

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Agriculture, Horticulture and Aquaculture</i></b>			
Agricultural and horticultural machinery (not specified)	15.5	12	8
Aeroplanes (top dressing and spraying) and specialised attachments	10	18	12.5
Beekeeping equipment	12.5	15	10
Bush cutters	5	33	24
Chainsaws	3	50	40
Cherry pickers	12.5	15	10
Cleaning machinery	15.5	12	8
Crates (cattle)	10	18	12.5
Crates (pig)	10	18	12.5
Crates (sheep)	10	18	12.5
Cultivators (rotary)	5	33	24
Egg crates	3	50	40
Feeders (forage)	12.5	15	10
Grading machinery	15.5	12	8
Harness	5	33	24
Harvesters	15.5	12	8
Haybalers	12.5	15	10
Hop kilns	15.5	12	8
Irrigation piping (above ground)	15.5	12	8
Irrigation pumps (above ground)	15.5	12	8
Irrigators (travelling)	10	18	12.5
Isolating transformers	8	22	15.5
Kennels (dogs)	5	33	24
Milking machinery	8	22	15.5
Mowers (gang and PTO type)	12.5	15	10
Pig feeding plant	8	22	15.5
Pig watering systems	20	9.5	6.5
Post hole borers	5	33	24
Post hole borers (PTO type)	12.5	15	10
Poultry equipment	12.5	15	10
Rollers	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Agriculture, Horticulture and Aquaculture (Cont'd)</i></b>			
Saddlery	5	33	24
Shearing equipment	8	22	15.5
Shellfish nets	4	40	30
Shellfish ropes	4	40	30
Shellfish stakes	4	40	30
Sorting machinery	15.5	12	8
Sprayers (backpack)	5	33	24
Sprayers (mobile crop)	12.5	15	10
Sprayers (mobile weed)	12.5	15	10
Spreaders (fertiliser)	12.5	15	10
Tools (hand)	3	50	40
Tools (power)	3	50	40
Tractor drawn implements	15.5	12	8
Tractors (wheeled)	15.5	12	8
<b><i>Audio and Video Recording Studios and Professional Photography</i></b>			
Audio and video recording and photographic equipment (not specified)	5	33	24
Amplifiers	5	33	24
Autocue machines	5	33	24
Cassettes	2	63.5	63.5
Compact disc players	5	33	24
Compact discs	2	63.5	63.5
Editing equipment	5	33	24
Equalisers	5	33	24
Lighting and accessories	5	33	24
Masters	2	63.5	63.5
Media	2	63.5	63.5
Microphones	5	33	24
Mixers	5	33	24
Monitors	5	33	24
Photography equipment (professional)	5	33	24
Receivers	5	33	24
Recording equipment (audio)	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Audio and Video Recording Studios and Professional Photography (Cont'd)</b>			
Recording equipment (visual)	5	33	24
Speakers	5	33	24
Studio cameras (television)	7	26	18
Tapes	2	63.5	63.5
Tuners	5	33	24
Video (tapes)	2	63.5	63.5
Video cameras	5	33	24
<b>Bakeries</b>			
Bakery machinery and equipment (not specified)	15.5	12	8
Appliances (miscellaneous kitchen type)	6.66	26	18
Bag closers	12.5	15	10
Benches	20	9.5	6.5
Bread bagging machines	12.5	15	10
Bread coolers	15.5	12	8
Bun divider/moulders	15.5	12	8
Cabinets (display)	12.5	15	10
Cabinets (refrigerated)	12.5	15	10
Conveyors	15.5	12	8
Coolrooms	20	9.5	6.5
Croissant machines	12.5	15	10
Depositors	15.5	12	8
Dividers	15.5	12	8
Dough moulders	15.5	12	8
Fume hoods	20	9.5	6.5
Furniture (fitted)	20	9.5	6.5
Kneaders	15.5	12	8
Mixers	15.5	12	8
Moulders (french stick)	12.5	15	10
Ovens (built-in)	20	9.5	6.5
Ovens (freestanding)	15.5	12	8
Pastry brakes	15.5	12	8
Provers	15.5	12	8
Sifting machines	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Bakeries (Cont'd)</b>			
Sinks	20	9.5	6.5
Slicing machines	15.5	12	8
Tins	5	33	24
Trays	5	33	24
Utensils (miscellaneous kitchen type)	5	33	24
<b>Battery Manufacturing</b>			
Battery manufacturing machinery (not specified)	15.5	12	8
Acid filling machines	10	18	12.5
Acid production plant	15.5	12	8
Automated assembly lines	10	18	12.5
Battery breaker	15.5	12	8
Charging plant	10	18	12.5
Drying and curing plant	15.5	12	8
Grid casting machines	15.5	12	8
Grid casting moulds	5	33	24
Ingot casting machines	15.5	12	8
Oxide manufacturing plant	15.5	12	8
Pasting machines	15.5	12	8
Plastic moulding machinery	15.5	12	8
Smelter furnaces	20	9.5	6.5
Smelter refining pots	15.5	12	8
<b>Brewing, Winemaking and Distilleries</b>			
Plant and machinery used for brewing, winemaking or distilling (not specified)	20	9.5	6.5
Barrels (wooden)	5	33	24
Bins (bulk grain)	25	7.5	5.5
Bins (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	6.5
Bins (stainless steel for fermentation, malting, grist and storage)	25	7.5	5.5
Bottle machines/lines	15.5	12	8
Bottles (returnable)		expense	expense
Canning machines/lines	15.5	12	8
Capping machines	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Brewing, Winemaking and Distilleries (Cont'd)</i>			
Carbonators	15.5	12	8
Carton erecting machines	15.5	12	8
Checkers (level)	8	22	15.5
CO2 reclaim plants	20	9.5	6.5
Coding machines	5	33	24
Conveyors	15.5	12	8
Conveyors (roller)	12.5	15	10
Cookers (yeast)	25	7.5	5.5
Coolers	20	9.5	6.5
Cooperage plant	20	9.5	6.5
Corking machines	15.5	12	8
Crates (wood or plastic)	2	63.5	63.5
Crushers (fruit)	20	9.5	6.5
Depalletisers	20	9.5	6.5
Effluent plant (excluding stainless steel tanks and screens)	12.5	15	10
Effluent plant (stainless steel construction)	15.5	12	8
Elevators	20	9.5	6.5
Filling machines (not elsewhere specified)	15.5	12	8
Filters (other than filter presses, ultra filters and pressure filters)	15.5	12	8
Filters (pressure)	20	9.5	6.5
Gluers (hot melt)	10	18	12.5
Heat exchangers	15.5	12	8
Hop frames	10	18	12.5
Hop kilns	15.5	12	8
Inspection equipment	8	22	15.5
Keg filling machines/lines	15.5	12	8
Kegs	10	18	12.5
Labelling machines	15.5	12	8
Metal detectors	10	18	12.5
Meters (flow)	8	22	15.5
Mills (malt)	20	9.5	6.5
Mixers	20	9.5	6.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Brewing, Winemaking and Distilleries (Cont'd)</i>			
Packaging machines (not elsewhere specified)	15.5	12	8
Palletisers	20	9.5	6.5
Pasteurisers	15.5	12	8
Presses (filter)	20	9.5	6.5
Presses (fruit)	20	9.5	6.5
Racks (bottle storage)	20	9.5	6.5
Screens (gyratory)	12.5	15	10
Screens (vibratory)	12.5	15	10
Sealing machines (not elsewhere specified)	15.5	12	8
Silos (bulk grain)	25	7.5	5.5
Silos (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	6.5
Silos (stainless steel for fermentation, malting, grist and storage)	25	7.5	5.5
Sterilising machines	15.5	12	8
Stills (continuous)	20	9.5	6.5
Stills (pot)	25	7.5	5.5
Tanker filling plant	15.5	12	8
Tanks (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	6.5
Tanks (stainless steel for fermentation, malting, grist and storage)	25	7.5	5.5
Tuns (lauter)	25	7.5	5.5
Tuns (mash)	25	7.5	5.5
Ultrafiltration plants	6.66	26	18
Vats (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	6.5
Vats (stainless steel for fermentation, malting, grist and storage)	25	7.5	5.5
Washing machines	15.5	12	8
Water softening plants	15.5	12	8
Weighers (batch)	12.5	15	10
Weighers (check)	8	22	15.5
Whirlpools	25	7.5	5.5
Wort boiler or kettle	25	7.5	5.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Cable Making</i></b>			
Cable making equipment (not specified)	20	9.5	6.5
Armouring machines	25	7.5	5.5
Braiders	15.5	12	8
Bunchers	25	7.5	5.5
Cable drums	10	18	12.5
CCV lines	15.5	12	8
Compounding plant (plastic)	15.5	12	8
Control equipment	8	22	15.5
Die polishing machinery	3	50	40
Dies	3	50	40
Drawing machines (multi wire)	15.5	12	8
Drawing machines (other)	25	7.5	5.5
Electrical test equipment (electronic)	8	22	15.5
Electrical test equipment (HV)	10	18	12.5
Electrical test equipment (LV)	15.5	12	8
Extruders (lead)	20	9.5	6.5
Extruders (plastic)	15.5	12	8
Extrusion lines (multiple)	15.5	12	8
Fibre optic colouring lines	5	33	24
Fibre optic stranders	10	18	12.5
Impregnation plant	25	7.5	5.5
Laying up machines	25	7.5	5.5
Pallets (steel)	15.5	12	8
Paper lappers	25	7.5	5.5
Paper slitters	25	7.5	5.5
Printers (gravure)	15.5	12	8
Printers (jet)	5	33	24
Rewind/repair lines	25	7.5	5.5
Screening lines	15.5	12	8
Stranding machines (planetary)	25	7.5	5.5
Stranding machines (twist)	15.5	12	8
Twinning machines	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Cement Manufacturing</i></b>			
Cement manufacturing plant and equipment (not specified)	25	7.5	5.5
Blowers	10	18	12.5
Blowlines	20	9.5	6.5
Conveyors	20	9.5	6.5
Kilns (lime)	25	7.5	5.5
Kilns (rotary) and associated equipment	25	7.5	5.5
Kilns (vertical) and associated equipment	25	7.5	5.5
Mills (ball)	25	7.5	5.5
Mills (roller)	25	7.5	5.5
Mixing plant	20	9.5	6.5
Packing plant	20	9.5	6.5
Silos (concrete)	50	4	3
Tanks (concrete)	50	4	3
<b><i>Chemical Plant (including soap and detergent, paint, glue, starch, colour, personal products and fertiliser)</i></b>			
Chemical plant and machinery (not specified)	15.5	12	8
Blowers	12.5	15	10
Blowing towers	25	7.5	5.5
Canister manufacturing machines	12.5	15	10
Capping machines	15.5	12	8
Carton closing machines	15.5	12	8
Charges (ball mill)	3	50	40
Control equipment (process)	8	22	15.5
Conveyors	15.5	12	8
Conveyors (dosing)	12.5	15	10
Conveyors (weighing)	8	22	15.5
Depalletisers	20	9.5	6.5
Dryers (fluid bed)	20	9.5	6.5
Dryers (roller)	25	7.5	5.5
Drying tunnels	20	9.5	6.5
Dust controllers	12.5	15	10
Feeders (vibratory)	10	18	12.5
Fertiliser manufacturing plant	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Chemical Plant (Cont'd)</i>			
Fillers (liquid)	12.5	15	10
Fillers (sachet)	12.5	15	10
Filling machines	15.5	12	8
Gluing machines	12.5	15	10
Glycerine manufacturing plant	25	7.5	5.5
Glycerine refining plant	25	7.5	5.5
Heat exchangers	20	9.5	6.5
Loading machines (aerosol)	10	18	12.5
Meters (solvent)	10	18	12.5
Mills (ball)	20	9.5	6.5
Mills (edge runner)	25	7.5	5.5
Mills (refining)	25	7.5	5.5
Mills (roll)	20	9.5	6.5
Mixers	15.5	12	8
Mixers (pressure)	25	7.5	5.5
Mixers (vacuum)	25	7.5	5.5
Palletisers	20	9.5	6.5
Pilot plants	5	33	24
Plodders	15.5	12	8
Presses (filter)	25	7.5	5.5
Sealing machines	15.5	12	8
Separators (fines)	20	9.5	6.5
Shakers (paint)	10	18	12.5
Sifters	12.5	15	10
Stampers (soap)	15.5	12	8
Tube manufacturing machines	12.5	15	10
Vessels (deairation)	25	7.5	5.5
Vessels (decantation)	25	7.5	5.5
Vessels (pressure)	25	7.5	5.5
Vessels (reactor)	25	7.5	5.5
Wrappers	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Cigarette Manufacturing</i>			
Cigarette manufacturing plant and equipment (not specified)	15.5	12	8
Barns (drying)	20	9.5	6.5
Batteries (heater)	15.5	12	8
Blending and mixing lines (tobacco)	15.5	12	8
Cartoning machines	15.5	12	8
Cigarette making machines	15.5	12	8
Classifying units	15.5	12	8
Conveyors	15.5	12	8
Cooling drums (tobacco)	15.5	12	8
Cutters (rotary)	15.5	12	8
Cutters (silo)	15.5	12	8
Cutters (vibratory stack)	15.5	12	8
Cutting machines (rotary, tobacco)	15.5	12	8
Cylinders (rotary conditioning)	15.5	12	8
Drums (mixing)	15.5	12	8
Drums (steaming)	15.5	12	8
Dryers (in line steam heated)	15.5	12	8
Drying cylinders (rotary)	15.5	12	8
Feeders (hopper)	15.5	12	8
Filter forming machines	15.5	12	8
Filter making machines	15.5	12	8
Fumigation chambers	15.5	12	8
Packing machines (cigarette)	15.5	12	8
Ripper/separators (centrifugal)	15.5	12	8
Rolling drums (tobacco)	15.5	12	8
Rolling machines (steam)	15.5	12	8
Spraying units	15.5	12	8
Steaming vacuum chamber (leaf)	15.5	12	8
Threshing machines	15.5	12	8
Weight control unit (cigarettes)	8	22	15.5
Wrapping machines (cellophane)	15.5	12	8
Wrapping machines (over carton)	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Cleaning, Refuse and Recycling</i></b>			
Cleaning refuse and recycling equipment (not specified)	8	22	15.5
Baling plant (wastepaper)	15.5	12	8
Bins (for glass)	3	50	40
Bins (metal, rubbish)	8	22	15.5
Bins (recycling plastic )	3	50	40
Bins (rubbish)	3	50	40
Biomass digestion systems	12.5	15	10
Brooms		expense	expense
Brushes		expense	expense
Carpet cleaning machines	8	22	15.5
Cleaners cradles	15.5	12	8
Compactors (rubbish)	10	18	12.5
Drain cleaning rods	8	22	15.5
Incineration plant (rubbish)	15.5	12	8
Metal (scrap) recovery plant	20	9.5	6.5
Mops		expense	expense
Polishers (floor)	8	22	15.5
Sandblasters	8	22	15.5
Sander (floor)	8	22	15.5
Scrubbers (floor)	8	22	15.5
Shredding plant (wastepaper)	15.5	12	8
Skips (metal, rubbish)	8	22	15.5
Steam cleaners	8	22	15.5
Sweepers (floor)	8	22	15.5
Sweepers (motorised, pedestrian controlled for footpaths, etc.)	8	22	15.5
Sweepers (trucks for street, etc.)	12.5	15	10
Transfer station plant (refuse)	15.5	12	8
Trucks (rubbish)	12.5	15	10
Vacuum cleaners (commercial type)	5	33	24
Vacuum cleaners (domestic type)	3	50	40
Vacuum cleaners (motorised, pedestrian controlled for footpaths, etc.)	8	22	15.5
Water blasters	8	22	15.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Concrete and Plaster</i></b>			
Concrete and plaster machinery (not specified)	15.5	12	8
Augers and screw conveyors	10	18	12.5
Batching plants	12.5	15	10
Block making machines	15.5	12	8
Block splitters	15.5	12	8
Blowers	10	18	12.5
Compactors	3	50	40
Conveyors	12.5	15	10
Cubers	15.5	12	8
Cutters (concrete)	3	50	40
Diamond drill bits and saw blades	2	63.5	63.5
Dies	5	33	24
Drilling bits (except as shown)		expense	expense
Drills	3	50	40
Faucet grinders	12.5	15	10
Hoppers	12.5	15	10
Mixers (concrete batching)	12.5	15	10
Moulds	5	33	24
Pallet cleaner and oiler	15.5	12	8
Pipe making machines (concrete)	12.5	15	10
Prestressing equipment	10	18	12.5
Pumps (concrete)	8	22	15.5
Saws	3	50	40
Silos	15.5	12	8
Trowelling machines	5	33	24
Trucks (concrete mixing)	12.5	15	10
Vibrators	3	50	40
<b><i>Contractors, Builders and Quarrying</i></b>			
Contractors, builders and quarrying plant and equipment (not specified)	15.5	12	8
Abrasive cutting wheels		expense	expense
Backactors	15.5	12	8
Bitumen laying equipment	12.5	15	10
Borers	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Contractors, Builders and Quarrying (Cont'd)</i>			
Breakers	5	33	24
Brush cutters	5	33	24
Bulldozers	15.5	12	8
Cable and pipe detectors	8	22	15.5
Chainsaws	3	50	40
Cherry pickers	12.5	15	10
Compactors	15.5	12	8
Compactors (pedestrian controlled)	8	22	15.5
Concrete mixers	12.5	15	10
Crushers	12.5	15	10
Diamond drill bits and saw blades	2	63.5	63.5
Diggers (mini)	12.5	15	10
Ditchers	15.5	12	8
Drilling bits (except as shown) and similar tooling		expense	expense
Drop sheets		expense	expense
Dump trucks	15.5	12	8
Excavators	15.5	12	8
Floats (power)	5	33	24
Floodlights (portable)	5	33	24
Gold dredges	15.5	12	8
Graders	15.5	12	8
Grinder (floor)	8	22	15.5
Grinding wheels		expense	expense
Isolating transformers	8	22	15.5
Ladders	8	22	15.5
Loaders	15.5	12	8
Loaders (mini)	12.5	15	10
Mowers (domestic type)	5	33	24
Pipelayers	15.5	12	8
Post hole borers (except PTO type)	5	33	24
Post hole borers (PTO type)	12.5	15	10
Rammers (pedestrian controlled)	8	22	15.5
Rippers	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Contractors, Builders and Quarrying (Cont'd)</i>			
Rollers	15.5	12	8
Rooters	15.5	12	8
Sander (floor)	8	22	15.5
Saw blades (except as shown)		expense	expense
Scaffolding	15.5	12	8
Scrapers	15.5	12	8
Screens	12.5	15	10
Shovels	15.5	12	8
Site huts	12.5	15	10
Surveying equipment	5	33	24
Tack rigs	15.5	12	8
Tarpaulins	3	50	40
Tools (hand)	3	50	40
Tools (power)	3	50	40
Tractors	15.5	12	8
Trowelling machines	5	33	24
Vibrators	5	33	24
Wallpaper steamers (commercial)	8	22	15.5
Wheelbarrows	3	50	40
<i>Dairy Plant</i>			
Dairy plant and equipment (not specified)	15.5	12	8
Blending bins (casein)	15.5	12	8
Butter making machines (except as specified)	15.5	12	8
Butter patting machines	12.5	15	10
Cartoning machines	15.5	12	8
Centrifuges	12.5	15	10
Cheddaring system	15.5	12	8
Cheese maturing boards	6.66	26	18
Cheese plant	15.5	12	8
Churns	15.5	12	8
Clarifiers (whey)	15.5	12	8
Control equipment	8	22	15.5
Conveyors	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Dairy Plant (Cont'd)</i></b>			
Conveyors (crates)	15.5	12	8
Cooling equipment	15.5	12	8
Crating machines	15.5	12	8
Decanters	12.5	15	10
Decrating machines	15.5	12	8
Dryers	15.5	12	8
Effluent plant (excluding SS tanks and screens)	12.5	15	10
Electrodialysis plant (whey)	12.5	15	10
Evaporators (MVR type)	15.5	12	8
Evaporators (TVR type)	20	9.5	6.5
Filing machines (bottle)	15.5	12	8
Flow meters	8	22	15.5
Grinding plant (casein)	15.5	12	8
Heat exchangers	15.5	12	8
Homogenisers	12.5	15	10
Ion exchangers (whey)	12.5	15	10
Metal detectors	8	22	15.5
Mixers	15.5	12	8
Packing machinery (vacuum)	10	18	12.5
Packing machines (butter)	15.5	12	8
Pasteurisers	15.5	12	8
Pipework	15.5	12	8
Powder dryer buildings	15.5	12	8
Presses (butter)	15.5	12	8
Presses (cheese)	15.5	12	8
Refrigeration equipment	15.5	12	8
Retorts	25	7.5	5.5
Scrape surface heat exchangers	12.5	15	10
Separators	12.5	15	10
Sifting plant (casein)	15.5	12	8
Silos	25	7.5	5.5
Tempering bins (casein)	15.5	12	8
Ultrafiltration plant	10	18	12.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Dairy Plant (Cont'd)</i></b>			
Valves	15.5	12	8
Vats	25	7.5	5.5
Washers (bottle)	15.5	12	8
Washers (boxes)	12.5	15	10
Washers (crate)	12.5	15	10
<b><i>Electrical and Electronic Engineering (test equipment also refer Scientific, Medical and Laboratory)</i></b>			
Electrical and electronic engineering equipment (not specified)	15.5	8	22
Analysers	8	22	15.5
Attaching machines	10	18	12.5
Autoclaves	20	9.5	6.5
Battery sets	3	50	40
Board assembly systems	8	22	15.5
Cast resin plant	20	9.5	6.5
Chip placement machines	8	22	15.5
Coil winding machines	12.5	15	10
Drying tunnels	15.5	12	8
Eprom copiers/erasers	8	22	15.5
Ovens	20	9.5	6.5
PLC programmers	8	22	15.5
Solder systems (flow)	10	18	12.5
Static inverters	12.5	15	10
Terminal attaching machines	15.5	12	8
Test chambers	15.5	12	8
Test equipment	8	22	15.5
Test rectifiers	12.5	15	10
Tools (loose)	3	50	40
Transformers	25	7.5	5.5
Transformers, isolating	8	22	15.5
Wire cutter/strippers	12.5	15	10
Wire tensioners	15.5	12	8



Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Engineering (including automotive)</b>			
Engineering plant and equipment (not specified, non-numerically controlled)	20	9.5	6.5
Analysers (engine)	8	22	15.5
Analysers (vehicle emission)	8	22	15.5
Assembly lines (vehicle)	12.5	15	10
Assembly lines (whiteware)	12.5	15	10
Automotive paint systems (panel beaters)	5	33	24
Battery chargers	5	33	24
Beam setters	8	22	15.5
Benders (non-numerically controlled)	20	9.5	6.5
Benders (numerically controlled)	15.5	12	8
Boring machines (non-numerically controlled)	20	9.5	6.5
Boring machines (numerically controlled)	15.5	12	8
Brazing machines	12.5	15	10
Broaching machines (non-numerically controlled)	20	9.5	6.5
Broaching machines (numerically controlled)	15.5	12	8
Car wash plants	12.5	15	10
Chassis alignment machines	15.5	12	8
Copying attachments	10	18	12.5
Cropping machines	15.5	12	8
Cropping shears	25	7.5	5.5
Cutting machines	12.5	15	10
Cutting machines (gear, non-numerically controlled)	20	9.5	6.5
Cutting machines (gear, numerically controlled)	15.5	12	8
Cutting machines (keyway, non-numerically controlled)	20	9.5	6.5
Cutting machines (keyway, numerically controlled)	15.5	12	8
De-greasing plants	15.5	12	8
Diamond drill bits and saw blades	2	63.5	63.5
Die sinking machines	12.5	15	10
Dies	3	50	40
Drawing equipment (metal, non-numerically controlled)	20	9.5	6.5
Drawing equipment (metal, numerically controlled)	15.5	12	8
Drills (non-numerically controlled)	20	9.5	6.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Engineering (including automotive) (Cont'd)</b>			
Drills (numerically controlled)	15.5	12	8
Drills, taps, milling cutters, grinding wheels and similar tooling (except as shown)		expense	expense
Electroplating plant	10	18	12.5
Engine cranes	10	18	12.5
Engine reconditioning machinery	15.5	12	8
Engraving machines	12.5	15	10
Eroders (spark)	8	22	15.5
Eroders (wire)	8	22	15.5
Furnaces	25	7.5	5.5
Galvanising plant (hot dip)	10	18	12.5
Garage (service) equipment (miscellaneous)	8	22	15.5
Gas cylinders	5	33	24
Grinders (non-numerically controlled)	20	9.5	6.5
Grinders (numerically controlled)	15.5	12	8
Guillotines (non-numerically controlled)	20	9.5	6.5
Guillotines (numerically controlled)	15.5	12	8
Hammers (power)	25	7.5	5.5
Hardness testers	12.5	15	10
Hearths (blacksmith's)	25	7.5	5.5
Honing machines (non-numerically controlled)	20	9.5	6.5
Honing machines (numerically controlled)	15.5	12	8
Isolating transformers	8	22	15.5
Jacks	5	33	24
Jigmills (non-numerically controlled)	20	9.5	6.5
Jigmills (numerically controlled)	15.5	12	8
Jigs	3	50	40
Lapping machines	12.5	15	10
Lathes (non-numerically controlled)	20	9.5	6.5
Lathes (numerically controlled)	15.5	12	8
Linishing machines	10	18	12.5
Lock forming machines	10	18	12.5
Lubrication equipment	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Engineering (including automotive) (Cont'd)</b>			
Machining centres (numerically controlled)	15.5	12	8
Measuring equipment	5	33	24
Micrometers	5	33	24
Milling machines (non-numerically controlled)	20	9.5	6.5
Milling machines (numerically controlled)	15.5	12	8
Moulds	3	50	40
Nail manufacturing plant (non-numerically controlled)	20	9.5	6.5
Nail manufacturing plant (numerically controlled)	15.5	12	8
Nibblers (non-numerically controlled)	20	9.5	6.5
Nibblers (numerically controlled)	15.5	12	8
Oil clarifying plant	8	22	15.5
Ovens (spay brake)	15.5	12	8
Ovens (stoving)	15.5	12	8
Plate working machines (non-numerically controlled)	20	9.5	6.5
Plate working machines (numerically controlled)	15.5	12	8
Polishing machines	15.5	12	8
Polishing machines (non-numerically controlled)	20	9.5	6.5
Polishing machines (numerically controlled)	15.5	12	8
Press brakes (non-numerically controlled)	20	9.5	6.5
Press brakes (numerically controlled)	15.5	12	8
Presses (non-numerically controlled)	20	9.5	6.5
Presses (numerically controlled)	15.5	12	8
Presses (workshop)	12.5	15	10
Profile projectors	12.5	15	10
Punches (non-numerically controlled)	20	9.5	6.5
Punches (numerically controlled)	15.5	12	8
Punches (turret, non-numerically controlled)	20	9.5	6.5
Punches (turret, numerically controlled)	15.5	12	8
Riveting machines (non-numerically controlled)	20	9.5	6.5
Riveting machines (numerically controlled)	15.5	12	8
Rolling equipment (metal, non-numerically controlled)	20	9.5	6.5
Rolling equipment (metal, numerically controlled)	15.5	12	8
Sandblasters	8	22	15.5
Saws	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Engineering (including automotive) (Cont'd)</b>			
Shaping machines	25	7.5	5.5
Sharpening machines (non-numerically controlled)	20	9.5	6.5
Sharpening machines (numerically controlled)	15.5	12	8
Shot blasting machines	10	18	12.5
Soldering machines	12.5	15	10
Spinning machines (metal)	15.5	12	8
Spraybooths	15.5	12	8
Spraying equipment	5	33	24
Spraying plant	5	33	24
Spring making machines (non-numerically controlled)	20	9.5	6.5
Spring making machines (numerically controlled)	15.5	12	8
Swaging machines	15.5	12	8
Swarf extraction plant	8	22	15.5
Tank turning rolls	8	22	15.5
Tapping machines	10	18	12.5
Tools (blacksmith's)	25	7.5	5.5
Tools (hand)	3	50	40
Tools (pneumatic)	3	50	40
Tools (press)	3	50	40
Tools (small electric)	3	50	40
Tyre changers	10	18	12.5
Vehicle hoists	12.5	15	10
Verniers	5	33	24
Welders (robot) and the like	8	22	15.5
Welding machines (electric)	12.5	15	10
Welding machines (gas)	12.5	15	10
Welding sets (diesel)	12.5	15	10
Wheel balancers	10	18	12.5
<b>Fishing (see also Meat and Fish Processing)</b>			
Fishing equipment (not specified)	20	9.5	6.5
Alternators (auxillary)	10	18	12.5
Bins (plastic)	5	33	24
Bridles		expense	expense
Compressors (for refrigeration systems)	10	18	12.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Fishing (Cont'd)</b>			
Craypots	2	63.5	63.5
Electronic systems	5	33	24
Engines	12.5	15	10
Floodlight systems	3	50	40
Freezers (Blast)	10	18	12.5
Generators (auxillary)	10	18	12.5
Hydraulic systems	5	33	24
Icemaking machines	10	18	12.5
Instrumentation (electronic)	5	33	24
Insulation to refrigerated holds	15.5	12	8
Life jackets	4	40	30
Life rafts	8	22	15.5
Lines (fishing)		expense	expense
Nets (fishing)		expense	expense
Piping	10	18	12.5
Refrigeration systems	10	18	12.5
Safety equipment (other)	4	40	30
Sweeps		expense	expense
Trawl boards	3	50	40
Vessels (Fishing) (non-steel hulled)	20	9.5	6.5
Vessels (Fishing) (steel hulled - over 20m)	15.5	12	8
Vessels (Fishing) (steel hulled - under 20m)	20	9.5	6.5
Winches	10	18	12.5
Wire (trawl)		expense	expense
<b>Food Processing</b>			
Food processing machinery (not specified)	15.5	12	8
Chocolate manufacturing plant (not elsewhere described)	20	9.5	6.5
Confectionary plant (not elsewhere described)	20	9.5	6.5
Batter systems	15.5	12	8
Blanchers	15.5	12	8
Bottling machine lines	20	9.5	6.5
Box tippers	15.5	12	8
Centrifuges	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Food Processing (Cont'd)</b>			
Closers (cans)	15.5	12	8
Closing machines (cartons)	15.5	12	8
Conches	20	9.5	6.5
Containers (storage)	2	63.5	63.5
Control panels (process)	8	22	15.5
Conveyors	15.5	12	8
Conveyors (crates)	15.5	12	8
Cookers	15.5	12	8
Cooling tunnels	15.5	12	8
Crates (metal)	5	33	24
Crates (plastic)	2	63.5	63.5
Crates (wooden)	2	63.5	63.5
Crating machines	15.5	12	8
Decrating machines	15.5	12	8
Deionising plants	15.5	12	8
Depalletising machines	20	9.5	6.5
Depositors	15.5	12	8
Destoners	15.5	12	8
Dies	3	50	40
Enrobers	15.5	12	8
Evaporators	15.5	12	8
Extractors	15.5	12	8
Extruders	15.5	12	8
Feeders (trough)	15.5	12	8
Feeders (vibratory)	10	18	12.5
Fillers	15.5	12	8
Fillers (cans)	15.5	12	8
Filters	15.5	12	8
Filters (pre-coat vacuum)	15.5	12	8
Food processors (industrial)	10	18	12.5
Fryers	15.5	12	8
Gluing machines	15.5	12	8
Graders	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Food Processing (Cont'd)</b>			
Heat exchangers	15.5	12	8
Heat exchangers (scrape surface)	15.5	12	8
Homogenisers	15.5	12	8
Juicing plant	15.5	12	8
Metal detectors	8	22	15.5
Microwave ovens (industrial)	10	18	12.5
Mills (colloid)	15.5	12	8
Mincers	15.5	12	8
Mixers	15.5	12	8
Moulds	3	50	40
Ovens	20	9.5	6.5
Packing machines (not elsewhere specified)	15.5	12	8
Packing machines (shrink wrap)	8	22	15.5
Packing machines (vacuum)	10	18	12.5
Palletising machines	20	9.5	6.5
Peelers	15.5	12	8
Pilot plants	8	22	15.5
Presses (fruit)	20	9.5	6.5
Retorts	25	7.5	5.5
Roasters	15.5	12	8
Rollers	15.5	12	8
Slicers	15.5	12	8
Sorters	15.5	12	8
Stackers (boxes)	15.5	12	8
Sugar refining equipment	20	9.5	6.5
Sugar refining plant	20	9.5	6.5
Taping machines (cartons)	10	18	12.5
Tippers	15.5	12	8
Trays	3	50	40
Ultrafiltration plant	10	18	12.5
Washers	15.5	12	8
Washers (boxes)	15.5	12	8
Washers (crates)	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
Wrap sealers	8	22	15.5
Wrapping machines (not elsewhere specified)	15.5	12	8
<b>Footwear Manufacturing</b>			
Footwear manufacturing machinery (not specified)	15.5	12	8
Attaching machines	15.5	12	8
Benches	15.5	12	8
Blocking machines	15.5	12	8
Brushing machines	15.5	12	8
Cementing machines	12.5	15	10
Cutting machines (for circles)	15.5	12	8
Dust collectors	8	22	15.5
Edge setting machines	15.5	12	8
Eyeletting machines	12.5	15	10
Finishing machines	15.5	12	8
Folding machines	15.5	12	8
Footwear manufacturing machinery (micro-processor controlled)	8	22	15.5
Gluing machines	12.5	15	10
Grading machines (patterns)	12.5	15	10
Knives	2	63.5	63.5
Lacing machines	15.5	12	8
Lasting machines (electro/pneumatic or hydraulic)	10	18	12.5
Lasting machines (mechanical)	15.5	12	8
Lasts	2	63.5	63.5
Marking machines	12.5	15	10
Moulding machines	15.5	12	8
Nailing machines	15.5	12	8
Patterns	2	63.5	63.5
Perforating machines	15.5	12	8
Polishing machines	15.5	12	8
Presses (clicking)	20	9.5	6.5
Presses (except clicking, revolution and travelling head presses)	15.5	12	8
Presses (revolution)	20	9.5	6.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Footwear Manufacturing (Cont'd)</b>			
Presses (travelling head)	20	9.5	6.5
Punching machines	12.5	15	10
Riveting machines	12.5	15	10
Scouring machines	15.5	12	8
Setting machines (heat)	12.5	15	10
Sewing benches	15.5	12	8
Sewing machines	10	18	12.5
Skiving machines	15.5	12	8
Slitting machines	15.5	12	8
Splitting machines	15.5	12	8
Stapling machines	12.5	15	10
Stitching machines	10	18	12.5
Tools (press)	2	63.5	63.5
Transportation systems	15.5	12	8
Trimming machines	15.5	12	8
<b>Glass</b>			
Glass working and moulding machinery (not specified)	15.5	12	8
Arrissing machines	15.5	12	8
Autoclaves	25	7.5	5.5
Bending furnaces (for glass)	20	9.5	6.5
Blowing machines (for glass)	20	9.5	6.5
Cutting machines (for circles)	5	33	24
Cutting machines (non-automatic)	15.5	12	8
Cutting tables (automatic)	15.5	12	8
Cutting tables (non-automatic)	20	9.5	6.5
Drilling machines	15.5	12	8
Drying machines	15.5	12	8
Edge polishing machines	15.5	12	8
Edge working machines	15.5	12	8
Etching machines	15.5	12	8
Flat glass (manufacturing machinery)	20	9.5	6.5
Furnaces	10	18	12.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Glass (Cont'd)</b>			
Glass leading machines	15.5	12	8
Gob making machines	20	9.5	6.5
Laminating machines	15.5	12	8
Laminating ranges	15.5	12	8
Lehrs	20	9.5	6.5
Lifters (hand)	3	50	40
Lifting frames	15.5	12	8
Lifting slings	5	33	24
Moulding machines (for glass)	20	9.5	6.5
Moulds (for glass)	3	50	40
Pallets (steel)	15.5	12	8
Plate lifters	15.5	12	8
Racks (for glass)	25	7.5	5.5
Scrubbing machines	15.5	12	8
Tooling (other than glass moulds)	5	33	24
Tools (hand)	3	50	40
Washing machines	15.5	12	8
<b>Hotels, Motels, Restaurants, Cafes, Taverns and Takeaway Bars</b>			
Hotel, motel, restaurant, cafe, tavern and takeaway bar equipment and machinery (not specified)	12.5	15	10
Appliances (domestic type)	6.66	26	18
Bain maries	12.5	15	10
Beds	10	18	12.5
Beer systems	12.5	15	10
Beer tanks	20	9.5	6.5
Benches	20	9.5	6.5
Blankets	5	33	24
Blenders	6.66	26	18
Blinds	8	22	15.5
Boiling pans	15.5	12	8
Carpets	5	33	24
Cash register systems	5	33	24
Cash registers	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Hotels, Motels, Restaurants, Cafes, Taverns and Takeaway Bars (Cont'd)</i>			
Chairs	10	18	12.5
Coffee makers	6.66	26	18
Compressors	12.5	15	10
Cookers	12.5	15	10
Coolrooms	20	9.5	6.5
Crockery	3	50	40
Curtains	8	22	15.5
Cutlery	3	50	40
Decorative articles	10	18	12.5
Dishwashers	10	18	12.5
Display cabinets	12.5	15	10
Drapes	8	22	15.5
Drinks dispensers	12.5	15	10
Electric blankets	3	50	40
Evaporators	12.5	15	10
Flagon fillers	8	22	15.5
Food processors	6.66	26	18
Freezer cabinets	12.5	15	10
Fryers	12.5	15	10
Fume hoods (other than stainless steel)	15.5	12	8
Fume hoods (stainless steel)	20	9.5	6.5
Furniture (loose)	10	18	12.5
Furniture - fitted	15.5	12	8
Gas cylinders	5	33	24
Glassware	3	50	40
Glasswashers	8	22	15.5
Griddles	12.5	15	10
Hand driers (air type)	3	50	40
Ice cream dispensers	12.5	15	10
Ice making machines	12.5	15	10
Insect exterminators	6.66	26	18
Keg fittings	12.5	15	10
Kitchen appliances (miscellaneous)	6.66	26	18

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Hotels, Motels, Restaurants, Cafes, Taverns and Takeaway Bars (Cont'd)</i>			
Linen	3	50	40
Lowerators	12.5	15	10
Milkshake mixers	8	22	15.5
Mixers	15.5	12	8
Nip pourers	3	50	40
Ornaments	10	18	12.5
Peelers (vegetables)	12.5	15	10
Pillows	3	50	40
Prints	10	18	12.5
Ranges	12.5	15	10
Refrigerated cabinets	12.5	15	10
Rotisseries	12.5	15	10
Sandwich makers	8	22	15.5
Satellite dishes	12.5	15	10
Saunas	15.5	12	8
Sinks	20	9.5	6.5
Slicers	12.5	15	10
Spa pools	12.5	15	10
Statues	10	18	12.5
Tables	10	18	12.5
Televisions	5	33	24
Towel cabinets (continuous)	6.66	26	18
Utensils (kitchen)	3	50	40
Vending machines (automatic goods)	5	33	24
Video-players	5	33	24
Vinyl flooring	10	18	12.5
Warming cabinets	12.5	15	10
Waste disposers	8	22	15.5
<i>Laundry</i>			
Laundry plant and equipment (not specified)	8	22	15.5
Clothes markers	8	22	15.5
Continuous towels	6.66	26	18
Detergent dispensers	3	50	40

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Laundry (Cont'd)</b>			
Dry cleaning plant	8	22	15.5
Dryers	8	22	15.5
Folding machines (commercial type)	12.5	15	10
Folding machines (domestic type)	3	50	40
Hand driers (air type)	3	50	40
Hydro extractors	12.5	15	10
Ironing boards (domestic type)	3	50	40
Ironing machines (commercial type)	12.5	15	10
Ironing machines (domestic type)	3	50	40
Irons (commercial type)	8	22	15.5
Irons (domestic type)	3	50	40
Linen (for hire)	3	50	40
Pressing machines (commercial type)	12.5	15	10
Pressing machines (domestic type)	3	50	40
Protective clothing	(see clothing section)		
Spotting tables	12.5	15	10
Towel cabinets (continuous)	6.66	26	18
Washing machines	8	22	15.5
<b>Leisure</b>			
Leisure equipment (not specified)	3	50	40
Amusement park rides (non-self driven)	20	9.5	6.5
Amusement park rides (self driven)	10	18	12.5
Bicycles	5	33	24
Billiard tables	12.5	15	10
Binoculars	5	33	24
Boats (inflatable)	8	22	15.5
Bumper boats	10	18	12.5
Buoyancy compensator	3	50	40
Camera equipment	3	50	40
Cameras	3	50	40
Campervans	10	18	12.5
Camping equipment (miscellaneous)	5	33	24
Caravans	12.5	15	10
Casino games (non-electronic)	8	22	15.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Leisure (Cont'd)</b>			
Chairlifts	20	9.5	6.5
Cinema furniture	10	18	12.5
Cinema projectors	10	18	12.5
Cinema screens	10	18	12.5
Circus equipment	15.5	12	8
Clothing (for hire)	3	50	40
Compact discs	2	63.5	63.5
Costumes (for hire)	3	50	40
Disco lighting	5	33	24
Dodgems	10	18	12.5
Electronic instruments	5	33	24
Ferris wheels	20	9.5	6.5
Fitness equipment	5	33	24
Floodlight towers	25	7.5	5.5
Gambling machines (electronic)	5	33	24
Games equipment	3	50	40
Gaming machines (electronic)	5	33	24
Golf buggies	8	22	15.5
Gondolas and the like	20	9.5	6.5
Hang gliders	3	50	40
Harness	5	33	24
Headphones	5	33	24
Ice skates	3	50	40
Ice skating plant	15.5	12	8
Jet skis	5	33	24
Jetboats	10	18	12.5
Juke boxes	5	33	24
Karaoke systems	5	33	24
Lifejackets	5	33	24
Loudspeakers	5	33	24
Marquees	12.5	15	10
Masks, Snorkels and Fins	2	63.5	63.5
Media (recorded)	2	63.5	63.5
Microphones	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Leisure (Cont'd)</i>			
Mini golf courses	15.5	12	8
Model displays (semi-permanent)	20	9.5	6.5
Musical instruments (brass bands)	25	7.5	5.5
Musical instruments (except as shown elsewhere)	8	22	15.5
Musical instruments (orchestras)	25	7.5	5.5
Parachutes	3	50	40
Photofinishing equipment (on racecourse)	8	22	15.5
Pianos (non-electric)	25	7.5	5.5
Pistols	10	18	12.5
Playground equipment	15.5	12	8
Pool tables	12.5	15	10
Racing stalls	20	9.5	6.5
Rafts (inflatable)	8	22	15.5
Records	2	63.5	63.5
Rifles	10	18	12.5
Roller blades	3	50	40
Roller coasters	20	9.5	6.5
Roller skates	3	50	40
Roof Rack	5	33	24
Roundabouts	20	9.5	6.5
Saddlery	5	33	24
Saunas	15.5	12	8
Scoring systems (computerised)	8	22	15.5
Ski boots/poles	2	63.5	63.5
Snooker tables	12.5	15	10
Snow Bikes (Motorised)	5	33	24
Snow groomers	5	33	24
Snow making machines	10	18	12.5
Snow skis/boards	2	63.5	63.5
Snow throwers	8	22	15.5
Snow Toboggans	3	50	40
Solarium beds	5	33	24
Solarium lamps	5	33	24
Spa pools	10	18	12.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Leisure (Cont'd)</i>			
Sports equipment	3	50	40
Starting stalls	20	9.5	6.5
Stereo components	5	33	24
Stereo systems	5	33	24
Suits	3	50	40
Swimming pools (demountable)	5	33	24
T Bar Lifts/pomas	12.5	15	10
Tanks (for air)	10	18	12.5
Tapes (audio, recorded)	2	63.5	63.5
Tarpaulins	5	33	24
Telescopes (non-scientific)	5	33	24
Televisions	5	33	24
Ten pin bowling balls	3	50	40
Ten pin bowling lanes	20	9.5	6.5
Ten pin bowling machinery	15.5	12	8
Ten pin bowling shoes	3	50	40
Tents	5	33	24
Timing systems (computerised)	8	22	15.5
Totalisators	8	22	15.5
Toys	3	50	40
Tramping Boots	2	63.5	63.5
Trampolines	8	22	15.5
Tricycles	5	33	24
Tyre Chains	3	50	40
Vending machines (for tickets)	8	22	15.5
Video cameras	5	33	24
Video cassette recorders/players	5	33	24
Video projectors	5	33	24
Video tapes (recorded)	2	63.5	63.5
Water skis	3	50	40
Water slides	20	9.5	6.5
Weightlifting equipment	12.5	15	10
Wetsuits and Booties	2	63.5	63.5
Windsurfers	3	50	40



Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Manufacturers (not elsewhere specified)</b>			
General manufacturing plant and equipment (not specified)	15.5	12	8
Abrasives manufacturing plant	20	9.5	6.5
Activated carbon manufacturing plant	15.5	12	8
Ammunition manufacturing plant	20	9.5	6.5
Brush manufacturing plant	12.5	15	10
Candle manufacturing plant	20	9.5	6.5
Carbon black manufacturing plant	15.5	12	8
Carbon brush manufacturing plant	15.5	12	8
Carbon paper manufacturing plant	12.5	15	10
Carbon ribbon manufacturing plant	12.5	15	10
Charcoal manufacturing plant	20	9.5	6.5
Christmas decoration manufacturing plant	12.5	15	10
Contact lens manufacturing plant	12.5	15	10
Electric lamp manufacturing plant	20	9.5	6.5
Fireworks manufacturing plant	15.5	12	8
Gasket manufacturing plant	20	9.5	6.5
Hearing aid manufacturing plant	12.5	15	10
Match manufacturing plant	20	9.5	6.5
Metal roofing manufacturing plant	20	9.5	6.5
Packing manufacturing plant	20	9.5	6.5
Pen manufacturing plant	12.5	15	10
Spark plug manufacturing plant	20	9.5	6.5
Spectacle manufacturing plant	12.5	15	10
Steel pipe manufacturing plant	25	7.5	5.5
Transformer manufacturing plant	25	7.5	5.5
Venetian blind manufacturing plant	12.5	15	10
Welding rod manufacturing plant	20	9.5	6.5
<b>Meat and Fish Processing</b>			
Meat and fish processing plant and equipment (not specified)	15.5	12	8
Analysing equipment (for meat fat)	10	18	12.5
Balancers	10	18	12.5
Bandsaws	12.5	15	10
Barrels (plastic, wooden)	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Meat and Fish Processing (Cont'd)</b>			
Beef rollers	15.5	12	8
Bolt guns (captive)	3	50	40
Bowl choppers	15.5	12	8
Boxes (plastic, wooden)	5	33	24
Brine injectors	8	22	15.5
Carcass rails	25	7.5	5.5
Casings equipment	15.5	12	8
Casks (plastic, wooden)	5	33	24
Choppers	15.5	12	8
Conveyor chains (animal)	15.5	12	8
Conveyors	15.5	12	8
De-hairing machines	15.5	12	8
Decanters	12.5	15	10
Digesters	25	7.5	5.5
Dryers (meat)	20	9.5	6.5
Electrical conditioning equipment	12.5	15	10
Electrical stimulation equipment	12.5	15	10
Elevators	15.5	12	8
Filleting machines (for fish)	10	18	12.5
Fluming	25	7.5	5.5
Freezers (for carcasses)	15.5	12	8
Freezers (for cartons)	15.5	12	8
Gambrels	8	22	15.5
Grading systems (electronic)	8	22	15.5
Heading machines (for fish)	10	18	12.5
Heat recovery plant	12.5	15	10
Hydrolisers	15.5	12	8
Knives, steels and the like		expense	expense
Linking equipment (sausages)	12.5	15	10
Meat massagers	15.5	12	8
Meat skinning/derinding machines	15.5	12	8
Metal detectors	8	22	15.5
Mincers	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Meat and Fish Processing (Cont'd)</i></b>			
Offal blowers	25	7.5	5.5
Packaging machinery (vacuum)	10	18	12.5
Pallets (for carcasses)	20	9.5	6.5
Pallets (for cartons)	20	9.5	6.5
Patty forming equipment	15.5	12	8
Percolators	15.5	12	8
Pneumatic rise and fall operator stands	15.5	12	8
Prebreakers/hoggers	15.5	12	8
Presses (tallow)	20	9.5	6.5
Saws (electric)	10	18	12.5
Saws (hydraulic)	10	18	12.5
Saws (pneumatic)	10	18	12.5
Separators	12.5	15	10
Sharpeners	12.5	15	10
Shrink tunnels	12.5	15	10
Skids	8	22	15.5
Skin pullers	15.5	12	8
Skinning machines (for fish)	10	18	12.5
Smoke house plant	12.5	15	10
Sterilisers	15.5	12	8
Stuffing equipment (sausages)	12.5	15	10
Stunners	5	33	24
Tenderisers	15.5	12	8
Tubs (plastic, wooden)	5	33	24
Viscera tables	15.5	12	8
Washers	12.5	15	10
Washing drums (for fish)	15.5	12	8
Weighing systems (electronic)	8	22	15.5
Yard gratings	15.5	12	8
<b><i>Metal Industries (Primary) and Foundries</i></b>			
Primary metal industry plant and equipment (not specified)	20	9.5	6.5
Assembly lines (anode)	20	9.5	6.5
Carbon block plant	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Metal Industries (Primary) and Foundries (Cont'd)</i></b>			
Casting machines	15.5	12	8
Core blowing machines	20	9.5	6.5
Core stoves	20	9.5	6.5
Cupolas	25	7.5	5.5
Die casting machines	15.5	12	8
Die casting moulds	5	33	24
Extruding plant and equipment (aluminium)	20	9.5	6.5
Extruding plant and equipment (lead)	20	9.5	6.5
Fettling machines	15.5	12	8
Forging presses	20	9.5	6.5
Furnaces (excluding primary steel making)	20	9.5	6.5
Furnaces (for steel making)	25	7.5	5.5
Grinding and abrasive cutting wheels		expense	expense
Hammers (power)	25	7.5	5.5
Hardening furnaces	20	9.5	6.5
Ladles	10	18	12.5
Loading facilities (ships)	20	9.5	6.5
Mills (rolling)	25	7.5	5.5
Moulding boxes	10	18	12.5
Moulding machines	20	9.5	6.5
Patterns	5	33	24
Potlines (aluminium)	20	9.5	6.5
Sand handling plants	20	9.5	6.5
Sand stripping machines	20	9.5	6.5
Scrap recovery plant	20	9.5	6.5
Steel making ancillary equipment (except as elsewhere described)	25	7.5	5.5
Steel making plant	25	7.5	5.5
Unloading facilities (ships)	20	9.5	6.5
<b><i>Milling (including grain handling and seed cleaning)</i></b>			
Milling, grain handling and seed cleaning machinery (not specified)	20	9.5	6.5
Air locks	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Milling (Cont'd)</i>			
Aspirators	20	9.5	6.5
Augers	15.5	12	8
Bins	25	7.5	5.5
Blowers	10	18	12.5
Blowlines	20	9.5	6.5
Brushes	20	9.5	6.5
Cleaners	20	9.5	6.5
Concentrators	20	9.5	6.5
Conveyors	20	9.5	6.5
Coolers (pellet)	20	9.5	6.5
Crumblers	20	9.5	6.5
Damping units	10	18	12.5
Detachers	20	9.5	6.5
Dischargers	15.5	12	8
Disrupters	20	9.5	6.5
Dressers	20	9.5	6.5
Dryers (grain)	15.5	12	8
Dust collectors	12.5	15	10
Elevators	20	9.5	6.5
Entoleters	20	9.5	6.5
Fillers (sacks)	20	9.5	6.5
Finishers	20	9.5	6.5
Graders	20	9.5	6.5
Gravity tables	20	9.5	6.5
Measurers	15.5	12	8
Mills (grinding)	12.5	15	10
Mills (hammer)	12.5	15	10
Mills (roller)	25	7.5	5.5
Mixers	20	9.5	6.5
Pasta plant	15.5	12	8
Presses (pelletising)	20	9.5	6.5
Pulverisers	12.5	15	10
Purifiers	20	9.5	6.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Milling (Cont'd)</i>			
Reels	20	9.5	6.5
Scalpers	20	9.5	6.5
Scourers	20	9.5	6.5
Screens	20	9.5	6.5
Seed coating machines	15.5	12	8
Separators	20	9.5	6.5
Sifters	20	9.5	6.5
Silos (concrete)	50	4	3
Silos (except concrete)	25	7.5	5.5
Stoners	20	9.5	6.5
Thrashers	20	9.5	6.5
<i>Mining (see also contractors, builders and quarrying)</i>			
Mining plant and equipment (not specified)	10	18	12.5
Bulldozers (surface mining)	10	18	12.5
Coal truck	10	18	12.5
Conveyors	5	33	24
Cutting machines	10	18	12.5
Draglines	15.5	12	8
Drill bits		expense	expense
Drilling machines (above ground, excluding percussion type)	10	18	12.5
Drilling machines (percussion type)	5	33	24
Drilling machines (underground)	3	50	40
Dump trucks	10	18	12.5
Dump trucks (surface mining)	10	18	12.5
Electrical reticulation (underground)	10	18	12.5
Excavators (surface mining)	10	18	12.5
Gold dredges	15.5	12	8
Graders (surface mining)	10	18	12.5
Loaders (surface mining)	10	18	12.5
Mining plant (continuous)	10	18	12.5
Mining plant (long-wall)	10	18	12.5
Pit props (for permanent roads)	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Mining (Cont'd)</i></b>			
Pit props (for temporary shafts)		expense	expense
Rail lines	15.5	12	8
Roof bolters	3	50	40
Ropeways (overground)	20	9.5	6.5
Shovels	15.5	12	8
Shovels (surface mining)	10	18	12.5
Shuttle cars	10	18	12.5
Stone dusters	5	33	24
Transporters	10	18	12.5
Tunnelling machines	10	18	12.5
Winding gear	20	9.5	6.5
<b><i>Oil and Gas Industry</i></b>			
Oil and gas industry plant and equipment (not specified)	15.5	12	8
Bitumen making plant	15.5	12	8
Cascades (CNG)	20	9.5	6.5
CNG compressors	12.5	15	10
CNG equipment (ancillary)	12.5	15	10
Coalescers/dehydrators	15.5	12	8
Control monitoring systems (forecourt)	5	33	24
Couplings (hydrant)	15.5	12	8
Couplings (underwing)	15.5	12	8
Distillation columns	15.5	12	8
Drilling rigs/platforms (land based)	15.5	12	8
Drilling rigs/platforms (ocean going)	15.5	12	8
Filters (liquid separator)	15.5	12	8
Filters (water separation)	15.5	12	8
Gas cylinders	5	33	24
Meters (bulk)	15.5	12	8
Oil drums (re-usable)	3	50	40
Pilot plants	5	33	24
Pipes (oil drilling)	5	33	24
Piping	20	9.5	6.5
Production platforms	20	9.5	6.5
Pumps (donkey)	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Oil and Gas Industry (Cont'd)</i></b>			
Pumps (forecourt fuel)	12.5	15	10
Refiners	15.5	12	8
Tanks (LPG storage)	20	9.5	6.5
Tanks (storage)	25	7.5	5.5
Tanks (underground)	20	9.5	6.5
Valves	20	9.5	6.5
<b><i>Packaging (excluding plastic packaging)</i></b>			
Packaging manufacturing machinery (not specified)	15.5	12	8
Closing machines (cans)	15.5	12	8
Closing machines (cartons)	15.5	12	8
Corrugating machinery	25	7.5	5.5
Creasers	15.5	12	8
Cutters	15.5	12	8
Die cutters	15.5	12	8
Dies (creasing)	2	63.5	63.5
Dies (cutting)	2	63.5	63.5
Folders	15.5	12	8
Forming machines (cans)	15.5	12	8
Forming machines (cartons)	15.5	12	8
Forms (creasing)	2	63.5	63.5
Forms (cutting)	2	63.5	63.5
Gluers	15.5	12	8
Paper bag making machines	15.5	12	8
Presses (can blanking)	15.5	12	8
Printing machines (flexographic)	15.5	12	8
Printing machines (gravure)	15.5	12	8
Printing machines (offset)	15.5	12	8
Printing plates and stereos		expense	expense
Rollers (if shown separately from machines)	5	33	24
Seaming machines (cans)	15.5	12	8
Slitters	15.5	12	8
Slotters	15.5	12	8
Stacking machines	15.5	12	8
Stitching machines	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Pharmaceuticals</b>			
Pharmaceutical manufacturing plant and equipment (not specified)	12.5	15	10
Capping machines	12.5	15	10
Capsulating machines	15.5	12	8
Coating machines	15.5	12	8
Conveyors	12.5	15	10
Counting machines	8	22	15.5
De-dusting machines	8	22	15.5
Dies (tableting)	5	33	24
Dust extraction plant	15.5	12	8
Filling machines (liquid)	12.5	15	10
Granulators	12.5	15	10
Grinding mills	12.5	15	10
Mixers (clamp-on)	8	22	15.5
Mixing machines	15.5	12	8
Tableting machines	15.5	12	8
Tanks (other than stainless steel)	20	9.5	6.5
Tanks (stainless steel)	25	7.5	5.5
Vessels (reactor)	25	7.5	5.5
<b>Plastics</b>			
Plastics working/moulding machinery (not specified)	15.5	12	8
Aglomerators	8	22	15.5
Air rings	12.5	15	10
Bandsaws (foam)	15.5	12	8
Bending machines (plastic)	12.5	15	10
Blowing towers	25	7.5	5.5
Bombarders	15.5	12	8
Coating ranges (PVC)	20	9.5	6.5
Crumbling machines (foam)	15.5	12	8
Cut-off machines	15.5	12	8
De-humidifiers	8	22	15.5
Die carts	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Plastics (Cont'd)</b>			
Die heaters/coolers	8	22	15.5
Dies (of all descriptions)	3	50	40
Dryers	8	22	15.5
Embossing machines	25	7.5	5.5
Extruders	15.5	12	8
Feeders/loaders (granules)	8	22	15.5
Foaming machines (portable)	10	18	12.5
Granulators	8	22	15.5
Guiders	8	22	15.5
Haul throughs	15.5	12	8
Haul-ups	15.5	12	8
Hoppers	8	22	15.5
Manufacturing plant (polyurethane foam)	15.5	12	8
Mixers (resin)	15.5	12	8
Mould heaters/coolers	8	22	15.5
Moulding machines (blow)	15.5	12	8
Moulding machines (compression)	15.5	12	8
Moulding machines (injection)	15.5	12	8
Moulding machines (rotational)	15.5	12	8
Moulding machines (vacuum)	15.5	12	8
Moulding plant (polystyrene)	15.5	12	8
Moulds (of all descriptions)	3	50	40
Peeling machines	15.5	12	8
Plastic bag making machines	12.5	15	10
Screen changers	8	22	15.5
Slitters	15.5	12	8
Splitting machines	15.5	12	8
Spraying plants (fibreglass resin)	8	22	15.5
Thickness gauges	5	33	24
Treaters	5	33	24
Welders (plastic)	15.5	12	8
Winders	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Pottery, Tile and Brick Making</b>			
Pottery, tile and brick making plant and equipment (not specified)	20	9.5	6.5
Arcs	25	7.5	5.5
Blungers	25	7.5	5.5
Charges (ball mill)	3	50	40
Cleaning machines (brick)	8	22	15.5
Conveyors	15.5	12	8
Cutting machines	15.5	12	8
Decorating machines	12.5	15	10
Driers	15.5	12	8
Fettling machines	15.5	12	8
Flatware and similar making machines	15.5	12	8
Fume fans	15.5	12	8
Fume hoods	15.5	12	8
Glazing benches	15.5	12	8
Glazing machines	15.5	12	8
Kiln furniture		expense	expense
Kiln truck rails	25	7.5	5.5
Kiln Trucks	20	9.5	6.5
Kilns (brick firing)	25	7.5	5.5
Kilns (other than tunnel and brick firing kilns)	20	9.5	6.5
Kilns (tunnel)	25	7.5	5.5
Lathes (turning)	20	9.5	6.5
Mills (ball)	20	9.5	6.5
Mills (edge runner)	25	7.5	5.5
Mills (jar)	12.5	15	10
Mills (pan)	25	7.5	5.5
Mills (pug)	20	9.5	6.5
Mixers	15.5	12	8
Mottling machines	15.5	12	8
Moulds (except for plaster)		expense	expense
Moulds (plaster)	3	50	40
Ovens (curing)	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Pottery, Tile and Brick Making (Cont'd)</b>			
Pallet boards	3	50	40
Potters wheels	12.5	15	10
Presses (brick or similar)	15.5	12	8
Presses (dry, hand-operated)	20	9.5	6.5
Presses (dry, hydraulic or motorised)	15.5	12	8
Presses (filter)	25	7.5	5.5
Presses (wet)	15.5	12	8
Pumps (slip)	15.5	12	8
Screen printing machines	8	22	15.5
Screens (vibratory)	8	22	15.5
Sifting machines	8	22	15.5
Spray booths	15.5	12	8
Tanks (brick holding)	25	7.5	5.5
Tanks (cement)	20	9.5	6.5
Tanks (concrete holding)	25	7.5	5.5
Tanks (wooden)	20	9.5	6.5
Testing equipment (for insulators)	12.5	15	10
<b>Power Generation and Electrical Reticulation Systems</b>			
Power generation and electrical reticulation (not specified)	20	9.5	6.5
Accumulators	10	18	12.5
Batteries	5	33	24
Cable locators	8	22	15.5
Cabling	25	7.5	5.5
Cabling (submarine)	25	7.5	5.5
Capacitors	25	7.5	5.5
Circuit breakers	25	7.5	5.5
Computerised load control equipment	8	22	15.5
Condensers	20	9.5	6.5
Converters (rotary)	20	9.5	6.5
Cooling tower (concrete)	25	7.5	5.5
Culverts (concrete)	50	4	3
Engines (hot air)	20	9.5	6.5
Frequency changers	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Power Generation and Electrical Reticulation Systems (Cont'd)</i></b>			
Generators (CNG, not standby)	10	18	12.5
Generators (diesel, not standby)	10	18	12.5
Generators (gas)	20	9.5	6.5
Generators (LPG, not standby)	10	18	12.5
Generators (oil fired)	20	9.5	6.5
Generators (standby)	25	7.5	5.5
Generators (steam)	20	9.5	6.5
Generators (water)	20	9.5	6.5
Metering equipment	15.5	12	8
Methane production plant (from refuse)	10	18	12.5
Oil and gas tanks	See oil and gas industry		
Poles (power, excluding wooden)	25	7.5	5.5
Poles (power, wooden)	20	9.5	6.5
Power factor correction equipment	15.5	12	8
Pylons	25	7.5	5.5
Rectifiers	20	9.5	6.5
Solar power harnessing equipment	12.5	15	10
Spillways (concrete)	50	4	3
Switchgear	25	7.5	5.5
Transformers	25	7.5	5.5
Tunnels (concrete)	50	4	3
Tunnels (partly lined)	50	4	3
Turbines (gas)	20	9.5	6.5
Turbines (oil fired)	20	9.5	6.5
Turbines (steam)	20	9.5	6.5
Turbines (water)	20	9.5	6.5
Wave power equipment	20	9.5	6.5
Windmills	12.5	15	10
<b><i>Printing and Photographic (see also Audio and Video Recording Studios and Professional Photography)</i></b>			
Printing, bindery and graphic arts machinery and equipment (not specified)	12.5	15	10
Adhesive wax coaters	5	33	24

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Printing and Photographic (Cont'd)</i></b>			
Binders	8	22	15.5
Book sewers	15.5	12	8
Camera equipment (hand held)	5	33	24
Cameras (hand held)	5	33	24
Collators	15.5	12	8
Cutters (die)	20	9.5	6.5
Cutting machines (corner)	20	9.5	6.5
Darkroom equipment (with the exception of items listed separately)	5	33	24
Densitometers	5	33	24
Developers	8	22	15.5
Dies (creasing)	2	63.5	63.5
Dies (cutting)	2	63.5	63.5
Drilling machines	15.5	12	8
Dryers (IR)	8	22	15.5
Dryers (UV)	8	22	15.5
Enlargers	8	22	15.5
Envelope manufacturing machines	15.5	12	8
Etching machines	8	22	15.5
File manufacturing machines	15.5	12	8
Foil blocking machines	15.5	12	8
Folding machines (bench models)	8	22	15.5
Folding machines (floor models)	15.5	12	8
Forms (creasing)	2	63.5	63.5
Forms (cutting)	2	63.5	63.5
Gatherer/stitchers	15.5	12	8
Gluing machines	8	22	15.5
Guillotines	20	9.5	6.5
Inserters	15.5	12	8
Joggers	8	22	15.5
Laminators	8	22	15.5
Lettering machines	8	22	15.5
Letterpress composing machines and associated equipment	20	9.5	6.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Printing and Photographic (Cont'd)</b>			
Letterpress printing machines and associated equipment	20	9.5	6.5
Light tables	12.5	15	10
Minilabs	8	22	15.5
Newspaper wrapping/bagging machines	8	22	15.5
Paper bag making machines	20	9.5	6.5
Perforating machines	20	9.5	6.5
Platemakers	8	22	15.5
Platemakers	8	22	15.5
Powder spray units	8	22	15.5
Presses (book)	20	9.5	6.5
Presses (proofing)	15.5	12	8
Printing machines (flexographic)	20	9.5	6.5
Printing machines (gravure)	20	9.5	6.5
Printing machines (label)	15.5	12	8
Printing machines (newspaper)	20	9.5	6.5
Printing machines (offset)	15.5	12	8
Printing machines (pad)	15.5	12	8
Printing machines (screen)	12.5	15	10
Printing plates and stereos		expense	expense
Process cameras	8	22	15.5
Process sinks	15.5	12	8
Processors	8	22	15.5
Register punches	8	22	15.5
Ring attaching machines	15.5	12	8
Riveting machines	20	9.5	6.5
Roller washers	8	22	15.5
Rollers (if shown separately from machines)	5	33	24
Ruling machines	20	9.5	6.5
Scanners	8	22	15.5
Silver recovery units	5	33	24
Slitting machines	20	9.5	6.5
Spine taping machines	5	33	24
Stacking machines	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b>Printing and Photographic (Cont'd)</b>			
Staplers	8	22	15.5
Step and repeat machines	8	22	15.5
Stitchers	15.5	12	8
Thermographs	8	22	15.5
Typesetting machines and associated equipment	5	33	24
Wallpaper coating machines	20	9.5	6.5
Window patching machines	20	9.5	6.5
<b>Pulp and Paper Manufacturing</b>			
Pulp and paper manufacturing plant and equipment (not specified)	15.5	12	8
Agitators	12.5	15	10
Callender stack	25	7.5	5.5
Centricleaners	20	9.5	6.5
Defibrating machines	20	9.5	6.5
Dryer hoods	20	9.5	6.5
Dryers	20	9.5	6.5
Drying cylinder	20	9.5	6.5
Fourdrinier wires		expense	expense
Head box (Fourdrinier style)	15.5	12	8
Machine blakets		expense	expense
Press section (paper machine)	25	7.5	5.5
Process control equipment	8	22	15.5
Pulping plant (chemical)	15.5	12	8
Pulping plant (groundwood)	20	9.5	6.5
Pulping plant (mechanical)	20	9.5	6.5
Pulping plant (thermal)	15.5	12	8
Pumps	12.5	15	10
Reeling machines	20	9.5	6.5
Refiners (double disc)	15.5	12	8
Refiners (Hydraulic conical type)	20	9.5	6.5
Refiners (hydraulic midget)	20	9.5	6.5
Roll handling system	20	9.5	6.5
Separators (electromagnetic)	15.5	12	8



Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Pulp and Paper Manufacturing (Cont'd)</i></b>			
Slitting machines	20	9.5	6.5
Stockmakers	20	9.5	6.5
Suction couch	20	9.5	6.5
Suction press	20	9.5	6.5
Vent system	20	9.5	6.5
Wet end pulpers	20	9.5	6.5
Winders	20	9.5	6.5
<b><i>Rubber and Tyre Manufacturing</i></b>			
Rubber working machinery (not specified)	25	7.5	5.5
Bale cutters	20	9.5	6.5
Bias cutters	15.5	12	8
Braiding machines	25	7.5	5.5
Calenders	25	7.5	5.5
Carbon black tote bins	5	33	24
Conveyors	15.5	12	8
Data logging equipment	8	22	15.5
Dryers	20	9.5	6.5
Extruder head/preformer systems	15.5	12	8
Extruders	25	7.5	5.5
Extrusion dies	2	63.5	63.5
Festoons	15.5	12	8
First and second stage tyre barrows	15.5	12	8
Grinding mills	15.5	12	8
Guillotines	20	9.5	6.5
Mills	25	7.5	5.5
Mixers (banbury type)	15.5	12	8
Moulds (for rubber or tyres)	3	50	40
Ply servicers	15.5	12	8
Presses (moulding)	25	7.5	5.5
Presses (vulcanising)	25	7.5	5.5
Rheometers	10	18	12.5
Solution mixers	20	9.5	6.5
Steeleastic gum edge unit	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Rubber and Tyre Manufacturing (Cont'd)</i></b>			
Steeleastic unit (excluding extruder)	6.66	26	18
Tread skivers	15.5	12	8
Tyre building drums	5	33	24
Tyre building machines	15.5	12	8
Tyre painting units	10	18	12.5
Tyre sand blasting units	10	18	12.5
Tyre trimming units	20	9.5	6.5
Tyre uniformity test machines	10	18	12.5
Winders	20	9.5	6.5
<b><i>Shops</i></b>			
Shop plant and equipment (not specified)	12.5	15	10
Appliances (domestic)	6.66	26	18
Bandsaws (for meat)	15.5	12	8
Barbers chairs	20	9.5	6.5
Barriers	10	18	12.5
Baskets (for shopping)	5	33	24
Benches (fitted)	20	9.5	6.5
Benches (loose)	10	18	12.5
Blenders	6.66	26	18
Bowl choppers	15.5	12	8
Brakes (for pastry)	15.5	12	8
Carpet	5	33	24
Cash registers	5	33	24
Check-out systems	5	33	24
Cobblers equipment	20	9.5	6.5
Coffee ginders	8	22	15.5
Coffee makers	6.66	26	18
Compressors	12.5	15	10
Cookers	12.5	15	10
Coolrooms	20	9.5	6.5
Counters (for check-out, loose)	10	18	12.5
Croissant makers	12.5	15	10
Dishwashers	10	18	12.5
Display cabinets	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Shops (Cont'd)</i>			
Doors (roller)	12.5	15	10
Drinks dispensers	12.5	15	10
Evaporators	12.5	15	10
Fillers (for sausages)	12.5	15	10
Fittings (in shop, loose)	10	18	12.5
Food processors	6.66	26	18
Formers (for sausages)	12.5	15	10
Freezer cabinets	12.5	15	10
Fume hoods (other than stainless steel)	15.5	12	8
Fume hoods (stainless steel, fitted)	20	9.5	6.5
Furniture (fitted)	20	9.5	6.5
Furniture (loose)	10	18	12.5
Grills (roller)	12.5	15	10
Hairdressers equipment	5	33	24
Ice cream dispensers	12.5	15	10
Ice making machines	12.5	15	10
Insect exterminators	6.66	26	18
Jewellers manufacturing equipment	15.5	12	8
Key cutting machines	5	33	24
Kitchen appliances (miscellaneous)	6.66	26	18
Mannequins	8	22	15.5
Milkshake mixers	8	22	15.5
Mincers	15.5	12	8
Mixers	15.5	12	8
Moulders (for french sticks)	12.5	15	10
Music systems (in-house)	10	18	12.5
Ovens	12.5	15	10
PA systems	10	18	12.5
Packing machines (shrink wrap)	8	22	15.5
Packing machines (vacuum)	10	18	12.5
Paint shakers	10	18	12.5
Peelers (for vegetables)	12.5	15	10
Racks (loose)	10	18	12.5
Rails (for carcass)	25	7.5	5.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Shops (Cont'd)</i>			
Ranges	12.5	15	10
Readers (bar code)	5	33	24
Refrigerated cabinets	12.5	15	10
Rotisseries	12.5	15	10
Scales	8	22	15.5
Scanners (bar code)	5	33	24
Shelving (loose)	10	18	12.5
Signs (electric)	10	18	12.5
Signs (other than electric)	20	9.5	6.5
Signs (portable, electric)	5	33	24
Sinks (fitted)	20	9.5	6.5
Slicers	12.5	15	10
Tailors dummies	8	22	15.5
Tenderisers	15.5	12	8
Trolleys (in supermarkets)	5	33	24
Utensils (kitchen)	5	33	24
Vinyl flooring	10	18	12.5
Warming cabinets	12.5	15	10
Waste disposals	10	18	12.5
Wrap sealers	8	22	15.5
<i>Tanning and Fellmongering</i>			
Tanning and fellmongering plant and machinery (not specified)		15.5	12.8
Blocking machines	15.5	12	8
Blowing systems (for wool)	15.5	12	8
Buffing machines	15.5	12	8
Carding machines	15.5	12	8
De-greasing machines	12.5	15	10
Dollies	15.5	12	8
Drums (for salting)	15.5	12	8
Drums (for tanning)	15.5	12	8
Drums (for washing)	15.5	12	8
Dryers	20	9.5	6.5
Effluent plants (excluding stainless steel tanks and screens)	10	18	12.5
Fleshing machines	12.5	15	10

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Tanning and Fellmongering (Cont'd)</i></b>			
Hyrdo extractors	15.5	12	8
Ironing machines (for skins)	15.5	12	8
Ironing machines (for wool)	15.5	12	8
Measuring machines (for area)	12.5	15	10
Paddles	15.5	12	8
Paint tables	10	18	12.5
Polishing machines (for skins)	15.5	12	8
Presses (for pelts)	15.5	12	8
Processors (for hides)	15.5	12	8
Pulling machines (for wool)	10	18	12.5
Sammying machines	12.5	15	10
Screens (stainless steel)	15.5	12	8
Setting machines	12.5	15	10
Shaving machines	12.5	15	10
Shearing machines (not farm type)	12.5	15	10
Slitting machines	12.5	15	10
Splitting machines	12.5	15	10
Staking machines	12.5	15	10
Vats (wooden)	20	9.5	6.5
<b><i>Telecommunications (see also Telephone systems under Office)</i></b>			
Telecommunication equipment (not specified)	10	18	12.5
Antennas and networking equipment	12.5	15	10
Broadcasting masts	25	7.5	5.5
Broadcasting towers	25	7.5	5.5
Cable locators	8	22	15.5
Cabling (including fibre optic cabling - land based)	15.5	12	8
Cabling (including fibre optic cabling - submarine)	25	7.5	5.5
Ducts and in-ground conduits	50	4	3
Fibre optic repeaters	12.5	15	10
Main distribution frames	12.5	15	10
Manholes	50	4	3
Radar detecting equipment	10	18	12.5
Radar navigational equipment	10	18	12.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<b><i>Telecommunications (Cont'd)</i></b>			
Radio broadcasting equipment	10	18	12.5
Radio remote control devices	10	18	12.5
Radio telephone equipment	8	22	15.5
Repeaters, line and network terminating equipment	8	22	15.5
Satellite dishes and networking equipment	12.5	15	10
Satellites	5	33	24
Telephone monitoring and management equipment	8	22	15.5
Telephone switching equipment	12.5	15	10
Television broadcasting equipment	10	18	12.5
Test instruments	8	22	15.5
Two-way radios	5	33	24
Video conferencing equipment	5	33	24
<b><i>Textile, Garment and Carpet Manufacturing</i></b>			
Textile, garment and carpet manufacturing machinery (not specified)	15.5	12	8
Balling machines (for wool)	20	9.5	6.5
Bleaching plant (of stainless steel construction)	20	9.5	6.5
Bleaching plant (other than of stainless steel construction)	15.5	12	8
Blocking machines	15.5	12	8
Blocking machines (for hats)	15.5	12	8
Blowing systems (for wool)	15.5	12	8
Braiding machines	15.5	12	8
Candlewick machines	20	9.5	6.5
Card mounting machines	20	9.5	6.5
Carding engines	20	9.5	6.5
Carding ranges	20	9.5	6.5
Condensors	15.5	12	8
Cord manufacturing machinery	15.5	12	8
Creels	20	9.5	6.5
Cutters (for cloth)	8	22	15.5
De-cotting machines	20	9.5	6.5
Doubling frames	20	9.5	6.5
Drills (for cloth)	8	22	15.5

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Textile, Garment and Carpet Manufacturing (Cont'd)</i>			
Dry cleaning plant	8	22	15.5
Drying ranges (for wool)	20	9.5	6.5
Dye house plant (of stainless steel construction)	20	9.5	6.5
Dye house plant (other than of stainless steel construction)	15.5	12	8
Embroidering machines	12.5	15	10
Examining machines	15.5	12	8
Expanders	12.5	15	10
Finishing machines	15.5	12	8
Forms (for finishing)	8	22	15.5
Hydro extractors	15.5	12	8
Irons (commercial type)	8	22	15.5
Knitting machines (commercial types)	15.5	12	8
Knitting machines (domestic type)	8	22	15.5
Lanolin recovery plant	12.5	15	10
Laying-up machines	15.5	12	8
Linking machines	12.5	15	10
Looms	20	9.5	6.5
Looms (for ribbon)	15.5	12	8
Moulds (hat blocking)	8	22	15.5
Opening machines (except as part of scouring range)	20	9.5	6.5
Presses (for cloth cutting)	12.5	15	10
Presses (for wool baling)	15.5	12	8
Printing machines (heat transfer)	8	22	15.5
Printing machines (rotary)	20	9.5	6.5
Printing machines (screen)	15.5	12	8
Pulling machines (for wool)	10	18	12.5
Quilting machines	15.5	12	8
Raising machines	20	9.5	6.5
Reels	20	9.5	6.5
Rope manufacturing machinery	15.5	12	8
Roving frames	20	9.5	6.5
Rubbing frames	20	9.5	6.5
Scouring plant (wool)	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Textile, Garment and Carpet Manufacturing (Cont'd)</i>			
Sewing benches	15.5	12	8
Sewing machines	10	18	12.5
Sewing machines (domestic type)	8	22	15.5
Sharpening machines (for needles)	10	18	12.5
Sliver package machines	20	9.5	6.5
Spinning frames	20	9.5	6.5
Stenters	20	9.5	6.5
Testing machines	12.5	15	10
Twisting frames	20	9.5	6.5
Umbrella manufacturing machinery	15.5	12	8
Winding frames	20	9.5	6.5
Zip manufacturing machinery	12.5	15	10
<i>Timber and Joinery Industries</i>			
Timber and joinery plant and equipment (not specified)	15.5	12	8
Augers (screw)	15.5	12	8
Band head rigs	20	9.5	6.5
Band re-saws	20	9.5	6.5
Bandsaws	15.5	12	8
Boring machines	15.5	12	8
Bull chains	20	9.5	6.5
Chainsaws	3	50	40
Chipboard plant	20	9.5	6.5
Chipping machines	10	18	12.5
Conveyors (belt)	20	9.5	6.5
Conveyors (scraper)	15.5	12	8
Conveyors (screw)	15.5	12	8
Dovetailing machines	15.5	12	8
Drilling machines	15.5	12	8
Drying plants	20	9.5	6.5
Ducting	15.5	12	8
Dust collectors	15.5	12	8
Edgebanders	15.5	12	8
Edgers	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Timber and Joinery Industries (Cont'd)</i>			
Elevators (belt)	15.5	12	8
Elevators (bucket)	15.5	12	8
Fans	15.5	12	8
Fibreboard plant	20	9.5	6.5
Filing machines	15.5	12	8
Gang nail press (portable)	10	18	12.5
Gang nail presses (travelling head)	20	9.5	6.5
Glueing equipment	15.5	12	8
Grinders	15.5	12	8
Guillotines	20	9.5	6.5
Jigs	3	50	40
Jointing machines	15.5	12	8
Laser aligners	5	33	24
Lathes	15.5	12	8
Log carriages	20	9.5	6.5
Log decks	20	9.5	6.5
Log grabs (fork lift truck attachments)	12.5	15	10
Log haulers	20	9.5	6.5
Log skidders	12.5	15	10
Logging arches	20	9.5	6.5
Moisture meters	5	33	24
Morticers	15.5	12	8
Moulding machines	15.5	12	8
Patterns	3	50	40
Planers	15.5	12	8
Power feeders	15.5	12	8
Presses	20	9.5	6.5
Rollcases	20	9.5	6.5
Routers	15.5	12	8
Sanding machines	15.5	12	8
Sawblades, drill bits and the like		expense	expense
Sawing machines	15.5	12	8
Setting machines	15.5	12	8

Industry Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Timber and Joinery Industries (Cont'd)</i>			
Shaping machines	15.5	12	8
Sharpening machines	15.5	12	8
Tanalising plants	20	9.5	6.5
Tenoners	15.5	12	8
Thicknessers	15.5	12	8
Tools (hand)	3	50	40
Tools (power, hand held)	3	50	40
Winches	20	9.5	6.5