

General depreciation rates

The information in this guide is based on current tax laws at the time of printing.

Introduction

General depreciation rates

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

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

New determinations and provisional determinations are published on **www.ird.govt.nz** and in our *Tax Information Bulletin* (TIB).

For more detailed information on fixed-life intangible assets see the Depreciation - a guide for business - IR260. Excluded depreciable assets must be depreciated using the historic rates - see our guide Historic depreciation rates - IR267, available on our website ird.govt.nz under "Forms and guides".

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

The depreciation rates are set out in industry and asset categories. Assets which are unique to one or two specific industries are listed under the industry category. Assets which are typically used in a variety of different industries (for example, tanks, boilers and heating) are listed under the asset category.

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

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

Depreciation loading

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

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

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

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

The general depreciation rates, including the 20% loading, are listed in the table on the following page.

Special rules that apply to buildings

Buildings acquired on or after 19 May 2005 must apply the rates from the 2005-06 year except:

- buildings acquired as relationship property or under a wholly owned group company transfer that the previous owner depreciated using the old building depreciation rates - in which case those rates continue to apply, and
- buildings that were purchased, or to be built, and the relevant contract was signed prior to 19 May 2005, the old building depreciation rates also continue to apply.

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	2006 and future years asset rates						
Assets other than buildings acquired on or after 1 April 2005 Buildings acquired on o 19 May 2005**							
DV rate (%)	DV rate +20% loading (%)*	SL rate (%)	SL rate +20% loading (%)*	DV rate (%)	SL rate (%)		
2	2.4	1.5	1.8	1.3	1		
4	4.8	3	3.6	3	2		
6	7.2	4	4.8	4.5	3		
8	9.6	6	7.2	6.5	4		
10	12	7	8.4	8.5	5		
13	15.6	8.5	10.2	11	6.5		
16	19.2	10.5	12.6	13.5	8		
20	24	13.5	16.2	0	0		
25	30	17.5	21	0	0		
30	36	21	25.2	0	0		
40	48	30	36	0	0		
50	60	40	48	0	0		
67	80.4	67	80.4	0	0		
100	100	100	100	0	0		
100	100	100	100	0	0		

^{*} The 20% depreciation loading doesn't apply to assets acquired after 20 May 2010.

From the 2011-12 income year, depreciation on buildings has reduced to 0% where buildings have an estimated useful life of 50 years or more. This applied to both commercial and residential properties, including leasehold property, and regardless of when the building was acquired. However note depreciation on non-residential buildings was reintroduced from the 2021 income year. Even though many buildings can no longer be depreciated, depreciation recovery will still apply for those buildings when they are sold for greater than their adjusted book value.

Estimated useful life

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

Maximum depreciation claims

Whether you're using the straight line (SL) or diminishing value (DV) method you can't claim depreciation in excess of the cost price/value of the depreciable asset. To make sure you don't claim more depreciation than you're entitled to, you need to keep a track of the adjusted tax value of the asset. You'll need to keep a fixed assets register with the following information:

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

^{**}For buildings, depreciation will reduce to 0% from the 2011-12 income year where they have an estimated useful life of 50 years or more.

Example

1 April 2011 Simone purchases a dishwasher for \$1,200, used 100% for business. Using the straight line depreciation method the rate is 21%.

	Original cost	Depreciation rate	Depreciation claimed	Adjusted tax value
Year 1	\$1,200	21%	\$252.00	\$948.00
Year 2	\$1,200	21%	\$252.00	\$696.00
Year 3	\$1,200	21%	\$252.00	\$444.00
Year 4	\$1,200	21%	\$252.00	\$192.00
Year 5	\$1,200	21%	\$192.00	\$0.00

Simone can claim \$252.00 for the first four years. However, in the fifth year the final claim is \$192.00. This is because the dishwasher's adjusted tax value is less than the original calculated depreciation of \$252.00. The amount of depreciation claimed can't exceed the adjusted tax value so no further depreciation can be claimed on the dishwasher after year five.

Buildings and building fit-out asset categories

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

A building in ordinary circumstances is defined as:

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

Interpretation statement 10/02 "Meaning of 'building' in the depreciation provisions" provides a full explanation and can be found in the *Tax Information Bulletin* Vol 22, No 5 (June 2010).

The chattels and fit-out of a building, where it doesn't form part of the building, can still be depreciated. Interpretation statement 10/01 "Residential rental properties - Depreciation of items of depreciable property" sets out a three-step test that Inland Revenue will apply to determine whether an item can be separated out or whether it's seen as being part of the building. You can find this in the *Tax Information Bulletin* Vol 22, No 4 (May 2010).

How to find the right rate

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

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

You can search for a specific asset across all industry and asset categories using our depreciation rate finder at ird.govt.nz

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2006 and future years asset rates

Pharmaceuticals

Pottery, tile and brick making

Power generation and electrical reticulation systems

Plastics

(Use for assets other than buildings acquired or after 1 April 2005, and buildings acquired on control of the second seco		Printing and photographic (see also "Audio and video recording studios and professional photography")	34
after 19 May 2005)		Pulp and paper manufacturing	35
Doub 4		Residential rental property chattels	36
Part 1 –		Rubber and tyre manufacturing	36
Industry categories	Page	Shops	37
Agriculture, horticulture and aquaculture	6	Tanning and fellmongering	38
Audio and video recording studios and		Telecommunications (see also "Telephone systems"	
professional photography	7	under Asset category: "Office equipment and	
Bakeries	8	furniture")	39
Battery manufacturing	8	Textile, garment and carpet manufacturing	40
Brewing, winemaking and distilleries	8	Timber and joinery industries	41
Cable making	9	Undersea maintenance (where equipment used under	
Cement manufacturing	10	salt water or on a maintenance barge on salt water)	42
Chemical plant (including soap, detergent, paint, glustarch, colour, personal products and fertiliser)	ue, 10	Part 2 -	
Cigarette manufacturing	11	Asset categories	43
Cleaning, refuse and recycling	12	Building fit-out (when in books separately from	
Concrete and plaster	12	building cost)	43
Contractors, builders and quarrying	13	Boilers and heaters (where not industry specified)	44
Dairy plant	14	Books, music and manuscripts	44
Electrical and electronic engineering		Buildings and structures	45
(for test equipment see also Asset category:		Clothing	46
"Scientific and laboratory equipment")	15	Compressed air plant (where not industry specified)	47
Engineering (including automotive)	15	Computers	47
Fishing (see also "Meat and fish processing")	17	Factory and other sundries	47
Food processing	18	Hire equipment	48
Footwear manufacturing	19	Hire equipment (short-term hire of one month	
Glass	20	or less only)	48
Hotels, motels, restaurants, cafes, taverns		Lifting (LIFT)	50
and takeaway bars	20	Office equipment and furniture	50
Laundry	22	Pet grooming and cleaning equipment	51
Leisure	22	Pumping sets (where not industry specified)	51
Manufacturers (not elsewhere specified)	25	Refrigeration	52
Meat and fish processing	25	Reticulation systems, including power generation	
Medical and medical laboratory	26	(excluding electrical, communications and gas	
Metal industries (primary) and foundries	28	reticulation)	52
Milling (including grain handling and seed cleaning) 29	Scientific and laboratory equipment (excluding	52
Mining (see also "Contractors, builders		equipment used in a medical laboratory)	52
and quarrying")	29	Software	53
Oil and gas industry	30	Tanks, vats and reservoirs (where not industry	52
Packaging (excluding plastic packaging)	31	specified)	53

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Transportation

Water and effluent treatment (where not industry

Weighing machines (where not industry specified)

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Part 1 2006 and future years asset rates

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

or after 19 May 2005)			
Industry categories	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Agriculture, horticulture and aquaculture (AGRI)			
Agricultural and horticultural machinery (default class)	15.5	13	8.5
Aeroplanes (top dressing and spraying) and specialised attachments	10	20	13.5
Automated dairy drafting systems (2009/2010 and subsequent years)	6.66	30	21
Automated milking system - applies from 2011/12 and subsequent			
income years (PROV 23)	10	20	13.5
Beekeeping equipment	12.5	16	10.5
Bush cutters	5	40	30
Chainsaws	3	67	67
Cherry pickers	12.5	16	10.5
Cleaning machinery	15.5	13	8.5
Compressor (refrigerant)	12.5	16	10.5
Crates (cattle)	10	20	13.5
Crates (pigs)	10	20	13.5
Crates (sheep)	10	20	13.5
Cultivators (rotary)	5	40	30
Dairy shed and yard (including pipe work bails, railings and gates)	33.3	6	4
Egg crates	3	67	67
Equestrian arena consisting of permanent construction materials excluding the	40.5	40	40.5
base course - applies from 2010/11 and subsequent years (PROV 20)	12.5	16	10.5
Feeders (forage)	12.5	16	10.5
Frost Fan (mobile)	15.5	13	8.5
Grading machinery (computerised)	8	25	17.5
Grading machinery (non-computerised) Harness	15.5 5	13 40	8.5 30
Harvesters	15.5	13	8.5
Hay balers	12.5	16	10.5
Hi-trim shelter trimmer (including sub-frame)	12.5	20	13.5
Hop kilns	15.5	13	8.5
Irrigation piping (above ground)	15.5	13	8.5
Irrigation pumps (above ground)	15.5	13	8.5
Irrigators (travelling)	10	20	13.5
Isolating transformers	8	25	17.5
Kennels (dogs)	5	40	30
Lawnmowers (domestic type used by lawn mowing contractors)	2	100	100
Lawnmowers (non-domestic type used by lawn mowing contractors)	5	40	30
Meal feeders, automated - applies from 2011/12 and subsequent income years	20	10	7
Milk storage vat/silo	15.5	13	8.5
Milking plant	12.5	16	10.5
Mowers (gang and PTO type)	12.5	16	10.5
Mulchers (commercial)	4	50	40
Mushroom growing tunnels (when in books separately from building cost)			
- applies from 2011/12 and subsequent income years	33.3	6	4
Mushroom spawning tunnels (when in books separately from building cost)			
- applies from 2011/12 and subsequent income years	33.3	6	4
Packing machinery (computerised)	8	25	17.5
Packing machinery (non-computerised)	15.5	13	8.5
Pig feeding plant	8	25	17.5
Pig watering systems	20	10	7
Plant supports (hanging retractable wire) (applies from 2007/08 and subsequent income years)	5	40	30
Plant trolley	5	40	30
Post hole borers (except PTO type)	5	40	30
Post hole borers (PTO type)	12.5	16	10.5
Poultry equipment	12.5	16	10.5
Rifles (greater than 10,000 rounds per year)	2	100	100
Rifles (less than 10,000 rounds per year)	6.66	30	21
Rollers	12.5	16	10.5
Rotary dairy shed milking platforms (turntables)	25	8	6
Saddlery	5	40	30

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Agriculture, horticulture and aquaculture (AGRI) - continued	(,)	(,,,	(/-/
Shearing equipment	8	25	17.5
Shellfish nets	4	50	40
Shellfish ropes	4	50	40
Shellfish stakes	4	50	40
Shotguns (greater than 50,000 rounds per year)	2	100	100
Shotguns (less than 50,000 rounds per year)	6.66	30	21
Sorting machinery (computerised)	8 15 5	25	17.5
Sorting machinery (non-computerised) Sprayers (backpack)	15.5 5	13 40	8.5 30
Sprayers (mobile crop)	12.5	16	10.5
Sprayers (mobile weed)	12.5	16	10.5
Spreaders	12.5	16	10.5
Teat sprayers (automatic)	6.66	30	21
Tools (hand)	3	67	67
Tools (power)	3	67	67
Tractor drawn implements	15.5	13	8.5
Tractors (wheeled)	15.5	13	8.5
Trough covers (plastic) (PROV 15)	5	40	30
Wash down unit	10	20	13.5
Wash down unit (portable)	3 12.5	67	67
Water heaters	6.66	16 30	10.5 21
Wintering pads (rubber) Wool/shearing shed - applies from the 2015 and subsequent income years	50	0	0
Woven reflective mulch	3	67	67
Audio and video recording studios and professionalphotography (AUDI)			
Amplifiers	5	40	30
Audio and video recording and photographic equipment (default class)	5	40	30
Autocue machines	5	40	30
Cassettes Compact disc players	2 5	100 40	100 30
Compact discs	2	100	100
Copyright in sound recordings	1	100	100
Digital versatile disc players (DVD players)	5	40	30
Digital versatile discs (DVDs)	2	100	100
Drones and integrated accessories including remote controllers and software,			
used for photography, surveillance and video/movie production - applies for the 2013/14 and subsequent years	4	50	40
Editing equipment	5	40	30
Equalisers	5	40	30
Lighting and accessories	5	40	30
Masters	2	100	100
Media	2	100	100
Microphones	5	40	30
Mixers	5	40	30
Monitors	5	40	30
Photography equipment (professional)	5	40	30
Receivers	5	40	30
Recording equipment (audio)	5	40	30
Recording equipment (visual) Speakers	5 5	40 40	30 30
Studio cameras (television)	7	30	21
Tapes	2	100	100
Tuners	5	40	30
Video cameras	5	40	30
Video cassette records and/or players (VCRs)	5	40	30
Video games discs	2	100	100
Video game players	3	67	67
Video tapes	2	100	100

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Bakeries (BAKE)	ille (years)	rate (%)	rate (%)
Appliances (miscellaneous kitchen type)	6.66	30	21
Bag closers	12.5	16	10.5
Bakery machinery and equipment (default class)	15.5	13	8.5
Benches	20	10	7
Bread bagging machines	12.5	16	10.5
Bread coolers	15.5	13	8.5
Bun divider/moulders Cabinets (display)	15.5 12.5	13 16	8.5 10.5
Cabinets (refrigerated)	12.5	16	10.5
Conveyors	15.5	13	8.5
Coolrooms	20	10	7
Croissant machines	12.5	16	10.5
Depositors	15.5	13	8.5
Dividers Dividers	15.5	13	8.5
Dough moulders Fume hoods	15.5 20	13 10	8.5 7
Furniture (fitted)	20	10	7
Kneaders	15.5	13	8.5
Mixers	15.5	13	8.5
Moulders (French stick)	12.5	16	10.5
Ovens (built-in)	20	10	7
Ovens (freestanding)	15.5	13	8.5
Pastry brakes	15.5	13	8.5
Provers Sifting machines	15.5 12.5	13 16	8.5 10.5
Sifting machines Sinks	20	10	7
Slicing machines	15.5	13	8.5
Tins	5	40	30
Trays	5	40	30
Utensils (including pots and pans)	3	67	67
Battery manufacturing (BATT)			
Acid filling machines	10	20	13.5
Acid production plant	15.5	13	8.5
Automated assembly lines	10	20	13.5
Battery breaker Battery manufacturing machinery (default class)	15.5 15.5	13 13	8.5 8.5
Charging plant	10.5	20	13.5
Drying and curing plant	15.5	13	8.5
Grid casting machines	15.5	13	8.5
Grid casting moulds	5	40	30
Ingot casting machines	15.5	13	8.5
Oxide manufacturing plant	15.5	13	8.5
Pasting machines Plastic moulding machinery	15.5 15.5	13 13	8.5 8.5
Smelter furnaces	20	10	6.5 7
Smelter refining pots	15.5	13	8.5
Brewing, winemaking and distilleries (BREW)			
Barrels (wooden)	5	40	30
Bins (bulk grain)	25	8	6
Bins (other than stainless steel for fermentation, malting, grist and storage)	20	10	7
Bins (stainless steel for fermentation, malting, grist and storage)	25	8	6
Bird netting	5 15 5	40	30
Bottle machines/lines Brewing; winemaking or distilling plant and machinery (default class)	15.5 20	13 10	8.5 7
Canning machines/lines	15.5	13	8.5
Capping machines	15.5	13	8.5
Carbonators	15.5	13	8.5
Carton erecting machines	15.5	13	8.5
Checkers (level)	8	25	17.5
CO2 reclaim plant	20	10	7
Coding machines Conveyors	5 15.5	40 13	30 8.5
	13.0	10	0.0

	Est useful	DV depn	SL depn
	life (years)	rate (%)	rate (%)
Brewing, winemaking and distilleries (BREW) - continued			
Conveyors (roller)	12.5	16	10.5
Cookers (yeast)	25	8	6
Coolers	20	10	7
Cooperage plant	20	10	7
Corking machines	15.5	13	8.5
Crates (wood or plastic)	2	100	100
Crushers (fruit)	20	10	7
Depalletisers	20	10	7
Effluent plant (excluding stainless steel tanks and screens)	12.5	16	10.5
Effluent plant (stainless steel construction)	15.5	13	8.5
Elevators	20	10	7
Filling machines (not elsewhere specified)	15.5	13	8.5
Filters (other than filter presses, ultra filters and pressure filters)	15.5	13	8.5
Filters (pressure)	20	10	7
Gluers (hot melt)	10	20	13.5
Heat exchangers	15.5	13	8.5
Hop frames	10	20	13.5
Hop kilns	15.5	13	8.5
Inspection equipment	8	25	17.5
Keg filling machines/lines	15.5	13	8.5
Kegs	10	20	13.5
Labelling machines	15.5	13	8.5
Metal detectors	10	20	13.5
Meters (flow)	8	25	17.5
Mills (malt)	20	10	7
Mixers	20	10	7
Packaging machines (not elsewhere specified)	15.5	13	8.5
Palletisers	20	10	7
Pasteurisers	15.5	13	8.5
Presses (filter)	20	10	7
Presses (fruit)	20	10	7
Racks (bottle storage)	20	10	7
Screens (gyratory)	12.5	16	10.5
Screens (vibratory)	12.5	16	10.5
Sealing machines (not elsewhere specified)	15.5	13	8.5
Silos (bulk grain)	25	8	6
Silos (other than stainless steel for fermentation, malting, grist and storage)	20	10	7
Silos (stainless steel for fermentation, malting, grist and storage)	25	8	6
Sterilising machines	15.5	13	8.5
Stills (continuous)	20	10	7
Stills (pot)	25	8	6
Tanker filling plant	15.5	13	8.5
Tanks (other than stainless steel for fermentation, malting, grist and storage)	20	10	7
Tanks (stainless steel for fermentation, malting, grist and storage)	25	8	6
Tuns (lauter)	25	8	6
Tuns (mash)	25	8	6
Ultrafiltration plant	6.6	30	21
Vats (other than stainless steel for fermentation, malting, grist and storage)	20	10	7
Vats (stainless steel for fermentation, malting, grist and storage)	25	8	6
Washing machines	15.5	13	8.5
Water softening plant	15.5	13	8.5
Weighers (batch)	12.5	16	10.5
Weighers (check)	8	25	17.5
Whirlpools	25	8	6
Wort boiler or kettle	25	8	6
Cable making (CABL)			
	05	2	_
Armouring machines	25	8	6
Braiders	15.5	13	8.5
Bunchers Cable drums	25	8	6
Cable drums	10	20	13.5
Cable making equipment (default class)	20 15 5	10	7
CCV lines Compounding plant (plastic)	15.5 15.5	13 13	8.5
Compounding plant (plastic)	15.5	13	8.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Cable making (CABL) - continued	(),	(,	(,
Control equipment	8	25	17.5
Die polishing machinery	3	67	67
Dies	3	67	67
Drawing machines (multi-wire) Drawing machines (other)	15.5 25	13 8	8.5 6
Electrical test equipment (electronic)	8	25	17.5
Electrical test equipment (HV)	10	20	13.5
Electrical test equipment (LV)	15.5	13	8.5
Extruders (lead)	20	10	7
Extruders (plastic)	15.5	13	8.5
Extrusion lines (multiple) Fibre optic colouring lines	15.5 5	13 40	8.5 30
Fibre optic stranders	10	20	13.5
Impregnation plant	25	8	6
Laying up machines	25	8	6
Pallets (steel)	15.5	13	8.5
Paper lappers	25	8	6
Paper slitters Printers (gravure)	25 15.5	8 13	6 8.5
Printers (gravure)	5	40	30
Rewind/repair lines	25	8	6
Screening lines	15.5	13	8.5
Stranding machines (planetary)	25	8	6
Stranding machines (twist)	15.5	13	8.5
Twining machines	15.5	13	8.5
Cement manufacturing (CEMN)			
Blowers	10	20	13.5
Blowlines	20	10	7
Cement manufacturing plant and equipment (default class)	25	8	6 7
Conveyors Kilns (lime)	20 25	10 8	6
Kilns (rotary) and associated equipment	25	8	6
Kilns (vertical) and associated equipment	25	8	6
Mills (ball)	25	8	6
Mills (roller)	25	8	6
Mixing plant Packing plant	20 20	10 10	7 7
Silos (concrete)	50	4	3
Tanks (concrete)	50	4	3
Chemical plant (including soap, detergent, paint, glue, starch, colour,			
personal products and fertiliser) (CHEM)			
Blowers	12.5	16	10.5
Blowing towers	25	8	6
Canister manufacturing machines	12.5	16	10.5
Capping machines	15.5	13	8.5
Carton closing machines Charges (ball mill)	15.5 3	13 67	8.5 67
Chemical plant and machinery (default class)	15.5	13	8.5
Control equipment (process)	8	25	17.5
Conveyors	15.5	13	8.5
Conveyors (dosing)	12.5	16	10.5
Conveyors (weighing)	8	25	17.5
Depalletisers Dryers (fluid bed)	20 20	10 10	7 7
Dryers (roller)	25	8	6
Drying tunnels	20	10	7
Dust controllers	12.5	16	10.5
Feeders (vibratory)	10	20	13.5
Fertiliser manufacturing plant	12.5	16	10.5
Fillers (liquid) Fillers (sachet)	12.5 12.5	16 16	10.5 10.5
Filling machines	15.5	13	8.5
3	3.0		5.5

Ilife (years) rate (%) rate (%) rate (%) personal products and fertiliser) (CHEM) - continued	Pate				
Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser) (CHEM) - continued	Chemical plant (Including soap, detergent, paint, glue, starch, colour, personal products and fertiliser) (CHEM) - continued 12.5 16 10.		Est useful	DV depn	SL depn
Personal products and fertiliser) (CHEM) - continued 12.5	personal products and fertiliser) (CHEM) - continued 12.5	Obamical plant (including seen datament maint object on the	iite (years)	rate (%)	rate (%)
Gluing machines	Cluing machines 12.5				
Glycerine manufacturing plant 25	Glycerine manufacturing plant 25	• • •	10 5	16	10 E
Glycerine refining plant	Calycenine refining plant	· · ·			
Heat exchangers	Heat exchangers	•			
Laading machines (aerosol) Miles (solvent) Mills (chall) Mills (mills (mill) Mills (mills (mills (mills) Mixers (vacuum) 25 8 6 6 Mixers (pressure) Mixers (vacuum) 25 8 6 6 Mixers (pressure) Mixers (vacuum) 25 8 6 6 Mixers (vacuum) 7 Piotders Palletisers 20 10 7 Piotders Presses (filter) 25 8 6 6 Mixers (vacuum) 25 8 6 6 Mixers (vacuum) 25 8 6 6 Mixers (vacuum) 26 8 6 6 Mixers (vacuum) 27 8 8 6 Mixers (vacuum) 28 8 6 Mixers (vacuum) 29 10 7 Mills (mills (mills mills mil	Laading machines (aerosol)				7
Meters (solvent)	Meters (solvent)				13.5
Mills (chall) Mills (chall) Mills (refining) Mills (refin	Mills (chall) Mills (cipring)		10	20	13.5
Mills (roll)	Mills (refining) Mills (refining) Mills (roll) Mixers 15.5 13 Mixers (pressure) Mixers (paint) Mixer (paint) Mixers (paint) Mixers (paint) Mixer (paint) Mixer (paint) Mixer (paint) Mixer (paint) Mixer (paint) Mixer (paint) Mixers (paint) Mixer (paint) Mixer (paint) Mixer (paint) Mixers (paint) Mixer (paint) Mixer (paint) Mixers (paint) Mixers (paint) Mixers (paint) Mixers (paint) Mixe	Mills (ball)	20	10	7
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		Spraying units Steaming vacuum chamber (leaf) Threshing machines	15.5 15.5	13 13	8.5
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		Spraying units Steaming vacuum chamber (leaf) Threshing machines Weight control unit (cigarettes) Wrapping machines (cellophane)	15.5 15.5 8 15.5	13 13 25 13	8.5
		Spraying units Steaming vacuum chamber (leaf) Threshing machines Weight control unit (cigarettes) Wrapping machines (cellophane)	15.5 15.5 8 15.5	13 13 25 13	8.5 17.5 8.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Cleaning, refuse and recycling (CLEN)	,	,	,
Abrasive blasting booths (including media recovery/recycling, dust extraction and			
ventilation systems) - applies for the 2016/17 and subsequent income years	12.5	16	10.5
Baling plant (wastepaper)	15.5	13	8.5
Bins (for glass)	3	67	67
Bins (metal, rubbish)	8	25	17.5
Bins (recycling plastic)	3	67	67
Bins (rubbish)	3	67	67
Biomass digestion systems Carpet cleaning machines	12.5 8	16 25	10.5 17.5
Cleaners' cradles	15.5	13	8.5
Cleaning refuse and recycling equipment (default class)	8	25	17.5
Compactors (rubbish)	10	20	13.5
Drain cleaning rods	8	25	17.5
Incineration plant (rubbish)	15.5	13	8.5
Metal (scrap) recovery plant	20	10	7
Mulchers (commercial)	4	50	40
Polishers (floor)	8	25	17.5
Portable toilets Sandblasters	5	40	30 175
Sandblasters Sander (floor)	8 8	25 25	17.5 17.5
Scrubbers (floor)	8	25	17.5
Shredding plant (wastepaper)	15.5	13	8.5
Skips (metal, rubbish)	8	25	17.5
Steam cleaners	8	25	17.5
Sweepers (floor)	8	25	17.5
Sweepers (motorised, pedestrian controlled for footpaths)	8	25	17.5
Sweepers (trucks for street)	12.5	16	10.5
Transfer station plant (refuse)	15.5	13	8.5
Trucks (rubbish)	12.5	16	10.5
Vacuum cleaners (commercial type)	5	40	30
Vacuum cleaners (domestic type)	3 8	67 25	67 17.5
Vacuum cleaners (motorised, pedestrian controlled for footpaths) Waterblasters	8	25 25	17.5
Concrete and plaster (CONC)			
Augers and screw conveyors	10	20	13.5
Batching plant	12.5	16	10.5
Block making machines	15.5	13	8.5
Block splitters	15.5	13	8.5
Blowers	10	20	13.5
Compactors	3	67	67
Concrete and plaster machinery (default class)	15.5	13	8.5
Conveyors Cubers	12.5 15.5	16 13	10.5 8.5
Cutters (concrete)	3	67	67
Diamond drill bits and saw blades	2	100	100
Dies	5	40	30
Drills	3	67	67
Faucet grinders	12.5	16	10.5
Hoppers	12.5	16	10.5
Mixers (concrete batching)	12.5	16	10.5
Moulds	5	40	30
Pallet cleaner and oiler	15.5	13	8.5
Pipe making machines (concrete)	12.5	16	10.5
Prestressing equipment Pumps (concrete)	10 8	20 25	13.5 17.5
Saws	8	25 67	67
Silos	15.5	13	8.5
Trowelling machines	5	40	30
Trucks (concrete mixing)	12.5	16	10.5
Vibrators	3	67	67

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

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Contractors, builders and quarrying (CONT) - continued			
Wallpaper steamers (commercial) Wheelbarrows	8 3	25 67	17.5 67
Dairy plant (DAIR)			
Blending bins (casein)	15.5	13	8.5
Butter making machines (except as specified)	15.5	13	8.5
Butter patting machines	12.5	16	10.5
Cartoning machines	15.5	13	8.5
Centrifuges	12.5	16	10.5
Cheddaring system	15.5	13	8.5
Cheese maturing boards	6.66 15.5	30 13	21 8.5
Cheese plant Churns	15.5	13	8.5
Clarifiers (whey)	15.5	13	8.5
Compressor (refrigerant) (on farm)	12.5	16	10.5
Control equipment	8	25	17.5
Conveyors	15.5	13	8.5
Conveyors (crates)	15.5	13	8.5
Cooling equipment	15.5	13	8.5
Crating machines	15.5	13	8.5
Dairy plant and equipment (default class)	15.5	13	8.5
Dairy plant powder drying plant dry store buildings, acquired on or after	00.0	4.5	0
19 May 2005 for 2011 and subsequent income years (PROV 22) Decanters	33.3 12.5	4.5 16	3 10.5
Decrating machines	15.5	13	8.5
Dryers	15.5	13	8.5
Effluent plant (excluding stainless steel tanks and screens)	12.5	16	10.5
Electrodialysis plant (whey)	12.5	16	10.5
Evaporators (MVR type)	15.5	13	8.5
Evaporators (TVR type)	20	10	7
Filling machines (bottle)	15.5	13	8.5
Flow meters	8	25	17.5
Grinding plant (casein)	15.5	13	8.5
Heat exchangers	15.5	13	8.5
Homogenisers Inflatable pipeline plug - from 1 April 2005 (PROV 13)	12.5 3	16 67	10.5 67
Pipeline crawler - before 1 April 2005 (PROV 13)	5	33	24
Pipeline crawler - from 1 April 2005 (PROV 13)	5	40	30
lon exchangers (whey)	12.5	16	10.5
Metal detectors	8	25	17.5
Milk storage vat/silo (on farm)	15.5	13	8.5
Mixers	15.5	13	8.5
Packing machines (butter)	15.5	13	8.5
Packing machines (vacuum)	10	20	13.5
Pasteurisers	15.5	13	8.5
Pipework Powder dryer buildings, acquired after 30 July 2009	15.5	13 13	8.5
Powder dryer buildings, acquired after 30 July 2009 Powder dryer buildings, acquired on or before 30 July 2009	15.5 15.5	13	8.5 8.5
Presses (butter)	15.5	13	8.5
Presses (cheese)	15.5	13	8.5
Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)	4	50	40
Refrigeration equipment	15.5	13	8.5
Retorts	25	8	6
Scrape surface heat exchangers	12.5	16	10.5
Separators	12.5	16	10.5
Sifting plant (casein)	15.5	13	8.5
Silos Tempering hins (casein)	25 15.5	8 13	6 8.5
Tempering bins (casein) Ultrafiltration plant	15.5 10	20	8.5 13.5
Valves	15.5	13	8.5
Vats	25	8	6.5
Washers (bottles)	15.5	13	8.5
Washers (boxes)	12.5	16	10.5
Washers (crates)	12.5	16	10.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Electrical and electronic engineering (for test equipment see also Asset category: "Scientific and laboratory equipment") (ELEC)			
Analysers	8	25	17.5
Attaching machines	10	20	13.5
Autoclaves	20	10	7
Battery sets	3	67	67
Board assembly systems	8	25	17.5
Cast resin plant	20	10	7
Chip placement machines	8	25	17.5
Coil winding machines	12.5	16	10.5
Drying tunnels	15.5	13	8.5
Electrical and electronic engineering equipment (default class)	8	25	17.5
Eprom copiers/erasers	8	25	17.5
Isolating transformers	8	25	17.5
Ovens	20	10	7
PLC programmers	8	25	17.5
Solder systems (flow)	10	20	13.5
Static inverters	12.5	16	10.5
Terminal attaching machines	15.5	13	8.5
Test chambers	15.5	13	8.5
Test chambers, acquired during the 2010 or subsequentincome years	12.5	16	10.5
Test equipment	8	25	17.5
Test rectifiers	12.5	16	10.5
Tools (loose)	3	67	67
Transformers	25	8	6
Transformers, isolating	8	25	17.5
Wire cutters/strippers	12.5	16	10.5
Wire tensioners	15.5	13	8.5
Engineering (including automotive) (ENGN)			
Abrasive blasting booths (including media recovery/recycling, dust extraction and			
ventilation systems) - applies for the 2016/17 and subsequent income years	12.5	16	10.5
Analysers (engine)	8	25	17.5
Analysers (vehicle emission)	8	25	17.5
Assembly lines (vehicle)	12.5	16	10.5
Assembly lines (whiteware)	12.5	16	10.5
Automotive paint systems (panel beaters)	5	40	30
Battery chargers	5	40	30
Beam setters	8	25	17.5
Benders (non-numerically controlled)	20	10	7
Benders (numerically controlled)	15.5	13	8.5
Boring machines (non-numerically controlled)	20	10	7
Boring machines (numerically controlled)	15.5	13	8.5
Brazing machines	12.5	16	10.5
Broaching machines (non-numerically controlled)	20	10	7
Broaching machines (numerically controlled)	15.5	13	8.5
Car wash plant	12.5	16	10.5
Chassis alignment machines	15.5	13	8.5
Copying attachments	10	20	13.5
Cropping machines	15.5	13	8.5
Cropping shears	25	8	6
Cutting machines	12.5	16	10.5
Cutting machines (gear, non-numerically controlled)	20	10	7
Cutting machines (gear, numerically controlled)	15.5	13	8.5
Cutting machines (keyway, non-numerically controlled)	20	10	7
Cutting machines (keyway, numerically controlled)	15.5	13	8.5
Cutting machine, laser	10	20	13.5
Degreasing plant	15.5	13	8.5
Diamond drill bits and saw blades	2	100	100
Die sinking machines	12.5	16	10.5
Dies	3	67	67
Drawing equipment (metal, non-numerically controlled)	20	10	7
Drawing equipment (metal, numerically controlled)	15.5	13	8.5
Drills (non-numerically controlled)	20	10	7
· · · · · · · · · · · · · · · · · · ·	15.5	13	8.5
Drills (numerically controlled)	15.5	10	0.5

	Est useful	DV depn	SL depn
Engineering (including automotive) (ENGN) - continued	life (years)	rate (%)	rate (%)
Electroplating plant	10	20	13.5
Engineering plant and equipment (non-numerically controlled, default class)	20	10	7
Engine cranes	10	20	13.5
Engine reconditioning machines	15.5	13	8.5
Engraving machines	12.5 8	16 25	10.5 17.5
Eroders (spark) Eroders (wire)	8	25 25	17.5
Furnaces	25	8	6
Galvanising plant (hot dip)	10	20	13.5
Garage (service) equipment (miscellaneous)	8	25	17.5
Gas cylinders - LPG, including propane and butane	8	25	17.5
Gas cylinders - others	12.5	16	10.5
Grinders (non-numerically controlled) Grinders (numerically controlled)	20 15.5	10 13	7 8.5
Guillotines (non-numerically controlled)	20	10	7
Guillotines (numerically controlled)	15.5	13	8.5
Hammers (power)	25	8	6
Hardness testers	12.5	16	10.5
Hearths (blacksmith's)	25	8	6
Honing machines (non-numerically controlled)	20	10	7
Honing machines (numerically controlled) Isolating transformers	15.5 8	13 25	8.5 17.5
Jacks	5	40	30
Jigmills (non-numerically controlled)	20	10	7
Jigmills (numerically controlled)	15.5	13	8.5
Jigs	3	67	67
Lapping machines	12.5	16	10.5
Lathes (non-numerically controlled)	20	10	7
Lathes (numerically controlled) Linishing machines	15.5 10	13 20	8.5 13.5
Lock forming machines	10	20	13.5
Lubrication equipment	5	40	30
Machining centres (numerically controlled)	15.5	13	8.5
Measuring equipment	5	40	30
Micrometers	5	40	30
Milling machines (non-numerically controlled) Milling machines (numerically controlled)	20 15.5	10 13	7 8.5
Moulds	3	67	67
Nail manufacturing plant (non-numerically controlled)	20	10	7
Nail manufacturing plant (numerically controlled)	15.5	13	8.5
Nibblers (non-numerically controlled)	20	10	7
Nibblers (numerically controlled)	15.5	13	8.5
Oil clarifying plant	8 15 5	25	17.5
Ovens (spray bake) Ovens (stoving)	15.5 15.5	13 13	8.5 8.5
Plate working machines (non-numerically controlled)	20	10	7
Plate working machines (numerically controlled)	15.5	13	8.5
Polishing machines	15.5	13	8.5
Polishing machines (non-numerically controlled)	20	10	7
Polishing machines (numerically controlled) Press brakes (non-numerically controlled)	15.5 20	13	8.5
Press brakes (numerically controlled) Press brakes (numerically controlled)	20 15.5	10 13	7 8.5
Presses (non-numerically controlled)	20	10	7
Presses (numerically controlled)	15.5	13	8.5
Presses (workshop)	12.5	16	10.5
Profile projectors	12.5	16	10.5
Puller set	5	40	30
Punches (non-numerically controlled)	20 15.5	10 13	7 8.5
Punches (numerically controlled) Punches (turret, non-numerically controlled)	15.5 20	10	8.5 7
Punches (turret, numerically controlled)	15.5	13	8.5
Riveting machines (non-numerically controlled)	20	10	7
Riveting machines (numerically controlled)	15.5	13	8.5
Rolling equipment (metal, non-numerically controlled)	20	10	7

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

Fishing (see also "Meat and fish processing") (FISH) - continued Vessels (fishing, non-steel hulled)	life (years)	rate (%)	rate (%)
Vessels (fishing, non-steel hulled)			
		10	7
Vessels (fishing, steel hulled over 20 m)	15.5	13	8.5
Vessels (fishing, steel hulled under 20 m)	20	10	7
Winches	10	20	13.5
Wire (trawl)	1	100	100
Food processing (FOOD)			
Batter systems	15.5	13	8.5
Blanchers	15.5	13	8.5
Bottling machine lines Box tippers	20 15.5	10 13	7 8.5
Centrifuges	15.5	13	8.5
Chocolate manufacturing plant (default class)	20	10	7
Closers (cans)	15.5	13	8.5
Closing machines (cartons)	15.5	13	8.5
Conches	20	10	7
Confectionary plant (default class)	20	10	7
Containers (storage)	2	100	100
Control panels (process) Conveyors	8 15.5	25 13	17.5 8.5
Conveyors (crates)	15.5	13	8.5
Cookers	15.5	13	8.5
Cooling tunnels	15.5	13	8.5
Crates (metal)	5	40	30
Crates (plastic)	2	100	100
Crates (wooden)	2	100	100
Crating machines	15.5	13	8.5
Decrating machines	15.5 15.5	13 13	8.5 8.5
De-ionising plants Depalletising machines	20	10	6.5 7
Depositors	15.5	13	8.5
Destoners	15.5	13	8.5
Dies	3	67	67
Enrobers	15.5	13	8.5
Evaporators	15.5	13	8.5
Extractors	15.5	13	8.5
Extruders Feeders (trough)	15.5 15.5	13 13	8.5 8.5
Feeders (vibratory)	10	20	13.5
Fillers	15.5	13	8.5
Fillers (cans)	15.5	13	8.5
Filters	15.5	13	8.5
Filters (pre-coat vacuum)	15.5	13	8.5
Food processors (industrial)	10	20	13.5
Food processing machinery (default class)	15.5	13	8.5
Fryers Gluing machines	15.5 15.5	13 13	8.5 8.5
Grading machinery (computerised)	8	25	17.5
Grading machinery (computerised)	15.5	13	8.5
Heat exchangers	15.5	13	8.5
Heat exchangers (scrape surface)	15.5	13	8.5
Homogenisers	15.5	13	8.5
Juicing plant	15.5	13	8.5
Metal detectors	8	25	17.5
Microwave ovens (industrial) Mills (colloid)	10 15.5	20 13	13.5 8.5
Mills (colloid) Mincers	15.5	13	8.5 8.5
Mixers	15.5	13	8.5
Moulds	3	67	67
Ovens	20	10	7
Packing machinery (computerised) (not elsewhere specified)	8	25	17.5
Packing machines (non-computerised) (not elsewhere specified)	15.5	13	8.5
Packing machines (shrink wrap)	8	25	17.5
Packing machines (vacuum)	10	20	13.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Food processing (FOOD) - continued	,	, ,	, ,
Palletising machines	20	10	7
Peelers	15.5	13	8.5
Pilot plants	8	25	17.5
Presses (fruit)	20	10	7
Retorts	25	8	6
Roasters	15.5	13	8.5
Rollers Slicers	15.5 15.5	13 13	8.5
Sorting machinery (computerised)	8	25	8.5 17.5
Sorting machinery (computerised)	15.5	13	8.5
Stackers (boxes)	15.5	13	8.5
Sugar refining equipment	20	10	7
Sugar refining plant	20	10	7
Taping machines (cartons)	10	20	13.5
Tippers	15.5	13	8.5
Trays	3	67	67
Ultrafiltration plant	10	20	13.5
Washers	15.5	13	8.5
Washers (boxes)	15.5	13	8.5
Washers (crates) Wrap sealers	15.5	13	8.5
Wrapping machines (not elsewhere specified)	8 15.5	25 13	17.5 8.5
	13.5	13	6.5
Footwear manufacturing (FOOT)			
Footwear manufacturing machinery (default class)	15.5	13	8.5
Attaching machines Benches	15.5 15.5	13 13	8.5 8.5
Blocking machines	15.5	13	8.5
Brushing machines	15.5	13	8.5
Cementing machines	12.5	16	10.5
Cutting machines (for circles)	15.5	13	8.5
Dust collectors	8	25	17.5
Edge setting machines	15.5	13	8.5
Eyeletting machines	12.5	16	10.5
Finishing machines	15.5	13	8.5
Folding machines	15.5	13	8.5
Footwear manufacturing machines (micro-processor controlled)	8	25	17.5
Gluing machines	12.5 12.5	16 16	10.5
Grading machines (patterns) Knives	12.5	100	10.5 100
Lacing machines	15.5	13	8.5
Lasting machines (electro/pneumatic or hydraulic)	10.0	20	13.5
Lasting machines (mechanical)	15.5	13	8.5
Lasts	2	100	100
Marking machines	12.5	16	10.5
Moulding machines	15.5	13	8.5
Nailing machines	15.5	13	8.5
Patterns	2	100	100
Perforating machines	15.5	13	8.5
Polishing machines	15.5	13	8.5
Presses (clicking) Presses (except clicking, revolution and travelling head presses)	20 15.5	10 13	7 8.5
Presses (revolution)	20	10	7
Presses (travelling head)	20	10	7
Punching machines	12.5	16	10.5
Riveting machines	12.5	16	10.5
Scouring machines	15.5	13	8.5
Setting machines (heat)	12.5	16	10.5
Sewing benches	15.5	13	8.5
Sewing machines	10	20	13.5
Skiving machines	15.5	13	8.5
Slitting machines	15.5	13	8.5
Splitting machines	15.5	13	8.5
Stapling machines	12.5	16	10.5

	Est useful	DV depn	SL depn
Footwear manufacturing (FOOT) - continued	life (years)	rate (%)	rate (%)
Stitching machines	10	20	13.5
Tools (press)	2	100	100
Transport systems	15.5	13	8.5
Trimming machines	15.5	13	8.5
Glass (GLAS)			
Arrissing machines	15.5	13	8.5
Autoclaves Bending furnaces (for glass)	25 20	8 10	6 7
Blowing machines (for glass)	20	10	7
Cutting machines (for circles)	5	40	30
Cutting machines (non-automatic)	15.5	13	8.5
Cutting tables (automatic) Cutting tables (non-automatic)	15.5 20	13 10	8.5 7
Drilling machines	15.5	13	8.5
Drying machines	15.5	13	8.5
Edge polishing machines	15.5	13	8.5
Edge working machines Etching machines	15.5 15.5	13 13	8.5 8.5
Flat glass (manufacturing machines)	20	10	7
Furnaces	10	20	13.5
Glass leading machines	15.5	13	8.5
Glass working and moulding machinery (default class) Gob making machines	15.5 20	13 10	8.5 7
Laminating machines	15.5	13	8.5
Laminating ranges	15.5	13	8.5
Lehrs	20	10	7
Lifters (hand)	3 15.5	67 13	67 8.5
Lifting frames Lifting slings	5	40	30
Moulding machines (for glass)	20	10	7
Moulds (for glass)	3	67	67
Pallets (steel) Plate lifters	15.5 15.5	13 13	8.5 8.5
Racks (for glass)	25	8	6
Scrubbing machines	15.5	13	8.5
Tooling (other than glass moulds)	5	40	30
Tools (hand) Washing machines	3 15.5	67 13	67 8.5
-	10.0	10	0.5
Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) Appliances (domestic type)	6.66	20	21
Bains-marie	6.66 12.5	30 16	10.5
Bedding	3	67	67
Beds	10	20	13.5
Beer systems Beer tanks	12.5 20	16 10	10.5
Benches	20	10	7 7
Blankets	5	40	30
Blenders	6.66	30	21
Blinds Boiling pans	8 15.5	25 13	17.5 8.5
Carpets (modular nylon tile construction)	15.5	13	8.5
Carpets (other than modular nylon tile construction)	5	40	30
Cash register systems	5	40	30
Cash registers Chairs	5 10	40 20	30 13.5
Coffee makers	6.66	30	21
Compact discs	1	100	100
Compact disc players	5	40	30
Compressors Cookers	12.5 12.5	16 16	10.5 10.5
Coolrooms	20	10	7
Crockery	3	67	67

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) - continued	. ,	` ,	, ,
Curtains	8	25	17.5
Cutlery	3	67	67
Dance floor	20	10	7
Decorative articles	10	20	13.5
Digital versatile disc players (DVD players)	5	40	30
Digital versatile disc (DVD) recorders with hard drive	4	50	40
Digital versatile disc (DVD) recorders without hard drive Digital versatile discs (DVDs)	5 2	40 100	30 100
Dishwashers	10	20	13.5
Display cabinets	12.5	16	10.5
Drapes	8	25	17.5
Drinks dispensers	12.5	16	10.5
Electric blankets	3	67	67
Evaporators	12.5	16	10.5
Flagon fillers	8	25	17.5
Food processors	6.66	30	21
Freezer cabinets	12.5	16	10.5
Fryers	12.5	16	10.5
Fume hoods (other than stainless steel)	15.5	13	8.5
Fume hoods (stainless steel)	20	10	7
Furniture (fitted)	15.5	13	8.5
Furniture (loose)	10	20	13.5
Gas cylinders - LPG, including propane and butane Gas cylinders - others	8 12.5	25 16	17.5 10.5
Glassware	3	67	67
Glass washers	8	25	17.5
Griddles	12.5	16	10.5
Hand dryers (air type)	3	67	67
Hotel, motel, restaurant, cafe, tavern and takeaway bar equipment and machinery			
(default class)	12.5	16	10.5
Ice-cream dispensers	12.5	16	10.5
Ice making machines	12.5	16	10.5
Insect exterminators	6.66	30	21
Integrated silk flower arrangements (PROV 14)	2 12.5	100 16	100
Keg fittings Kitchen appliances (miscellaneous)	6.66	30	10.5 21
Linen	3	67	67
Lowerators	12.5	16	10.5
Microwave ovens (commercial) - applies to the 2014 and subsequent income years	8	25	17.5
Milkshake mixers	8	25	17.5
Mixers	15.5	13	8.5
Nip pourers	3	67	67
Ornaments	10	20	13.5
Paintings and drawings, in either case being property the value of which might	00	40	7
reasonably be expected in normal circumstances to decline in value Peelers (vegetables)	20	10	7
Pillows	12.5 3	16 67	10.5 67
Pizza ovens (bench-top) - applies to the 2014 and subsequent income years	6.66	30	21
Pizza ovens (bench-top, for long-term loan or hire) - applies to the 2014	0.00	00	21
and subsequent income years	5	40	30
Prints (including limited edition prints)	10	20	13.5
Ranges	12.5	16	10.5
Refrigerated cabinets	12.5	16	10.5
Rotisseries	12.5	16	10.5
Sandwich makers	8	25	17.5
Satellite dishes	12.5	16	10.5
Saunas	15.5	13	8.5
Set-top boxes with hard drive and personal video recorders (PVRs) with hard drive (PROV 18)	4	50	40
Set-top boxes without hard drive and personal video recorders (PVRs)	4	50	40
without hard drive	5	40	30
Sinks	20	10	7
Slicers	12.5	16	10.5
Spa pools	12.5	16	10.5

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

	Est useful	DV depn	SL depn
Leisure (LEIS) - continued	life (years)	rate (%)	rate (%)
Digital versatile disc players (DVD players)	5	40	30
Digital versatile discs (DVDs)	2	100	100
Disco lighting	5	40	30
Drones and integrated accessories including remote controllers and software, used for photography, surveillance and video/movie production - applies for	4	50	40
the 2013/14 and subsequent income years Dodgems	10	50 20	40 13.5
Electronic instruments	5	40	30
Equestrian arena consisting of permanent construction materials excluding	· ·	.0	
the base course (applies from 2010/11 and subsequent years) (PROV 20)	12.5	16	10.5
Ferris wheels	20	10	7
Firearms	10	20	13.5
Fitness equipment Flight cimulators (FTD and ENDT cortifiable) aircraft specific (non motion)	5	40	30
Flight simulators (FTD and FNPT certifiable) aircraft specific (non-motion) - applies from 2007/08 and subsequent income years Flight simulators (FTD and FNPT certifiable) upgradable/multi aircraft (non-motion)	8	25	17.5
- applies from 2007/08 and subsequent income years Flight simulators (non-certifiable) (non-motion) - applies from 2007/08	15.5	13	8.5
and subsequent income years	4	50	40
Floodlight towers	25	8	6
Gambling machines (electronic)	5	40	30
Games equipment	3	67	67
Gaming machines (electronic)	5	40	30
Golf ball placing machines and sensors Golf buggies	3 8	67 25	67 17.5
Golf driving range, netting (for golf driving nets)	5	40	30
Golf driving range, poles (for golf driving nets)	20	10	7
Golf mats (stance and base, at golf driving/practice ranges)	2	100	100
Gondolas and similar	20	10	7
Hang gliders	3	67	67
Harness	5	40	30
Headphones Ice skates	5 3	40 67	30 67
Ice skating plant	15.5	13	8.5
Jetskis	5	40	30
Jetboats	10	20	13.5
Jukeboxes	5	40	30
Karaoke systems	5	40	30
LED screens (fixed, in use 24 hours per day) - applies from 2007/08 and subsequent income years LED screens (mobile and transportable) - applies from 2007/08 and subsequent	8	25	17.5
income years	10	20	13.5
LED screens (fixed) - applies from 2007/08 and subsequent income years	15.5	13	8.5
Lifejackets	5	40	30
Loudspeakers	5	40	30
Marble rock instruments (heated or chilled and used in the massage process)	O.F.	0	C
(PROV 16) Marguee accessories (other than poles and frames)	25 5	8 40	6 30
Marquee poles and frames (metal)	10	20	13.5
Marquee poles and frames (metal with integral winching mechanism)	8	25	17.5
Marquee poles (wood)	15.5	13	8.5
Marquees (canvas roofs and walls, ropes/tie downs where permanently attached) Marquees (roofs and walls of fabric other than canvas, ropes/tie downs where	8	25	17.5
permanently attached)	5	40	30
Masks, snorkels and fins Media (recorded)	2 2	100 100	100 100
Microphones	5	40	30
Mini golf courses	15.5	13	8.5
Model displays (semi-permanent)	20	10	7
MP3 and similar devices, such as iPods etc and the like (applies from 2013/14 and subsequent income years)	3	67	67
Musical instruments (brass bands)	25	8	6
Musical instruments (except as shown elsewhere)	8	25	17.5
Musical instruments (orchestras) Outboard motors	25 5	8 40	6
Outpoard motors	5	40	30

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Leisure (LEIS) - continued	() ,	(,,,	(,,,
Paintball firearms	2	100	100
Parachutes	3	67	67
Photofinishing equipment (on racecourses)	8	25	17.5
Pianos (non-electric)	25	8	6
Pistols, air	10	20	13.5
Playground equipment	15.5	13	8.5
Pool tables	12.5	16	10.5
Racing stalls Rafts (inflatable)	20 8	10 25	7 17.5
Records	2	100	100
Rifles, air	10	20	13.5
Rollerblades	3	67	67
Roller-coasters	20	10	7
Roller-skates	3	67	67
Roof rack	5	40	30
Roundabouts	20	10	7
Saddlery	5	40	30
Saunas	15.5	13	8.5
Scoring systems (computerised) Ski boots/poles	8 2	25 100	17.5 100
Skidoo	5	40	30
Snooker tables	12.5	16	10.5
Snow bikes (motorised)	5	40	30
Snow groomers	5	40	30
Snow making machines	10	20	13.5
Snow skis/boards	2	100	100
Snow throwers	8	25	17.5
Snow toboggans	3	67	67
Solarium beds	5	40	30
Solarium lamps	5 10	40 20	30 13.5
Spa pools Sports equipment	3	20 67	67
Stabilised turf systems - Base sand, gravel and drainage (including drainage trenches but not including land contouring) (PROV 25) - applies from 2011/12			
and subsequent income years Stabilised turf systems matrix and infill (PROV 25) - applies from 2011/12	20	10	7
and subsequent income years	10	20	13.5
Stage	20	10	7
Starting stalls	20	10	7
Stereo components	5	40	30
Stereo systems	5	40	30
Suits	3	67	67
Swimming pools (demountable)	5	40	30
Synthetic grass, infill and shock attentuation pads (PROV 25) - applies from 2011/12 and subsequent income years	10	20	13.5
T Bar lifts/pomas	12.5	16	10.5
Tanks (for air)	10	20	13.5
Tapes (audio, recorded)	2	100	100
Tarpaulins	5	40	30
Telescopes (non-scientific)	5	40	30
Televisions	5	40	30
Tenpin bowling balls	3	67	67
Tenpin bowling lanes	20 15.5	10 13	7
Tenpin bowling machinery Tenpin bowling shoes	15.5 3	67	8.5 67
Tents	5	40	30
Timing systems (computerised)	8	25	17.5
Totalisators	8	25	17.5
Toys	3	67	67
Tramping boots	2	100	100
Trampolines	8	25	17.5
Tricycles	5	40	30
Tyre chains Vanding mechines (for tiplets)	3	67 05	67
Vending machines (for tickets)	8	25	17.5

	Est useful	DV depn	SL depn
Leisure (LEIS) - continued	life (years)	rate (%)	rate (%)
Video cameras	5	40	30
Video cassette recorders/players	5	40	30
Video game discs	2	100	100
Video game players	3	67	67
Video projectors	5	40	30
Video tapes (recorded)	2	100	100
Watering systems (PROV 25) - applies from 2011/12 and subsequent income years Water skis	20 3	10 67	7.5 67
Water slides	20	10	7
Weightlifting equipment	12.5	16	10.5
Wetsuits and booties	2	100	100
Windsurfers	3	67	67
Manufacturers (not elsewhere specified) (MANF)			
Abrasives manufacturing plant	20	10	7
Activated carbon manufacturing plant	15.5	13	8.5
Ammunition manufacturing plant	20	10	7
Brush manufacturing plant	12.5	16 10	10.5
Candle manufacturing plant Carbon black manufacturing plant	20 15.5	13	7 8.5
Carbon brush manufacturing plant	15.5	13	8.5
Carbon paper manufacturing plant	12.5	16	10.5
Carbon ribbon manufacturing plant	12.5	16	10.5
Charcoal manufacturing plant	20	10	7
Christmas decoration manufacturing plant	12.5	16	10.5
Contact lens manufacturing plant	12.5	16	10.5
Electric lamp manufacturing plant	20	10	7
Fireworks manufacturing plant	15.5	13	8.5
Gasket manufacturing plant General manufacturing plant and equipment (default class)	20 15.5	10 13	7 8.5
Hearing aid manufacturing plant Hearing aid manufacturing plant	12.5	16	10.5
Match manufacturing plant	20	10	7
Metal roofing manufacturing plant	20	10	7
Packing manufacturing plant	20	10	7
Pen manufacturing plant	12.5	16	10.5
Plumbing display products and custom display stand - applies from 2010/11	_	40	0.0
and subsequent income years	5 20	40 10	30 7
Spark plug manufacturing plant Spectacle manufacturing plant	12.5	16	10.5
Steel pipe manufacturing plant	25	8	6
Transformer manufacturing plant	25	8	6
Venetian blind manufacturing plant	12.5	16	10.5
Welding rod manufacturing plant	20	10	7
Meat and fish processing (MEAT)			
Analysing equipment (for meat fat)	10	20	13.5
Balancers	10	20	13.5
Bandsaws Barrels (plastic, wooden)	12.5	16 40	10.5 30
Beef rollers	5 15.5	13	8.5
Bolt guns (captive)	3	67	67
Bowl choppers	15.5	13	8.5
Boxes (plastic, wooden)	5	40	30
Brine injectors	8	25	17.5
Carcass rails	25	8	6
Casings equipment	15.5	13	8.5
Casks (plastic, wooden)	5 15.5	40 13	30 8.5
Choppers Conveyor chains (animal)	15.5 15.5	13	8.5
Conveyors	15.5	13	8.5
Dehairing machines	15.5	13	8.5
Decanters	12.5	16	10.5
Digesters	25	8	6
Dryers (meat)	20	10	7

Meet and fish processing (MEAT) - continued 12.5		Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Electrical conditioning equipment	Meat and fish processing (MEAT) - continued	(,)	1010 (70)	1410 (70)
Electrical stimulation equipment 12.5 16 10.5 13 8.5		12.5	16	10.5
Filleting machines (for fish)	3 1 1			
Fluming 25		15.5	13	8.5
Freezers (for carcasses)	Filleting machines (for fish)	10	20	13.5
Freezers (for cartons)	Fluming	25	8	6
Gambrels	,	15.5	13	8.5
Grading systems (electronic) 8 25 17.5 Heading machines (for fish) 10 20 13.5 Heading machines (for fish) 10 20 13.5 Heat recovery plant 12.5 16 10.5 Hydrolisers 15.5 13 8.5 Linking equipment (sausages) 15.5 13 8.5 Meat and fish processing plant and equipment (default class) 15.5 13 8.5 Meat an sasagers 15.5 13 8.5 Metal detectors 8 25 17.5 Metal detectors 8 25 17.5 Mincers 15.5 13 8.5 Offal blowers 25 8 6 Packaging machinery (vacuum) 10 20 10.7 Pallets (for carcasses) 20 10 7 Pallets (for carchors) 20 10 7 Pallets (for carchors) 20 10 7 Pathety orning equipment 15.5 13 8.5	,	15.5	13	8.5
Heading machines (for fish) 10 20 13.5 Head recovery plant 12.5 16 10.5 Hydrolisers 15.5 13 8.5 Linking equipment (sausages) 12.5 16 10.5 Meat and fish processing plant and equipment (default class) 15.5 13 8.5 Meat and fish processing plant and equipment (default class) 15.5 13 8.5 Meat skinning/derinding machines 15.5 13 8.5 Meat skinning/derinding machines 15.5 13 8.5 Metal detectors 8 25 17.5 Mincers 15.5 13 8.5 Melal detectors 8 25 17.5 Mincers 15.5 13 8.5 Melal detectors 25 8 6 Packaging machinery (vacuum) 10 20 13.5 Pallets (for carcasses) 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carcasses) 15.5 13 8.5 Percolators 15.5 13 8.5 Percolators 15.5 13 8.5 Preumatir rise and fall operator stands 15.5 13 8.5 Prebreakers/hoggers 1				
Heat recovery plant				
Hydrolisers				
Linking equipment (sausages) Meat and fish processing plant and equipment (default class) Meat and fish processing plant and equipment (default class) Meat massagers Meat skinning/derinding machines 15.5 13 8.5 Meat skinning/derinding machines 15.5 13 8.5 Meat skinning/derinding machines 15.5 13 8.5 Mincers 15.5 13 8.5 Mach skinning/derinding machines 15.5 13 8.5 Mach skinning/derinding/derin	, ,			
Meat and fish processing plant and equipment (default class) 15.5 13 8.5 Meat massagers 15.5 13 8.5 Metal defactors 8 25 17.5 Mincers 15.5 13 8.5 Offal blowers 25 8 6 Packaging machinery (vacuum) 10 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carchors) 20 10 7 Pallets (for carchors) 20 10 7 Petalty forming equipment 15.5 13 8.5 Percolators 15.5 13 8.5 Precuratic rise and fall operator stands 15.5 13 8.5 Prebreakers/hoggers 15.5 13 8.5 Prebreakers/hoggers 15.5 13 8.5 Presses (tallow) 20 10 7 Saws (predictic) 10 20 13.5 Saws (predictic) 10 20 13.5 <td></td> <td></td> <td></td> <td></td>				
Meat massagers 15.5 13 8.5 Meat skinning/derinding machines 15.5 13 8.5 Metal detectors 8 25 17.5 Mincers 15.5 13 8.5 Mincers 25 8 6 Packaging machinery (vacuum) 10 20 13.5 Pallets (for carcasses) 20 10 7 Pallets (for carcons) 20 10 7 Patly forming equipment 15.5 13 8.5 Precolators 15.5 13 8.5 Prebreakers/hogers 15.5 13 8.5 Prebreakers/hogers 15.5 13 8.5 Presses (tallow) 20 10 7 Saws (product) 10 20 13.5 Sharpacers 12.5 16				
Meat skinning/derinding machines 15.5 13 8.5 Metal detectors 8 25 17.5 Mincers 15.5 13 8.5 Offal blowers 25 8 6 Packaging machinery (vacuum) 10 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carcons) 20 10 7 Perbus deriver 10 20 13.5 8.5 Presses (18) 8.5 15.5 13 8.5 Presses (tallow) 20 10 7 2 3.5 3.5 3.5 3.5 3				
Metal detectors 8 25 175 Mincers 15.5 13 8.5 Offia blowers 25 8 6 Packaging machinery (vacuum) 10 20 13.5 Pallets (for carcasses) 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carcans) 20 10 7 Patty forming equipment 15.5 13 8.5 Precolators 15.5 13 8.5 Prebreaker/hoggers 15.5 13 8.5 Prebreaker/hoggers 15.5 13 8.5 Presses (tallow) 20 10 7 Saws (polectric) 10 20 13.5 Saws (preductil) 10 20 13.5 Saws (polectric) 12.5 1	· ·			
Mincers 15.5 13 8.5 Offal blowers 25 8 6 Packaging machinery (vacuum) 10 20 10 7 Pallets (for carcasses) 20 10 7 Pallets (for carcasses) 20 10 7 Patty forming equipment 15.5 13 8.5 Percolators 15.5 13 8.5 Precolators 15.5 13 8.5 Prebreakers/hoggers 15.5 13 8.5 Prebreakers/hoggers 15.5 13 8.5 Presses (tallow) 20 10 7 Saws (pectric) 10 20 13.5 Saws (pectric) 10 20 13.5 Saws (penumatic) 10 20 13.5 Saws (penumatic) 10 20 13.5 Saws (penumatic) 10 20 13.5 Sperators 12.5 16 10.5 Shrink tunnels 12.5				
Offal blowers 25 8 6 Packaging machinery (vacuum) 10 20 13.5 Pallets (for carcasses) 20 10 7 Pallets (for carcons) 20 10 7 Patty forming equipment 15.5 13 8.5 Percolators 15.5 13 8.5 Pneumatic rise and fall operator stands 15.5 13 8.5 Prebreakers/hoggers 15.5 13 8.5 Presses (tallow) 20 10 7 Saws (electric) 10 20 13.5 Saws (preumatic) 10 20 13.5 Sayard (patrallic) 10 20 13.5 Shard (patrallic) 10 20 13.5 Shard (patrallic)				
Packaging machinery (vacuum) 10 20 13.5 Pallets (for carcasses) 20 10 7 Pallets (for cartons) 20 10 7 Patly forming equipment 15.5 13 8.5 Percolators 15.5 13 8.5 Prebreakers/hoggers 15.0 10 20 13.5 Saws (plectric) 10 20 13.5 8.5 Saws (plectric) 10 20 13.5 6 10.5 10.5 11.5 16 <td< td=""><td></td><td></td><td></td><td></td></td<>				
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Pallets (for cartons) 20 10 7 Patty forming equipment 15.5 13 8.5 Precolators 15.5 13 8.5 Prebreakers/hoggers 15.0 10 20 13.5 Saws (plectric) 10 20 13.5 8.5 Prebreakers/hoggers 15.5 16 10.5 10.5 13.5 6 10.5 13.5 6 10.5 13.5 10.5 10.5 10.5 10.5 10.5 10.5 10.5 10.5 <t< td=""><td></td><td></td><td></td><td></td></t<>				
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Bedding 3 67 67 Beds (domestic type) 8 25 17.5		20	10	
Beds (domestic type) 8 25 17.5	,			
Deale (ULL)	` '			
	Beds (Hi-Lo)	10	20	13.5
Beds (standard) 15.5 13 8.5	,			
Blood warmers 10 20 13.5				
Breathing apparatus 10 20 13.5				
Centrifuges 10 20 13.5				
Chambers (vacuum) 10 20 13.5				
Chiropractors' couches 15.5 13 8.5	Uniropractors' couches	15.5	13	8.5

	Est useful	DV depn	SL depn
Medical and medical laboratory (MEDI) - continued	life (years)	rate (%)	rate (%)
Chromatographs	8	25	17.5
Computer controlled tablet dispensing systems (2009/2010 and subsequent years)			
(PROV)	5	40	30
Crematoriums Crutches	25 1	8 100	6 100
Cylinders (gas)	5	40	30
Defibrillators	6.66	30	21
Dental chairs	15.5	13	8.5
Dental units Dialysis/bypass machines	8 8	25 25	17.5 17.5
Diathermy equipment	6.66	30	21
Electrical test meters	8	25	17.5
Electrocardiographs	8	25	17.5
Electrodiagnostic equipment Electronic balances	6.66 8	30 25	21 17.5
Electrosurgical equipment	6.66	30	21
Fibre-optic scopes	5	40	30
Fitness equipment	5	40	30
Flasks (vacuum)	10	20	13.5
Flow measuring equipment Freezers	6.66 10	30 20	21 13.5
Fume cabinets	15.5	13	8.5
Furnaces	15.5	13	8.5
Furniture (fixed)	20	10	7
Furniture (loose, laboratory)	10	20	13.5
Furniture (loose, medical)	10	20	13.5
Gamma cameras Hoists (for patients)	8 10	25 20	17.5 13.5
Humidifiers	5	40	30
Hydrocollators	10	20	13.5
Incinerators (pathological)	20	10	7
Incubators (laboratory)	12.5	16	10.5
Infant incubators Infusion pumps (and the like)	8 5	25 40	17.5 30
Instruments (hand held)	5	40	30
Invalid scooters	8	25	17.5
IPL, Laser, Ultrasound or RF emitting skin treatment or depilation equipment			
(2017/2018 and subsequent years)	8	25 8	17.5 6
Irradiation plant Lamps (for treatment)	25 8	25	17.5
Laparoscopic equipment	4	50	40
Laser surgical and dental equipment	5	40	30
Lighting (examination)	12.5	16	10.5
Lighting (operating theatre) Linear accelerator/simulator	12.5 10	16 20	10.5 13.5
Linear accelerator/simulator	3	67	67
Mannequins	10	20	13.5
Marble rock instruments (heated or chilled and used in the massage process)			
(PROV)	25	8	6
Medical, veterinary, dental, optical, chiropractors, funeral directors (excluding casket-making machinery) and medical laboratory plant and equipment			
(default class)	8	25	17.5
Microscope equipment	10	20	13.5
Microtomes	10	20	13.5
Operating tables	15.5 10	13 20	8.5 13.5
Optical equipment Orthopaedic appliances	3	20 67	67
Oscilloscopes	8	25	17.5
Ovens	12.5	16	10.5
Patient monitoring equipment	6.66	30	21
Physiotherapy equipment Psychological testing sets	10 10	20 20	13.5 13.5
Pushrod/cable propelled pipeline camera inspection systems (not including	10	20	13.5
pipeline crawlers)	4	50	40

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Medical and medical laboratory (MEDI) - continued	ille (years)	rate (/o)	Tale (/0)
Radiation detection equipment	8	25	17.5
Recorders	8	25	17.5
Refrigerators	8	25	17.5
Respiration apparatus	10	20	13.5
Resuscitators	8	25	17.5
Saunas	15.5	13	8.5
Scanners	10	20	13.5
Skeletons	10	20	13.5
Sluicers	10	20	13.5
Solarium beds	5	40	30
Solarium lamps	5	40 20	30
Spa pools Spectrophotometers	10 8	25	13.5 17.5
Splints	1	100	100
Sterilisers	20	10	7
Surgical implant instrument sets (orthopaedic)	3	67	67
Tools (power)	8	25	17.5
Treatment planning system (radiotherapy)	6.66	30	21
Trusses	3	67	67
Ultrasonic diagnostic equipment	5	40	30
Ultrasonic equipment	8	25	17.5
Ultrasonic scanners (used outdoors by veterinarians)	4	50	40
Vaporisers/absorbers	10	20	13.5
Ventilators	8	25	17.5
Vessels (vacuum)	10	20	13.5
Walking frames	3	67	67
Washing decontaminators	8	25	17.5
Weighing equipment (for patients - electronic) Weighing equipment (for patients - mechanical)	12 20	20 10	13.5 7
Wheelchairs (non-powered)	8	25	17.5
Wheelchairs (powered)	6.66	30	21
X-ray cassettes	5	40	30
X-ray equipment (except as shown elsewhere)	10	20	13.5
X-ray equipment (mobile)	8	25	17.5
X-ray processors	8	25	17.5
X-ray viewers	12.5	16	10.5
Metal industries (primary) and foundries (METL)			
Assembly lines (anode)	20	10	7
Carbon block plant	15.5	13	8.5
Casting machines	15.5	13	8.5
Core blowing machines	20	10	7
Core stoves	20	10	7
Cupolas	25	8	6
Die casting machines	15.5	13	8.5
Die casting moulds	5	40	30
Extruding plant and equipment (aluminium)	20	10	7
Extruding plant and equipment (lead)	20	10	7
Fettling machines	15.5 20	13 10	8.5 7
Forging presses Furnaces (excluding primary steel making)	20	10	7
Furnaces (for steel making)	25	8	6
Hammers (power)	25	8	6
Hardening furnaces	20	10	7
Ladles	10	20	13.5
Loading facilities (ships)	20	10	7
Mills (rolling)	25	8	6
Moulding boxes	10	20	13.5
Moulding machines	20	10	7
Patterns	5	40	30
Potlines (aluminium)	20	10	7
Primary metal industry plant and equipment (default class)	20	10	7
Sand handling plants Sand stripping machines	20 20	10 10	7 7
Scrap recovery plant	20	10	7
Colup 1000voly plant	20	10	

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

	Est useful	DV depn	SL depn
Mining (see also "Contractors, builders and quarrying") (MING) - continued	life (years)	rate (%)	rate (%)
Gold dredges	15.5	13	8.5
Graders (surface mining)	10	20	13.5
Loaders (surface mining)	10	20	13.5
Mining plant (continuous)	10	20	13.5
Mining plant (long-wall)	10	20	13.5
Mining plant and equipment (default class)	10	20	13.5
Pit props (for permanent roads)	5	40	30
Rail lines Roof bolters	15.5 3	13 67	8.5 67
Ropeways (overground)	20	10	7
Shovels	15.5	13	8.5
Shovels (surface mining)	10	20	13.5
Shuttle cars	10	20	13.5
Stone dusters	5	40	30
Transporters	10	20	13.5
Tunnelling machines	10	20	13.5
Winding gear	20	10	7
Oil and gas industry (OILG) Bitumen making plant	15.5	13	8.5
Cascades (CNG)	20	10	6.5 7
CNG compressors	12.5	16	10.5
CNG equipment (ancillary)	12.5	16	10.5
Coalescers/dehydrators	15.5	13	8.5
Coiled tubing units - applies from the 2014 and subsequent income years	12.5	16	10.5
Control monitoring systems (forecourt)	5	40	30
Couplings (hydrant)	15.5	13	8.5
Couplings (underwing)	15.5	13	8.5
Distillation columns Drilling rigs/platforms (land based)	15.5 15.5	13 13	8.5 8.5
Drilling rigs/platforms (iand based) Drilling rigs/platforms (ocean going)	15.5	13	8.5
Filters (liquid separator)	15.5	13	8.5
Filters (water separation)	15.5	13	8.5
Gas cylinders (acquired before October 1996)	5	40	30
Gas cylinders - LPG, including propane and butane	8	25	17.5
Gas cylinders - others	12.5	16	10.5
Hydrogen manufacturing unit (HMU) catalyst	5	40	30
Hydrocracker catalyst - non-rechargeable	2	100	100
Hydrocracker catalyst - rechargeable Inflatable pipeline plug (PROV)	4 3	50 67	40 67
Meters (bulk)	15.5	13	8.5
Mobile steel tanks (mild steel, welded) applies from the 2014 and subsequent	.0.0	.0	0.0
income years	15.5	13	8.5
- if affected by acid or alkali	10	20	13.5
Nitrogen generating units - applies from the 2014 and subsequent income years	10	20	13.5
Nitrogen pumping units - applies from the 2014 and subsequent income years	10	20	13.5
Oil and gas industry plant and equipment (default class) Oil drums (re-usable)	15.5 3	13 67	8.5 67
Pilot plants	5	40	30
Pipeline crawler (PROV)	5	40	30
Pipes (oil drilling)	5	40	30
Piping	20	10	7
Production platforms	20	10	7
Pumping units - applies from the 2014 and subsequent income years	10	20	13.5
Pumps (donkey)	15.5	13	8.5
Pumps (forecourt fuel) Pushrod/cable propelled pipeline camera inspection systems (not including	12.5	16	10.5
pipeline crawlers)	4	50	40
Refiners	15.5	13	8.5
Slickline floor sheaves - applies from the 2014 and subsequent income years	10	20	13.5
Slickline units - applies from the 2014 and subsequent income years	12.5	16	10.5
Spools - applies from the 2014 and subsequent income years	10	20	13.5
Stuffing boxes and lubricator/riser pipes - applies from the 2014 and subsequent income years	10	20	13.5
moomo youlo	10	20	10.5

	Est useful	DV depn	SL depn
	life (years)	rate (%)	rate (%)
Oil and gas industry (OILG) - continued			
Tanks (LPG storage)	20	10	7
Tanks (storage) Tanks (underground)	25 20	8 10	6 7
Tools, downhole (perforating guns excluded; to be treated as consumables, and	20	10	,
revenue expense items) - applies from the 2014 and subsequent income years	5	40	30
Treating irons - applies from the 2014 and subsequent income years Valves	10 20	20 10	13.5 7
Wireline units - applies from the 2014 and subsequent income years	12.5	16	10.5
Packaging (excluding plastic packaging) (PACK)			
Closing machines (cans)	15.5	13	8.5
Closing machines (cartons)	15.5	13	8.5
Corrugating machines Creasers	25 15.5	8 13	6 8.5
Cutters	15.5	13	8.5
Die cutters	15.5	13	8.5
Dies (creasing)	2	100	100
Dies (cutting) Folders	2 15.5	100 13	100 8.5
Forming machines (cans)	15.5	13	8.5
Forming machines (cartons)	15.5	13	8.5
Forms (creasing)	2	100	100
Forms (cutting) Gluers	2 15.5	100 13	100 8.5
Mixers (clamp-on)	8	25	17.5
Mixing machines	15.5	13	8.5
Packaging manufacturing machinery (default class)	15.5	13	8.5
Paper bag making machines Presses (can blanking)	15.5 15.5	13 13	8.5 8.5
Printing machines (automated inkjet flatbed) - applies from 2013/14 and subsequent	10.0	10	0.0
income years	10	20	13.5
Printing machines (flexographic) Printing machines (gravure)	15.5 15.5	13 13	8.5 8.5
Printing machines (gravure) Printing machines (offset)	15.5	13	8.5
Rollers (if shown separately from machines)	5	40	30
Seaming machines (cans)	15.5	13	8.5
Slitters Slotters	15.5 15.5	13 13	8.5 8.5
Stacking machines	15.5	13	8.5
Stitching machines	15.5	13	8.5
Capping machines	12.5	16	10.5
Pharmaceuticals (PHAR)	45.5	40	0.5
Capsulating machines Coating machines	15.5 15.5	13 13	8.5 8.5
Computer controlled tablet dispensing systems (applies from 2009/10	10.0	10	0.0
and subsequent years) (PROV 19)	5	40	30
Conveyors Counting machines	12.5 8	16 25	10.5 17.5
Dedusting machines	8	25	17.5
Dies (tabletting)	5	40	30
Dust extraction plant	15.5	13	8.5
Filling machines (liquid) Granulators	12.5 12.5	16 16	10.5 10.5
Grinding mills	12.5	16	10.5
Pharmaceutical manufacturing plant and equipment (default class)	12.5	16	10.5
Tabletting machines	15.5	13	8.5
Tanks (other than stainless steel) Tanks (stainless steel)	20 25	10 8	7 6
Vessels (reactor)	25	8	6
Plastics (PLAS)			
Plastics working/moulding machinery (default class)	15.5	13	8.5
Agglomerators Air rings	8 12.5	25 16	17.5 10.5
, at tange	12.0	10	10.5

	Est useful	DV depn	SL depn
	life (years)	rate (%)	rate (%)
Plastics (PLAS) - continued	45.5	40	0.5
Bandsaws (foam) Bending machines (plastic)	15.5 12.5	13 16	8.5 10.5
Blowing towers	25	8	6
Bombarders	15.5	13	8.5
Coating ranges (PVC)	20	10	7
Crumbling machines (foam)	15.5	13	8.5
Cut-off machines	15.5	13	8.5
Dehumidifiers Die carts	8 12.5	25 16	17.5 10.5
Die heaters/coolers	12.5	25	17.5
Dies (of all descriptions)	3	67	67
Dryers	8	25	17.5
Embossing machines	25	8	6
Extruders	15.5	13	8.5
Feeders/loaders (granules)	8	25	17.5
Foaming machines (portable)	10	20	13.5
Granulators	8	25	17.5
Guiders Haul-throughs	8 15.5	25 13	17.5 8.5
Haul-ups	15.5	13	8.5
Hoppers	8	25	17.5
Manufacturing plant (polyurethane foam)	15.5	13	8.5
Mixers (resin)	15.5	13	8.5
Mould heaters/coolers	8	25	17.5
Moulding machines (blow)	15.5	13	8.5
Moulding machines (compression)	15.5	13	8.5
Moulding machines (injection) Moulding machines (rotational)	15.5 15.5	13 13	8.5 8.5
Moulding machines (rotational) Moulding machines (vacuum)	15.5	13	8.5
Moulding plant (polystyrene)	15.5	13	8.5
Moulds (of all descriptions)	3	67	67
Peeling machines	15.5	13	8.5
Plastic bag making machines	12.5	16	10.5
Screen changers	8	25	17.5
Slitters	15.5	13	8.5
Splitting machines	15.5 8	13 25	8.5 17.5
Spraying plants (fibreglass resin) Thickness gauges	5	40	30
Treaters	5	40	30
Welders (plastic)	15.5	13	8.5
Winders	15.5	13	8.5
Pottery, tile and brick making (POTT)			
Arcs	25	8	6
Blungers	25	8	6
Charges (ball mill)	3	67	67
Cleaning machines (brick)	8	25	17.5
Conveyors	15.5	13	8.5
Cutting machines	15.5	13	8.5
Decorating machines	12.5	16	10.5
Dryers Fettling machines	15.5 15.5	13 13	8.5 8.5
Flatware and similar making machines	15.5	13	8.5
Fume fans	15.5	13	8.5
Fume hoods	15.5	13	8.5
Glazing benches	15.5	13	8.5
Glazing machines	15.5	13	8.5
Kiln truck rails	25	8	6
Kiln trucks	20	10	7
Kilns (brick firing)	25	8	6
Kilns (other than tunnel and brick firing kilns) Kilns (tunnel)	20 25	10 8	7 6
Lathes (turning)	20	10	7
Mills (ball)	20	10	7
·····- \··,	20		

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Pottery, tile and brick making (POTT) - continued	ino (youro)	1410 (70)	1410 (70)
Mills (edge runner)	25	8	6
Mills (jar)	12.5	16	10.5
Mills (pan)	25	8	6
Mills (pug) Mixers	20 15.5	10 13	7 8.5
Mottling machines	15.5	13	8.5
Moulds (plaster)	3	67	67
Ovens (curing)	15.5	13	8.5
Pallet boards	3	67	67
Potters' wheels	12.5 20	16 10	10.5 7
Pottery, tile and brick making plant and equipment (default class) Presses (brick or similar)	20 15.5	13	8.5
Presses (dry, hand-operated)	20	10	7
Presses (dry, hydraulic or motorised)	15.5	13	8.5
Presses (filter)	25	8	6
Presses (wet)	15.5	13	8.5
Pumps (slip) Screen printing machines	15.5 8	13 25	8.5 17.5
Screens (vibratory)	8	25	17.5
Sifting machines	8	25	17.5
Spray booths	15.5	13	8.5
Tanks (brick holding)	25	8	6
Tanks (cement)	20 25	10	7
Tanks (concrete holding) Tanks (wooden)	25 20	8 10	6 7
Testing equipment (for insulators)	12.5	16	10.5
Power generation and electrical reticulation systems (POWR)			
Accumulators	10	20	13.5
Batteries	5	40	30
Cable locators	8	25	17.5
Cabling	25	8	6
Cabling (submarine)	25 25	8 8	6
Capacitors Circuit breakers	25 25	8	6 6
Computerised load control equipment	8	25	17.5
Condensers	20	10	7
Converters (rotary)	20	10	7
Cooling tower (concrete)	25 50	8	6
Culverts (concrete) Electricity revenue and data logging terminals	50 8	4 25	3 17.5
Electricity revenue and data logging terminals (when leased)	4	50	40
Engines (hot air)	20	10	7
Frequency changers	15.5	13	8.5
Generators (CNG, not standby)	10	20	13.5
Generators (diesel, not standby) Generators (gas)	10 20	20 10	13.5 7
Generators (gas) Generators (LPG, not standby)	10	20	13.5
Generators (oil fired)	20	10	7
Generators (standby)	25	8	6
Generators (steam)	20	10	7
Generators (water)	20	10	7
Geothermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years	50	0	0
Hydroelectric powerhouses (PROV 26) - applies from the 2011/12 and subsequent			
income years	100	2	1.5
Metering equipment Methods production plant (from refuse)	15.5	13	8.5
Methane production plant (from refuse) Poles (power, excluding wooden)	10 25	20 8	13.5 6
Poles (power, excluding wooden) Poles (power, wooden)	25 20	10	7
Power factor correction equipment	15.5	13	8.5
Power generation and electrical reticulation (default class)	20	10	7
Pylons	25	8	6
Rectifiers Solar power harnessing equipment	20 12.5	10 16	7 10.5
Solar power harnessing equipment	12.5	16	10.5

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

Printing and photography (PRIN) - continued 2 1 7 Presses (pooling) 20 10 7 Presses (pooling) 15.5 13 8.5 Printing, bindery and graphic arts machinery and equipment (default class) 15.5 16 10.5 Printing, bindery and graphic arts machinery and equipment (default class) 10 20 10.5 7 Printing machines (lexographic) 20 10 7 7 7 7 7 7 7 7 13.5 8.5 7 13.5 13.5 13.5 13.5 8.5 7 13.5 15.5 13.5 15.5 13.5 15.5 13.8 8.5 17.5 18.5 15.5 13.8 8.5 17.5 18.5 15.5 13.5 8.5 17.		Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Presses (poofing) Presses (proofing) Presses (proofing) Presses (proofing) Presses (proofing) Presses (proofing) Printing machines (automated inkjet (latbed) - applies from 2013/14 and subsequent income years Printing machines (lebographic) Printing machines (lebographic) Printing machines (lebographic) Printing machines (gravure) Process cameras Process (gravure)		(),	(,	
Presses (proofing) Printing, bindery and graphic arts machinery and equipment (default class) Printing machines (automated inkjet flatbed) - applies from 2013/14 and subsequent income years Printing machines (grayme) Process grayme (grayme) Pr		20	10	7
Printing machines (automated inkjet (latthed) - applies from 2013/14 and subsequent income years income years income years years years income years	Presses (proofing)	15.5	13	8.5
income years		12.5	16	10.5
Printing machines (grayure) 20 10 7 Printing machines (grayure) 20 10 7 Printing machines (abel) 15.5 13 8.5 Printing machines (offset) 15.5 13 8.5 Process anks 15.5 13 8.5 Processors 8 25 17.5 Register punches 8 25 17.5 Ring attaching machines 15.5 13 8.5 Processors 8 25 17.5 Ring attaching machines 15.5 40 30 Roller washers 8 25 17.5 Roller washers 8 25 17.5 <tr< td=""><td></td><td>10</td><td>20</td><td>13.5</td></tr<>		10	20	13.5
Printing machines (alexe) 15.5 13 8.5 Printing machines (newspaper) 20 10 7 Printing machines (serben) 15.5 13 8.5 Printing machines (serben) 15.5 13 8.5 Printing machines (serben) 15.5 16 10.5 Process carneras 8 25 17.5 Register punches 8 25 17.5 Rilage and process carneras 8 25 17.5 Rollers (if sho	Printing machines (flexographic)			
Printing machines (inewspaper) 20 10 7 Printing machines (offset) 15.5 13 8.5 Printing machines (aced) 15.5 13 8.5 Printing machines (aced) 12.5 16 10.5 Process cameras 8 25 17.5 Process sliks 15.5 13 8.2 17.5 Process sliks 15.5 13 8.2 17.5 Register punches 8 25 17.5 Register punchines 20 10 7 Roller washers 20 10 7 Roller washers 20 10 7 Roller washers 20 10 7 Rollers (if shown separately from machines) 5 40 30 Rollers (if shown separately from machines) 5 40 30 Silver recovery units 5 40 30 Silver recovery units 5 40 30 Silver recovery units 5 40	e ve			
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Process sinks 15.5 13 8.5 Processors 8 25 17.5 Register punches 8 25 17.5 Ring attaching machines 15.5 13 8.5 Riveting machines 20 10 7 Rollers (if shown separately from machines) 5 40 30 Ruling machines 20 10 7 Scanners 8 25 17.5 Silver recovery units 5 40 30 Silting machines 5 40 30 Silkting machines 5 40 30 Silkting machines 5 40 30 Stacking machines 8 25 17.5 Stap and repeat machines 8 25 17.5 Step and repeat machines				
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Filing attaching machines 15.5 13 8.5 Riveting machines 20 10 7 Riveting machines 8 25 17.5 Roller washers 8 25 17.5 Rollers (if shown separately from machines) 5 40 30 Ruling machines 8 25 17.5 Scanners 8 25 17.5 Silver recovery units 5 40 30 Siltting machines 20 10 7 Spine taping machines 5 40 30 Siltting machines 5 40 30 Siltting machines 5 40 30 Siltting machines 5 40 30 Siltching machines 15.5 13 8.5 Stacking machines 8 25 17.5 Stacking machines 8 25 17.5 Stitchers 15.5 13 8.5 Thermographs 8 25 17.5 Stitchers 15.5 13 8.5 Thermographs 8 25 17.5 Stitchers 15.5 13 8.5 Typesetting machines 20 10 7 Wallpaper coating machines 20 10 7 Wallpaper coating machines 20 10 7 Pulp and paper manufacturing (PULP) Agitators 12.5 16 10.5 Calender stack 25 8 6 Centricleaners 20 10 7 Dryer hoods 20 10 7 Dryers 20 10 7 Dryer boods 20 10 7 Dryers 20 10 7 Dryers 20 10 7 Pulp and paper manufacturing plant and equipment (default class) 15.5 13 8.5 Pulping plant (mechanical) 15.5				
Riveting machines	•			
Rollers (if shown separately from machines) 5	· ·			
Ruling machines				
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Step and repeat machines 8 25 17.5 Stitchers 15.5 13 8.5 Thermographs 8 25 17.5 Typesetting machines and associated equipment 5 40 30 Wallpaper coating machines 20 10 7 Window patching machines 20 10 7 Pulp and paper manufacturing (PULP) 40 30 30 Agitators 12.5 16 10.5 6 6 Calender stack 25 8 6 7 9 <t< td=""><td></td><td></td><td></td><td></td></t<>				
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	Est useful	DV depn	SL depn
Residential rental property chattels (RESD)	life (years)	rate (%)	rate (%)
Air conditioners and heat pumps (through wall or window type)	10	20	13.5
Air ventilation systems (in roof cavity)	10	20	13.5
Alarms (burglar/smoke, wired or wireless)	6.66	30	21
Appliances (small)	4	50	40
Awnings	10	20	13.5
Bedding	3	67	67
Blinds Carpet from 1 April 2011, to the 2012 and subsequent income years	8 8	25 25	17.5 17.5
Carpets (modular nylon tile construction) acquired before 1 April 2011	15.5	13	8.5
Carpets (other than modular nylon tile construction) acquired before 1 April 2011	5	40	30
Chattels (default class)	5	40	30
Clotheslines	8	25	17.5
Crockery	3	67	67
Curtains	8	25	17.5
Cutlery Dehumidifiers (portable) from 2011/12 income year	3 4	67 50	67 40
Dishwashers	6.66	30	21
Drapes	8	25	17.5
Dryers (clothes, domestic type)	6.66	30	21
Freezers (domestic type)	8	25	17.5
Furniture (loose)	10	20	13.5
Glassware	3	67	67
Heaters (electric)	3 5	67 40	67
Heaters (gas, portable, not flued) Lawnmowers	4	50	30 40
Light shades/fashion items affixed to a standard light fitting	10	20	13.5
Linen	3	67	67
Mailboxes (from 1 April 2011)	15	13	8.5
Microwave ovens (applies from 2011/12 and subsequent income years)	6.66	30	21
Microwave ovens (from 1 April 2011)	4	50	40
Ovens Petrigeratore (demostic type)	8 8	25 25	17.5 17.5
Refrigerators (domestic type) Satellite receiving dishes	12.5	16	10.5
Stereos	5	40	30
Stoves	8	25	17.5
Televisions	5	40	30
Utensils (including pots and pans)	3	67	67
Vacuum cleaners (domestic type)	3	67	67
Washing machines (domestic type) Waste disposal units (domestic type)	6.66 8	30 25	21 17.5
Water heaters (prior to the 2011-12 income year)	12.5	16	10.5
Water heaters (heat pump type) - applies from 2011/12 and subsequent income years	10	20	13.5
Water heaters (over-sink type)	10	20	13.5
Water heaters (other eg, electric or gas hot water cylinders)	15.5	13	8.5
Water heaters (solar type)	10	20	13.5
Rubber and tyre manufacturing (RUBB)			
Bale cutters	20	10	7
Bias cutters	15.5	13	8.5
Braiding machines	25	8	6
Calenders Carbon black tote bins	25 5	8 40	6 30
Conveyors	15.5	13	8.5
Data logging equipment	8	25	17.5
Dryers	20	10	7
Extruder head/preformer systems	15.5	13	8.5
Extruders	25	8	6
Extrusion dies	2	100	100
Festoons First and second-stage tyre barrows	15.5 15.5	13 13	8.5 8.5
Grinding mills	15.5	13	8.5
Guillotines	20	10	7
Mills	25	8	6
Mixers (banbury type)	15.5	13	8.5

	Est useful	DV depn	SL depn
Rubber and tyre manufacturing (RUBB) - continued	life (years)	rate (%)	rate (%)
Moulds (for rubber or tyres)	3	67	67
Ply servicers	15.5	13	8.5
Presses (moulding)	25	8	6
Presses (vulcanising)	25	8	6
Rheometers	10	20	13.5
Rubber working machinery (default class)	25	8	6
Solution mixers Steelastic gum edge unit	20 15.5	10 13	7 8.5
Steelastic unit (excluding extruders)	6.66	30	21
Tread skivers	15.5	13	8.5
Tyre building drums	5	40	30
Tyre building machines	15.5	13	8.5
Tyre painting units	10	20	13.5
Tyre sand blasting units Tyre trimming units	10 20	20 10	13.5 7
Tyre uniformity test machines	10	20	13.5
Winders	20	10	7
Shops (SHOP)			
Appliances (domestic)	6.66	30	21
Bandsaws (for meat)	15.5	13	8.5
Barbers' chairs	20	10	7
Barriers	10	20	13.5
Baskets (for shopping)	5	40	30
Benches (fitted)	20	10	7
Benches (loose)	10 6.66	20 30	13.5 21
Blenders Bowl choppers	15.5	13	8.5
Brakes (for pastry)	15.5	13	8.5
Carpets (modular nylon tile construction)	15.5	13	8.5
Carpets (other than modular nylon tile construction)	5	40	30
Cash registers	5	40	30
Check-out systems	5	40	30
Cobblers, equipment Coffee grinders	20 8	10 25	7 17.5
Coffee makers	6.66	30	21
Comparators (consumer electronic comparative display units)	3	67	67
Compressors	12.5	16	10.5
Cookers	12.5	16	10.5
Coolrooms	20	10	7
Counters (for check-out, loose)	10 12.5	20	13.5
Croissant makers Dishwashers	12.5	16 20	10.5 13.5
Display cabinets	12.5	16	10.5
Doors (roller)	12.5	16	10.5
Drinks dispensers	12.5	16	10.5
Electronic article surveillance systems	5	40	30
Evaporators	12.5	16	10.5
Fillers (for sausages) Fittings (in shop, loose)	12.5 10	16 20	10.5 13.5
Food processors	6.66	30	21
Formers (for sausages)	12.5	16	10.5
Freezer cabinets	12.5	16	10.5
Fume hoods (other than stainless steel)	15.5	13	8.5
Fume hoods (stainless steel, fitted)	20	10	7
Furniture (fitted)	20	10	7
Furniture (loose) Grills (roller)	10 12.5	20 16	13.5 10.5
Hairdressers' equipment	12.5	40	30
Ice-cream dispensers	12.5	16	10.5
Ice making machines	12.5	16	10.5
Insect exterminators	6.66	30	21
Integrated silk flower arrangements (PROV)	2	100	100

	Est useful	DV depn	SL depn rate (%)
Shops (SHOP) - continued	life (years)	rate (%)	Tale (%)
IPL, Laser, Ultrasound or RF emitting skin treatment or depilation equipment			
(2017/2018 and subsequent years)	8	25	17.5
Jewellers' manufacturing equipment	15.5	13	8.5
Key cutting machines	5	40	30
Kitchen appliances (miscellaneous)	6.66	30	21
LED screens (fixed, in use 24 hours per day) - applies from 2007/08 and subsequent income years	8	25	17.5
LED screens (fixed) - applies from 2007/08 and subsequent income years	15.5	13	8.5
Mannequins	8	25	17.5
Microwave ovens (commercial) - applies to the 2014 and subsequent income years	8	25	17.5
Milkshake mixers	8	25	17.5
Mincers	15.5	13	8.5
Mixers Moulders (French stick)	15.5 12.5	13 16	8.5 10.5
Music systems (in-house)	10	20	13.5
Ovens	12.5	16	10.5
PA systems	10	20	13.5
Packing machines (shrink wrap)	8	25	17.5
Packing machines (vacuum)	10	20	13.5
Paint shakers	10	20	13.5
Paintings and drawings, in either case being property the value of which might	20	10	7
reasonably be expected in normal circumstances to decline in value Peelers (for vegetables)	20 12.5	10 16	7 10.5
Pizza ovens (bench-top) - applies to the 2014 and subsequent income years	6.66	30	21
Pizza ovens (bench-top, for long-term loan or hire) - applies to the 2014 and	0.00	00	
subsequent income years	5	40	30
Plumbing display products and custom display stand - applies from 2010/11 and			
subsequent income years	5	40	30
Prints (including limited edition prints)	10 10	20	13.5
Racks (loose) Rails (for carcass)	25	20 8	13.5 6
Ranges	12.5	16	10.5
Readers (bar code)	5	40	30
Refrigerated cabinets	12.5	16	10.5
Rotisseries	12.5	16	10.5
Scales	8	25	17.5
Scanners (bar code)	5	40	30
Shelving (loose) Shop plant and equipment (default class)	10 12.5	20 16	13.5 10.5
Signs (electric)	12.5	20	13.5
Signs (other than electric)	20	10	7
Signs (portable, electric)	5	40	30
Sinks (fitted)	20	10	7
Slicers	12.5	16	10.5
Tags (security)	3	67	67
Tailors' dummies	8	25	17.5
Tenderisers Trolleys (in supermarkets)	15.5 5	13 40	8.5 30
Utensils (including pots and pans)	3	67	67
Vinyl flooring	10	20	13.5
Warming cabinets	12.5	16	10.5
Waste disposals	10	20	13.5
Wrap sealers	8	25	17.5
Tanning and fellmongering (TANN)			
Blocking machines	15.5	13	8.5
Blowing systems (for wool)	15.5	13	8.5
Buffing machines	15.5	13	8.5
Carding machines	15.5	13	8.5
Degreasing machines	12.5	16	10.5
Dollies Double (formalling)	15.5	13	8.5
Drums (for salting)	15.5 15.5	13	8.5
Drums (for tanning) Drums (for washing)	15.5 15.5	13 13	8.5 8.5
Dryers	20	10	7
2.,0.0	20	10	

	Est useful	DV depn	SL depn
_ , ,,,, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,	life (years)	rate (%)	rate (%)
Tanning and fellmongering (TANN) - continued	40	00	40.5
Effluent plant (excluding stainless steel tanks and screens) Fleshing machines	10 12.5	20 16	13.5 10.5
Hydro extractors	15.5	13	8.5
Ironing machines (for skins)	15.5	13	8.5
Ironing machines (for wool)	15.5	13	8.5
Measuring machines (for area)	12.5	16	10.5
Paddles Paint to bloom	15.5	13	8.5
Paint tables Polishing machines (for skins)	10 15.5	20 13	13.5 8.5
Presses (for pelts)	15.5	13	8.5
Processors (for hides)	15.5	13	8.5
Pulling machines (for wool)	10	20	13.5
Sammying machines	12.5	16	10.5
Screens (stainless steel)	15.5	13	8.5
Setting machines Shaving machines	12.5 12.5	16 16	10.5 10.5
Shearing machines (not farm type)	12.5	16	10.5
Slitting machines	12.5	16	10.5
Splitting machines	12.5	16	10.5
Staking machines	12.5	16	10.5
Tanning and fellmongering plant and machinery (default class)	15.5	13	8.5
Vats (wooden)	20	10	7
Telecommunications (TELE) (see also "Telephone systems" under asset category "Office equipment and furniture")			
Antennas and networking equipment	12.5	16	10.5
Broadcasting masts	25	8	6
Broadcasting towers Cable locators	25 8	8 25	6 17.5
Cabling (land-based, including fibre-optic cabling)	15.5	13	8.5
Cabling (submarine, including fibre-optic cabling)	25	8	6
Ducts and in-ground conduits	50	4	3
Fibre-optic repeaters	12.5	16	10.5
Main distribution frames	12.5	16	10.5
Manholes Radar detecting equipment	50 10	4 20	3 13.5
Radar navigational equipment	10	20	13.5
Radio broadcasting equipment	10	20	13.5
Radio remote control devices	10	20	13.5
Radio telephone equipment	8	25	17.5
Repeaters, line and network terminating equipment	8	25	17.5
Satellite dishes and networking equipment Satellites acquired since 2005/06 income year and before 31 March 2008	12.5 5	16 33	10.5 24
Satellites (geosynchronous orbit) - applies from 2008/09 and subsequent	3	33	24
income years	15.5	13	8.5
Set-boxes with hard drive and personal video recorders (PVRs) with hard drive			
(PROV 18)	4	50	40
Set-top boxes without hard drive and personal video recorders (PVRs) without hard drive	5	40	30
Right to use capacity in the Southern Cross Cable Network under a Capacity Use	3	40	00
Agreement - 15 Nov 2000 to 23 Jan 2002 (PROV 9)	15	12	8
	to		
Right to use capacity in the Southern Cross Cable Network under a Capacity	13.8082		
Use Agreement - 24 Jan 2002 to 6 Oct 2004 (PROV 9)	13.8055	15	10
	to		
	11.1066		
Right to use capacity in the Southern Cross Cable Network granted 7 Oct 2004	11 1020	18	10.5
- 23 Nov 2006 (PROV 9)	11.1038 to	18	12.5
	8.9753		
Right to use capacity in the Southern Cross Cable Network granted 7 Oct 2004			
- 23 Nov 2006 (PROV 9)	8.9726	22	15.5
	to 7.2978		
	7.2070		

Telecommunications (TELE) (see also "Aleghone systems" under asset category "Office equipment and furniture") - continued 18		Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Page		,	,	, ,
Flight to use capacity in the Southern Cross Cable Network granted 22 Feb 2010		7.2951	26	18
Telecommunication equipment (default class) Telephone monitoring and management equipment Telephone switching equipment Telephone switching equipment Telephone switching equipment Television broadcasting equipment Televistic broadcasting equipment Televistic broadcasting equipm				
Telecommunication equipment (default class)			33	24
Teleyishon broadcasting equipment		10		
Test instruments	Telephone switching equipment	12.5	16	10.5
Video conferencing equipment 5 40 30 Textile, garment and carpet manufacturing (TEXT) Balling machines (for wool) 20 10 7 Bin (wool storage, live bottom) 15.5 13 8.5 Bleaching plant (off stainless steel construction) 15.5 13 8.5 Bleaching plant (off than of stainless steel construction) 15.5 13 8.5 Blocking machines (for wool) 15.5 13 8.5 Blocking machines (for wool) 15.5 13 8.5 Blocking systems (for wool) 15.5 13 8.5 Blowing systems (for wool) 7 7 7 7 7 Card mounting machines 20 10 7 7 Card mounting machines 20 10 7 7 Carding ranges 20 10 7 7 Carding ranges 20 10 7 7 7 7 7 7 7 7 7				
Retille, garment and carpet manufacturing (TEXT) Salling machines (for wool) 15.5 13 8.5 Bleaching plant (of stainless steel construction) 15.5 13 8.5 Bleaching plant (of stainless steel construction) 15.5 13 8.5 Bleaching plant (of stainless steel construction) 15.5 13 8.5 Blocking machines 15.5 13 8.5 Blocking machines (of hats) 15.5 13 8.5 Blocking machines 15.5 13 8.5 Blowing systems (for wool) 15.5 13 8.5 Braiding machines 15.5 13 8.5 Braiding machines 20 10 7 Card mounting machines 20 10 7 Carding ranges 15.5 13 8.5 Condensers 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Debudging frames 20 10 7 Doubling frames 20 10 7 Doubling frames 20 10 7 Dye house plant (of stainless steel construction) 15.5 13 8.5 Expanders 15.5 13 8.5 Expanders 15.5 13 8.5 Corrigion machines 15.5 13 8.5 Corrigion machines 15.5 13 8.5 Corrigion machines 15.5 13 8.5 Corn (commercial type) 8 25 17.5 Corn (commercial type) 15.5 13 8.5 Corn (commercial type) 15.5 13 8.5 Corn (commercial type) 15.5 13 8.5 Corn (commercial type)	,			
Bin (wool storage, live bottom)				
Bleaching plant (of stainless steel construction)	· ,			
Blocking machines 15.5 13 8.5 13	Bleaching plant (of stainless steel construction)	20		
Blocking machines (for hats) 15.5 13 8.5 13				
Braiding machines 15.5 13 8.5 Candlewick machines 20 10 7 Carding engines 20 10 7 Carding engines 20 10 7 Cording anges 20 10 7 Combing machines 15.5 13 8.5 Cord manufacturing machines 15.5 13 8.5 Cord manufacturing machines 15.5 13 8.5 Creels 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Decotting machines 20 10 7 Dubling frames 20 10 7 Dryle for (cloth) 8 25 17.5 Dry-cleaning plant 8 25 17.5 Dryle nuse plant (of stainless steel construction) 20 10 7 Dye house plant (of the rhan of stainless steel construction) 15.5 13 8.5				
Cardlewick machines 20 10 7 Card mounting machines 20 10 7 Carding ranges 20 10 7 Carding ranges 20 10 7 Combing machines 15.5 13 8.5 Condensers 15.5 13 8.5 Cord manufacturing machines 15.5 13 8.5 Creels 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Dubling frames 20 10 7 Dubling frames 20 10 7 Dry-cleaning plant 8 25 17.5 Dry-cleaning plant 8 25 17.5 Dry-cleaning plant (of stainless steel construction) 20 10 7 Dye house plant (ofter than of stainless steel construction) 15.5 13 8.5 Expanders 12.5 16 10.5 Examining mach				
Carding engines 20 10 7 Carding ranges 20 10 7 Combing machines 15.5 13 8.5 Condensers 15.5 13 8.5 Cord manufacturing machines 15.5 13 8.5 Creels 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Doubling frames 20 10 7 Drills (for cloth) 8 25 17.5 Dry-cleaning plant 8 25 17.5 Dry-plouse plant (of stainless steel construction) 20 10 7 Dye house plant (of stainless steel construction) 15.5 13 8.5 Embroidering machines 12.5 16 10.5 Examining machines 12.5 16 10.5 Examining machines 15.5 13 8.5 Forms (for finishing) 8 25 17.5	Candlewick machines			
Carding ranges 20 10 7 Combing machines 15.5 13 8.5 Cond manufacturing machines 15.5 13 8.5 Creels 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Doubling frames 20 10 7 Drobling frames 20 10 7 Drills (for cloth) 8 25 17.5 Drycleaning plant 8 25 17.5 Dry-cleaning plant 8 25 17.5 Dry-cleaning plant (of stainless steel construction) 20 10 7 Dye house plant (of stainless steel construction) 15.5 13 8.5 Embroidering machines 15.5 13 8.5 Embroidering machines 15.5 13 8.5 Expanders 15.5 13 8.5 Expanders 15.5 13 8.5 Forms (for				
Combing machines 15.5 13 8.5 Condensers 15.5 13 8.5 Cord manufacturing machines 15.5 13 8.5 Creels 20 10 7 Cutters (for cloth) 8 25 17.5 Decotting machines 20 10 7 Doubling frames 20 10 7 Dubling frames 20 10 7 Drylouse plant (of the food stainless steel construction) 20 10 7 Dye house plant (of stainless steel construction) 15.5 13 8.5 Embroidering machines 12.5 16 10.5 Embroidering machines 12.5 16 10.5 Examining machines 15.5 13 8.5 Expanders <td></td> <td></td> <td></td> <td></td>				
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Printing machines (rotary) 20 10 7 Printing machines (screen) 15.5 13 8.5 Pulling machines (for wool) 10 20 13.5	,			
Pulling machines (for wool) 10 20 13.5	, ,			
	· ,			

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Textile, garment and carpet manufacturing (TEXT) - continued	ino (youro)	1410 (70)	1410 (70)
Raising machines	20	10	7
Reels	20	10	7
Rope manufacturing machines	15.5	13	8.5
Roving frames	20	10	7
Rubbing frames Scouring plant (wool)	20 15.5	10 13	7 8.5
Sewing benches	15.5	13	8.5
Sewing machines	10	20	13.5
Sewing machines (domestic type)	8	25	17.5
Sharpening machines (for needles)	10	20	13.5
Sliver package machines	20	10	7
Spinning frames Stenters	20 20	10 10	7 7
Testing machines	12.5	16	10.5
Textile garment and carpet manufacturing machinery (default class)	15.5	13	8.5
Twisting frames	20	10	7
Umbrella manufacturing machines	15.5	13	8.5
Winding frames	20	10	7
Zip manufacturing machines	12.5	16	10.5
Timber and joinery industries (TIMB)			
Augers (screw)	15.5	13	8.5
Band head rigs	20	10	7
Band resaws Bandsaws	20 15.5	10 13	7 8.5
Boring machines	15.5	13	8.5
Bull chains	20	10	7
Chainsaws	3	67	67
Chainsaws (used by professional loggers)	1	100	100
Chipboard plant	20	10	7
Chipping machines	10	20	13.5
Conveyors (belt)	20	10	7
Conveyors (scraper) Conveyors (screw)	15.5 15.5	13 13	8.5 8.5
Delimbers, self-propelled, mobile	8	25	17.5
Delimbers, static	5	40	30
Dovetailing machines	15.5	13	8.5
Drilling and routing machine, CNC	8	25	17.5
Drilling machines	15.5	13	8.5
Drying plants Ducting	20 15.5	10 13	7 8.5
Dust collectors	15.5	13	8.5
Edgebanders	15.5	13	8.5
Edgers	15.5	13	8.5
Elevators (belt)	15.5	13	8.5
Elevators (bucket)	15.5	13	8.5
Fans	15.5	13	8.5
Fastening gun (explosive)	3 20	67 10	67 7
Fibreboard plant Filing machines	15.5	13	8.5
Firewood processor (computerised) (2007/2008 and subsequent years)	10	20	13.5
Firewood processor (manually operated) (2007/2008 and subsequent years)	10	20	13.5
Gang nail press (portable)	10	20	13.5
Gang nail presses (travelling head)	20	10	7
Gluing equipment	15.5	13	8.5
Grinders Guillotines	15.5	13 10	8.5 7
Jigs	20 3	67	67
Jointing machines	15.5	13	8.5
Laser aligners	5	40	30
Lathes	15.5	13	8.5
Log carriages	20	10	7
Log decks	20	10	7
Log grabs (forklift truck attachments)	12.5	16	10.5

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

Part 2 2006 and future years asset rates

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

or after 19 May 2005)

Building fit-out (when in books separately from building cost) (BDFO) 15.5 13 8.5 13 13 15.5 15.5	Industry categories	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Aerials (for felevisions) 15,5 13 8,5 13 13,5 13,5	Building fit-out (when in books separately from building cost) (BDFO)			
Air conditioners (split system) 10 20 13.5 Air conditioning systems 20 10 7 Air conditioning systems 20 10 10 Air conditioning systems (in use 24 hours per day) 12.5 16 10.5 Alarm systems (lire) Appliances (domestic type) 8 25 17.5 Appliances (domestic type) 8 25 17.5 Appliances (domestic type) 8 25 17.5 Billinds 8 25 17.5 Billinds 8 25 17.5 Billinds 8 25 17.5 Carpets (nordular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than than than than than than than than		15.5	13	8.5
Air conditioners (through-window type) 10 20 13.5 Air conditioning systems (in use 24 hours per day) 12.5 16 10.5 Alar modificing systems (in use 24 hours per day) 12.5 16 10.5 Alarm systems (fire) 20 10 7 Alarms (burglar) 8 25 17.5 Appliances (domestic type) 8 25 17.5 Amings 10 20 13.5 Billiding fit-out (default class) 20 10 7 Carpets (modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Carigues (other than modular nylon tile construction) 5 40 30 Calings (suspended) 20 10 7 Claings (suspended) 20 10 7 Claings (suspended) 20 10 7 Claings (suspended) 20 10 7 Claines (suspended) 20 10 7 <	,			
Air conditioning systems (n use 24 hours per day)	· · · · · · · · · · · · · · · · · · ·			
Air conditioning systems (in use 24 hours per day) Alarm systems (fre) Alarms (burglar) Alarms (burglar) Alarms (burglar) Appliances (domestic type) As 25 Aprilings Billods B	· • · · · · · · · · · · · · · · · · · ·			
Alarm systems (fire)	• •			10.5
Appliances (domestic type) 8 25 17.5 Awnings 10 20 13.5 Blinds 8 25 17.5 Building fit-out (default class) 20 10 7 Carpotes (modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Cellings (suspended) 20 10 7 Cleaners Cradles 15.5 13 8.5 Clothesilines 8 25 17.5 Cranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dors (clore and similar) 12.5 16 10.5 Dors (roler	Alarm systems (fire)	20	10	7
Awrings	Alarms (burglar)	8	25	17.5
Blinds 8 25 17.5 Building fit-out (default class) 20 10 7 Canopies 20 10 7 Carpets (modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Calings (suspended) 20 10 7 Cleaner's cradles 15.5 13 8.5 Clothesilnes 8 25 17.5 Cranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dock clevellers 20 10 7 Dock devellers 20 10 7 Dors (for strongrooms) 25<		8	25	17.5
Building fit-out (default class) 20 10 7 Canpeis (modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Celilings (suspended) 20 10 7 Cleaners' cradles 15.5 13 8.5 Cotheslines 8 25 17.5 Cranes (overhead travelling) 25 8 6 Cuttains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dock (evellers 20 10 7 Dor (for tranglers) 25 8 5 Dors (for strongrooms) 25 8 6	Awnings	10	20	13.5
Canopies 20 10 7 Carpets (other than modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Celings (suspended) 20 10 7 Cleaner's cradles 15.5 13 8.5 Clothesilines 8 25 17.5 Cranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Decivery systems (for packages, tube type) 20 10 7 Dock (evellers 20 10 7 Doors (for strongrooms) 25 8 6 Doors (for strongrooms) 25 8 6				17.5
Carpets (modular nylon tile construction) 15.5 13 8.5 Carpets (other than modular nylon tile construction) 5 40 30 Celings (suspended) 20 10 7 Cleaner's cradles 15.5 13 8.5 Coranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for packages, other than tube) 12.5 16 10.5 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery	Building fit-out (default class)			
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Ceilings (suspended) 20 10 7 Cleaners' cradles 15.5 13 8.5 Coranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for packages, other than tube) 12.5 16 10.5 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dorlors (for strongroms) 25 8 6 Doors (for strongroms) 25 8 6 Doors (for strongroms) 25 8 6 Dory (for tern adminish) 12.5 16 10.5 Dry risers 25 8 6	, ,			
Cleaners' cradles	, ,			
Clothesilnes 8 25 17.5 Cranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for packages, other than tube) 12.5 16 10.5 Delivery systems (for packages, tube type) 20 10 7 Dork levellers 20 10 7 Dor (price) systems (for packages, tube type) 20 10 7 Dor (price) systems (for packages, tube type) 20 10 7 Dor (price) systems (for packages, tube type) 20 10 7 Dor (price) systems (for packages, tube type) 20 10 7 Dor (price) systems (for systems systems (for systems				
Cranes (overhead travelling) 25 8 6 Curtains 8 25 17.5 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dock leveliers 20 10 7 Dock (leveliers 20 10 7 Dock (leveliers 20 10 7 Dors (foller and similar) 12.5 16 10.5 Dors (foller and similar) 12.5 16 10.5 Dry risers 25 8 6 Electrical reticulation 25 8 6 Escalators 20 10 7 Fences 20 10 7 Fences 20				
Curtains				
Delivery systems (for messages, other than tube) 12.5 16 10.5 Delivery systems (for messages, tube type) 20 10 7 Delivery systems (for packages, tube type) 20 10 7 Dork levellers 20 10 7 Door closers 15.5 13 8.5 Doors (for strongrooms) 25 8 6 Doors (for and similar) 12.5 16 10.5 Drapes 8 25 17.5 Dry risers 25 8 6 Electrical reticulation 25 8 6 Escalators 20 10 7 Fences 20 10 7 Flooring (parquet) 15.5 13 8.5 Furne extraction systems (ducted) 15.5 13 8.5	•			
Delivery systems (for messages, tube type)				
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Delivery systems (for packages, tube type)				
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Drapes 8 25 17.5 Dry risers 25 8 6 Electrical reticulation 25 8 6 Escalators 20 10 7 Fences 20 10 7 Flagpoles 25 8 6 Flooring (parquet) 15.5 13 8.5 Flooring (for computer rooms) 20 10 7 Fume extraction systems (ducted) 15.5 13 8.5 Furniture (fitted) 15.5 13	Doors (for strongrooms)	25	8	6
Dry risers 25 8 6 Electrical reticulation 25 8 6 Escalators 20 10 7 Fences 20 10 7 Flagpoles 25 8 6 Flooring (parquet) 15.5 13 8.5 Floors (for computer rooms) 20 10 7 Fume extraction systems (ducted) 15.5 13 8.5 Fume extraction systems (roof mounted) 15.5 13 8.5 Furniture (fitted) 15.5 13 8.5 Furniture (sitted) 15.5 13 8.5 Furniture (sitted) 15.5 13 8.5 Furniture (sitted) 25 8 6 Grills (roller and similar) 15.5 13 8.5 Hand dryers (air type) 3 67 67 Hand soap dispensers 2 100 100 Heat detectors 20 10 7 Heater (electric) 3<	Doors (roller and similar)	12.5	16	10.5
Electrical reticulation 25 8 6 Escalators 20 10 7 Fences 20 10 7 Flagpoles 25 8 6 Flooring (parquet) 15.5 13 8.5 Floors (for computer rooms) 20 10 7 Fume extraction systems (ducted) 15.5 13 8.5 Furne extraction systems (roof mounted) 15.5 13 8.5 Furne extraction systems (roof mounted) 15.5 13 8.5 Furniture (fitted) 15.5 13 8.5 <t< td=""><td>Drapes</td><td>8</td><td>25</td><td>17.5</td></t<>	Drapes	8	25	17.5
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Fences 20 10 7 Flagpoles 25 8 6 Flooring (parquet) 15.5 13 8.5 Floors (for computer rooms) 20 10 7 Fume extraction systems (ducted) 15.5 13 8.5 Furne extraction systems (roof mounted) 15.5 13 8.5 Furniture (fitted) 15.5 13 8.5 Furniture (fitted) 20 10 7 Generators (standby) 25 8 6 Grills (roller and similar) 15.5 13 8.5 Hand dryers (air type) 3 67 67 Hand soap dispensers 2 100 100 Hand try (air type) 3 67 67 Hand try (air type) 3 67 67 Hand soap dispensers 2 100 100 Hand try (air type) 3 67 67 Heaters (electric) 3 67 67 Heaters (electric)				
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Heat detectors 20 10 7 Heaters (electric) 3 67 67 Heating systems 20 10 7 Hose reels (fire) 25 8 6 Incinerators 8 25 17.5 Incinerators (rubbish) 20 10 7 LED screens (fixed) 15.5 13 8.5 LED screens (fixed, in use 24 hours per day) 8 25 17.5 Lifts 25 8 6 Light fittings 10 20 13.5 Lighting controllers (emergency) 12.5 16 10.5 Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5			100	100
Heaters (electric) 3 67 67 Heating systems 20 10 7 Hose reels (fire) 25 8 6 Incinerators 8 25 17.5 Incinerators (rubbish) 20 10 7 LED screens (fixed) 15.5 13 8.5 LED screens (fixed, in use 24 hours per day) 8 25 17.5 Lifts 25 8 6 Light fittings 10 20 13.5 Lighting controllers (emergency) 12.5 16 10.5 Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5	Handrails	25	8	6
Heating systems 20 10 7 Hose reels (fire) 25 8 6 Incinerators 8 25 17.5 Incinerators (rubbish) 20 10 7 LED screens (fixed) 15.5 13 8.5 LED screens (fixed, in use 24 hours per day) 8 25 17.5 Lifts 25 8 6 Light fittings 10 20 13.5 Lighting controllers (emergency) 12.5 16 10.5 Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5	Heat detectors	20	10	7
Hose reels (fire) 25 8 6 Incinerators 8 25 17.5 Incinerators (rubbish) 20 10 7 LED screens (fixed) 15.5 13 8.5 LED screens (fixed, in use 24 hours per day) 8 25 17.5 Lifts 25 8 6 Light fittings 10 20 13.5 Lighting controllers (emergency) 12.5 16 10.5 Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5	· · · · · · · · · · · · · · · · · · ·			67
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Lighting controllers (emergency) 12.5 16 10.5 Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5				
Mailboxes 25 8 6 Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5				
Maintenance units (for buildings) 20 10 7 Meters (gas) 15.5 13 8.5				
Meters (gas) 15.5 13 8.5				
	Meters (water)	15.5	13	8.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Building fit-out (when in books separately from building cost) (BDFO) - continued	ille (years)	Tate (70)	rate (70)
Monitoring systems	10 10	20 20	13.5 13.5
Motors (for roller doors) Paper towel dispensers	2	100	100
Partitions (demountable)	15.5	13	8.5
Partitions (non-load bearing) Plumbing	20 25	10 8	7 6
Plumbing fixtures	25	8	6
Pumps (heat) Railings	10 25	20 8	13.5 6
Runway beams	25	8	6
Sanitary appliances Saunas	8 15.5	25 13	17.5 8.5
Security systems	10.5	20	13.5
Signs (electric)	10	20	13.5
Signs (other than electric) Smoke detectors	20 20	10 10	7 7
Spa pools	12.5	16	10.5
Speed humps (metal) Speed humps (plastic) - applies from 2007/08 and subsequent income years	5 5	40 40	30 30
Speed humps (rubber) - applies from 2007/08 and subsequent income years	10	20	13.5
Sprinkler systems	25	8	6
Strongboxes Toilet roll dispensers	25 2	8 100	6 100
Towel cabinets	3	67	67
Ventilating fans Ventilating fans (ducted)	10 15.5	20 13	13.5 8.5
Ventilating fans (roof mounted)	15.5	13	8.5
Vinyl flooring Walkways	10 25	20 8	13.5 6
Walkways (moving)	20	10	7
Water heaters (not over-sink type)	12.5	16	10.5
Water heaters (over-sink) Water savers	10 3	20 67	13.5 67
Watering systems	3	67	67
Boilers and heaters (where not industry specified) (BOIL) Boilers	25	8	6
Boilers (oil)	25	8	6
Boilers (packaged)	15.5 25	13	8.5
Boilers and heating plant and equipment (default class) Calorifiers	25 25	8 8	6 6
Chimneys (concrete)	50	4	3
Chimneys (not concrete) Economisers	25 25	8 8	6 6
Flues (concrete)	50	4	3
Flues (not concrete) Generators (steam)	25 15.5	8 13	6 8.5
Handling machines (for coal)	20	10	7
Heat exchangers (not stainless steel)	20	10	7
Heat exchangers (stainless steel) Heat recovery plant	25 15.5	8 13	6 8.5
Pulverising machines (for coal)	20	10	7
Radiators Space heaters	25 12.5	8 16	6 10.5
Space heaters (portable)	5	40	30
Tanks (pressure)	25	8	6
Vessels (pressure) Water cylinders	25 15.5	8 13	6 8.5
Books, music and manuscripts (BOOK) DEP 32 1998			
Books, editions of which are published annually or more frequently	2	100	100
Other books	10	20	13.5

Buildings and structures (BUIL) (Note: the rate for buildings with an estimated useful life of 50 years) Aprons (airports) Iife (years) rate (%) rate (%) 7	3 5
, ip. 0.10 (dilipolito)	
Barns (drying), acquired after 30 July 2009 20 8.5	0
Barns (drying), acquired on or before 30 July 2009 20 10	7
Barns, acquired after 30 July 2009 20 8.5	5
Barns, acquired on or before 30 July 2009 20 10	7
Borewells 20 10	7
Bridges (block) 100 2 Bridges (brick) 100 2	1.5 1.5
Bridges (concrete) 100 2	1.5
Bridges (other than block, brick, concrete and stone) 50 4	3
Bridges (stone) 100 2	1.5
Buildings (default class) from 2012 and subsequent income years 50 0	0
Buildings (default class) acquired on or after 19 May 2005, up to and including	
2010/11 income year 50 3	2
Buildings (portable) acquired between 1 April 2005 and 30 July 2009 incl. 12.5 16 Buildings (portable) acquired on or after 31 July 2009 12.5 13.5	10.5 8
Buildings with prefabricated stressed-skin insulation panels 33.3 4.5	3
Buildings with reinforced concrete framing (default class) up to and including	
2011 income year 50 3	2
Buildings with reinforced concrete framing (default class) from 2012 and subsequent	
income years 50 0	0
Buildings with steel or steel and timber framing (default class) from 2012 and subsequent income years 50 0	0
Buildings with steel or steel and timber framing (default class) up to and including	U
2011 income year 50 3	2
Buildings with timber framing (default class) from 2012 and subsequent income years 50 0	0
Buildings with timber framing (default class) up to and including 2011 income year 50 3	2
Buildings (non-residential buildings) from 2021 and subsequent income years 50 2	1.5
Bunkers (concrete) 20 10 Car parking buildings (from 2012 and subsequent income years) 50 0	7 0
Car parking buildings acquired, or a binding contract entered into for the purchase	U
or construction of the building on or before 30 July 2009 50 4	3
Car parking pads 50 4	3
Car parks (building and pads) up to and including 2011 income year. 50 4	3
Carports (freestanding or lean-to) - applies from the 2015 and subsequent	4
income years 33.3 6 Chemical works, acquired after 30 July 2009 33.3 4.5	4 3
Chemical works, acquired on or before 30 July 2009 33.3 6	4
Dairy plant powder drying plant dry store buildings, acquired before 19 May 2005 33.3 6	4
Dairy plant powder drying plant dry store buildings, acquired on or after 19 May 2005 33.3 4.5	3
Dams (block) 100 2	1.5
Dams (brick) 100 2	1.5
Dams (concrete) 100 2 Dams (earth with rock core) 100 2	1.5 1.5
Dams (earth without rock core) 50 4	3
Dams (stone) 100 2	1.5
Driveways 50 4	3
Dykes (earth) 50 4	3
Equestrian arena consisting of permanent construction materials excluding the	10.5
base course (2010/2011 and subsequent years) (PROV) 12.5 16 Fences 20 10	10.5 7
Fertiliser storage facilities for the bulk storage of raw materials and fertiliser products	,
(may or may not be at the site of fertiliser works) acquired before 19 May 2005 33.3 6	4
Fertiliser storage facilities for the bulk storage of raw materials and fertiliser products	
(may or may not be at the site of fertiliser works), acquired on or after 19 May 2005 33.3 4.5	3
Fertiliser works, acquired after 30 July 2009 33.3 4.5	3
Fertiliser works, acquired on or before 30 July 2009 33.3 6 Floating piers 33.3 6	4 4
Fowl houses 20 8.5	5
Geothermal powerhouse building (PROV 27) - applies from the 2011/12	
and subsequent income years 50 0	0
Grandstands from 2012 and subsequent income years 50 0	0
Grandstands up to and including 2011 income year 50 3	2
Hardstandings 50 4	3

	Est useful	DV depn	SL depn
Buildings and structures (BUIL) (Note: the rate for buildings with an estimated useful life of 50 years) - continued	life (years)	rate (%)	rate (%)
Hothouses (glass or other excluding PVC)	20	8.5	5
Hothouses (PVC or similar)	12.5	13.5	8
Kiwifruit overhead mesh shelters - applies for the 2017 and subsequent income years	12.5	16	10.5
Lampposts (excluding wooden)	25	8	6
Lampposts (wooden)	20	10	7
Manholes	50	4	3
Marine fender systems (2009/2010 and subsequent years) Memorials	20 50	10 4	7 3
Mushroom Factory (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired before 19 May 2005 - applies from 2011/12 and			
subsequent income years	33.3	6	4
Mushroom Factories (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired on or after 19 May 2005 - applies from 2011/12 and			
subsequent income years	33.3	4.5	3
Pig houses	20	8.5	5
Portable huts (not buildings)	12.5	16	10.5
Potato cool stores (climate controlled) structure only, excluding climate control plant			
- applies for the 2017/18 and subsequent income years	33.3	4.5	3
Powder dryer buildings, acquired after 30 July 2009 Powder dryer buildings, acquired on or before 30 July 2009	15.5 15.5	11 13	6.5 8.5
Reservoirs (above ground, concrete)	50	4	3
Reservoirs (for water, other than concrete or lined earth)	33.3	6	4
Reservoirs (in-ground, concrete)	100	2	1.5
Reservoirs (lined earth)	50	4	3
Retaining walls (concrete)	100	2	1.5
Retaining walls (wooden)	25	8	6
Roadways Runways (for airports)	50 33.3	4 6	3 4
Sale yards	33.3	6	4
Shade houses (glass or other, excluding PVC)	20	8.5	5
Shade houses (PVC or similar)	12.5	13.5	8
Signs (road)	6.66	30	21
Signs (street nameplates)	6.66	30	21
Stopbanks (earth)	50	4	3
Structures (default class) Swimming pools (in-ground)	50 33.3	4 6	3 4
Tanneries	33.3	4.5	3
Taxiways (airports)	50	4	3
Thermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent			
income years	50	0	0
Tiered seating (not part of a building)	50	4	3
Towers (for floodlights) Tunnels (block)	25	8	6 1.5
Tunnels (brick)	100 100	2 2	1.5
Tunnels (concrete)	100	2	1.5
Tunnels (stone)	100	2	1.5
Valve chambers and similar	50	4	3
Wharf tarmac	50	4	3
Wharves (block)	100	2	1.5
Wharves (brick) Wharves (concrete)	100 100	2 2	1.5 1.5
Wharves (other than block, brick, concrete and stone)	50	4	3
Wharves (stone)	100	2	1.5
Wool/shearing shed - applies from the 2015 and subsequent income years	50	0	0
Clothing (CLOT)			
	0	67	67
Clothing (for hire) Corporate clothing	3 3	67 67	67 67
Costumes (for hire)	3	67	67
Non-protective clothing (default class)	3	67	67
Uniforms (non-protective)	3	67	67

Compressed sir plant (where not industry specified) (COMA) 12.5 16 10.5		Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Air dropers 12.5	Compressed air plant (where not industry specified) (COMA)	,	,	,
Air receivers (stand alone) Compressors (free-standing) 15.5 13.8.5 Compressors (free-standing) 10.20 13.5 Compressors (mobile) 10.20 13.5 Compressors (pree-standing) 10.20 13.5 Compressors (packaged) 10.20 13.5 Compressors (packaged) 10.20 13.5 Compressors (prea-standing) 12.5 16.6 10.5 Fillers 12.5 16.6 10.5 10.5 Fillers 12.5 16.6 10.5 10.5 10.5 10.5 10.5 10.5 10.5 10.5	Aftercoolers	12.5	16	10.5
Compressed air plant and equipment (default class) 15.5 13 8.5 5.5 13 8.5 5.5	·			10.5
Compressors (me-standing)	,			
Compressors (nobile)				
Compressors (packaged)				
Compressors (rocative) 10 20 13.5 Compressors (rocaver mounted) 12.5 16 10.5 Compressors (rotary, not packaged type) 12.5 16 10.5 Fillers 12.5 16 10.5 Inflatable pipeline plug (PFOV 13) 3 67 67 Pipeline crawlers 5 40 30 Piping 25 8 6 Pushrodicable propelled pipeline camera inspection systems (not including pipeline crawlers) 4 50 40 Backup units (tape type) 4 50 40 Backup units (tape type) 4 50 40 Barkonic (daption (tape type) 4 50 40 Backup units (tape type) 4 50 40 Cabling 6.66 30 21 Cabling 6.66 30 21 Cabling 6.66 30 21 Cabling 6.66 30 21 Cabling 6.66 30 21 <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td> <td></td> <td></td>	· · · · · · · · · · · · · · · · · · ·			
Compressors (rotary, not packaged type)		10	20	13.5
Filters	Compressors (receiver mounted)	12.5	16	10.5
Inflatable pipeline plug (PROV 13) Pipeline crawler (PROV 13) Piping Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) Computers (COMP) Banknote dispensers 6.66 30 21 Bridges 4 50 40 Banknote dispensers 6.66 30 21 CAD/CAM equipment 6.666 30 21 CAD/CAM equipment 6.666 30 21 CAD/CAM equipment (used for typesetting) 5 40 Computer and associated equipment (used for typesetting) 6 Computer and including pipeline camera inspection systems (not including pipeline camera inspection systems (not including pipeline camera) 6 Computer and associated equipment (used for typesetting) 7 Computer and associated equipment (used for typesetting) 8 Computer and inspection (used for typesetting) 8 Computers (used for typesetting) 8 Computer (used for typesetting) 8 Computers (used for typesetting) 8 Computer (used fo				
Pipeline crawler (PROV 13)				
Piping				
Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) 4 50 40	• • • • • • • • • • • • • • • • • • • •			
Computers (COMP) Backup units (tape type) 4 50 40	. •			
Backup units (tape type)	pipeline crawlers)	4	50	40
Backup units (tape type)	Computers (COMP)			
Banknote dispensers		4	50	40
Cabling 6.66 30 21 CAD/CAM equipment 4 50 40 Communications controllers 4 50 40 Computer and associated equipment (used for typesetting) 5 40 30 Computer equipment (process, computer, if separately identified) 8 25 17.5 Data concentrators 4 50 40 Disk drives (for use with mini computers) 4 50 40 Disk drives (for use with personal computers) 4 50 40 Disk drives (for use with personal computers) 4 50 40 EFTPOS terminals 4 50 40 Floors (for computer rooms) 20 10 7 Laptop computers 4 50 40 Mainframe computers 4 50 40 Mainframe computers 4 50 40 Multiplexers 4 50 40 Multiplexers 4 50 40 Network servers 4				
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Communications controllers 4 50 40 Computer and associated equipment (used for typesetting) 5 40 30 Computer equipment (default class) 4 50 40 Control equipment (process, computer, if separately identified) 8 25 17.5 Data concentrators 4 50 40 Disk drives (for use with mini computers) 4 50 40 Disk drives (for use with personal computers) 4 50 40 Disk drives (for use with personal computers) 4 50 40 Disk drives (for use with personal computers) 4 50 40 Disk drives (for use with mini computers) 4 50 40 FIDORS (for computer rooms) 20 10 7 Gas dowsing systems 20 10 7 Laptop computers 4 50 40 Mainframe computers 6.66 30 21 Mini computers 4 50 40 Modems 4 50 40 <td>· ·</td> <td></td> <td></td> <td></td>	· ·			
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Disk drives (for use with personal computers)	Digitisers			40
EFTPOS terminals	, ,			
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	Duckboards	12.5	16	10.5

Factory and other sundries (FACT) - continued Factory and other sundries (Idefault class) 12.5 16 10.5				
Factory and other sundries (FACT) - continued Factory and other sundries (Gafatul class) 12.5 16 10.5 Factory trucks (non-powered) 12.5 16 10.5 Factory trucks (non-powered) 12.5 16 10.5 Factory trucks (non-powered) 16.5 13 8.5 Fire settinguishers 10 20 13.5 Fire settinguishers 10 20 13.5 Gas detectors (fixed) - applies from the 2015 and subsequent income years 10 20 13.5 Gas detectors (fixed) - applies from the 2015 and subsequent income years 12.5 16 10.5 Gas suits 12.5 16 10.5 Generators (portable) 10 20 13.5 Hose reels 15.5 13 8.5 Hose reels 25 8 6 Inflatable pipeline plug (PROV 13) 3 67 67 Ladders 12.5 16 10.5 Fallet trucks (powered) 12.5 16 10.5 Fallet (process type) 25 8 6 Fallet (process type) 25 8 6 Fallet (process type) 25 8 6 Fallet (process wither banets and cabling (when in books separately from plant items) 15.5 13 8.5 Fumps (for fires, portable) 12.5 16 10.5 Fallet (process wither banets and cabling (when in books separately from plant items) 15.5 13 8.5 Fallet (process wither banets and cabling (when in books separately from plant items) 15.5 13 8.5 Fallet (process wither banets and cabling (when in books separately from plant items) 15.5 13 8.5 Fallet (process wither banets and cabling (when in books separately from plant items) 15.5 13 8.5 Fallet (process with banets and c			•	•
Factory and other sundries (default class) 12.5 16 10.5 Fants (prortable) 12.5 16 10.5 Fants (prortable) 12.5 16 10.5 Fants (prortable) 12.5 16 10.5 Fants (portable) 13.5 13.8 13.5 13.8 13.5 13.		life (years)	rate (%)	rate (%)
Factory thruks (non-powered) 12.5		40.5	40	40.5
Fans (portable)	· · · · · · · · · · · · · · · · · · ·			
Fire extinguishers				
Gas detectors (fixed) - applies from the 2015 and subsequent income years	" ,			
Gas detectors (hand-held) - applies from the 2015 and subsequent income years 5 do 30 Gas suits Gas suits 12.5 16 10.5 Generators (portable) 10 20 13.5 16.5 13 8.5 Hose mets 15.5 16 10.5 Gandraigns 15.5 16 10.5 Hoydrants (fire) 25 8 6 6 Inflatable pipeline plug (PROV 13) 3 67 67 67 167 Laddors 12.5 16 10.5 Load skates 12.5 16 10.5 Pallet trucks (hand operated) 12.5 16 10.5 Pallet trucks (chard operated) 12.5 16 10.5 Pallet trucks (powered) 12.5 16 10.5 Pallet strucks (powered) 12.5 16 10.5 Pallets (seel) 15.5 13 8.5 Pallets (wooten) 3 67 67 67 Pipeline crawler (PROV 13) 3 67 67 67 Pipeline crawler (PROV 13) 5 4 0 30 Pipeline crawler (PROV 13) 5 8 6 6 Pipring (process type) 25 8 6 6 Pipring (process type) 25 8 6 6 Pipring (process with panels and cabling (when in books separately from plant items) 15.5 13 8.5 Pumps (for lines, portable) 15.5 15 15 15 15 15 15 15 15 15 15 15 15 15	•			
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Hoadrings	, , , , ,			
Hose reels	Generators (portable)	10	20	13.5
Hydrants (fire) 10	•	15.5	13	8.5
Inflatable pipeline plug (PROV 13) 3 67 67 Ladders 12.5 16 10.5 Ladders 12.5 16 10.5 Pallet trucks (hand operated) 12.5 16 10.5 Pallet trucks (powered) 12.5 16 10.5 Pallets (wooden) 12.5 16 10.5 Pallets (wooden) 3 67 67 Piping (process type) 25 8 6 Piping (process type) 25 8 6 Piping (process type) 15.5 13 8.5 Pumps (for fires, portable) 12.5 16 10.5 Pushnod/cable propelled pipeline camera inspection systems (not including pipeline crawlers) 4 50 40 Racking (steel) 20 10 7 7 Racking (steel) 20 10 7 Racking (steel) 25 8 6 Flying (process type) 12.5 16 10.5 Safety equipment (surdice) 25				
Ladders 12.5 16 10.5				
Load skates				
Pallet trucks (hand operated)				
Pallet trucks (powered)				
Pallets (steen)	· · · ·			
Pallets (wooden)	,			
Pipeline crawler (PROV 13) 5	` ,			
Piping	` '			
Piping (process type) 25				
Pumps (for fires, portable)		25	8	6
Pushrod/cable propelled pipelline camera inspection systems (not including pipeline crawlers)	Process switch panels and cabling (when in books separately from plant items)	15.5	13	8.5
pipeline crawlers)		12.5	16	10.5
Racking (steel)				
Racking (wooden)	• •			
Rams (hydraulic or pneumatic) 5				
Ring mains (fire) 25				
Safety equipment (sundries) 12.5	· ·			
Sprinkler systems 25				
Time clock systems Tools (loose) 5 40 30 Trolleys 12.5 16 10.5 Vices 15.5 13 8.5 Wheelbarrows 15.5 13 8.5 Wheelbarrows Wrappers (pallets) 10 20 13.5 4 50 40 Campervans acquired excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years 4 50 40 Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%) 13.5 Campervans acquired between 1 April 2005 and prior to the 2010/11 income year (residual value estimated at 20%) 13.5 Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) 8 20 13.5 Portable fencing (galvanised steel) - applies from the 2015 and subsequent income years 5 40 30 Wrappers (pallets) 8 20 13.5 Wrappers (pallets) 10 20 13.5 40 30 40				
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Wrappers (pallets) Hire equipment (HEQU) Baby gear for hire (excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years Campervans acquired between 1 April 2005 and prior to the 2010/11 income year Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%) Lay-flat hoses 3 67 67 Motorhomes acquired between 1 April 2005 and prior to the 2010/11 income year Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire (excluding or after the 2010/11 income year (residual value estimated at 20%) Baby gear for hire excluding or after the 2010/11 income year (residual value estimated useful life of 5 years and eautous estimated useful life of 15.5 years and heaters for hire with a general DV rate based on an estimated useful life of 5 years and heaters for hire with a general DV rate based on an estimated useful life of 3 years and heaters for hire with a general DV rate based on an estimated useful life of 3 years 2 100 100 Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years 2 100 100 Compact disc players 2 100 100	· · · · · · · · · · · · · · · · · · ·	15.5	13	
Hire equipment (HEQU) Baby gear for hire (excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years Campervans acquired between 1 April 2005 and prior to the 2010/11 income year Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%) Lay-flat hoses Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Cleaning, refuse and resultifle of 8 years Cleaning, refuse and resultifle for sure is a sure in the sure is a sure in an estimated useful life of 8 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Compact disc players Agrounce and recycling equipment for hire with a general DV rate based on an estimated useful life of 5 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Compact disc players Agrounce and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Compact disc players	Wheelbarrows	5	40	30
Baby gear for hire (excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years Campervans acquired between 1 April 2005 and prior to the 2010/11 income year Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%) Lay-flat hoses As 20 13.5 Lay-flat hoses Motorhomes acquired between 1 April 2005 and prior to the 2010/11 income year Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) Be 20 13.5 Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) Portable fencing (galvanised steel) - applies from the 2015 and subsequent income years Mire equipment (short-term hire of one month or less only) (HIRE) Agriculture, horticulture and aquaculture equipment for hire with a general DV rate based on an estimated useful life of 15.5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years 3 67 67 Cleaning equipment for hire with a general DV rate based on an estimated useful life of 3 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years 5 40 30 Compact disc players	Wrappers (pallets)	10	20	13.5
Baby gear for hire (excluding child restraints (capsules and car seats)) - applies from 2007/08 and subsequent income years Campervans acquired between 1 April 2005 and prior to the 2010/11 income year Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%) Lay-flat hoses As 20 13.5 Lay-flat hoses Motorhomes acquired between 1 April 2005 and prior to the 2010/11 income year Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) Be 20 13.5 Motorhomes acquired during or after the 2010/11 income year (residual value estimated at 20%) Portable fencing (galvanised steel) - applies from the 2015 and subsequent income years Mire equipment (short-term hire of one month or less only) (HIRE) Agriculture, horticulture and aquaculture equipment for hire with a general DV rate based on an estimated useful life of 15.5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years Agriculture, horticulture and aquaculture machines for hire with a general DV rate based on an estimated useful life of 5 years 3 67 67 Cleaning equipment for hire with a general DV rate based on an estimated useful life of 3 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years Cleaning, refuse and recycling equipment for hire with a general DV rate based on an estimated useful life of 8 years 5 40 30 Compact disc players	Hire equipment (HFOLI)			
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Compact disc players 2 100 100				
	·			
Compact discs				
	Compact discs		100	100

	Est useful	DV depn	SL depn
Hire equipment (short-term hire of one month or less only) (HIRE) - continued	life (years)	rate (%)	rate (%)
Compressed air plant for hire with a general DV rate based on an estimated useful			
life of 10 years Concrete and plaster machines for hire with a general D rate based on an estimated	6.66	30	21
useful life of 3 years	2	100	100
Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 15.5 years	10	20	13.5
Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 3 years	2	100	100
Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 5 years	2	100	100
Contractors, building and quarrying equipment for hire with a general DV rate based on an estimated useful life of 8 years	5	40	30
Contractors, building and quarrying plant for hire with a general DV rate based on an estimated useful life of 12.5 years	8	25	17.5
Digital versatile disc players (DVD players)	2	100	100
Digital versatile discs (DVDs)	1	100	100
Engineering equipment for hire with a general DV rate based on an estimated useful life of 5 years	3	67	67
Engineering plant and equipment for hire with a general DV rate based on an estimated useful life of 12.5 years	8	25	17.5
Fork lift trucks - 8 tonnes and over	8	25	17.5
Fork lift trucks - under 8 tonnes	6.66	30	21
Furniture (loose) with a general DV rate of 18% (residual value has been estimated at 25%)	2	50	40
Furniture (loose) with a general DV rate of 20% (residual value has been estimated	0	F0	40
at 25%) (2009/2010 and subsequent years) Lav-flat hoses	2	50 67	40 67
Lifting equipment for hire with a general DV rate based on an estimated useful life of 10 years	6.66	30	21
Lifting equipment for hire with a general DV rate based on an estimated useful life	0.00	30	21
of 12.5 years Lifting equipment for hire with a general DV rate based on an estimated useful life	8	25	17.5
of 15.5 years Lifting equipment for hire with a general DV rate based on an estimated useful life	12.5	16	10.5
of 25 years Lifting equipment for hire with a general DV rate based on an estimated useful life	15.5	13	8.5
of 5 years	3	67	67
Marquee accessories (other than poles and frames)	5	40	30
Marquee poles (wood)	15.5	13	8.5
Marquee poles and frames (metal with integral winching mechanism)	8	25	17.5
Marquee poles and frames (metal)	10	20	13.5
Marquees (canvas roof and walls, ropes/tie-downs where permanently attached) Marquees (roof and walls of fabrics other than canvas, ropes/tie-downs where	8	25	17.5
permanently attached)	5 4	40	30
Motor vehicles (for transporting people, up to and including 12 seats) Motor vehicles - Class NA (for transporting light goods, gross vehicle mass not over		50	40
3.5 tonnes and used for short-term hire) Motor vehicles - Class NB (for transporting medium goods, gross vehicle mass over	6.66	30	21
3.5 but not over 12 tonnes and used for short-term hire) Motor vehicles - Class NC (for transporting heavy goods, gross vehicle mass over	8	25	17.5
12 tonnes and used for short-term hire) Office equipment and furniture for hire with a general DV rate based on an estimated	6.66	30	21
useful life of 8 years	5	40	30
Party hire equipment	4	50	40
Power generation and electrical reticulation systems for hire with a general DV rate based on an estimated useful life of 10 years	8	25	17.5
Pumping sets for hire with a general DV rate based on an estimated useful life of 10 years	6.66	30	21
Pumping sets for hire with a general DV rate based on an estimated useful life of 12.5 years	8	25	17.5
Trailers - Class TA and TB (for transporting light goods, gross vehicle mass not over 3.5 tonnes and used for short-term hire) excluding domestic trailers	10	20	13.5
Trailers - Class TC (for transporting medium goods, gross vehicle mass over 3.5 tonnes but not over 10 tonnes and used for short-term hire)	12.5	16	10.5
Trailers - Class TD (for transporting heavy goods, gross vehicle mass over 10 tonnes and used for short term bire)	10	20	10.5
and used for short-term hire)	10	20	13.5

	Fot wooful	DV donn	Cl. donn
	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Hire equipment (short-term hire of one month or less only) (HIRE) - continued			
Trailers - domestic (not over 1 tonne, used for short-term hire) Video cassette recorders and/or players (VCRs)	6.66 2	30 100	21 100
Video game players	1	100	100
Video games discs	1	100	100
Lifting (LIFT)			
Blocks (chain)	10	20	13.5
Blocks (pulley) Blocks (wire rope)	10 12.5	20 16	13.5 10.5
Boat lift storage system (inflatable)	8	25	17.5
Capstans	25	8	6
Cranes (derrick) Cranes (for containers)	25 25	8 8	6 6
Cranes (jib)	25	8	6
Cranes (luffing)	25	8	6
Cranes (mobile) Cranes (overhead travelling)	15.5 25	13 8	8.5 6
Cranes (tower)	25	8	6
Cranes and other lifting devices (default class)	25	8	6
Gantries Hoists (skip)	25 15.5	8 13	6 8.5
Hoists (vehicle)	12.5	16	10.5
Jacks	5	40	30
Lifting platforms Load skates	15.5 12.5	13 16	8.5 10.5
Spreaders	25	8	6
Straddle carriers	15.5	13	8.5
Weighers (crane type) Winches	10 25	20 8	13.5
Winding gear (pit head)	20	10	6 7
Office equipment and furniture (OFUR)			
Air conditioners (mobile)	8	25	17.5
Answering machines (for telephones)	3	67 25	67 175
Appliances (domestic type) Aquariums	8 4	50	17.5 40
Benches	20	10	7
Binding machines	8	25	17.5
Calculators Chairs	3 12.5	67 16	67 10.5
Cheque signing machines	8	25	17.5
Clock systems (centralised)	10	20	13.5
Coin and note counters Comparators (consumer electronic comparative display units)	8 3	25 67	17.5 67
Counters (fitted)	20	10	7
Cupboards	20	10	7
Dehumidifiers Desks	8 15.5	25 13	17.5 8.5
Dictating machines	3	67	67
Doors (strongroom)	25	8	6
Drawing boards Duplicators (spirit)	15.5 8	13 25	8.5 17.5
Duplicators (stencil)	8	25	17.5
Facsimile machines	5	40	30
Filing cabinets Flameproof cabinets	15.5 25	13 8	8.5 6
Furniture (fitted)	20	10	7
Furniture (loose)	12.5	16	10.5
Guillotines Integrated silk flower arrangements (PROV)	15.5 2	13 100	8.5 100
Intercom systems	8	25	17.5
Microfiche printers	8	25	17.5
Microfiche readers Microfilm printers	8 8	25 25	17.5 17.5
•			

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Office equipment and furniture (OFUR) - continued			
Microfilm readers	8	25	17.5
Mobile telephones, including smartphones	3	67	67
Monitoring systems	10	20	13.5
Office equipment (default class)	5	40	30
Office furniture (default class)	12.5	16	10.5
PA systems	8	25	17.5
Paging systems Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value	5 20	40 10	30 7
Photocopiers	5	40	30
Plan copiers	5	40	30
Postal franking machines	8	25	17.5
Prints (including limited edition prints)	10	20	13.5
Projectors	8	25	17.5
Radios	5	40	30
Safes	25 25	8	6
Safety deposit boxes Screens (for offices)	∠5 15.5	8 13	6 8.5
Security systems	10.0	20	13.5
Shelving (fixed)	20	10	7
Shredders	8	25	17.5
Tables	15.5	13	8.5
Telephone systems	6.66	30	21
Telephones (portable)	3	67	67
Time recorders	10	20	13.5
Transcribing machines	3	67	67
Typewriters	5	40	30
Water coolers	8	25	17.5
Whiteboards (electronic)	5	40	30
Word processors	5	40	30
Pet grooming and cleaning equipment			
Pet/animal clippers - applies to the 2014 and subsequent income years Pet dryer units (portable) - applies to the 2014 and subsequent income years Pet grooming and cleaning equipment (default class) - applies to the 2014 and	5 5	40 40	30 30
subsequent income years	8 5	25 40	17.5 30
Pet/animal vacuum clipper units - applies to the 2014 and subsequent income years Pet washers (portable) - applies to the 2014 and subsequent income years	8	25	17.5
Pumping sets (where not industry specified) (PUMP)			
Borewell pumps	10	20	13.5
Centrifugal pumps	10	20	13.5
Dosing pumps	5	40	30
Drum pumps	5	40	30
Fire main pumps	25	8	6
Fire pumps (portable)	10	20	13.5
Geared type pumps	12.5	16	10.5
Hydraulic pumps	12.5	16	10.5
In-line pumps	10	20	13.5
Laboratory pumps Peristaltic pumps	5 5	40 40	30 30
Piston type pumps	12.5	16	10.5
Pneumatic (not diaphragm type) pumps	10	20	13.5
Pneumatic diaphragm pumps	5	40	30
Pump chambers and similar	50	4	3
Pumps (default class)	10	20	13.5
Pumps (for use with highly corrosive products, for example, strong acid or alkali)	3	67	67
Sewerage pumps	10	20	13.5
Sprinkler pumps	25	8	6
Stainless steel constructed pumps	12.5	16	10.5
Stator type pumps	12.5	16	10.5
Submersible pumps	10	20	13.5
Sump pumps	10 12.5	20	13.5
Vacuum pumps	12.5	16	10.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Refrigeration (REFR)			
Blast freezing equipment Chilling/cooling plant (for water)	15.5 15.5	13 13	8.5 8.5
Compressors (for refrigeration, 15kw and above)	20	10	7
Compressors (for refrigeration, below 15kw)	12.5	16	10.5
Condensers	20	10	7
Control equipment Data logging equipment	5 5	40 40	30 30
Evaporators	20	10	7
Fans	15.5	13	8.5
Forced draught coolers	15.5	13	8.5
Freezers (for carcasses) Freezers (for cartons)	15.5 15.5	13 13	8.5 8.5
Gas detectors (fixed) - applies from the 2015 and subsequent income years	10	20	13.5
Gas detectors (hand-held) - applies from the 2015 and subsequent income years	5	40	30
Glycol refrigeration equipment	20	10	7
Heat exchangers (except stainless steel) Heat exchangers (stainless steel)	20 25	10 8	7 6
Pots (ammonia)	25	8	6
Pumps (ammonia)	12.5	16	10.5
Pumps (heat)	10	20	13.5
Purgers	25	8	6
Receivers Refrigeration plant and equipment (default class)	25 20	8 10	6 7
Temperature probes (fixed)	5	40	30
Temperature probes (portable)	5	40	30
Reticulation systems, including power generation (excluding electrical, communications and gas reticulation) (RETC)			
Culverts (concrete)	50	4	3
Inflatable pipeline plug (PROV 13)	3	67	67
Pipeline crawler (PROV 13) Piping (for sewerage)	5 25	40 8	30 6
Piping (for steam)	20	10	7
Piping (for storm-water)	25	8	6
Piping (for water)	25	8	6
Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)	4	50	40
Rectifiers	25	8	6
Reticulation (default class)	25	8	6
Spillways (concrete)	50	4	3
Tunnels (concrete)	50 50	4	3
Tunnels (partly lined) Valves (for sewerage)	25	8	6
Valves (for steam)	20	10	7
Valves (for storm-water)	25	8	6
Valves (for water) Scientific and laboratory equipment (excluding equipment used in a	25	8	6
medical laboratory) (SCIA)			
Analysers	8	25	17.5
Autoclaves Baths (water)	20 12.5	10 16	7 10.5
Callipers	8	25	17.5
Centrifuges	10	20	13.5
Chambers (vacuum)	10	20	13.5
Chromatographs Compasses	8 8	25 25	17.5 17.5
Cylinders (gas)	5	40	30
Electrical test meters	8	25	17.5
Electronic balances	8	25	17.5
Flasks (vacuum)	10	20	13.5
Flow measuring equipment Freezers	6.66 10	30 20	21 13.5
Fume cabinets	15.5	13	8.5
Furnaces	15.5	13	8.5

	Est useful	DV depn	SL depn
Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA) - continued	life (years)	rate (%)	rate (%)
Furniture (fixed)	20	10	7
Furniture (loose, laboratory)	10	20	13.5
Gas detectors (fixed) - applies from the 2015 and subsequent income years	10	20	13.5
Gas detectors (hand-held) - applies from the 2015 and subsequent income years	5	40	30
Hardness testers and similar (laboratory)	15.5	13	8.5
Incubators (laboratory)	12.5	16	10.5
Instruments (hand-held)	5	40	30
Irradiation plant	25	8	6
Linear accelerator/simulator	10	20	13.5
Meteorological equipment Micrometers	10 8	20 25	13.5 17.5
Microscope equipment	10	20	13.5
Microtomes	10	20	13.5
Navigational equipment	8	25	17.5
Oscilloscopes	8	25	17.5
Ovens	12.5	16	10.5
Patient monitoring equipment	8	25	17.5
Radiation detection equipment	8	25	17.5
Recorders	8	25	17.5
Refrigerators	8 10	25 20	17.5
Respiration apparatus Scientific and laboratory equipment (excluding medical laboratory equipment)	10	20	13.5
(default class)	10	20	13.5
Spectrophotometers	8	25	17.5
Sterilisers	20	10	7
Surveying equipment	8	25	17.5
Surveying equipment (electronic)	4	50	40
Telescopes (optical)	25	8	6
Telescopes (radio)	25	8	6
Test chambers (acquired during the 2010 or subsequent income years)	12.5	16	10.5
Ultrasonic equipment Vessels (vacuum)	8 10	25 20	17.5
Washer decontaminators	8	25	13.5 17.5
X-ray cassettes	5	40	30
X-ray equipment (except as shown elsewhere)	10	20	13.5
X-ray equipment (mobile)	8	25	17.5
X-ray processors	8	25	17.5
X-ray viewers	12.5	16	10.5
Software (SOFT)			
Kiwiplus, Kiwifruit Software Package, designed for a specific year Software able to be used in the preparation or filing of income tax returns relating	1	100	100
to one particular income year only (applies from 2005/06 and subsequent	0	100	100
income years) The copyright in software, the right to use the copyright in software or the right	2	100	100
to use software	4	50	40
	·		
Tanks, vats and reservoirs (where not industry specified) (TANK)	50		
Reservoirs (concrete, above ground)	50	4	3
Reservoirs (concrete, in-ground) Reservoirs (lined earth)	100 50	2 4	1.5 3
Reservoirs (other than concrete or lined-earth)	33.3	6	4
Tanks (underground)	20	10	7
Tanks and vats (ceramic)	25	8	6
Tanks and vats (concrete)	25	8	6
Tanks and vats (default class)	25	8	6
Tanks and vats (fibreglass)	12.5	16	10.5
Tanks and vats (plastic)	12.5	16	10.5
Tanks and vats (pressure)	25	8	6
Tanks and vats (rubber-lined)	25	8	6
Tanks and vats (stainless steel)	25	8	6
Tanks and vats (steel, galvanised) Tanks and vats (steel, mild, welded)	20 20	10 10	7 7
Tanks and vats (steer, mild, werded) Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate	20	10	7
based on an estimated useful life of 12.5 years)	8	25	17.5
· · · · · · · · · · · · · · · · · · ·			

	Est useful	DV depn	SL depn
	life (years)	rate (%)	rate (%)
Tanks, vats and reservoirs (where not industry specified) (TANK) - continued			
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate based on an estimated useful life of 20 years)	10	20	13.5
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate			
based on an estimated useful life of 25 years)	12.5	16	10.5
Transportation (TRAN)			
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight not exceeding 15,000kg) (residual value has been estimated at 25%)	15	10	7
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight over 15,000kg,	10	10	,
other than helicopters) (residual value has been estimated at 25%)	15	10	7
Aeroplanes (top-dressing and spraying) and specialised attachments Aircraft (international passenger)	10	20 15	13.5 10
Airport runways	33.3	6	4
Airships	12.5	16	10.5
Ambulances Animal-drawn vehicles	12.5 20	16 10	10.5 7
Baggage conveyor systems	15.5	13	8.5
Baggage imaging machines	8	25	17.5
Balloons	12.5	16	10.5
Barges Barriers (electrically operated)	20 10	10 20	7 13.5
Bicycles (pedal)	5	40	30
Boat lift storage system (inflatable)	8	25	17.5
Bulkheads (insulated, removable) Buoys	4 20	50 10	40 7
Buses (for transporting people, over 12 seats)	12.5	16	10.5
Cablecars	20	10	7
Campervans acquired between 1 April 2005 and prior to the 2010/11 income year	10	20	13.5
Campervans acquired during or after the 2010/11 income year (residual value estimated at 20%)	8	20	13.5
Canoes	10	20	13.5
Caravans	12.5	16	10.5
Chairlifts Child restraints (capsules and car seats) for hire	20 5	10 40	7 30
Coaches (for transporting people, over 12 seats)	12.5	16	10.5
Concrete trucks	12.5	16	10.5
Containers (insulated, below 8m3)	5	40 10	30 7
Containers (shipping) Dirigibles	20 12.5	16	10.5
Dredges	20	10	7
Drilling platforms	20	10	7
Dump trucks Ferries	15.5 20	13 10	8.5 7
Fire boats	25	8	6
Fire engines	20	10	7
Fleet tracking unit (PROV 21) - applies from 2010/11 and subsequent income years Flight simulators (FTD and FNPT certifiable) aircraft specific (full-motion) - applies	6	30	21
from 2007/08 and subsequent income years	15.5	13	8.5
Flight simulators (FTD and FNPT certifiable) aircraft specific (non-motion) - applies			
from 2007/08 and subsequent income years Flight simulators (FTD and FNPT certifiable) upgradeable/multi aircraft specific	8	25	17.5
(non-motion) - applies from 2007/08 and subsequent income years	15.5	13	8.5
Flight simulators (Non-certifiable) (non-motion) - applies from 2007/08 and			
subsequent income years) Floating docks	4 25	50 8	40 6
Forklift trucks (8 tonnes and over used for short-term hire of 1 month or less only)	25	0	U
2010/11 and subsequent income years.	8	25	17.5
Forklift trucks (8 tonnes and over) Forklift trucks (under 8 tonnes used for short-term hire of 1 month or less only)	12.5	16	10.5
2010/11 and subsequent income years	6.66	30	21
Forklift trucks (under 8 tonnes)	10	20	13.5
Freight cars (rail)	25	8	6
Freight cars (tramway) Funicular railways	25 20	8 10	6 7
Gliders	12.5	16	10.5

Transportation (TRAII) - continued Concloses and the like 20 10 7 67 67 67 67 67 67 67		Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Syrocoplets	Transportation (TRAN) - continued			
Hang gilders Heiloopters 20 10 7 Horse floats 20 10 10 20 13.5 Horse floats 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 10 20 20 10 20 20 10 20 20 20 10 20 20 20 20 20 20 20 20 20 20 20 20 20				
Helicopters	· ·			
Horse floats Hovercraft Hovercraf				
Howercraft 12.5 16 10.5 17.6 10.5 17.6 17.5 17.	·			
Inflatable boats 8				
Inflatable rafts				
Jetboats 10				
Jetskis 5				
Litejackets and the like 4 50 40 Locomotives (disexif) 25 8 6 Locomotives (electric) 25 8 6 Locomotives (electric) 25 8 6 Locomotives (electric) 25 8 6 Mainternance cars ((aii) 25 8 6 Mainternance cars ((aiii) 25 8 6 Metal delectors 8 25 175 Microlities 3 67 67 Military type vehicles 15.5 13 8.5 Military type vehicles 15.5 13 8.5 Military type vehicles 6.66 30 21 Monorali vehicles 6.66 30 21 Moror vehicles 6.66 30 21 Motor vehicles 6.66 30 21 Motor vehicles (for transporting people, up to and including 12 seats) (residual value has been estimated at 25%) 5 30 21 Motor vehicles (for transporting people, up to and including 1				
Lifejackets and the like	Lifeboats (excluding inflatable)			
Locomotives (letertic)	· · · · · · · · · · · · · · · · · · ·	4	50	40
Locomotives (steam)	Locomotives (diesel)	25	8	6
Maintenance cars (trail) 25 8 6 Maintenance cars (tramway) 25 8 6 Metal detectors 8 25 17.5 Microlities 3 67 67 Microlities 15.5 13 8.5 Minibuses (up to and including 12 seats) (residual value has been estimated at 25%) 5 30 21 Monorall vehicles 6.66 30 21 Motor launches 20 10 7 Motor socoters 6.66 30 21 Motor vehicles (for transporting people, up to and including 12 seats and used for short-term hire of 1 month or less only) 4 50 40 Motor vehicles (for transporting light goods, gross vehicle mass not over 3.5 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years 6.66 30 21 Motor vehicles - class NB (for transporting medium goods, gross vehicle mass over 3.5 but not over 12 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years 8 25 17.5 Motor vehicles - class NB (for transporting medium goods, gross vehicle mass over 12 tonnes) and used for short-term	Locomotives (electric)	25	8	6
Maintenance cars (tramway)	Locomotives (steam)	25	8	6
Metal detectors 8 25 17.5 Microlities 3 67 67 Microlities 15.5 13 8.5 Military type vehicles 15.5 13 8.5 Minibuses (up to and including 12 seats) (residual value has been estimated at 25%) 5 30 21 Motor vehicles (hor transporting people, up to and including 12 seats and used for short-term hire of 1 month or less only) 4 50 40 Motor vehicles (for transporting people, up to and including 12 seats) (residual value has been estimated at 25%) 4 50 40 Motor vehicles (for transporting light goods, gross vehicle mass not over 3.5 tomes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years 6.66 30 21 Motor vehicles - class NB (for transporting medium goods, gross vehicle mass over 3.5 but not over 12 tonnes and used for short-term hire of 1 month or less only) - applies from 2010/11 and subsequent income years 8 25 17.5 Motor vehicles - class NC (for transporting medium goods, gross vehicle mass over 12 tonnes) 12.5 16 10.5 Motor vehicles - class NC (for transporting heavy goods, gross vehicle mass over 12 tonnes) 12.5 16 10.5	Maintenance cars (rail)			
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income years 25 8 6 Railway jiggers 20 10 7 Rapid DC car charging stations - applies to the 2017 and subsequent income years 10 20 13.5 Road signs 6.66 30 21 Roll-on/roll-off vessels 20 10 7 Roof racks 5 40 30 Rowing boats 15.5 13 8.5 Rubbish trucks 12.5 16 10.5		10	20	13.5
Railway jiggers 20 10 7 Rapid DC car charging stations - applies to the 2017 and subsequent income years 10 20 13.5 Road signs 6.66 30 21 Roll-on/roll-off vessels 20 10 7 Roof racks 5 40 30 Rowing boats 15.5 13 8.5 Rubbish trucks 12.5 16 10.5		25	8	6
Rapid DC car charging stations - applies to the 2017 and subsequent income years 10 20 13.5 Road signs 6.66 30 21 Roll-on/roll-off vessels 20 10 7 Roof racks 5 40 30 Rowing boats 15.5 13 8.5 Rubbish trucks 12.5 16 10.5		20	10	7
Roll-on/roll-off vessels 20 10 7 Roof racks 5 40 30 Rowing boats 15.5 13 8.5 Rubbish trucks 12.5 16 10.5	Rapid DC car charging stations - applies to the 2017 and subsequent income years	10	20	13.5
Roof racks 5 40 30 Rowing boats 15.5 13 8.5 Rubbish trucks 12.5 16 10.5	· · · · · · · · · · · · · · · · · · ·			
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Rubbish trucks 12.5 16 10.5				
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Ship loading and unloading equipment (not elsewhere specified) 15.5 13 8.5				
	orilp loading and unloading equipment (not elsewhere specified)	15.5	13	8.5

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
	ille (years)	Tate (70)	Tate (70)
Transportation (TRAN) - continued			
Ships (bulk carrier)	20 25	10 8	7 6
Ships (cargo) Ships (container)	25 20	10	7
Ships (cruise)	25	8	6
Ships (livestock)	20	10	7
Ships (refrigerated) Ships (tanker)	20 20	10 10	7 7
Sidecars	6.66	30	21
Signs (street nameplates)	6.66	30	21
Small boats	15.5 12.5	13 16	8.5
Special-purpose vehicles Speed humps (metal)	5	40	10.5 30
Speed humps (plastic) - applies from 2007/08 and subsequent income years	5	40	30
Speed humps (rubber) - applies from 2007/08 and subsequent income years	10	20	13.5
Straddle carriers Stradt furniture (avaluding signs)	15.5	13	8.5
Street furniture (excluding signs) Taxis (up to and including 12 seats) (residual value has been estimated at 25%)	5 5	40 30	30 21
Towing tractors	15.5	13	8.5
Tracklayers	15.5	13	8.5
Tracks (monorail)	25	8	6
Tracks (rail) Traction batteries	25 5	8 40	6 30
Traction engines	25	8	6
Tractors (farm type)	15.5	13	8.5
Traffic lights	12.5	16	10.5
Trailers - domestic (up to 1 tonne) Trailers (domestic, up to 1 tonne used for short-term hire of 1 month or less only)	8 6.66	25 30	17.5 21
Trailers - class TC (for transporting medium goods, gross vehicle mass over	0.00	00	
3.5 tonnes but not over 10 tonnes and used for short-term hire of 1 month	40.5	40	40.5
or less only) - applies from 2010/11 and subsequent income years Trailers class TD (transporting heavy goods; GVM over 10 tonne)	12.5 15.5	16 13	10.5 8.5
Trailers - class TD (for transporting heavy goods, gross vehicle mass over 10 tonnes	10.0	10	0.0
and used for short-term hire of 1 month or less only) - applies from 2010/11 and	40	00	40.5
subsequent income years Trailers - classes TA and TB (for transporting light goods, gross vehicle mass up to	10	20	13.5
3.5 tonnes and used for short-term hire of 1 month or less only) excluding			
domestic trailers - applies from 2010/11 and subsequent income years	10	20	13.5
Trailers - classes TA and TB (for transporting light goods, gross vehicle mass up to 3.5 tonnes) excluding domestic trailers	15.5	13	8.5
Tram tracks	20	10	7
Tram wires	20	10	7
Transportation (default class)	20	10	7
Tricycles (pedal) Trolley bus wires	5 20	40 10	30 7
Trolley buses	15.5	13	8.5
Tugs	25	8	6
Tyre chains	3	67	67
Vehicles, road-going (not elsewhere specified) Vending machines (for tickets)	15.5 8	13 25	8.5 17.5
Windsurfers	3	67	67
Yachts (international ocean-going)	6	15	10
Yachts (other than international ocean-going)	15.5	13	8.5
Water and effluent treatment (where not industry specified) (WATR)	-	40	00
Aerators Blowers	5 12.5	40 16	30 10.5
Borewells	20	10	7
Chart recorders	5	40	30
Chlorinating systems	10	20	13.5
Clarifiers Comminutors	25 10	8 20	6 13.5
Concentrators	25	8	6

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