

*Note: The 20% uplift does not apply for assets acquired on or after 21 May 2010.*

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
<b>CONCRETE AND PLASTER</b>					
Concrete and plaster machinery (default class) .....	15.5	13	15.6	8.5	10.2
Augers and screw conveyors .....	10	20	24	13.5	16.2
Batching plant .....	12.5	16	19.2	10.5	12.6
Block making machines .....	15.5	13	15.6	8.5	10.2
Block splitters .....	15.5	13	15.6	8.5	10.2
Blowers .....	10	20	24	13.5	16.2
Compactors .....	3	67	80.4	67	80.4
Conveyors .....	12.5	16	19.2	10.5	12.6
Cubers .....	15.5	13	15.6	8.5	10.2
Cutters (concrete) .....	3	67	80.4	67	80.4
Diamond drill bits and saw blades .....	2	100	100	100	100
Dies .....	5	40	48	30	36
Drilling bits (except as shown) .....	item removed				
Drills .....	3	67	80.4	67	80.4
Faucet grinders .....	12.5	16	19.2	10.5	12.6
Hoppers .....	12.5	16	19.2	10.5	12.6
Mixers (concrete batching) ..	12.5	16	19.2	10.5	12.6
Moulds .....	5	40	48	30	36
Pallet cleaner and oiler .....	15.5	13	15.6	8.5	10.2
Pipe making machines (concrete) .....	12.5	16	19.2	10.5	12.6
Prestressing equipment .....	10	20	24	13.5	16.2
Pumps (concrete) .....	8	25	30	17.5	21
Saws .....	3	67	80.4	67	80.4
Silos .....	15.5	13	15.6	8.5	10.2
Trowelling machines .....	5	40	48	30	36

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
<b>CONTRACTORS, BUILDERS AND QUARRYING</b>					
Trucks (concrete mixing) .....	12.5	16	19.2	10.5	12.6
Vibrators .....	3	67	80.4	67	80.4
<b>CONTRACTORS, BUILDERS AND QUARRYING</b>					
Contractors, builders and quarrying plant and equipment (default class) ..	15.5	13	15.6	8.5	10.2
Abrasive cutting wheels .....	item removed				
Backactors .....	15.5	13	15.6	8.5	10.2
Bitumen laying equipment ..	12.5	16	19.2	10.5	12.6
Boilers .....	15.5	13	15.6	8.5	10.2
Breakers .....	5	40	48	30	36
Brush cutters .....	5	40	48	30	36
Builders' planks (wooden) ..	3	67	80.4	67	80.4
Buildings (portable) .....	12.5	13.5		8	
Bulldozers .....	15.5	13	15.6	8.5	10.2
Cable and pipe detectors .....	8	25	30	17.5	21
Chainsaws .....	3	67	80.4	67	80.4
Cherry pickers .....	12.5	16	19.2	10.5	12.6
Compactors .....	15.5	13	15.6	8.5	10.2
Compactors (pedestrian controlled) .....	8	25	30	17.5	21
Concrete mixers .....	12.5	16	19.2	10.5	12.6
Crushers .....	12.5	16	19.2	10.5	12.6
Diamond drill bits and saw blades .....	2	100	100	100	100
Diggers (mini) .....	12.5	16	19.2	10.5	12.6
Ditchers .....	15.5	13	15.6	8.5	10.2
Drilling bits (except as shown) .....	item removed				
Drilling machines (horizontal directional) .....	6.66	30	36	21	25.2

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Ice skating plant .....	15.5	13	15.6	8.5	10.2
Jet skis .....	5	40	48	30	36
Jetboats .....	10	20	24	13.5	16.2
Jukeboxes .....	5	40	48	30	36
Karaoke systems .....	5	40	48	30	36
LED Screens (fixed, in use 24 hours per day) .....	8	25	30	17.5	21
LED Screens (mobile and transportable) .....	10	20	24	13.5	16.2
LED Screens (fixed) .....	15.5	13	15.6	8.5	10.2
Lifejackets .....	5	40	48	30	36
Loudspeakers .....	5	40	48	30	36
Marble rock instruments (heated or chilled and used in the massage process) .....	25	8	9.6	6	7.2
Marquees (up to and including 1996 year) .....	12.5	16	19.2	10.5	12.6
Marquee accessories (other than poles and frames) .....	5	40	48	30	36
Marquee poles and frames (metal) .....	10	20	24	13.5	16.2
Marquee poles and frames (metal with integral winching mechanism) .....	8	25	30	17.5	21
Marquee poles (wood) .....	15.5	13	15.6	8.5	10.2
Marquees (canvas roofs and walls, ropes/tie downs where permanently attached) .....	8	25	30	17.5	21
Marquees (roofs and walls of fabric other than canvas, ropes/tie downs where permanently attached) .....	5	40	48	30	36
Masks, snorkels and fins .....	2	100	100	100	100

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Media (recorded) .....	2	100	100	100	100
Microphones .....	5	40	48	30	36
Mini golf courses .....	15.5	13	15.6	8.5	10.2
Model displays (semi-permanent) .....	20	10	12	7	8.4
Motorhomes (residual valued estimated at 20%) acquired during or after the 2010/11 income year .....	8	18	21.6	12.5	15
MP3 and similar devices, such as iPods and the like (from 2013/14 income year) .....	3	67		67	
Musical instruments (brass bands) .....	25	8	9.6	6	7.2
Musical instruments (except as shown elsewhere) .....	8	25	30	17.5	21
Musical instruments (orchestras) .....	25	8	9.6	6	7.2
Outboard motors .....	5	40	48	30	36
Paintball firearms .....	2	100	100	100	100
Parachutes .....	3	67	80.4	67	80.4
Photofinishing equipment (on racecourses) .....	8	25	30	17.5	21
Pianos (non-electric) .....	25	8	9.6	6	7.2
Pistols, air .....	10	20	24	13.5	16.2
Playground equipment .....	15.5	13	15.6	8.5	10.2
Pool tables .....	12.5	16	19.2	10.5	12.6
Racing stalls .....	20	10	12	7	8.4
Rafts (inflatable) .....	8	25	30	17.5	21
Records .....	2	100	100	100	100
Rifles, air .....	10	20	24	13.5	16.2
Rollerblades .....	3	67	80.4	67	80.4

*Note: The 20% uplift does not apply for assets acquired on or after 21 May 2010.*

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Potlines (aluminium) .....	20	10	12	7	8.4
Sand handling plants .....	20	10	12	7	8.4
Sand stripping machines .....	20	10	12	7	8.4
Scrap recovery plant .....	20	10	12	7	8.4
Steel making ancillary equipment (except as elsewhere described) .....	25	8	9.6	6	7.2
Steel making plant .....	25	8	9.6	6	7.2
Unloading facilities (ships) .....	20	10	12	7	8.4
<b>MILLING (INCLUDING GRAIN HANDLING AND SEED CLEANING)</b>					
Milling, grain handling and seed cleaning machinery (default class) .....	20	10	12	7	8.4
Air locks .....	15.5	13	15.6	8.5	10.2
Aspirators .....	20	10	12	7	8.4
Augers .....	15.5	13	15.6	8.5	10.2
Bins .....	25	8	9.6	6	7.2
Blowers .....	10	20	24	13.5	16.2
Blowlines .....	20	10	12	7	8.4
Brushes .....	20	10	12	7	8.4
Cleaners .....	20	10	12	7	8.4
Concentrators .....	20	10	12	7	8.4
Conveyors .....	20	10	12	7	8.4
Coolers (pellet) .....	20	10	12	7	8.4
Crumblers .....	20	10	12	7	8.4
Damping units .....	10	20	24	13.5	16.2
Detachers .....	20	10	12	7	8.4
Dischargers .....	15.5	13	15.6	8.5	10.2
Disrupters .....	20	10	12	7	8.4
Dressers .....	20	10	12	7	8.4
Dryers (grain) .....	15.5	13	15.6	8.5	10.2

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Dust collectors .....	12.5	16	19.2	10.5	12.6
Elevators .....	20	10	12	7	8.4
Entoleters .....	20	10	12	7	8.4
Fillers (sacks) .....	20	10	12	7	8.4
Finishers .....	20	10	12	7	8.4
Graders .....	20	10	12	7	8.4
Gravity tables .....	20	10	12	7	8.4
Measurers .....	15.5	13	15.6	8.5	10.2
Mills (grinding) .....	12.5	16	19.2	10.5	12.6
Mills (hammer) .....	12.5	16	19.2	10.5	12.6
Mills (roller) .....	25	8	9.6	6	7.2
Mixers .....	20	10	12	7	8.4
Pasta plant .....	15.5	13	15.6	8.5	10.2
Presses (pelletising) .....	20	10	12	7	8.4
Pulverisers .....	12.5	16	19.2	10.5	12.6
Purifiers .....	20	10	12	7	8.4
Reels .....	20	10	12	7	8.4
Scalpers .....	20	10	12	7	8.4
Scourers .....	20	10	12	7	8.4
Screens .....	20	10	12	7	8.4
Seed coating machines .....	15.5	13	15.6	8.5	10.2
Separators .....	20	10	12	7	8.4
Sifters .....	20	10	12	7	8.4
Silos (concrete) .....	50	4	4.8	3	3.6
Silos (except concrete) .....	25	8	9.6	6	7.2
Stoners .....	20	10	12	7	8.4
Thrashers .....	20	10	12	7	8.4
<b>MINING (see also "CONTRACTORS, BUILDERS AND QUARRYING")</b>					
Mining plant and equipment (default class) .....	10	20	24	13.5	16.2

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Pulling machines for wool ..	10	20	24	13.5	16.2
Quilting machines .....	15.5	13	15.6	8.5	10.2
Raising machines .....	20	10	12	7	8.4
Reels .....	20	10	12	7	8.4
Rope manufacturing machines .....	15.5	13	15.6	8.5	10.2
Roving frames .....	20	10	12	7	8.4
Rubbing frames .....	20	10	12	7	8.4
Scouring plant (wool) .....	15.5	13	15.6	8.5	10.2
Sewing benches .....	15.5	13	15.6	8.5	10.2
Sewing machines .....	10	20	24	13.5	16.2
Sewing machines (domestic type) .....	8	25	30	17.5	21
Sharpening machines (for needles) .....	10	20	24	13.5	16.2
Sliver package machines .....	20	10	12	7	8.4
Spinning frames .....	20	10	12	7	8.4
Stenters .....	20	10	12	7	8.4
Testing machines .....	12.5	16	19.2	10.5	12.6
Twisting frames .....	20	10	12	7	8.4
Umbrella manufacturing machines .....	15.5	13	15.6	8.5	10.2
Winding frames .....	20	10	12	7	8.4
Zip manufacturing machines .....	12.5	16	19.2	10.5	12.6
<b>TIMBER AND JOINERY INDUSTRIES</b>					
Timber and joinery plant and equipment (default class) .....	15.5	13	15.6	8.5	10.2
Augers (screw) .....	15.5	13	15.6	8.5	10.2
Band head rigs .....	20	10	12	7	8.4
Band resaws .....	20	10	12	7	8.4

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Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Bandsaws .....	15.5	13	15.6	8.5	10.2
Boring machines .....	15.5	13	15.6	8.5	10.2
Bull chains .....	20	10	12	7	8.4
Chainsaws .....	3	67	80.4	67	80.4
Chainsaws (used by professional loggers) .....	1	100	100	100	100
Chipboard plant .....	20	10	12	7	8.4
Chipping machines .....	10	20	24	13.5	16.2
Conveyors (belt) .....	20	10	12	7	8.4
Conveyors (scraper) .....	15.5	13	15.6	8.5	10.2
Conveyors (screw) .....	15.5	13	15.6	8.5	10.2
Delimbers, self-propelled, mobile .....	8	25	30	17.5	21
Delimbers, static .....	5	40	48	30	36
Dovetailing machines .....	15.5	13	15.6	8.5	10.2
Drilling and routing machine, CNC .....	8	25	30	17.5	21
Drilling machines .....	15.5	13	15.6	8.5	10.2
Drying plants .....	20	10	12	7	8.4
Ducting .....	15.5	13	15.6	8.5	10.2
Dust collectors .....	15.5	13	15.6	8.5	10.2
Edgebanders .....	15.5	13	15.6	8.5	10.2
Edgers .....	15.5	13	15.6	8.5	10.2
Elevators (belt) .....	15.5	13	15.6	8.5	10.2
Elevators (bucket) .....	15.5	13	15.6	8.5	10.2
Fans .....	15.5	13	15.6	8.5	10.2
Fastening gun (explosive) ...	3	67	80.4	67	80.4
Fibreboard plant .....	20	10	12	7	8.4
Filing machines .....	15.5	13	15.6	8.5	10.2
Firewood Processor (computerised) .....	10	20	24	13.5	16.2

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Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
Recorders .....	8	25	30	17.5	21
Refrigerators .....	8	25	30	17.5	21
Respiration apparatus .....	10	20	24	13.5	16.2
Spectrophotometers .....	8	25	30	17.5	21
Sterilisers .....	20	10	12	7	8.4
Surveying equipment .....	8	25	30	17.5	21
Surveying equipment (electronic) .....	4	50	60	40	48
Telescopes (optical) .....	25	8	9.6	6	7.2
Telescopes (radio) .....	25	8	9.6	6	7.2
Test chambers — acquired during the 2010 or subsequent income years .....	12.5	16	19.2	10.5	12.6
Ultrasonic equipment .....	8	25	30	17.5	21
Vessels (vacuum) .....	10	20	24	13.5	16.2
Washer decontaminators .....	8	25	30	17.5	21
X-ray cassettes .....	5	40	48	30	36
X-ray equipment (except as shown elsewhere) .....	10	20	24	13.5	16.2
X-ray equipment (mobile) .....	8	25	30	17.5	21
X-ray processors .....	8	25	30	17.5	21
X-ray viewers .....	12.5	16	19.2	10.5	12.6
<b>SOFTWARE</b>					
Kiwiplus, Kiwifruit Packhouse Software, designed for a specific year (from 1997 year) .....	1	100	100	100	100
Software able to be used in the preparation or filing of income tax returns relating to one particular income year only .....	2	100	100	100	100

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Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%) (for assets acquired before 21 May 2010)	SL depn rate (%)	SL +20% loading (%) (for assets acquired before 21 May 2010)
The copyright in software, the right to use the copyright in software or the right to use software .....	4	50	60	40	48
<b>TANKS, VATS AND RESERVOIRS (WHERE NOT INDUSTRY SPECIFIED)</b>					
Tanks and vats (default class) .....	25	8	9.6	6	7.2
Reservoirs (concrete, in-ground) .....	100	2	2.4	1.5	1.8
Reservoirs (concrete, above ground) .....	50	4	4.8	3	3.6
Reservoirs (lined earth) .....	50	4	4.8	3	3.6
Reservoirs (other than concrete or lined earth) .....	33.3	6	7.2	4	4.8
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 7.5%) .....	12.5	16	19.2	10.5	12.6
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 9.5%) .....	10	20	24	13.5	16.2
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 15%) .....	8	25	30	17.5	21
Tanks (underground) .....	20	10	12	7	8.4
Tanks and vats (ceramic) .....	25	8	9.6	6	7.2
Tanks and vats (concrete) .....	25	8	9.6	6	7.2
Tanks and vats (fibreglass) .....	12.5	16	19.2	10.5	12.6
Tanks and vats (plastic) .....	12.5	16	19.2	10.5	12.6
Tanks and vats (pressure) .....	25	8	9.6	6	7.2
Tanks and vats (rubber-lined) .....	25	8	9.6	6	7.2

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Oxide manufacturing plant	15.5	12	14.4	8	9.6
Pasting machines	15.5	12	14.4	8	9.6
Plastic moulding machinery	15.5	12	14.4	8	9.6
Smelter furnaces	20	9.5	11.4	6.5	7.8
Smelter refining pots	15.5	12	14.4	8	9.6
<b>BREWING, WINEMAKING AND DISTILLERIES</b>					
Plant and machinery used for brewing, winemaking or distilling (default class)	20	9.5	11.4	6.5	7.8
Barrels (wooden)	5	33	39.6	24	28.8
Bins (bulk grain)	25	7.5	9	5.5	6.6
Bins (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	11.4	6.5	7.8
Bins (stainless steel for fermentation, malting, grist and storage)	25	7.5	9	5.5	6.6
Bird netting	5	33	39.6	24	28.8
Bottle machines/lines	15.5	12	14.4	8	9.6
Bottles (returnable)	item removed				
Canning machines/lines	15.5	12	14.4	8	9.6
Capping machines	15.5	12	14.4	8	9.6
Carbonators	15.5	12	14.4	8	9.6
Carton erecting machines	15.5	12	14.4	8	9.6
Checkers (level)	8	22	26.4	15.5	18.6
CO2 reclaim plant	20	9.5	11.4	6.5	7.8
Coding machines	5	33	39.6	24	28.8
Conveyors	15.5	12	14.4	8	9.6
Conveyors (roller)	12.5	15	18	10	12
Cookers (yeast)	25	7.5	9	5.5	6.6
Coolers	20	9.5	11.4	6.5	7.8
Cooperage plant	20	9.5	11.4	6.5	7.8
Corking machines	15.5	12	14.4	8	9.6
Crates (wood or plastic)	2	63.5	76.2	63.5	76.2
Crushers (fruit)	20	9.5	11.4	6.5	7.8
Depalletisers	20	9.5	11.4	6.5	7.8

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Effluent plant (excluding stainless steel tanks and screens)	12.5	15	18	10	12
Effluent plant (stainless steel construction)	15.5	12	14.4	8	9.6
Elevators	20	9.5	11.4	6.5	7.8
Filling machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Filters (other than filter presses, ultra filters and pressure filters)	15.5	12	14.4	8	9.6
Filters (pressure)	20	9.5	11.4	6.5	7.8
Gluers (hot melt)	10	18	21.6	12.5	15
Heat exchangers	15.5	12	14.4	8	9.6
Hop frames	10	18	21.6	12.5	15
Hop kilns	15.5	12	14.4	8	9.6
Inspection equipment	8	22	26.4	15.5	18.6
Keg filling machines/lines	15.5	12	14.4	8	9.6
Kegs	10	18	21.6	12.5	15
Labelling machines	15.5	12	14.4	8	9.6
Metal detectors	10	18	21.6	12.5	15
Meters (flow)	8	22	26.4	15.5	18.6
Mills (malt)	20	9.5	11.4	6.5	7.8
Mixers	20	9.5	11.4	6.5	7.8
Packaging machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Palletisers	20	9.5	11.4	6.5	7.8
Pasteurisers	15.5	12	14.4	8	9.6
Presses (filter)	20	9.5	11.4	6.5	7.8
Presses (fruit)	20	9.5	11.4	6.5	7.8
Racks (bottle storage)	20	9.5	11.4	6.5	7.8
Screens (gyratory)	12.5	15	18	10	12
Screens (vibratory)	12.5	15	18	10	12
Sealing machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Silos (bulk grain)	25	7.5	9	5.5	6.6

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Graders	15.5	12	14.4	8	9.6
Graders (tomatoes)	8	22	26.4	15.5	18.6
Heat exchangers	15.5	12	14.4	8	9.6
Heat exchangers (scrape surface)	15.5	12	14.4	8	9.6
Homogenisers	15.5	12	14.4	8	9.6
Juicing plant	15.5	12	14.4	8	9.6
Metal detectors	8	22	26.4	15.5	18.6
Microwave ovens (industrial)	10	18	21.6	12.5	15
Mills (colloid)	15.5	12	14.4	8	9.6
Mincers	15.5	12	14.4	8	9.6
Mixers	15.5	12	14.4	8	9.6
Moulds	3	50	60	40	48
Ovens	20	9.5	11.4	6.5	7.8
Packing machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Packing machines (shrink wrap)	8	22	26.4	15.5	18.6
Packing machines (vacuum)	10	18	21.6	12.5	15
Palletising machines	20	9.5	11.4	6.5	7.8
Peelers	15.5	12	14.4	8	9.6
Pilot plants	8	22	26.4	15.5	18.6
Presses (fruit)	20	9.5	11.4	6.5	7.8
Retorts	25	7.5	9	5.5	6.6
Roasters	15.5	12	14.4	8	9.6
Rollers	15.5	12	14.4	8	9.6
Slicers	15.5	12	14.4	8	9.6
Sorters	15.5	12	14.4	8	9.6
Stackers (boxes)	15.5	12	14.4	8	9.6
Sugar refining equipment	20	9.5	11.4	6.5	7.8
Sugar refining plant	20	9.5	11.4	6.5	7.8
Taping machines (cartons)	10	18	21.6	12.5	15
Tippers	15.5	12	14.4	8	9.6
Trays	3	50	60	40	48
Ultrafiltration plant	10	18	21.6	12.5	15

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Washers	15.5	12	14.4	8	9.6
Washers (boxes)	15.5	12	14.4	8	9.6
Washers (crates)	15.5	12	14.4	8	9.6
Wrap sealers	8	22	26.4	15.5	18.6
Wrapping machines (not elsewhere specified)	15.5	12	14.4	8	9.6
<b>FOOTWEAR MANUFACTURING</b>					
Footwear manufacturing machinery (default class)	15.5	12	14.4	8	9.6
Attaching machines	15.5	12	14.4	8	9.6
Benches	15.5	12	14.4	8	9.6
Blocking machines	15.5	12	14.4	8	9.6
Brushing machines	15.5	12	14.4	8	9.6
Cementing machines	12.5	15	18	10	12
Cutting machines (for circles)	15.5	12	14.4	8	9.6
Dust collectors	8	22	26.4	15.5	18.6
Edge setting machines	15.5	12	14.4	8	9.6
Eyeletting machines	12.5	15	18	10	12
Finishing machines	15.5	12	14.4	8	9.6
Folding machines	15.5	12	14.4	8	9.6
Footwear manufacturing machines (micro-processor controlled)	8	22	26.4	15.5	18.6
Gluing machines	12.5	15	18	10	12
Grading machines (patterns)	12.5	15	18	10	12
Knives	2	63.5	76.2	63.5	76.2
Lacing machines	15.5	12	14.4	8	9.6
Lasting machines (electro/pneumatic or hydraulic)	10	18	21.6	12.5	15
Lasting machines (mechanical)	15.5	12	14.4	8	9.6
Lasts	2	63.5	76.2	63.5	76.2
Marking machines	12.5	15	18	10	12
Moulding machines	15.5	12	14.4	8	9.6
Nailing machines	15.5	12	14.4	8	9.6
Patterns	2	63.5	76.2	63.5	76.2

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Pulling machines (for wool)	10	18	21.6	12.5	15
Sammying machines	12.5	15	18	10	12
Screens (stainless steel)	15.5	12	14.4	8	9.6
Setting machines	12.5	15	18	10	12
Shaving machines	12.5	15	18	10	12
Shearing machines (not farm type)	12.5	15	18	10	12
Slitting machines	12.5	15	18	10	12
Splitting machines	12.5	15	18	10	12
Staking machines	12.5	15	18	10	12
Vats (wooden)	20	9.5	11.4	6.5	7.8
<b>TELECOMMUNICATIONS (see also asset category: "TELEPHONE SYSTEMS" under "OFFICE EQUIPMENT AND FURNITURE")</b>					
Telecommunication equipment (default class)	10	18	21.6	12.5	15
Antennas and networking equipment	12.5	15	18	10	12
Broadcasting masts	25	7.5	9	5.5	6.6
Broadcasting towers	25	7.5	9	5.5	6.6
Cable locators	8	22	26.4	15.5	18.6
Cabling (land-based, including fibre-optic cabling)	15.5	12	14.4	8	9.6
Cabling (submarine, including fibre-optic cabling)	25	7.5	9	5.5	6.6
Ducts and in-ground conduits	50	4	4.8	3	3.6
Fibre-optic repeaters	12.5	15	18	10	12
Main distribution frames	12.5	15	18	10	12
Manholes	50	4	4.8	3	3.6
Radar detecting equipment	10	18	21.6	12.5	15
Radar navigational equipment	10	18	21.6	12.5	15
Radio broadcasting equipment	10	18	21.6	12.5	15
Radio remote control devices	10	18	21.6	12.5	15

Industry Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Radio telephone equipment	8	22	26.4	15.5	18.6
Repeaters, line and network terminating equipment	8	22	26.4	15.5	18.6
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 15 Nov 2000 to 23 Jan 2002	15 to 13.8082	12	14.4	8	9.6
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 24 Jan 2002 to 6 Oct 2004	13.8055 to 11.1066	15	18	10	12
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 7 Oct 2004 to 25 Nov 2006	11.1038 to 8.9753	18	21.6	12.5	15
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 24 Nov 2006 to 28 July 2008	8.9726 to 7.2978	22	26.4	15.5	18.6
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 29 July 2008 to 21 Feb 2010	7.2951 to 5.7288	26	31.2	18	21.6
Right to use capacity in the Southern Cross Cable Network under a Capacity Use Agreement — 22 Feb 2010 to 14 Nov 2010	5.7260 to 5	33	39.6	24	28.8
Satellite dishes and networking equipment	12.5	15	18	10	12
Satellites	5	33	39.6	24	28.8
Telephone monitoring and management equipment	8	22	26.4	15.5	18.6
Telephone switching equipment	12.5	15	18	10	12
Television broadcasting equipment	10	18	21.6	12.5	15



Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Alarms (burglar)	8	22	26.4	15.5	18.6
Appliances (domestic type)	8	22	26.4	15.5	18.6
Awnings	10	18	21.6	12.5	15
Blinds	8	22	26.4	15.5	18.6
Canopies	20	9.5	11.4	6.5	7.8
Carpets (modular nylon tile construction)	15.5	12	14.4	8	9.6
Carpets (other than modular nylon tile construction)	5	33	39.6	24	28.8
Ceilings (suspended)	20	9.5	11.4	6.5	7.8
Cleaners' cradles	15.5	12	14.4	8	9.6
Clotheslines	8	22	26.4	15.5	18.6
Cranes (overhead travelling)	25	7.5	9	5.5	6.6
Curtains	8	22	26.4	15.5	18.6
Delivery systems (for messages, other than tube)	12.5	15	18	10	12
Delivery systems (for messages, tube type)	20	9.5	11.4	6.5	7.8
Delivery systems (for packages, other than tube)	12.5	15	18	10	12
Delivery systems (for packages, tube type)	20	9.5	11.4	6.5	7.8
Dock levellers	20	9.5	11.4	6.5	7.8
Door closers	15.5	12	14.4	8	9.6
Doors (for strongrooms)	25	7.5	9	5.5	6.6
Doors (roller and similar)	12.5	15	18	10	12
Drapes	8	22	26.4	15.5	18.6
Dry risers	25	7.5	9	5.5	6.6
Electrical reticulation	25	7.5	9	5.5	6.6
Escalators	20	9.5	11.4	6.5	7.8
Fences	20	9.5	11.4	6.5	7.8
Flagpoles	25	7.5	9	5.5	6.6
Flooring (parquet)	15.5	12	14.4	8	9.6
Floors (for computer rooms)	20	9.5	11.4	6.5	7.8
Fume extraction systems (ducted)	15.5	12	14.4	8	9.6

Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Fume extraction systems (roof mounted)	15.5	12	14.4	8	9.6
Furniture (fitted)	15.5	12	14.4	8	9.6
Gas dowsing systems	20	9.5	11.4	6.5	7.8
Generators (standby)	25	7.5	9	5.5	6.6
Grills (roller and similar)	15.5	12	14.4	8	9.6
Hand dryers (air type)	3	50	60	40	48
Hand soap dispensers	2	63.5	76.2	63.5	76.2
Handrails	25	7.5	9	5.5	6.6
Heat detectors	20	9.5	11.4	6.5	7.8
Heaters (electric)	3	50	60	40	48
Heating systems	20	9.5	11.4	6.5	7.8
Hose reels (fire)	25	7.5	9	5.5	6.6
Incinerators	8	22	26.4	15.5	18.6
Incinerators (rubbish)	20	9.5	11.4	6.5	7.8
Lifts	25	7.5	9	5.5	6.6
Light fittings	10	18	21.6	12.5	15
Lighting controllers (emergency)	12.5	15	18	10	12
Mailboxes	25	7.5	9	5.5	6.6
Maintenance units (for buildings)	20	9.5	11.4	6.5	7.8
Meters (gas)	15.5	12	14.4	8	9.6
Meters (water)	15.5	12	14.4	8	9.6
Monitoring systems	10	18	21.6	12.5	15
Motors (for roller doors)	10	18	21.6	12.5	15
Paper towel dispensers	2	63.5	76.2	63.5	76.2
Partitions (demountable)	15.5	12	14.4	8	9.6
Partitions (non load bearing)	20	9.5	11.4	6.5	7.8
Plumbing	25	7.5	9	5.5	6.6
Plumbing fixtures	25	7.5	9	5.5	6.6
Pumps (heat)	10	18	21.6	12.5	15
Railings	25	7.5	9	5.5	6.6
Runway beams	25	7.5	9	5.5	6.6
Sanitary appliances	8	22	26.4	15.5	18.6
Saunas	15.5	12	14.4	8	9.6

Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Motor vehicles — class NA (for transporting light goods, that have a gross vehicle mass not exceeding 3.5 tonnes and used for short-term hire of 1 month or less)	6.6	26	31.2	18	21.6
Motor vehicles — class NB (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 tonnes but not exceeding 12 tonnes)	12.5	15	18	10	12
Motor vehicles — class NB (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 tonnes and used for short-term hire of 1 month or less)	8	22	26.4	15.5	18.6
Motor vehicles — class NC (for transporting heavy goods, that have a gross vehicle mass exceeding 12 tonnes)	10	18	21.6	12.5	15
Motor vehicles — class NC (for transporting heavy goods, that have a gross vehicle mass exceeding 12 tonnes and used for short-term hire of 1 month or less)	6.6	26	31.2	18	21.6
Motorcycles	6.66	26	31.2	18	21.6
Outboard motors	5	33	39.6	24	28.8
Pallet covers (insulated)	2	63.5	76.2	63.5	76.2
Parachutes	3	50	60	40	48
Pleasure vessels	15.5	12	14.4	8	9.6
Radar navigational signalling equipment	10	18	21.6	12.5	15
Radar navigational traffic control equipment	10	18	21.6	12.5	15
Railway jiggers	20	9.5	11.4	6.5	7.8

Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Road signs	6.66	26	31.2	18	21.6
Roll-on/roll-off vessels	20	9.5	11.4	6.5	7.8
Roof racks	5	33	39.6	24	28.8
Rowing boats	15.5	12	14.4	8	9.6
Rubbish trucks	12.5	15	18	10	12
Ship loading and unloading equipment (not elsewhere specified)	15.5	12	14.4	8	9.6
Ships (bulk carrier)	20	9.5	11.4	6.5	7.8
Ships (cargo)	25	7.5	9	5.5	6.6
Ships (container)	20	9.5	11.4	6.5	7.8
Ships (cruise)	25	7.5	9	5.5	6.6
Ships (livestock)	20	9.5	11.4	6.5	7.8
Ships (refrigerated)	20	9.5	11.4	6.5	7.8
Ships (tanker)	20	9.5	11.4	6.5	7.8
Sidecars	6.66	26	31.2	18	21.6
Signs (street nameplates)	6.66	26	31.2	18	21.6
Small boats	15.5	12	14.4	8	9.6
Special-purpose vehicles	12.5	15	18	10	12
Speed humps (metal)	5	33	39.6	24	28.8
Straddle carriers	15.5	12	14.4	8	9.6
Street furniture (excluding signs)	5	33	39.6	24	28.8
Taxis (up to and including 12 seats) (residual value has been estimated at 25%)	5	26	31.2	18	21.6
Towing tractors	15.5	12	14.4	8	9.6
Tracklayers	15.5	12	14.4	8	9.6
Tracks (monorail)	25	7.5	9	5.5	6.6
Tracks (rail)	25	7.5	9	5.5	6.6
Traction batteries	5	33	39.6	24	28.8
Traction engines	25	7.5	9	5.5	6.6
Tractors (farm type)	15.5	12	14.4	8	9.6
Traffic lights	12.5	15	18	10	12

Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Fittings (ceramic)	25	7.5	9	5.5	6.6
Fittings (concrete)	25	7.5	9	5.5	6.6
Fittings (plastic)	25	7.5	9	5.5	6.6
Fittings (steel)	25	7.5	9	5.5	6.6
Flocculators	25	7.5	9	5.5	6.6
Flow meters	5	33	39.6	24	28.8
Heat exchangers	15.5	12	14.4	8	9.6
Inflatable pipeline plug	3	50	60	40	48
Leak detectors	10	18	21.6	12.5	15
Meters	5	33	39.6	24	28.8
Mixers	10	18	21.6	12.5	15
Pipeline crawler	5	33	39.6	24	28.8
Piping (ceramic)	25	7.5	9	5.5	6.6
Piping (concrete-lined steel)	25	7.5	9	5.5	6.6
Piping (concrete)	25	7.5	9	5.5	6.6
Piping (fibrous cement)	25	7.5	9	5.5	6.6
Piping (plastic)	25	7.5	9	5.5	6.6
Piping (steel)	25	7.5	9	5.5	6.6
Presses (belt)	12.5	15	18	10	12
Regeneration plant	10	18	21.6	12.5	15
Reservoirs (above ground, concrete)	50	4	4.8	3	3.6
Reservoirs (in-ground, concrete)	100	2	2.4	1.5	1.8
Reservoirs (lined earth)	50	4	4.8	3	3.6
Reservoirs (other than concrete or lined earth type)	33.3	6	7.2	4	4.8
Screens (bar)	10	18	21.6	12.5	15
Screens (rotary, except stainless steel)	10	18	21.6	12.5	15
Screens (stainless steel)	15.5	12	14.4	8	9.6
Thickeners	25	7.5	9	5.5	6.6
Valve and pump chambers and similar	50	4	4.8	3	3.6
Valves (ceramic)	25	7.5	9	5.5	6.6
Valves (concrete)	25	7.5	9	5.5	6.6

Asset Categories	Est useful life	DV depn rate (%)	DV +20% loading (%)	SL depn rate (%)	SL +20% loading (%)
Valves (plastic)	25	7.5	9	5.5	6.6
Valves (steel)	25	7.5	9	5.5	6.6
Vessels (filter)	25	7.5	9	5.5	6.6
<b>WEIGHING MACHINES (WHERE NOT INDUSTRY SPECIFIED)</b>					
Weighing machines (default class)	8	22	26.4	15.5	18.6
Batch weighers	8	22	26.4	15.5	18.6
Check weighers	8	22	26.4	15.5	18.6
Computer weighers	8	22	26.4	15.5	18.6
Digital indicators	8	22	26.4	15.5	18.6
Digital platforms	8	22	26.4	15.5	18.6
Electronic indicators	8	22	26.4	15.5	18.6
Electronic platforms	8	22	26.4	15.5	18.6
Mechanical weighing machines	20	9.5	11.4	6.5	7.8
Shop scales	8	22	26.4	15.5	18.6
Weigh belts	8	22	26.4	15.5	18.6
Weighbridges (above-ground type)	12.5	15	18	10	12
Weighbridges (in-ground type)	25	7.5	9	5.5	6.6
Weighing machines (electronic)	8	22	26.4	15.5	18.6

Asset	Category	Page
Furniture (fitted)	BAKE	12
Furniture (fitted)	SHOP	90
Furniture (fitted)	BDFO	111
Furniture (fitted)	OFUR	126
Furniture (fixed)	MEDI	62
Furniture (fixed)	SCIA	132
Furniture (loose)	HOTS	45
Furniture (loose)	SHOP	90
Furniture (loose)	OFUR	126
Furniture (loose)	RESD	86
Furniture (loose, hire)	HIRE	120
Furniture (loose, laboratory)	MEDI	62
Furniture (loose, laboratory)	SCIA	132
Furniture (loose, medical)	MEDI	62
Furniture — fitted	HOTS	45
<b>G</b>		
Galvanising plant (hot dip)	ENGN	31
Gambling machines (electronic)	LEIS	51
Gambrels	MEAT	60
Games equipment	LEIS	51
Gaming machines (electronic)	LEIS	51
Gamma cameras	MEDI	62
Gang nail press (portable)	TIMB	100
Gang nail presses (travelling head)	TIMB	100
Gantries	LIFT	125
Garment manufacturing machinery (not specified)	TEXT	98
Garage (service) equipment (miscellaneous)	ENGN	31
Gas cylinders	ENGN	31
Gas cylinders	HOTS	45
Gas cylinders	OILG	71
Gas detectors (fixed)	FACT	118
Gas detectors (fixed)	REFR	130
Gas detectors (fixed)	SCIA	132
Gas detectors (fixed)	WATR	144
Gas detectors (hand-held)	FACT	118
Gas detectors (hand-held)	REFR	130
Gas detectors (hand-held)	SCIA	132
Gas detectors (hand-held)	WATR	144

Asset	Category	Page
Gas dowsing systems	BDFO	111
Gas dowsing systems	COMP	116
Gas industry plant and equipment (not specified)	OILG	71
Gas suits	FACT	118
Gasket manufacturing plant	MANF	58
Gatherer/stitchers	PRIN	81
Geared type pumps	PUMP	129
General manufacturing plant and equipment (not specified)	MANF	58
Generators (auxillary)	FISH	38
Generators (CNG, not standby)	POWR	79
Generators (diesel, not standby)	POWR	79
Generators (gas)	POWR	79
Generators (LPG, not standby)	POWR	79
Generators (oil fired)	POWR	79
Generators (portable)	FACT	118
Generators (standby)	POWR	79
Generators (standby)	BDFO	111
Generators (steam)	POWR	79
Generators (steam)	BOIL	105
Generators (water)	POWR	79
Glass leading machines	GLAS	44
Glass working and moulding machinery (not specified)	GLAS	44
Glassware	HOTS	45
Glassware	RESD	86
Glasswashers	HOTS	45
Glazing benches	POTT	77
Glazing machines	POTT	77
Gliders	TRAN	136
Glueing equipment	TIMB	100
Glueing machines	CHEM	19
Glueing machines	FOOT	42
Glueing machines	FOOD	39
Glueing machines	PRIN	81
Gluers	PACK	73
Gluers (hot melt)	BREW	14
Glycerine manufacturing plant	CHEM	19
Glycerine refining plant	CHEM	19

Asset	Category	Page	Asset	Category	Page
Roadways	BUIL	106	S		
Roasters	FOOD	39	Saddlery	AGRI	7
Roll handling system	PULP	85	Saddlery	LEIS	51
Roll-on/off vessels	TRAN	136	Safes	OFUR	126
Rollcases	TIMB	100	Safety deposit boxes	OFUR	126
Roller blades	LEIS	51	Safety equipment (other)	FISH	38
Roller coasters	LEIS	51	Safety equipment (sundries)	FACT	118
Roller skates	LEIS	51	Saleyards	BUIL	106
Roller washers	PRIN	81	Sammying machines	TANN	94
Rollers	AGRI	7	Sand handling plants	METL	67
Rollers	CONT	25	Sand stripping machines	METL	67
Rollers	FOOD	39	Sandblasters	CLEN	22
Rollers (if shown separately from machines)	PACK	73	Sandblasters	ENGN	31
Rollers (if shown separately from machines)	PRIN	81	Sander (floor)	CLEN	22
Rolling drums (tobacco)	CIGR	21	Sander (floor)	CONT	25
Rolling equipment (metal, non-numerically controlled)	ENGN	31	Sanding machines	TIMB	100
Rolling equipment (metal, numerically controlled)	ENGN	31	Sandwich makers	HOTS	45
Rolling machines (steam)	CIGR	21	Sanitary appliances	BDFO	111
Roof bolters	MING	69	Satellite dishes	HOTS	45
Roof rack	LEIS	51	Satellite dishes and networking equipment	TELE	95
Roof rack	TRAN	136	Satellite receiving dishes	RESD	86
Rooters	CONT	25	Satellites (geosynchronous orbit)	TELE	95
Rope manufacturing machinery	TEXT	98	Saunas	BDFO	111
Ropes	UNDE	103	Saunas	HOTS	45
Ropeways (overground)	MING	69	Saunas	LEIS	51
Rotisseries	HOTS	45	Saunas	MEDI	62
Rotisseries	SHOP	90	Sawblades (except as shown)	CONT	25
Roundabouts	LEIS	51	Sawblades, drill bits and the like	TIMB	100
Routers	TIMB	100	Sawing machines	TIMB	100
Routers	COMP	116	Saws	CONC	24
Roving frames	TEXT	98	Saws	ENGN	31
Rowing boats	TRAN	136	Saws (electric)	MEAT	60
Rubber working machinery (not specified)	RUBB	88	Saws (hydraulic)	MEAT	60
Rubbing frames	TEXT	98	Saws (pneumatic)	MEAT	60
Rubbish trucks	TRAN	136	Scaffolding	CONT	25
Ruling machines	PRIN	81	Scales	SHOP	90
Runway beams	BDFO	111	Scalpers	MILL	68
Runways (for airports)	BUIL	106	Scanners	COMP	116