | 10               | 7                |
| Tanks and vats (steel, mild, welded)   | 20                      | 10               | 7                |
| Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate based on an estimated useful life of 12.5 years)                    | 8                       | 25               | 17.5             |
| Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate based on an estimated useful life of 20 years)                      | 10                      | 20               | 13.5             |
| Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate based on an estimated useful life of 25 years)                      | 12.5                    | 16               | 10.5             |
| <b>Transportation (TRAN)</b>   |                         |                  |                  |
| Aeroplanes (mechanically propelled, fixed wing, of an unladen weight not exceeding 15,000kg) (residual value has been estimated at 25%)                | 15                      | 10               | 7                |
| Aeroplanes (mechanically propelled, fixed wing, of an unladen weight over 15,000kg, other than helicopters) (residual value has been estimated at 25%) | 15                      | 10               | 7                |
| Aeroplanes (top-dressing and spraying) and specialised attachments   | 10                      | 20               | 13.5             |
| Aircraft (international passenger)   |                         | 15               | 10               |
| Airport runways  | 33.3                    | 6                | 4                |
| Airships   | 12.5                    | 16               | 10.5             |
| Ambulances   | 12.5                    | 16               | 10.5             |
| Animal-drawn vehicles  | 20                      | 10               | 7                |
| Baggage conveyor systems   | 15.5                    | 13               | 8.5              |
| Baggage imaging machines   | 8                       | 25               | 17.5             |
| Balloons   | 12.5                    | 16               | 10.5             |
| Barges   | 20                      | 10               | 7                |
| Barriers (electrically operated)   | 10                      | 20               | 13.5             |
| Bicycles (pedal)   | 5                       | 40               | 30               |
| Boat lift storage system (inflatable)  | 8                       | 25               | 17.5             |
| Bulkheads (insulated, removable)   | 4                       | 50               | 40               |
| Buoys  | 20                      | 10               | 7                |
| Buses (for transporting people, over 12 seats)   | 12.5                    | 16               | 10.5             |
| Cablecars  | 20                      | 10               | 7                |
| Campervans acquired between 1 April 2005 and prior to the 2010/11 income year  | 10                      | 20               | 13.5             |
| Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%)  | 8                       | 20               | 13.5             |
| Canoes   | 10                      | 20               | 13.5             |
| Caravans   | 12.5                    | 16               | 10.5             |
| Chairlifts   | 20                      | 10               | 7                |
| Child restraints (capsules and car seats) for hire   | 5                       | 40               | 30               |
| Coaches (for transporting people, over 12 seats)   | 12.5                    | 16               | 10.5             |
| Concrete trucks  | 12.5                    | 16               | 10.5             |
| Containers (insulated, below 8m³)  | 5                       | 40               | 30               |
| Containers (shipping)  | 20                      | 10               | 7                |
| Dirigibles   | 12.5                    | 16               | 10.5             |
| Dredges  | 20                      | 10               | 7                |
| Drilling platforms   | 20                      | 10               | 7                |
| Dump trucks  | 15.5                    | 13               | 8.5              |
| E-bicycles   | 5                       | 40               | 30               |
| E-scooters   | 4                       | 50               | 40               |
| Ferries  | 20                      | 10               | 7                |
| Fire boats   | 25                      | 8                | 6                |
| Fire engines   | 20                      | 10               | 7                |
| Fleet tracking unit (PROV 21) - applies from 2010/11 and subsequent income years   | 6                       | 30               | 21               |
| Flight simulators (FTD and FNPT certifiable) aircraft specific (full-motion) - applies from 2007/08 and subsequent income years                        | 15.5                    | 13               | 8.5              |
| Flight simulators (FTD and FNPT certifiable) aircraft specific (non-motion) - applies from 2007/08 and subsequent income years                         | 8                       | 25               | 17.5             |
| Flight simulators (FTD and FNPT certifiable) upgradeable/multi aircraft specific (non-motion) - applies from 2007/08 and subsequent income years       | 15.5                    | 13               | 8.5              |
| Flight simulators (Non-certifiable) (non-motion) - applies from 2007/08 and subsequent income years  | 4                       | 50               | 40               |
| Floating docks   | 25                      | 8                | 6                |
| Forklift trucks (8 tonnes and over used for short-term hire of 1 month or less only) 2010/11 and subsequent income years.                              | 8                       | 25               | 17.5             |
| Forklift trucks (8 tonnes and over)  | 12.5                    | 16               | 10.5             |

**Transportation (TRAN) - continued**

|   | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|---|--------------------------------|-------------------------|-------------------------|
| Forklift trucks (under 8 tonnes used for short-term hire of 1 month or less only)   |                                |                         |                         |
| 2010/11 and subsequent income years   | 6.66                           | 30                      | 21                      |
| Forklift trucks (under 8 tonnes)  | 10                             | 20                      | 13.5                    |
| Freight cars (rail)   | 25                             | 8                       | 6                       |
| Freight cars (tramway)  | 25                             | 8                       | 6                       |
| Funicular railways  | 20                             | 10                      | 7                       |
| Gliders   | 12.5                           | 16                      | 10.5                    |
| Gondolas and the like   | 20                             | 10                      | 7                       |
| Gyrocopters   | 3                              | 67                      | 67                      |
| Hang gliders  | 3                              | 67                      | 67                      |
| Helicopters   | 20                             | 10                      | 7                       |
| Horse floats  | 20                             | 10                      | 7                       |
| Hovercraft  | 12.5                           | 16                      | 10.5                    |
| Inflatable boats  | 8                              | 25                      | 17.5                    |
| Inflatable rafts  | 8                              | 25                      | 17.5                    |
| Jetboats  | 10                             | 20                      | 13.5                    |
| Jetskis   | 5                              | 40                      | 30                      |
| Lifeboats (excluding inflatable)  | 15.5                           | 13                      | 8.5                     |
| Lifejackets and the like  | 4                              | 50                      | 40                      |
| Locomotives (diesel)  | 25                             | 8                       | 6                       |
| Locomotives (electric)  | 25                             | 8                       | 6                       |
| Locomotives (steam)   | 25                             | 8                       | 6                       |
| Maintenance cars (rail)   | 25                             | 8                       | 6                       |
| Maintenance cars (tramway)  | 25                             | 8                       | 6                       |
| Metal detectors   | 8                              | 25                      | 17.5                    |
| Microlites  | 3                              | 67                      | 67                      |
| Military type vehicles  | 15.5                           | 13                      | 8.5                     |
| Minibuses (up to and including 12 seats) (residual value has been estimated at 25%)   | 5                              | 30                      | 21                      |
| Monorail vehicles   | 15.5                           | 13                      | 8.5                     |
| Mopeds  | 6.66                           | 30                      | 21                      |
| Motor launches  | 20                             | 10                      | 7                       |
| Motor scooters  | 6.66                           | 30                      | 21                      |
| Motor vehicles (for transporting people, up to and including 12 seats and used for short-term hire of 1 month or less only)   | 4                              | 50                      | 40                      |
| Motor vehicles (for transporting people, up to and including 12 seats) (residual value has been estimated at 25%)   | 5                              | 30                      | 21                      |
| Motor vehicles - class NA (for transporting light goods, gross vehicle mass not over 3.5 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years              | 6.66                           | 30                      | 21                      |
| Motor vehicles - class NA (for transporting light goods, gross vehicle mass up to 3.5 tonnes)   | 10                             | 20                      | 13.5                    |
| Motor vehicles - class NB (for transporting medium goods, gross vehicle mass over 3.5 but not over 12 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years | 8                              | 25                      | 17.5                    |
| Motor vehicles - class NB (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 12 tonnes)  | 12.5                           | 16                      | 10.5                    |
| Motor vehicles - class NC (for transporting heavy goods, gross vehicle mass over 12 tonnes) and used for short-term hire of 1 month or less only - applies from 2010/11 and subsequent income years                   | 6.66                           | 30                      | 21                      |
| Motor vehicles - class NC (for transporting heavy goods, gross vehicle mass over 12 tonnes)   | 10                             | 20                      | 13.5                    |
| Motorcycles   | 6.66                           | 30                      | 21                      |
| Motorhomes acquired between 1 April 2005 and prior to the 2010/11 income year   | 10                             | 20                      | 13.5                    |
| Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%)   | 8                              | 20                      | 13.5                    |
| Outboard motors   | 5                              | 40                      | 30                      |
| Pallet covers (insulated)   | 2                              | 100                     | 100                     |
| Parachutes  | 3                              | 67                      | 67                      |
| Pleasure vessels  | 15.5                           | 13                      | 8.5                     |
| Radar navigational signalling equipment   | 10                             | 20                      | 13.5                    |
| Radar navigational traffic control equipment  | 10                             | 20                      | 13.5                    |
| Rail passenger service electric multiple units - applies from the 2015 and subsequent income years  | 25                             | 8                       | 6                       |
| Railway jiggers   | 20                             | 10                      | 7                       |

|  | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|--|-------------------------|------------------|------------------|
| <b>Transportation (TRAN) - continued</b>   |                         |                  |                  |
| Rapid DC car charging stations - applies to the 2017 and subsequent income years   | 10                      | 20               | 13.5             |
| Road signs   | 6.66                    | 30               | 21               |
| Roll-on/roll-off vessels   | 20                      | 10               | 7                |
| Roof racks   | 5                       | 40               | 30               |
| Rowing boats   | 15.5                    | 13               | 8.5              |
| Rubbish trucks   | 12.5                    | 16               | 10.5             |
| Safety equipment (other)   | 4                       | 40               | 30               |
| Ship (automated ship mooring systems - vacuum, magnetic, hydraulic or winch type) - applies to the 2022 and subsequent income years  | 10                      | 20               | 13.5             |
| Ship loading and unloading equipment (not elsewhere specified)   | 15.5                    | 13               | 8.5              |
| Ships (bulk carrier)   | 20                      | 10               | 7                |
| Ships (cargo)  | 25                      | 8                | 6                |
| Ships (container)  | 20                      | 10               | 7                |
| Ships (cruise)   | 25                      | 8                | 6                |
| Ships (livestock)  | 20                      | 10               | 7                |
| Ships (refrigerated)   | 20                      | 10               | 7                |
| Ships (tanker)   | 20                      | 10               | 7                |
| Sidecars   | 6.66                    | 30               | 21               |
| Signs (street nameplates)  | 6.66                    | 30               | 21               |
| Small boats  | 15.5                    | 13               | 8.5              |
| Special-purpose vehicles   | 12.5                    | 16               | 10.5             |
| Speed humps (metal)  | 5                       | 40               | 30               |
| Speed humps (plastic) - applies from 2007/08 and subsequent income years   | 5                       | 40               | 30               |
| Speed humps (rubber) - applies from 2007/08 and subsequent income years  | 10                      | 20               | 13.5             |
| Straddle carriers  | 15.5                    | 13               | 8.5              |
| Street furniture (excluding signs)   | 5                       | 40               | 30               |
| Taxis (up to and including 12 seats) (residual value has been estimated at 25%)  | 5                       | 30               | 21               |
| Towing tractors  | 15.5                    | 13               | 8.5              |
| Tracklayers  | 15.5                    | 13               | 8.5              |
| Tracks (monorail)  | 25                      | 8                | 6                |
| Tracks (rail)  | 25                      | 8                | 6                |
| Traction batteries   | 5                       | 40               | 30               |
| Traction engines   | 25                      | 8                | 6                |
| Tractors (farm type)   | 15.5                    | 13               | 8.5              |
| Traffic lights   | 12.5                    | 16               | 10.5             |
| Trailers - domestic (up to 1 tonne)  | 8                       | 25               | 17.5             |
| Trailers (domestic, up to 1 tonne used for short-term hire of 1 month or less only)  | 6.66                    | 30               | 21               |
| Trailers - class TC (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 10 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years               | 12.5                    | 16               | 10.5             |
| Trailers class TD (transporting heavy goods; GVM over 10 tonne)  | 15.5                    | 13               | 8.5              |
| Trailers - class TD (for transporting heavy goods, gross vehicle mass over 10 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years  | 10                      | 20               | 13.5             |
| Trailers - classes TA and TB (for transporting light goods, gross vehicle mass up to 3.5 tonnes and used for short-term hire of 1 month or less only) excluding domestic trailers - applies from 2010/11 and subsequent income years | 10                      | 20               | 13.5             |
| Trailers - classes TA and TB (for transporting light goods, gross vehicle mass up to 3.5 tonnes) excluding domestic trailers   | 15.5                    | 13               | 8.5              |
| Tram tracks  | 20                      | 10               | 7                |
| Tram wires   | 20                      | 10               | 7                |
| Transportation (default class)   | 20                      | 10               | 7                |
| Tricycles (pedal)  | 5                       | 40               | 30               |
| Trolley bus wires  | 20                      | 10               | 7                |
| Trolley buses  | 15.5                    | 13               | 8.5              |
| Tugs   | 25                      | 8                | 6                |
| Tyre chains  | 3                       | 67               | 67               |
| Vehicles, road-going (not elsewhere specified)   | 15.5                    | 13               | 8.5              |
| Vending machines (for tickets)   | 8                       | 25               | 17.5             |
| Windsurfers  | 3                       | 67               | 67               |
| Yachts (international ocean-going)   | 6                       | 15               | 10               |
| Yachts (other than international ocean-going)  | 15.5                    | 13               | 8.5              |

|  | <b>Est useful life (years)</b> | <b>DV depn rate (%)</b> | <b>SL depn rate (%)</b> |
|--|--------------------------------|-------------------------|-------------------------|
| <b>Water and effluent treatment (where not industry specified) (WATR)</b>                    |                                |                         |                         |
| Aerators   | 5                              | 40                      | 30                      |
| Blowers  | 12.5                           | 16                      | 10.5                    |
| Borewells  | 20                             | 10                      | 7                       |
| Chart recorders  | 5                              | 40                      | 30                      |
| Chlorinating systems   | 10                             | 20                      | 13.5                    |
| Clarifiers   | 25                             | 8                       | 6                       |
| Comminutors  | 10                             | 20                      | 13.5                    |
| Concentrators  | 25                             | 8                       | 6                       |
| Decanters  | 12.5                           | 16                      | 10.5                    |
| De-ionising plant  | 10                             | 20                      | 13.5                    |
| Digesters  | 25                             | 8                       | 6                       |
| Disinfection systems (ultraviolet)   | 10                             | 20                      | 13.5                    |
| Fittings (ceramic)   | 25                             | 8                       | 6                       |
| Fittings (concrete)  | 25                             | 8                       | 6                       |
| Fittings (plastic)   | 25                             | 8                       | 6                       |
| Fittings (steel)   | 25                             | 8                       | 6                       |
| Flocculators   | 25                             | 8                       | 6                       |
| Flow meters  | 5                              | 40                      | 30                      |
| Gas detectors (fixed) - applies from the 2015 and subsequent income years                    | 10                             | 20                      | 13.5                    |
| Gas detectors (hand-held) - applies from the 2015 and subsequent income years                | 5                              | 40                      | 30                      |
| Heat exchangers  | 15.5                           | 13                      | 8.5                     |
| Inflatable pipeline plug (PROV 13)   | 3                              | 67                      | 67                      |
| Leak detectors   | 10                             | 20                      | 13.5                    |
| Meters   | 5                              | 40                      | 30                      |
| Mixers   | 10                             | 20                      | 13.5                    |
| Pipeline crawler (PROV 13)   | 5                              | 40                      | 30                      |
| Piping (ceramic)   | 25                             | 8                       | 6                       |
| Piping (concrete)  | 25                             | 8                       | 6                       |
| Piping (concrete-lined steel)  | 25                             | 8                       | 6                       |
| Piping (fibrous cement)  | 25                             | 8                       | 6                       |
| Piping (plastic)   | 25                             | 8                       | 6                       |
| Piping (steel)   | 25                             | 8                       | 6                       |
| Presses (belt)   | 12.5                           | 16                      | 10.5                    |
| Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) | 4                              | 50                      | 40                      |
| Regeneration plant   | 10                             | 20                      | 13.5                    |
| Reservoirs (above ground, concrete)  | 50                             | 4                       | 3                       |
| Reservoirs (in-ground, concrete)   | 100                            | 2                       | 1.5                     |
| Reservoirs (lined earth)   | 50                             | 4                       | 3                       |
| Reservoirs (other than concrete or lined earth type)   | 33.3                           | 6                       | 4                       |
| Screens (bar)  | 10                             | 20                      | 13.5                    |
| Screens (rotary, except stainless steel)   | 10                             | 20                      | 13.5                    |
| Screens (stainless steel)  | 15.5                           | 13                      | 8.5                     |
| Thickeners   | 25                             | 8                       | 6                       |
| Valve and pump chambers and similar  | 50                             | 4                       | 3                       |
| Valves (ceramic)   | 25                             | 8                       | 6                       |
| Valves (concrete)  | 25                             | 8                       | 6                       |
| Valves (plastic)   | 25                             | 8                       | 6                       |
| Valves (steel)   | 25                             | 8                       | 6                       |
| Vessels (filter)   | 25                             | 8                       | 6                       |
| Water and effluent treatment plant and equipment (default class)                             | 25                             | 8                       | 6                       |
| <b>Weighing machines (where not industry specified) (WEIG)</b>                               |                                |                         |                         |
| Batch weighers   | 8                              | 25                      | 17.5                    |
| Check weighers   | 8                              | 25                      | 17.5                    |
| Computer weighers  | 8                              | 25                      | 17.5                    |
| Digital indicators   | 8                              | 25                      | 17.5                    |
| Digital platforms  | 8                              | 25                      | 17.5                    |
| Electronic indicators  | 8                              | 25                      | 17.5                    |
| Electronic platforms   | 8                              | 25                      | 17.5                    |
| Mechanical weighing machines   | 20                             | 10                      | 7                       |
| Shop scales  | 8                              | 25                      | 17.5                    |

|   | Est useful life (years) | DV depn rate (%) | SL depn rate (%) |
|---|-------------------------|------------------|------------------|
| <b><i>Weighing machines (where not industry specified) (WEIG) - continued</i></b> |                         |                  |                  |
| Weigh belts   | 8                       | 25               | 17.5             |
| Weighbridges (above-ground type)  | 12.5                    | 16               | 10.5             |
| Weighbridges (in-ground type)   | 25                      | 8                | 6                |
| Weighing machines (default class)   | 8                       | 25               | 17.5             |
| Weighing machines (electronic)  | 8                       | 25               | 17.5             |









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