

# Historic depreciation rates

For assets acquired before 1 April 2005

# Introduction

## Historic rates

Historic rates are used to depreciate assets acquired on or before 31 March 2005.

Following is an explanation of how to read the list in Part 1 of this guide.

Assets are listed alphabetically and their available rates are shown in four columns.

- Column 1 shows the diminishing value (DV) rate
- Column 2 shows the DV rate including the 25% loading, where applicable (see “Assets acquired between 16 December 1991 and 31 March 1993” for details)
- Column 3 shows the straight line (SL) rate
- Column 4 shows the SL rate with the 25% loading, where applicable (see “Assets acquired between 16 December 1991 and 31 March 1993” for details)

SV means standard value.

For specific assets, a standard value has been negotiated with Inland Revenue. Generally, this value gives an average of the original cost of specified assets for the 1993 and earlier income years.

The use of a diamond ♦ means that for the 1993 and earlier income years you must choose one of the following to set the asset’s value:

- replacement value
- annual value
- standard value.

## Part 1 – Depreciation rates before 1993

Some of the figures in the list are printed in bold. These highlighted figures show the method you **must** use to calculate the depreciation for each asset acquired in the 1993 income year and earlier. For example, on page 4 you will see that you must use the diminishing value (DV) method to calculate depreciation on accounting machines, but for barns you must use the straight line (SL) method.

## Assets acquired between 16 December 1991 and March 1993

Historic depreciation rates with a 25% loading are available for assets that meet certain criteria.

This means depreciation on these assets can be calculated at the appropriate historic rate plus a further 25% of that rate.

### Example

To depreciate a beer brewing plant:

its historic rate is	15% DV
plus loading equals	18.8% DV

To qualify for the 25% loading, the assets must either be a new asset or an imported secondhand asset used in New Zealand for the first time, and

- acquired between 16 December 1991 and 31 March 1993 (inclusive), and
- must have been used on or before 31 March 1994.

Buildings and imported used cars don’t qualify for the 25% loading.

The increased depreciation rate will still apply for every income year until the asset is sold or disposed of.

Each year, from the 1994 income year onwards, you can choose to use either the SL or the DV method to calculate your depreciation for that year.

## Assets acquired before 1 April 1993 and used in shift work

An additional (sometimes referred to as “supplementary”) depreciation allowance is available for certain new or secondhand plant and machinery used for two or three shifts each working day. The asset must be an excluded depreciable asset.

Broadly speaking, this means that the asset must be:

- used in business in New Zealand, and
- purchased before 1 April 1993, and
- an asset that qualifies for the 25% interim depreciation loading.

These allowances don't apply to:

- plant and machinery used in refining petroleum or smelting aluminium
- motor cars
- ships, aircraft and hovercraft
- plant and machinery for which ordinary depreciation isn't allowed
- plant and machinery for which Inland Revenue hasn't, in determining a rate of ordinary depreciation, set a differential rate for more than one shift operating for the 1993 year.

Differential rates of depreciation for more than one shift were set for the following plant and machinery.

- Manufacturing plant and machinery generally, not specifically mentioned and used between 16 and 24 hours daily.
- Water-fed evaporating air conditioners used 24 hours a day.

The additional allowance is calculated on the number of shifts the asset is in operation for.

Two shifts  
(that is, an average of  
not less than 16 hours  
each working day) = an additional 3%

Three shifts  
(that is, normally used  
24 hours each working  
day) = an additional 6%

Plant and machinery may qualify for both the supplementary depreciation rate and the 25% loading. To calculate the depreciation rate including both allowances:

- first, determine the historic rate
- then add the supplementary rate for two or three shifts
- finally, add the 25% loading.

## Converting from DV rates to SL rates

To change from the DV method to the SL method (or the other way around) simply pick the corresponding rate in the schedule.

## Part 2 – 1993 to 2005 asset rates: Industry categories

This part contains the rates for assets acquired on or after 1 April 1993 and before 1 April 2005, listed by industry type, and the rates for buildings acquired on or after 1 April 1993 and before 19 May 2005.

## Part 3 – 1993 to 2005 rates: Asset categories

This part contains the rates for assets acquired on or after 1 April 1993 and before 1 April 2005, listed by asset type, and the rates for buildings acquired on or after 1 April 1993 and before 19 May 2005.

## From the 1994 income year

For assets acquired before April 1993, you can choose between SL or DV methods to calculate depreciation for the 1994 and future income years.

To calculate depreciation for the 1994 and future income years you may either:

- use the general rates shown in Parts 2 or 3, or
- pool the asset with others listed in the historic rates schedule.

## Part 1 Depreciation rates before 1993

Asset	DV	DV + 25%	SL	SL + 25%
Accounting machines	20	25	13.5	17.5
Adding machines	20	25	13.5	17.5
Addressograph machines	20	25	13.5	17.5
Agricultural plant and equipment				
• Self-propelled equipment	20	25	13.5	17.5
• Tractor-drawn implements	10	12.5	7	8.5
Air conditioners				
• Water-fed evaporating types	15	18.8	10	13
– If in use 24 hours a day	20	25	13.5	17.5
• Others	10	12.5	7	8.5
Aircraft				
• Commercial	25	31.3	17.5	22
• Executive	20	25	13.5	17.5
• Fixed-wing agricultural aerial work aircraft, including wing attachments for spraying, dusting and distributing seed	33	41.3	24	31
• Helicopters, from and including year ended 31 March 1969				
– Air frame, engine, rotor system	25	31.3	17.5	22
– Spraying tanks and attached spraying mechanism	33.3	41.7	24	32
Amusement				
• Coin-operated pool tables	20	25	13.5	17.5
• Dodgems	20	25	13.5	17.5
• Ice skates	33.3	41.7	24	31
• Machines and equipment	15	18.8	10	13
• Midget cars	20	25	13.5	17.5
• Roller skates	20	25	13.5	17.5
• Skating rink plant	15	18.8	10	13
Automobile assembly jigs	50	62.5	40	51
Bakers' oven and ancillary plant	15	18.8	10	13
Ball and pebble mills (paint companies)	15	18.8	10	13
Barns				
• Simple loafing barns	15		10	
• Wintering barns all types of construction	15		10	
Battery-driven vehicles, including battery	20	25	13.5	17.5
Beehives	♦			
Beer brewing plant (used directly in brewing)	15	18.8	10	13
Bicycles				
• Motorised	20	25	13.5	17.5
• Pedal	10	12.5	7	8.5
Billiard tables	10	12.5	7	8.5
Bitumen paving plant	20	25	13.5	17.5
Blast freezing equipment	20	25	13.5	17.5
Blinds and canopies	20	25	13.5	17.5
Blocks and pans (hat making)	50	62.5	40	51
Boats—see "Vessels"				
Boilers	10	12.5	7	8.5
Bookkeeping and calculating machines	20	25	13.5	17.5
Bores and wells	♦			
Bottle moulds	33.3	41.7	24	31
Bottles				
• Milk				
• Others	SV			
Braid-elastic machines	15	18.8	10	13
Brick cleaning machines	33.3	41.7	24	31
Brick kilns	10	12.5	7	8.5

trading stock

Asset	DV	DV + 25%	SL	SL + 25%
<b>Bridges</b>				
• Wooden	3	4	2.5	3.1
• Other	2.5	3	2	2.5
(When a bridge forms part of a farm race or track its cost may be partly claimed as development expenditure)				
<b>Buildings—general</b>				
(1) Affected by acid—alternative rate (chemical works, vinegar manufacturers, fertiliser works etc)	6		4	
(2) Brick, stone or concrete walled building without steel or reinforced concrete frame, stucco, steeltex, or other similar construction with wooden frame	2.5		2	
(3) Farm buildings—as in (12), (2) and (8) except otherwise included for special buildings, see under “Farms”				
(4) Glasshouses				
• Metal-framed	4		3	
• Wooden-framed	7		5	
(5) Freezing chambers—see “Cool stores”				
(6) Grandstands and other racecourse buildings—double normal building rates				
(7) Milking sheds (town supply farms and factory supply)				
• All types erected before 1 April 1966	6		4	
• All types erected first used on or after 1 April 1966	15		10	
• Costs of converting to herringbone design after 1 April 1966	15		10	
• Rotary herringbone plant	10	12.5	7	8.5
(8) Other wooden-framed buildings not specified elsewhere	3		2.5	
(9) Plastic hothouses and PVC tunnel houses	11		7.5	
(10) Portable huts	10		7	
(11) Reinforced concrete throughout, steel or reinforced concrete framed with brick walls or permanent material	1		1	
(12) Slaughterhouses on farms				
• Concrete	7		5	
• Timber and concrete	8		6	
• Timber construction	15		10	
• Rotary herringbone plant	10		7	
(13) Tannery buildings, affected by acid	6		4	
(14) Temporary buildings	10		7	
Bulk carriers, vessels	12.5	15.6	8.5	10.5
Bulk fertiliser stores	6		4	
Bulk freight containers				
• Refrigerated containers	20	25	13.5	17.5
• Others	15	18.8	10	13
Bulk lime spreaders	10	12.5	7	8.5
Bulldozers				
• Earthmoving contractors	25	31.3	17.5	22
• General	20	25	13.5	17.5
Burglar alarms—bells, wiring installation	10	12.5	7	8.5
Butter patting machines	15	18.8	10	13
Calling systems	20	25	13.5	17.5
Cameras—see “Photographic equipment”				
Camping gear	◆			
Canopies and blinds	20	25	13.5	17.5
Canopies (pleated)—petrol service stations	10	12.5	7	8.5
Caravans				
• Let as dwellings	15	18.8	10	13
• Mobile	20	25	13.5	17.5
Cargo ships, conventional	10	12.5	7	8.5
Cargons	SV			
Carpets				
• Generally	20	25	13.5	17.5
• In hotel bars and tavern bars	33.3	41.7	24	32

Asset	DV	DV + 25%	SL	SL + 25%
Carports				
• Hired out to householders	5		3.5	
• Others	3		2.5	
Cars and trucks				
• Rental	25	31.3	17.5	22
• Others	20	25	13.5	17.5
Carts, drays, wagons	10	12.5	7	8.5
Car wash machines (automatic)	20	25	13.5	17.5
Cash registers	20	25	13.5	17.5
Casks and kegs	SV			
Cement guns	15	18.8	10	13
Chamber ovens and other bakers' ovens	15	18.8	10	13
City guides	15	18.8	10	13
Cloches	◆			
Coal mines				
• Bins		rate for buildings		
• Dumper trucks	25	31.3	17.5	22
• Skips, boxes, hutches or tubs	10	12.5	7	8.5
• Power lines maintenance and replacement				
• Wire ropes	◆			
Coin-operated pool tables	20	25	13.5	17.5
Compressors				
• Fixed	10	12.5	7	8.5
• Portable	15	18.8	10	13
Computers—hardware	20	25	13.5	17.5
Concrete block plant	15	18.8	10	13
Concrete mixers	15	18.8	10	13
Concrete mobile pump units	25	31.3	17.5	22
Concrete industry prestressing equipment				
• Grinders and vibrators	20	25	13.5	17.5
• Steam plant	15	18.8	10	13
• Stressing jacks, pumps and grout machines	20	25	13.5	17.5
• Stressing frames and beds	20	25	13.5	17.5
Container ships	12.5	15.6	8.5	10.5
Containers				
• Cans, casks, kegs, drums other than wine casks	SV			
• Egg crates and trays	◆			
Continuous towel cabinet	15	18.8	10	13
Cool stores and freezing chambers				
• Buildings	4		3	
• Plant	10	12.5	7	8.5
Cranes				
• Fixed	10	12.5	7	8.5
• Mobile	20	25	13.5	17.5
Crates—sheep and cattle	15	18.8	10	13
Crockery	◆			
Cyclic reforming plant for gas production	20	25	13.5	17.5
Dams and reservoirs				
• Reinforced concrete	1	2	1	1.3
• Others		maintenance		
Dentists' equipment	10	12.5	7	8.5
Diamond drilling machines	25	31.3	17.5	22
Dictaphones	20	25	13.5	17.5
Dies and jigs				
• Refrigerator cabinets and electric ranges only	50	62.5	40	51
• Others	33.3	41.7	24	32
Dies and moulds (plastic industry)	50	62.5	40	51
Digger—small rubber-tracked with hydraulic hammer	25	31.3	17.5	22
Dips—sheep spray type, including concrete tank or race	10	12.5	7	8.5



Asset	DV	DV + 25%	SL	SL + 25%
Dips—cattle and combination shower dips, limited to:				
• Tanks and pipes				
• Dip or shower (including pumps)				
• Electric motor and fittings				
Disc paks	20	25	13.5	17.5
Display aquariums	25	31.3	17.5	22
Distillery plant				
• Used directly in distilling	15	18.8	10	13
• Others	10	12.5	7	8.5
Doctors' instruments	◆			
Drapery display models	20	25	13.5	17.5
Drays, carts, wagons	10	12.5	7	8.5
Dress suits for hire to public	SV			
Drycleaning plant	10	12.5	7	8.5
Duckboards	15	18.8	10	13
Dye house plant	15	18.8	10	13
Earth moving contractors—heavy plant including motor vehicles used on-site, shovels, scoops, bulldozers etc	25	31.3	17.5	22
Effluent disposal units on farms	10	12.5	7	8.5
Effluent pipelines				
Egg crates and trays	◆			
Egg grading plants—electric	15	18.8	10	13
Electric and gas stoves				
• Included in building account				
• Recorded as separate assets	10	12.5	7	8.5
Electric blankets—motels, hotels, private hospitals	◆			
Electrical and electronic scientific measuring equipment	20	25	13.5	17.5
Electrical cutting machines—tailors	10	12.5	7	8.5
Electric fences	10	12.5	7	8.5
Electric signs	10	12.5	7	8.5
Electric signs rented out				
• Fixed	20	25	13.5	17.5
• Small portable	25	31.3	17.5	22
Electric test equipment	20	25	13.5	17.5
Electric typewriters	20	25	13.5	17.5
Electric watch masters	10	12.5	7	8.5
Electrodes for plastic welders—to be recorded as separate assets in books of account	33.3	41.7	24	32
Electrocardiographs	20	25	13.5	17.5
Electromagnet machines—meat industry	20	25	13.5	17.5
Electronic engraving machines	20	25	13.5	17.5
Electronic scales	20	25	13.5	17.5
Electronically controlled linotype machines	20	25	13.5	17.5
Electronically controlled metal working machine tools	20	25	13.5	17.5
Elevators and lifts				
• Recorded as separate assets	10	12.5	7	8.5
• Included in building accounts				
Ensilage pits:				
• Underground—concrete walls with sliding roof	10	12.5	7	8.5
• Storage bunkers				
Envelope manufacturing machines	15	18.8	10	13
Feeding-out units for cattle—all types of construction	6	7	4	5
Fences				
• Electric	10	12.5	7	8.5
• Other				
Fibreglass cutting guns	20	25	13.5	17.5
Films—business promotion	33.3	41.7	24	32
Fire alarm systems and sprinklers	10	12.5	7	8.5

or development expenditure rate applicable to particular item of plant served

rate for buildings

rate for buildings

maintenance

maintenance

Asset	DV	DV + 25%	SL	SL + 25%
Fire fighting plant and equipment				
• Axes, ladders, blankets and fire extinguishers costing less than \$100 each	◆			
• Breathing apparatus, hoses, pipelines, pumps and diesel engines	10	12.5	7	8.5
• Reservoir	1	2	1	1.3
• Ring main and hydrants	1	2	1	1.3
Fish boxes—wooden, and fish containers—plastic	◆			
Fish processing buildings	6		4	
Fish processing plant	15	18.8	10	13
Fishing vessels				
• Deck machinery, winches and motors	15	18.8	10	13
• Main engine	20	25	13.5	17.5
• Registered hull, including fixed-gear and refrigerated rooms	10	12.5	7	8.5
Floor coverings				
• Carpets, linoleum and vinyl tiles	20	25	13.5	17.5
• Parquet	10	12.5	7	8.5
Flour silos	5	6.3	3.5	4
Flour pneumatic conveyance system	10	12.5	7	8.5
Fluming	5	6.3	3.5	4
Fluorescent lighting (wiring to be capitalised to building account)	10	12.5	7	8.5
Footwear manufacturers				
• Lasts	50	62.5	40	51
• Knives—sock and heel grip, sole, “particular model” and ornament	50	62.5	40	51
Forklifts	20	25	13.5	17.5
Fowl houses				
• Wooden-framed	7		5	
• Steel-framed	3		2.5	
Freezers and cookers for preparation and storage of dog meat	10	12.5	7	8.5
Frost protection plant—pumping unit, sprinklers, standards pipelines	10	12.5	7	8.8
Fuel tanks				
• Oil companies	10	12.5	7	8.5
• Tallow (freezing industry)	10	12.5	7	8.5
• Underground				
Furniture and fittings—general	20	25	13.5	17.5
Galvanizing plant				
• Furnaces	33.3	41.7	24	32
• General	15	18.8	10	13
• Kettles	33.3	41.7	24	32
Gamma irradiation plant	15	18	10	12.5
Gas companies				
• Gas holders	3	4	2.5	3.1
– Optional bases	3	3.7	2.5	3
• Gas mains and services	2.5	3	2	2.5
• Gas meters	10	12.5	7	8.5
• Pressure gasholders	10	12.5	7	8.5
Gas cylinder containers	SV			
Gas water heaters	10	12.5	7	8.5
Glass washing machines in hotels and taverns	20	25	13.5	17.5
Gastrointestinal fibrescope	33.3	41.7	24	32
Golf ball cleaner, tee marker and rubbish disposal unit	20	25	13.5	17.5
Glasshouses				
• Metal-framed	4		3	
• PVC tunnel houses	11		7.5	
• Wooden-framed	7		5	
Grain drying and storage bins	5	6.3	3.5	4
Grain drying plant	10	12.5	7	8.5
Grain silos—see “Silos”				
Grandstand and other racecourse buildings				
Grinders	20	25	13.5	17.5
Guns—fibreglass cutting	20	25	13.5	17.5

or partly claim as development expenditure

rate for buildings

and maintenance

double rates for class of buildings



Asset	DV	DV + 25%	SL	SL + 25%
Hair waving machines (electric)	20	25	13.5	17.5
Hay balers	20	25	13.5	17.5
Header harvesters	20	25	13.5	17.5
Heating systems	10	12.5	7	8.5
Helicopters				
• Air frame, engine, rotor system	25	31.3	17.5	22
• Spraying tanks and attached spraying mechanism	33.3	41.7	24	32
Hoardings				
Hop frames	◆			
Hop kilns	15	18.8	10	13
Hosiery manufacturing plant				
• Generally	15	18.8	10	13
• Full-length hosiery manufacturing plant—fully fashioned multi-head or single-head knitting machines, circular knitting machines, linking and seaming machines	20	25	13.5	17.5
Hotel contents				
• All beds, blinds, cabinets, chairs, chesterfield suites, clocks, counters, desks, dressing tables, fixtures and fittings, hard furniture, hat racks, lightshades, luggage stools, mirrors, ornaments, palm stands, pictures, screens, sideboards, spittoons, spring mattresses, stools, tables, tallboys, typewriters, vases, wagons, wardrobes and other furniture, carpets (other than in bars), feltex, linoleum, underfelts	20	25	13.5	17.5
• Beer plant	10	12.5	7	8.5
• Heating plant including boilers, burners, hot water cylinders, radiators and all pumping	10	12.5	7	8.5
• Items frequently replaced, such as bedspreads, blankets, crockery, cushions, cutlery, flags, glassware, kitchen utensils, linen mats, pillows, rugs, silverware, soft mattresses, waste paper baskets	◆			
• Kitchen plant and refrigerators including diaphonts, dishwashers, fish fryers, freezing equipment, grillers, hot presses, mixers, ovens, peelers, percolators scales, slicers, steamers, stoves and toasters	10	12.5	7	8.5
• Lifts (if shown separately from buildings), emergency lighting systems, fire alarm systems	10	12.5	7	8.5
• Other plant, such as fire extinguishers, fluorescent lighting, hand trucks, hoses, motor fans	10	12.5	7	8.5
• Plant				
– Calling systems and radio sets	20	25	13.5	17.5
– Cash registers and adding machines	20	25	13.5	17.5
Ice-cream manufacturers				
• Shipping bags, cans, tubs and other distribution equipment	◆			
• Other plant and equipment	15	18.8	10	13
Ice skating rink plant	15	18.8	10	13
Incinerators	15	18.8	10	13
Indoor golf equipment				
• Mats	20	25	13.5	17.5
• Nets	25	31.3	17.5	22
• Swing trainer	20	25	13.5	17.5
Inner fixtures				
• Owners	10	12.5	7	8.5
• Lessees	20	25	13.5	17.5
Irrigation plant, frost protection pumps, pump housing, sprinklers, standards, pipeline	10	12.5	7	8.5
Jetboats	20	25	13.5	17.5
Jukeboxes	20	25	13.5	17.5

Asset	DV	DV + 25%	SL	SL + 25%
Kerbside type petrol pumps	15	18.8	10	13
Kilns				
• Brick	10	12.5	7	8.5
• Others	15	18.8	10	13
Knitting and sewing machines	15	18.8	10	13
Lasts—footwear manufacturers	50	62.5	40	51
Launches—see “Vessels”				
Laundry equipment	10	12.5	7	8.5
Lawnmowers				
• Motor-driven	20	25	13.5	17.5
• Others	10	12.5	7	8.5
Leasehold fixtures and fittings	20	25	13.5	17.5
Libraries				
• Circulating	◆			
• Of professional people	◆			
Lifts and elevators				
• Recorded as separate assets	10	12.5	7	8.5
• Included in building accounts				
Light fittings				
• Fluorescent lighting	10	12.5	7	8.5
• Standard fittings				
• Others	10	12.5	7	8.5
Lime spreaders—bulk	10	12.5	7	8.5
Lime sulphur plants	15	18.8	10	13
Limestone rock drills (percussion type)	25	31.3	17.5	22
Linen	◆			
Linoleum	20	25	13.5	17.5
Linotype				
• Machines and moulds	20	25	13.5	17.5
• Magazines	10	12.5	7	8.5
• Type, matrices, quions, platforms and pallets	◆			
Linseed oil plant	15	18.8	10	13
Locomotives	10	12.5	7	8.5
Loose tools				
Mattresses				
• Soft	◆			
• Innerspring and foam rubber	20	25	13.5	17.5
Micro filming equipment	20	25	13.5	17.5
Microwave therapy sets	20	25	13.5	17.5
Milk bottles				
Milk treatment plant	15	18.8	10	13
Milking meters	10	12.5	7	8.5
Milking sheds—see “Buildings”				
Mine skips, boxes and tubs	10	12.5	7	8.5
Mines—underground tails and pipes	20	25	13.5	17.5
Mobile doctor's surgery				
• Fixtures and fittings	20	25	13.5	17.5
• Instruments	◆			
• Vehicle (plus cost of conversion)	20	25	13.5	17.5
Mobile concrete pump units	25	31.3	17.5	22
Model train equipment	20	25	13.5	17.5
Motor buses				
• Body	20	25	13.5	17.5
• Chassis	20	25	13.5	17.5
• Engine—replacement of any unit is to be capitalised, loss allowable on discard of old unit	20	25	13.5	17.5
Motor trucks—licensed operators				
• For bulk transport of manure used at least 50% of running time on farm tracks and country roads	25	31.3	17.5	22
• Others	20	25	13.5	17.5
• Trucks used on construction work	25	31.3	17.5	22

◆ maintenance

rate for building

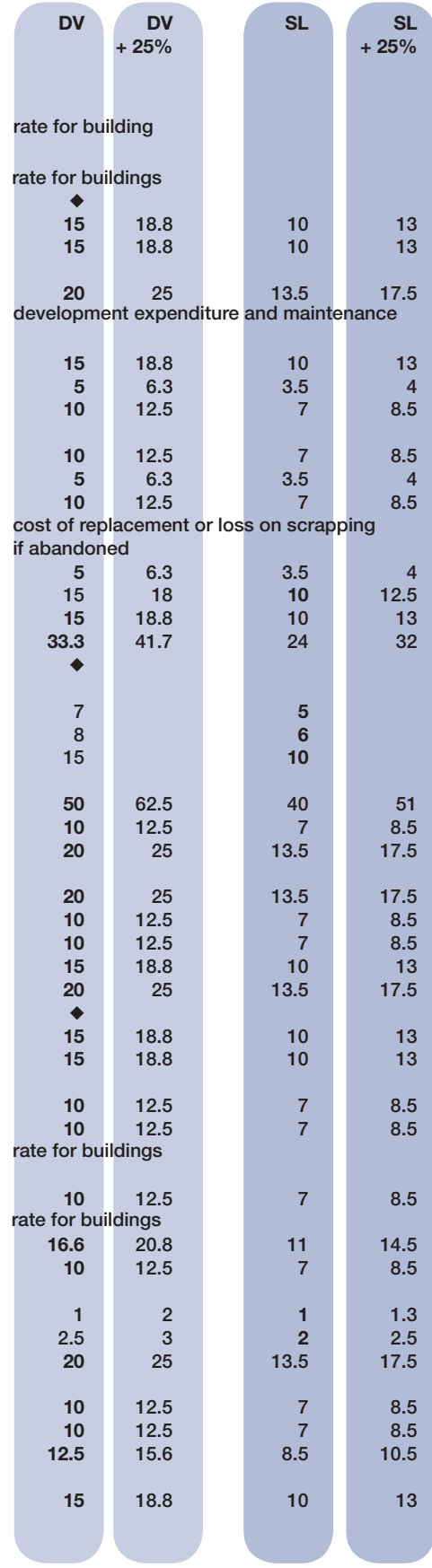
rate for building

trading stock

Asset	DV	DV + 25%	SL	SL + 25%
Motor vehicles, trucks and scooters				
• General	20	25	13.5	17.5
• Used for driving instruction	25	31.3	17.5	22
Moulding boxes	33.3	41.7	24	32
Moulds				
• For chocolates	33.3	41.7	24	32
• For fibreglass boats	50	62.5	40	51
• Founding industry	33.3	41.7	24	32
• Plaster of Paris for moulding	50	62.5	40	51
• For rubber tyres	50	62.5	40	51
Moving picture equipment—see “Theatre”				
Musical instruments	10	12.5	7	8.5
Office equipment—general	20	25	13.5	17.5
Oil companies				
• Drums	10	12.5	7	8.5
• Hand trucks	10	12.5	7	8.5
• Kerbside petrol pumps	15	18.8	10	13
• Motor vessels	10	12.5	7	8.5
• Pipelines and fittings (to be written down to 50% of cost)	10	12.5	7	8.5
• Rail tank cars	10	12.5	7	8.5
• Road making equipment	10	12.5	7	8.5
Paint manufacturers group rate on manufacturing assets	15	18.8	10	13
Pallets	◆			
Parking meter advertising signs	10	12.5	7	8.5
Parquet flooring	10	12.5	7	8.5
Patterns	◆			
Percussion rig	15	18.8	10	13
Petrol service station pleated canopies	10	12.5	7	8.5
Photocopy machines—rental	33.3	41.7	24	32
Photo process and engraving equipment	15	18.8	10	13
Photographic equipment				
• Cameras	10	12.5	7	8.5
• General	10	12.5	7	8.5
• Negatives	◆			
Photo finish equipment	15	18.8	10	13
Photostat and microfilming equipment	20	25	13.5	17.5
Pig sties—all types	15		10	
Pipelines	maintenance			
Plans and specifications	◆			
Plant and machinery—except as elsewhere specified				
• Affected by acids, salt, abrasives	15	18.8	10	13
• Affected by acids, salt, abrasives and used 16–24 hours daily	20	25	13.5	17.5
• General—including agricultural plant and implements but not including motor vehicles	10	12.5	7	8.5
• Manufacturing plant and machinery operating 16–24 hours daily.	15	18.8	10	13
<b>NOTE:</b> Assets designed and constructed to operate 16–24 hours per day DO NOT qualify for the increased rates.				
Plastic pots for tomato growing	SV			
Plastic welders’ plant	20	25	13.5	17.5
Portable pocket pagers	20	25	13.5	17.5
Port-a-loos	33.3	41.7	24	32
Post mix beverage dispensing equipment (rented out)				
• Post mix equipment	25	31.3	17.5	22
• Syrup tanks	15	18.8	10	13
Poultry				
• Battery type cages	10	12.5	7	8.5
• Colony houses with wooden frames, iron roofs and netting sides and bases	10	12.5	7	8.5
• Fowl houses				
– Steel-framed	3		2.5	
– Wooden-framed	7		5	

Asset	DV	DV + 25%	SL	SL + 25%
Power cycles	20	25	13.5	17.5
Pressure gas holders (coal gas stored at high pressure as compared with conventional gas holders)	10	12.5	7	8.5
Printers' type	◆			
PVC tunnel houses	11		7.5	
			and maintenance	
Quilting machines	15	18.8	10	13
Racecourse buildings			double rates for class of building	
Racing stalls	15	18.8	10	13
Radio				
• Receivers	20	25	13.5	17.5
• Telephones	20	25	13.5	17.5
• Testing equipment	20	25	13.5	17.5
• Transmitters	20	25	13.5	17.5
Radiological plant (including x-ray)	20	25	13.5	17.5
Railway lines, ramps and sidings	6	7.5	4	5.5
Rapid ply framework—boxing	20	25	13.5	17.5
Refrigerators	10	12.5	7	8.5
Rental cars, vans and trucks	25	31.3	17.5	22
Rental television units	25	31.3	17.5	22
Retaining walls			maintenance	
Roll-on/roll-off vessels	12.5	15.6	8.5	10.5
Roller-skates	20	25	13.5	17.5
Roller-skating rink plant	10	12.5	7	8.5
Roofing material (bituminous) manufacturing plant generally				
• Up to 16 hours per day	10	12.5	7	8.5
• 16–24 hours per day	15	18.8	10	13
Rotary milking platforms	10	12.5	7	8.5
Rubber liferafts	20	25	13.5	17.5
Saddlery and harnesses	◆			
Safes, including safety deposit boxes	10	12.5	7	8.5
Sale-yards				
• Constructed after 1 April 1971	2.5	3	2	2.5
• Constructed prior to 1 April 1971				
– Less than 40 years				
– 40 years or more	15	18	10	12.5
• Additions				
– If part of existing yard			spread over remaining years	
– If virtually a new yard	2.5	3	2	2.5
Sauer single shuttle rubber loams	15	18.8	10	13
Saws, chain	50	62.5	40	51
Sawmillers—diesel or petrol tractors, locomotives and power units used for log hauling	20	25	13.5	17.5
Scaffolding	10	12.5	7	8.5
Scales and weighing machines				
• Mechanical	10	12.5	7	8.5
• Electronic	20	25	13.5	17.5
Seed cleaning plant operating up to				
• 16 hours per day	10	12.5	7	8.5
• 16–24 hours per day	15	18.8	10	13
Septic tanks			rate for buildings	
Sewerage systems			rate for buildings	
Sewing and knitting machines	15	18.8	10	13
Shed			rate for buildings	
Shed			development expenditure	
• Base, race, floor of dip, two draining pens and sumps	10	12.5	7	8.5
• Tanks and pipes, pump, electric motor and fittings				

Asset	DV	DV + 25%	SL	SL + 25%
Sheep and cattle yards				
• Uncovered yards—see “Sale-yards”				
• Roofed yards				
• Gratings				
– Fixed				
– Loose				
Sheep crates	15	18.8	10	13
Shingle winning plant	15	18.8	10	13
Ships and steamers—see “Vessels”				
Shop fittings	20	25	13.5	17.5
Silage storage bunkers				
Silos				
• Chemical	15	18.8	10	13
• Flour silos	5	6.3	3.5	4
– Conveyance systems	10	12.5	7	8.5
• Grain				
– With built-in drying, loading and unloading machinery	10	12.5	7	8.5
– With separate drying, loading and unloading machinery	5	6.3	3.5	4
– If erected on farms	10	12.5	7	8.5
– Portable				
• Sand, gravel, cement	5	6.3	3.5	4
Simple loafing barns	15	18	10	12.5
Single shuttle ribbon looms	15	18.8	10	13
Ski hire equipment—skis, boots, poles	33.3	41.7	24	32
Skindivers’ wet suits	♦			
Slaughterhouses on farms				
• Concrete	7		5	
• Timber and concrete	8		6	
• Timber	15		10	
Sock and heel grip knives, ornament and “particular model” knives, sole knives—footwear manufacturers	50	62.5	40	51
Solarium lamps	10	12.5	7	8.5
Sound recording equipment	20	25	13.5	17.5
Spray plant—orchardists				
• Self-propelled and air blast units	20	25	13.5	17.5
• Others	10	12.5	7	8.5
Standby plant	10	12.5	7	8.5
Starch manufacturing machinery	15	18.8	10	13
Starting stalls	20	25	13.5	17.5
Stationery	♦			
Stock food manufacturing plant	15	18.8	10	13
Stone crushing plant	15	18.8	10	13
Storage tanks				
• Oil companies	10	12.5	7	8.5
• Tallow—freezing industry	10	12.5	7	8.5
• Underground				
Stoves—electric and gas				
• Recorded as separate assets	10	12.5	7	8.5
• Included in building account				
Supermarket trolleys	16.6	20.8	11	14.5
Surveyors’ equipment	10	12.5	7	8.5
Swimming pools				
• Generally	1	2	1	1.3
• Mineral water	2.5	3	2	2.5
• Moulds	20	25	13.5	17.5
Tailors’ electric cutters	10	12.5	7	8.5
Tallow storage tanks—freezing industry	10	12.5	7	8.5
Tanker and container ships	12.5	15.6	8.5	10.5
Tanks—see “Storage tanks”				
Tanks used for manufacture of starch, cornflour, gluten and glucose	15	18.8	10	13



Asset	DV	DV + 25%	SL	SL + 25%
Tanks and/or vats—winemaking industry				
• Concrete				
– For fermentation	10	12.5	7	8.5
– For storage	6	7	4	5
• Stainless steel	10	12.5	7	8.5
• Wooden	10	12.5	7	8.5
Tape recorders	20	25	13.5	17.5
Tarpaulins	◆			
Television sets				
• Rental	25	31.3	17.5	22
• Other	20	25	13.5	17.5
Tenpin bowling equipment				
• Bowls, carpets, lanes	20	25	13.5	17.5
• Shoes	◆			
Tents		◆		
Test equipment—electrical radio	20	25	13.5	17.5
Theatres				
• Seating, carpets and other floor coverings	20	25	13.5	17.5
• Sound producing equipment and projectors	20	25	13.5	17.5
• Ticket selling machines	10	12.5	7	8.5
Ticket issuing machines	15	18.8	10	13
Thermographs	20	25	13.5	17.5
Threshing plant	20	25	13.5	17.5
Toilets—portable	33.3	41.7	24	32
Tomatoes				
• Plastic pots for growing	SV			
• Structure for shading	2.5	3	2	2.5
Tools				
Totalisator equipment	15	18.8	10	13
Track pin presses	10	12.5	7	8.5
Traction engines	10	12.5	7	8.5
Tractors	20	25	13.5	17.5
Trailers				
Trickle irrigation equipment in glasshouses	25	31.3	17.5	22
Trucks—see “Motor trucks”				
Trucks for bulk transport of manure used at least 50% of the time on farm tracks and country roads	25	31.3	17.5	22
Tufting machines—carpet manufacturers	15	18.8	10	13
Typewriters	20	25	13.5	17.5
Tyre moulds—rubber companies	33.3	41.7	24	32
Ultrasonic therapy equipment	20	25	13.5	17.5
Underground ensilage pits—concrete walled with sliding roof	10	12.5	7	8.5
Used car lots				
Vehicles—self-propelled (see also under particular item)	20	25	13.5	17.5
Vending machines	20	25	13.5	17.5
Venetian blinds	20	25	13.5	17.5
Vessels				
• Bulk carriers, tankers and container ships	12.5	15.6	8.5	10.5
• Conventional cargo ships	10	12.5	7	8.5
• Launches				
– High-powered	15	18.8	10	13
– Ferro concrete yacht	10	12.5	7	8.5
– Other	10	12.5	7	8.5
• Oil company ships	10	12.5	7	8.5
• Registered fishing vessels				
– Hulls including fixed-gear and refrigeration rooms	10	12.5	7	8.5
– Deck machinery, winches, freezing machinery and motors	15	18.8	10	13
– Main engines	20	25	13.5	17.5
• Roll-on/roll-off vessels	12.5	15.6	8.5	10.5
• Steamers, scows, lighters and barges	6	7.5	4	5.5

rate applicable to vehicle by which drawn

maintenance plus loss on discarding  
(if land leased)

Asset	DV	DV + 25%	SL	SL + 25%
Vibrators and grinders—see “Concrete industry prestressing equipment”				
Video hire tapes	50	62.5	40	51
Vinegar manufacturing plant	15	18.8	13.5	17.5
Wagons, carts, drays	10	12.5	7	8.5
Water towers	rate for buildings			
Weighing machines and scales	10	12.5	7	8.5
Wells and bores	◆			
Wharves				
• Ferro concrete	2.5	3	2	2.5
• Wooden	6	7	4	5
Windmills	10	12.5	7	8.5
Winemaking industries				
• Casks and barrels, both circulating or storage	SV			
• Tanks and vats				
– Concrete				
– For fermentation	10	12.5	7	8.5
– For storage	6	7	4	5
– Stainless steel	10	12.5	7	8.5
– Wooden	10	12.5	7	8.5
Wintering barns—all types of construction	15	18	10	12.5
Wire ropes	◆			
Wireless—see “Radio”				
X-ray plant from 1 April 1970	20	25	13.5	17.5



## Part 2 1993–2005 asset rates (use for assets acquired on or after 1 April 1993, and before 1 April 2005)

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Battery manufacturing	19	Pulp and paper manufacturing	48
Brewing, winemaking and distilleries	19	Residential rental property chattels	48
Cable making	21	Rubber and tyre manufacturing	49
Cement manufacturing	21	Shops	49
Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser)	22	Tanning and fellmongering	51
Cigarette manufacturing	22	Telecommunications (see also “Telephone systems” under asset category: “Office equipment and furniture”)	52
Cleaning, refuse and recycling	23	Textile, garment and carpet manufacturing	52
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Food processing	30	Buildings and structures	56
Footwear manufacturing	31	Building fit-out (when in books separately from building cost)	58
Glass	32	Clothing	59
Hotels, motels, restaurants, cafes, taverns and takeaway bars	32	Compressed air plant (where not industry specified)	59
Laundry	34	Computers	60
Leisure	34	Factory and other sundries	60
Manufacturers (not elsewhere specified)	37	Hire equipment (short-term hire of one month or less only)	61
Meat and fish processing	37	Lifting	62
Medical and medical laboratory	38	Office equipment and furniture	63
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Oil and gas industry	42		
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## Part 2 – 1993 to 2005 asset rates

(use for assets acquired on or after 1 April 1993 and before 1 April 2005, and buildings acquired on or after 1 April 1993 and before 19 May 2005)

### Industry categories

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

	Est useful life (years)	DV depr rate (%)	DV + 20% loading (%)	SL depr rate (%)	SL + 20% loading (%)
Agricultural and horticultural machinery (default class)	15.5	12	14.4	8	9.6
Aeroplanes (top dressing and spraying) and specialised attachments	10	18	21.6	12.5	15
Beekeeping equipment	12.5	15	18	10	12
Bush cutters	5	33	39.6	24	28.8
Chainsaws	3	50	60	40	48
Cherrypickers	12.5	15	18	10	12
Cleaning machinery	15.5	12	14.4	8	9.6
Crates (cattle)	10	18	21.6	12.5	15
Crates (pigs)	10	18	21.6	12.5	15
Crates (sheep)	10	18	21.6	12.5	15
Cultivators (rotary)	5	33	39.6	24	28.8
Egg crates	3	50	60	40	48
Feeders (forage)	12.5	15	18	10	12
Graders (capsicums)	8	22	26.4	15.5	18.6
Graders (tomatoes) DEP 14 1997	8	22	26.4	15.5	18.6
Grading machinery	15.5	12	14.4	8	9.6
Harness	5	33	39.6	24	28.8
Harvesters	15.5	12	14.4	8	9.6
Haybalers	12.5	15	18	10	12
Hi-trim shelter trimmer (including sub-frame) DEP 40 1998	10	18	21.6	12.5	15
Hop kilns	15.5	12	14.4	8	9.6
Irrigation piping (above ground)	15.5	12	14.4	8	9.6
Irrigation pumps (above ground)	15.5	12	14.4	8	9.6
Irrigators (travelling)	10	18	21.6	12.5	15
Isolating transformers	8	22	26.4	15.5	18.6
Kennels (dogs)	5	33	39.6	24	28.8
Lawnmowers (domestic type used by lawnmowing contractors) DEP 15 1996	2	63.5	76.2	63.5	76.2
Lawnmowers (non-domestic type used by lawnmowing contractors) DEP 15 1996	5	33	39.6	24	28.8
Milking machinery	8	22	26.4	15.5	18.6
Mulchers (commercial) DEP 25 1997	4	40	48	30	36
Mowers (gang and PTO type)	12.5	15	18	10	12
Pig feeding plant	8	22	26.4	15.5	18.6
Pig watering systems	20	9.5	11.4	6.5	7.8
Plant trolley DEP 23 1996	5	33	39.6	24	28.8
Post hole borers (except PTO type)	5	33	39.6	24	28.8
Post hole borers (PTO type)	12.5	15	18	10	12
Poultry equipment	12.5	15	18	10	12
Rifles (greater than 10,000 rounds per year) DEP 20 1997	2	63.5	76.2	63.5	76.2
Rifles (less than 10,000 rounds per year) DEP 20 1997	6.6	26	31.2	18	21.6
Rollers	12.5	15	18	10	12
Saddlery	5	33	39.6	24	28.8
Shearing equipment	8	22	26.4	15.5	18.6
Shellfish nets	4	40	48	30	36

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Agriculture, horticulture and aquaculture (AGRI)</b>					
<i>- continued</i>					
Shellfish ropes	4	40	48	30	36
Shellfish stakes	4	40	48	30	36
Shotguns (greater than 50,000 rounds per year)					
DEP 20 1997	2	63.5	76.2	63.5	76.2
Shotguns (less than 50,000 rounds per year)					
DEP 20 1997	6.66	26	31.2	18	21.6
Sorting machinery	15.5	12	14.4	8	9.6
Sprayers (backpack)	5	33	39.6	24	28.8
Sprayers (mobile crop)	12.5	15	18	10	12
Sprayers (mobile weed)	12.5	15	18	10	12
Spreaders	12.5	15	18	10	12
Tools (hand)	3	50	60	40	48
Tools (power)	3	50	60	40	48
Tractor drawn implements	15.5	12	14.4	8	9.6
Tractors (wheeled)	15.5	12	14.4	8	9.6
Trough covers (plastic) (PROV)	5	33	39.6	24	28.8
Wintering pads (rubber)	6.66	26	31.2	18	21.6
Woven reflective mulch					
DEP 38 1998	3	50	60	40	48
<b>Audio and video recording studios and professional photography</b>					
Audio and video recording and photographic equipment (default class)	5	33	39.6	24	28.8
Amplifiers	5	33	39.6	24	28.8
Autocue machines	5	33	39.6	24	28.8
Cassettes	2	63.5	76.2	63.5	76.2
Compact disc players	5	33	39.6	24	28.8
Compact discs	2	63.5	76.2	63.5	76.2
Copyright in sound recordings produced on or after 1 July 1997					
DEP 31 1997	1	100	100	100	100
Digital versatile disc players (DVD players)	5	33	39.6	24	28.8
Digital versatile discs (DVDs)	2	63.5	76.2	63.5	76.2
Editing equipment	5	33	39.6	24	28.8
Equalisers	5	33	39.6	24	28.8
Lighting and accessories	5	33	39.6	24	28.8
Masters	2	63.5	76.2	63.5	76.2
Media	2	63.5	76.2	63.5	76.2
Microphones	5	33	39.6	24	28.8
Mixers	5	33	39.6	24	28.8
Monitors	5	33	39.6	24	28.8
Photography equipment (professional)	5	33	39.6	24	28.8
Receivers	5	33	39.6	24	28.8
Recording equipment (audio)	5	33	39.6	24	28.8
Recording equipment (visual)	5	33	39.6	24	28.8
Speakers	5	33	39.6	24	28.8
Studio cameras (television)	6.66	26	31.2	18	21.6
Tapes	2	63.5	76.2	63.5	76.2
Tuners	5	33	39.6	24	28.8
Video tapes	2	63.5	76.2	63.5	76.2
Video cameras	5	33	39.6	24	28.8
Video cassette records and/or players (VCRs)	5	33	39.6	24	28.8
Video game players	3	50	60	40	48
Video games discs	2	63.5	76.2	63.5	76.2

	Est useful life (years)	DV depr rate (%)	DV + 20% loading (%)	SL depr rate (%)	SL + 20% loading (%)
<b>Bakeries (BAKE)</b>					
Bakery machinery and equipment (default class)	15.5	12	14.4	8	9.6
Appliances (miscellaneous kitchen type)	6.66	26	31.2	18	21.6
Bag closers	12.5	15	18	10	12
Benches	20	9.5	11.4	6.5	7.8
Bread bagging machines	12.5	15	18	10	12
Bread coolers	15.5	12	14.4	8	9.6
Bun divider/moulders	15.5	12	14.4	8	9.6
Cabinets (display)	12.5	15	18	10	12
Cabinets (refrigerated)	12.5	15	18	10	12
Conveyors	15.5	12	14.4	8	9.6
Coolrooms	20	9.5	11.4	6.5	7.8
Croissant machines	12.5	15	18	10	12
Depositors	15.5	12	14.4	8	9.6
Dividers	15.5	12	14.4	8	9.6
Dough moulders	15.5	12	14.4	8	9.6
Fume hoods	20	9.5	11.4	6.5	7.8
Furniture (fitted)	20	9.5	11.4	6.5	7.8
Kneaders	15.5	12	14.4	8	9.6
Mixers	15.5	12	14.4	8	9.6
Moulders (French stick)	12.5	15	18	10	12
Ovens (built-in)	20	9.5	11.4	6.5	7.8
Ovens (freestanding)	15.5	12	14.4	8	9.6
Pastry brakes	15.5	12	14.4	8	9.6
Provers	15.5	12	14.4	8	9.6
Sifting machines	12.5	15	18	10	12
Sinks	20	9.5	11.4	6.5	7.8
Slicing machines	15.5	12	14.4	8	9.6
Tins	5	33	39.6	24	28.8
Trays	5	33	39.6	24	28.8
Utensils (including pots and pans)					
DEP 30 1998	3	50	60	40	48
<b>Battery manufacturing (BATT)</b>					
Battery manufacturing machinery (default class)	15.5	12	14.4	8	9.6
Acid filling machines	10	18	21.6	12.5	15
Acid production plant	15.5	12	14.4	8	9.6
Automated assembly lines	10	18	21.6	12.5	15
Battery breaker	15.5	12	14.4	8	9.6
Charging plant	10	18	21.6	12.5	15
Drying and curing plant	15.5	12	14.4	8	9.6
Grid casting machines	15.5	12	14.4	8	9.6
Grid casting moulds	5	33	39.6	24	28.8
Ingot casting machines	15.5	12	14.4	8	9.6
Oxide manufacturing plant	15.5	12	14.4	8	9.6
Pasting machines	15.5	12	14.4	8	9.6
Plastic moulding machinery	15.5	12	14.4	8	9.6
Smelter furnaces	20	9.5	11.4	6.5	7.8
Smelter refining pots	15.5	12	14.4	8	9.6
<b>Brewing, winemaking and distilleries (BREW)</b>					
Plant and machinery used for brewing, winemaking or distilling (default class)	20	9.5	11.4	6.5	7.8
Barrels (wooden)	5	33	39.6	24	28.8
Bins (bulk grain)	25	7.5	9	5.5	6.6
Bins (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	11.4	6.5	7.8
Bins (stainless steel for fermentation, malting, grist and storage)	25	7.5	9	5.5	6.6
Bird netting					
DEP 42 1998	5	33	39.6	24	28.8
Bottle machines/lines	15.5	12	14.4	8	9.6

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Brewing, winemaking and distilleries (BREW)</b>					
<i>- continued</i>					
Canning machines/lines	15.5	12	14.4	8	9.6
Capping machines	15.5	12	14.4	8	9.6
Carbonators	15.5	12	14.4	8	9.6
Carton erecting machines	15.5	12	14.4	8	9.6
Checkers (level)	8	22	26.4	15.5	18.6
CO <sub>2</sub> reclaim plant	20	9.5	11.4	6.5	7.8
Coding machines	5	33	39.6	24	28.8
Conveyors	15.5	12	14.4	8	9.6
Conveyors (roller)	12.5	15	18	10	12
Cookers (yeast)	25	7.5	9	5.5	6.6
Coolers	20	9.5	11.4	6.5	7.8
Cooperage plant	20	9.5	11.4	6.5	7.8
Corking machines	15.5	12	14.4	8	9.6
Crates (wood or plastic)	2	63.5	76.2	63.5	76.2
Crushers (fruit)	20	9.5	11.4	6.5	7.8
Depalletisers	20	9.5	11.4	6.5	7.8
Effluent plant (excluding stainless steel tanks and screens)	12.5	15	18	10	12
Effluent plant (stainless steel construction)	15.5	12	14.4	8	9.6
Elevators	20	9.5	11.4	6.5	7.8
Filling machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Filters (other than filter presses, ultra filters and pressure filters)	15.5	12	14.4	8	9.6
Filters (pressure)	20	9.5	11.4	6.5	7.8
Gluers (hot melt)	10	18	21.6	12.5	15
Heat exchangers	15.5	12	14.4	8	9.6
Hop frames	10	18	21.6	12.5	15
Hop kilns	15.5	12	14.4	8	9.6
Inspection equipment	8	22	26.4	15.5	18.6
Keg filling machines/lines	15.5	12	14.4	8	9.6
Kegs	10	18	21.6	12.5	15
Labelling machines	15.5	12	14.4	8	9.6
Metal detectors	10	18	21.6	12.5	15
Meters (flow)	8	22	26.4	15.5	18.6
Mills (malt)	20	9.5	11.4	6.5	7.8
Mixers	20	9.5	11.4	6.5	7.8
Packaging machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Palletisers	20	9.5	11.4	6.5	7.8
Pasteurisers	15.5	12	14.4	8	9.6
Presses (filter)	20	9.5	11.4	6.5	7.8
Presses (fruit)	20	9.5	11.4	6.5	7.8
Racks (bottle storage)	20	9.5	11.4	6.5	7.8
Screens (gyratory)	12.5	15	18	10	12
Screens (vibratory)	12.5	15	18	10	12
Sealing machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Silos (bulk grain)	25	7.5	9	5.5	6.6
Silos (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	11.4	6.5	7.8
Silos (stainless steel for fermentation, malting, grist and storage)	25	7.5	9	5.5	6.6
Sterilising machines	15.5	12	14.4	8	9.6
Stills (continuous)	20	9.5	11.4	6.5	7.8
Stills (pot)	25	7.5	9	5.5	6.6
Tanker filling plant	15.5	12	14.4	8	9.6
Tanks (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	11.4	6.5	7.8
Tanks (stainless steel for fermentation, malting, grist and storage)	25	7.5	9	5.5	6.6
Tuns (lauter)	25	7.5	9	5.5	6.6
Tuns (mash)	25	7.5	9	5.5	6.6
Ultrafiltration plant	6.66	26	31.2	18	21.6
Vats (other than stainless steel for fermentation, malting, grist and storage)	20	9.5	11.4	6.5	7.8

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

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Vats (stainless steel for fermentation, malting, grist and storage)</b>	25	7.5	9	5.5	6.6
Washing machines	15.5	12	14.4	8	9.6
Water softening plant	15.5	12	14.4	8	9.6
Weighers (batch)	12.5	15	18	10	12
Weighers (check)	8	22	26.4	15.5	18.6
Whirlpools	25	7.5	9	5.5	6.6
Wort boiler or kettle	25	7.5	9	5.5	6.6
<b>Cable making (CABL)</b>					
Cable making equipment (default class)	20	9.5	11.4	6.5	7.8
Armouring machines	25	7.5	9	5.5	6.6
Braiders	15.5	12	14.4	8	9.6
Bunchers	25	7.5	9	5.5	6.6
Cable drums	10	18	21.6	12.5	15
CCV lines	15.5	12	14.4	8	9.6
Compounding plant (plastic)	15.5	12	14.4	8	9.6
Control equipment	8	22	26.4	15.5	18.6
Die polishing machinery	3	50	60	40	48
Dies	3	50	60	40	48
Drawing machines (multi-wire)	15.5	12	14.4	8	9.6
Drawing machines (other)	25	7.5	9	5.5	6.6
Electrical test equipment (electronic)	8	22	26.4	15.5	18.6
Electrical test equipment (HV)	10	18	21.6	12.5	15
Electrical test equipment (LV)	15.5	12	14.4	8	9.6
Extruders (lead)	20	9.5	11.4	6.5	7.8
Extruders (plastic)	15.5	12	14.4	8	9.6
Extrusion lines (multiple)	15.5	12	14.4	8	9.6
Fibre optic colouring lines	5	33	39.6	24	28.8
Fibre optic stranders	10	18	21.6	12.5	15
Impregnation plant	25	7.5	9	5.5	6.6
Laying up machines	25	7.5	9	5.5	6.6
Pallets (steel)	15.5	12	14.4	8	9.6
Paper lappers	25	7.5	9	5.5	6.6
Paper slitters	25	7.5	9	5.5	6.6
Printers (gravure)	15.5	12	14.4	8	9.6
Printers (jet)	5	33	39.6	24	28.8
Rewind/repair lines	25	7.5	9	5.5	6.5
Screening lines	15.5	12	14.4	8	9.6
Stranding machines (planetary)	25	7.5	9	5.5	6.6
Stranding machines (twist)	15.5	12	14.4	8	9.6
Twining machines	15.5	12	14.4	8	9.6
<b>Cement manufacturing (CEMN)</b>					
Cement manufacturing plant and equipment (default class)	25	7.5	9	5.5	6.6
Blowers	10	18	21.6	12.5	15
Blowlines	20	9.5	11.4	6.5	7.8
Conveyors	20	9.5	11.4	6.5	7.8
Kilns (lime)	25	7.5	9	5.5	6.6
Kilns (rotary) and associated equipment	25	7.5	9	5.5	6.6
Kilns (vertical) and associated equipment	25	7.5	9	5.5	6.6
Mills (ball)	25	7.5	9	5.5	6.6
Mills (roller)	25	7.5	9	5.5	6.6
Mixing plant	20	9.5	11.4	6.5	7.8
Packing plant	20	9.5	11.4	6.5	7.8
Silos (concrete)	50	4	4.8	3	3.6
Tanks (concrete)	50	4	4.8	3	3.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Chemical plant (including soap, detergent, paint, glue, starch, colour, personal products and fertiliser) (CHEM)</b>					
Chemical plant and machinery (default class)	15.5	12	14.4	8	9.6
Blowers	12.5	15	18	10	12
Blowing towers	25	7.5	9	5.5	6.6
Canister manufacturing machines	12.5	15	18	10	12
Capping machines	15.5	12	14.4	8	9.6
Carton closing machines	15.5	12	14.4	8	9.6
Charges (ball mill)	3	50	60	40	48
Control equipment (process)	8	22	26.4	15.5	18.6
Conveyors	15.5	12	14.4	8	9.6
Conveyors (dosing)	12.5	15	18	10	12
Conveyors (weighing)	8	22	26.4	15.5	18.6
Depalletisers	20	9.5	11.4	6.5	7.8
Dryers (fluid bed)	20	9.5	11.4	6.5	7.8
Dryers (roller)	25	7.5	9	5.5	6.6
Drying tunnels	20	9.5	11.4	6.5	7.8
Dust controllers	12.5	15	18	10	12
Feeders (vibratory)	10	18	21.6	12.5	15
Fertiliser manufacturing plant	12.5	15	18	10	12
Fillers (liquid)	12.5	15	18	10	12
Fillers (sachet)	12.5	15	18	10	12
Filling machines	15.5	12	14.4	8	9.6
Gluing machines	12.5	15	18	10	12
Glycerine manufacturing plant	25	7.5	9	5.5	6.6
Glycerine refining plant	25	7.5	9	5.5	6.6
Heat exchangers	20	9.5	11.4	6.5	7.8
Loading machines (aerosol)	10	18	21.6	12.5	15
Meters (solvent)	10	18	21.6	12.5	15
Mills (ball)	20	9.5	11.4	6.5	7.8
Mills (edge runner)	25	7.5	9	5.5	6.6
Mills (refining)	25	7.5	9	5.5	6.6
Mills (roll)	20	9.5	11.4	6.5	7.8
Mixers	15.5	12	14.4	8	9.6
Mixers (pressure)	25	7.5	9	5.5	6.6
Mixers (vacuum)	25	7.5	9	5.5	6.6
Palletisers	20	9.5	11.4	6.5	7.8
Pilot plant	5	33	39.6	24	28.8
Plodders	15.5	12	14.4	8	9.6
Presses (filter)	25	7.5	9	5.5	6.6
Sealing machines	15.5	12	14.4	8	9.6
Separators (fines)	20	9.5	11.4	6.5	7.8
Shakers (paint)	10	18	21.6	12.5	15
Sifters	12.5	15	18	10	12
Stampers (soap)	15.5	12	14.4	8	9.6
Tube manufacturing machines	12.5	15	18	10	12
Vessels (de-airation)	25	7.5	9	5.5	6.6
Vessels (decantation)	25	7.5	9	5.5	6.6
Vessels (pressure)	25	7.5	9	5.5	6.6
Vessels (reactor)	25	7.5	9	5.5	6.6
Wrappers	12.5	15	18	10	12
<b>Cigarette manufacturing (CIGR)</b>					
Cigarette manufacturing plant and equipment (default class)	15.5	12	14.4	8	9.6
Barns (drying)	20	9.5	11.4	6.5	7.8
Batteries (heater)	15.5	12	14.4	8	9.6
Blending and mixing lines (tobacco)	15.5	12	14.4	8	9.6
Cartoning machines	15.5	12	14.4	8	9.6
Cigarette making machines	15.5	12	14.4	8	9.6
Classifying units	15.5	12	14.4	8	9.6
Conveyors	15.5	12	14.4	8	9.6
Cooling drums (tobacco)	15.5	12	14.4	8	9.6



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Cigarette manufacturing (CIGR) – continued</b>					
Cutters (rotary)	15.5	12	14.4	8	9.6
Cutters (silo)	15.5	12	14.4	8	9.6
Cutters (vibratory stack)	15.5	12	14.4	8	9.6
Cutting machines (rotary, tobacco)	15.5	12	14.4	8	9.6
Cylinders (rotary conditioning)	15.5	12	14.4	8	9.6
Drums (mixing)	15.5	12	14.4	8	9.6
Drums (steaming)	15.5	12	14.4	8	9.6
Dryers (in-line steam heated)	15.5	12	14.4	8	9.6
Drying cylinders (rotary)	15.5	12	14.4	8	9.6
Feeders (hopper)	15.5	12	14.4	8	9.6
Filter forming machines	15.5	12	14.4	8	9.6
Filter making machines	15.5	12	14.4	8	9.6
Fumigation chambers	15.5	12	14.4	8	9.6
Packing machines (cigarette)	15.5	12	14.4	8	9.6
Ripper/separators (centrifugal)	15.5	12	14.4	8	9.6
Rolling drums (tobacco)	15.5	12	14.4	8	9.6
Rolling machines (steam)	15.5	12	14.4	8	9.6
Spraying units	15.5	12	14.4	8	9.6
Steaming vacuum chamber (leaf)	15.5	12	14.4	8	9.6
Threshing machines	15.5	12	14.4	8	9.6
Weight control unit (cigarettes)	8	22	26.4	15.5	18.6
Wrapping machines (cellophane)	15.5	12	14.4	8	9.6
Wrapping machines (over carton)	15.5	12	14.4	8	9.6
<b>Cleaning, refuse and recycling (CLEN)</b>					
Cleaning refuse and recycling equipment (default class)	8	22	26.4	15.5	18.6
Baling plant (wastepaper)	15.5	12	14.4	8	9.6
Bins (for glass)	3	50	60	40	48
Bins (metal, rubbish)	8	22	26.4	15.5	18.6
Bins (recycling plastic)	3	50	60	40	48
Bins (rubbish)	3	50	60	40	48
Biomass digestion systems	12.5	15	18	10	12
Carpet cleaning machines	8	22	26.4	15.5	18.6
Cleaners' cradles	15.5	12	14.4	8	9.6
Compactors (rubbish)	10	18	21.6	12.5	15
Drain cleaning rods	8	22	26.4	15.5	18.6
Incineration plant (rubbish)	15.5	12	14.4	8	9.6
Metal (scrap) recovery plant	20	9.5	11.4	6.5	7.8
Mulchers (commercial)					
DEP 25 1997	4	40	48	30	36
Polishers (floor)	8	22	26.4	15.5	18.6
Portable toilets					
DEP 44 2000	5	33	39.6	24	28.8
Sandblasters	8	22	26.4	15.5	18.6
Sander (floor)	8	22	26.4	15.5	18.6
Scrubbers (floor)	8	22	26.4	15.5	18.6
Shredding plant (wastepaper)	15.5	12	14.4	8	9.6
Skips (metal, rubbish)	8	22	26.4	15.5	18.6
Steam cleaners	8	22	26.4	15.5	18.6
Sweepers (floor)	8	22	26.4	15.5	18.6
Sweepers (trucks for street)	12.5	15	18	10	12
Sweepers (motorised, pedestrian controlled for footpaths)	8	22	26.4	15.5	18.6
Transfer station plant (refuse)	15.5	12	14.4	8	9.6
Trucks (rubbish)	12.5	15	18	10	12
Vacuum cleaners (commercial type)	5	33	39.6	24	28.8
Vacuum cleaners (domestic type)	3	50	60	40	48
Vacuum cleaners (motorised, pedestrian controlled for footpaths)	8	22	26.4	15.5	18.6
Waterblasters	8	22	26.4	15.5	18.6



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Concrete and plaster (CONC)</b>					
Concrete and plaster machinery (default class)	15.5	12	14.4	8	9.6
Augers and screw conveyors	10	18	21.6	12.5	15
Batching plant	12.5	15	18	10	12
Block making machines	15.5	12	14.4	8	9.6
Block splitters	15.5	12	14.4	8	9.6
Blowers	10	18	21.6	12.5	15
Compactors	3	50	60	40	48
Conveyors	12.5	15	18	10	12
Cubers	15.5	12	14.4	8	9.6
Cutters (concrete)	3	50	60	40	48
Diamond drill bits and saw blades	2	63.5	76.2	63.5	76.2
Dies	5	33	39.6	24	28.8
Drills	3	50	60	40	48
Faucet grinders	12.5	15	18	10	12
Hoppers	12.5	15	18	10	12
Mixers (concrete batching)	12.5	15	18	10	12
Moulds	5	33	39.6	24	28.8
Pallet cleaner and oiler	15.5	12	14.4	8	9.6
Pipe making machines (concrete)	12.5	15	18	10	12
Prestressing equipment	10	18	21.6	12.5	15
Pumps (concrete)	8	22	26.4	15.5	18.6
Saws	3	50	60	40	48
Silos	15.5	12	14.4	8	9.6
Trowelling machines	5	33	39.6	24	28.8
Trucks (concrete mixing)	12.5	15	18	10	12
Vibrators	3	50	60	40	48
<b>Contractors, builders and quarrying (CONT)</b>					
Contractors, builders and quarrying plant and equipment (default class)	15.5	12	14.4	8	9.6
Backactors	15.5	12	14.4	8	9.6
Bitumen laying equipment	12.5	15	18	10	12
Borers	15.5	12	14.4	8	9.6
Breakers	5	33	39.6	24	28.8
Brush cutters	5	33	39.6	24	28.8
Bulldozers	15.5	12	14.4	8	9.6
Cable and pipe detectors	8	22	26.4	15.5	18.6
Chainsaws	3	50	60	40	48
Cherry-pickers	12.5	15	18	10	12
Compactors	15.5	12	14.4	8	9.6
Compactors (pedestrian controlled)	8	22	26.4	15.5	18.6
Concrete mixers	12.5	15	18	10	12
Crushers	12.5	15	18	10	12
Diamond drill bits and saw blades	2	63.5	76.2	63.5	76.2
Diggers (mini)	12.5	15	18	10	12
Ditchers	15.5	12	14.4	8	9.6
Drilling machines (horizontal directional) DEP 24 1997	6.66	26	31.2	18	21.6
Drilling machine components underground (horizontal directional) DEP 24 1997	2	63.5	76.2	63.5	76.2
Dump trucks	15.5	12	14.4	8	9.6
Excavators	15.5	12	14.4	8	9.6
Fastening guns (explosive) DEP 20 1997	3	50	60	40	48
Floats (power)	5	33	39.6	24	28.8
Floodlights (portable)	5	33	39.6	24	28.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Contractors, builders and quarrying (CONT) – continued</b>					
Gold dredges	15.5	12	14.4	8	9.6
Graders	15.5	12	14.4	8	9.6
Grinders (floor)	8	22	26.4	15.5	18.6
Isolating transformers	8	22	26.4	15.5	18.6
Ladders	8	22	26.4	15.5	18.6
Lawnmowers (domestic type used by contractors)					
DEP 15 1996	2	63.5	76.2	63.5	76.2
Lawnmowers (non-domestic type used by contractors)					
DEP 15 1996	5	33	39.6	24	28.8
Loaders	15.5	12	14.4	8	9.6
Loaders (mini)	12.5	15	18	10	12
Pipelayers	15.5	12	14.4	8	9.6
Post hole borers (except PTO type)	5	33	39.6	24	28.8
Post hole borers (PTO type)	12.5	15	18	10	12
Rammers (pedestrian controlled)	8	22	26.4	15.5	18.6
Rippers	15.5	12	14.4	8	9.6
Rollers	15.5	12	14.4	8	9.6
Rooters	15.5	12	14.4	8	9.6
Sanders (floor)	8	22	26.4	15.5	18.6
Scaffolding (other than aluminium)					
DEP 19 1997	15.5	12	14.4	8	9.6
Scaffolding (aluminium)					
DEP 19 1997	8	22	26.4	15.5	18.6
Scrapers	15.5	12	14.4	8	9.6
Screens	12.5	15	18	10	12
Shovels	15.5	12	14.4	8	9.6
Site huts	12.5	15	18	10	12
Surveying equipment	5	33	39.6	24	28.8
Tack rigs	15.5	12	14.4	8	9.6
Tarpaulins	3	50	60	40	48
Tools (hand)	3	50	60	40	48
Tools (power)	3	50	60	40	48
Tractors	15.5	12	14.4	8	9.6
Trowelling machines	5	33	39.6	24	28.8
Vibrators	5	33	39.6	24	28.8
Wallpaper steamers (commercial)	8	22	26.4	15.5	18.6
Wheelbarrows	3	50	60	40	48
<b>Dairy plant (DAIR)</b>					
Dairy plant and equipment (default class)	15.5	12	14.4	8	9.6
Blending bins (casein)	15.5	12	14.4	8	9.6
Butter making machines (except as specified)	15.5	12	14.4	8	9.6
Butter patting machines	12.5	15	18	10	12
Cartoning machines	15.5	12	14.4	8	9.6
Centrifuges	12.5	15	18	10	12
Cheddaring system	15.5	12	14.4	8	9.6
Cheese maturing boards	6.66	26	31.2	18	21.6
Cheese plant	15.5	12	14.4	8	9.6
Churns	15.5	12	14.4	8	9.6
Clarifiers (whey)	15.5	12	14.4	8	9.6
Control equipment	8	22	26.4	15.5	18.6
Conveyors	15.5	12	14.4	8	9.6
Conveyors (crates)	15.5	12	14.4	8	9.6
Cooling equipment	15.5	12	14.4	8	9.6
Crating machines	15.5	12	14.4	8	9.6
Decanters	12.5	15	18	10	12
Decrating machines	15.5	12	14.4	8	9.6
Dryers	15.5	12	14.4	8	9.6
Effluent plant (excluding stainless steel tanks and screens)	12.5	15	18	10	12

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Dairy plant (DAIR) – continued</b>					
Electrodialysis plant (whey)	12.5	15	18	10	12
Evaporators (MVR type)	15.5	12	14.4	8	9.6
Evaporators (TVR type)	20	9.5	11.4	6.5	7.8
Filling machines (bottle)	15.5	12	14.4	8	9.6
Flow meters	8	22	26.4	15.5	18.6
Grinding plant (casein)	15.5	12	14.4	8	9.6
Heat exchangers	15.5	12	14.4	8	9.6
Homogenisers	12.5	15	18	10	12
Inflatable pipeline plug (PROV)	3	50	60	40	48
Ion exchangers (whey)	12.5	15	18	10	12
Metal detectors	8	22	26.4	15.5	18.6
Mixers	15.5	12	14.4	8	9.6
Packing machines (butter)	15.5	12	14.4	8	9.6
Packing machines (vacuum)	10	18	21.6	12.5	15
Pasteurisers	15.5	12	14.4	8	9.6
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Pipework	15.5	12	14.4	8	9.6
Powder dryer buildings	15.5	12	14.4	8	9.6
Presses (butter)	15.5	12	14.4	8	9.6
Presses (cheese)	15.5	12	14.4	8	9.6
Refrigeration equipment	15.5	12	14.4	8	9.6
Retorts	25	7.5	9	5.5	6.6
Scrape surface heat exchangers	12.5	15	18	10	12
Separators	12.5	15	18	10	12
Sifting plant (casein)	15.5	12	14.4	8	9.6
Silos	25	7.5	9	5.5	6.6
Tempering bins (casein)	15.5	12	14.4	8	9.6
Ultrafiltration plant	10	18	21.6	12.5	15
Valves	15.5	12	14.4	8	9.6
Vats	25	7.5	9	5.5	6.6
Washers (bottles)	15.5	12	14.4	8	9.6
Washers (boxes)	12.5	15	18	10	12
Washers (crates)	12.5	15	18	10	12
<b>Electrical and electronic engineering (for test equipment see also Asset category: “Scientific and laboratory equipment”) (ELEC)</b>					
Electrical and electronic engineering equipment (default class)	8	22	26.4	15.5	18.6
Analysers	8	22	26.4	15.5	18.6
Attaching machines	10	18	21.6	12.5	15
Autoclaves	20	9.5	11.4	6.5	7.8
Battery sets	3	50	60	40	48
Board assembly systems	8	22	26.4	15.5	18.6
Cast resin plant	20	9.5	11.4	6.5	7.8
Chip placement machines	8	22	26.4	15.5	18.6
Coil winding machines	12.5	15	18	10	12
Drying tunnels	15.5	12	14.4	8	9.6
Eprom copiers/erasers	8	22	26.4	15.5	18.6
Isolating transformers	8	22	26.4	15.5	18.6
Ovens	20	9.5	11.4	6.5	7.8
PLC programmers	8	22	26.4	15.5	18.6
Solder systems (flow)	10	18	21.6	12.5	15
Static inverters	12.5	15	18	10	12
Terminal attaching machines	15.5	12	14.4	8	9.6
Test chambers	15.5	12	14.4	8	9.6
Test equipment	8	22	26.4	15.5	18.6
Test rectifiers	12.5	15	18	10	12
Tools (loose)	3	50	60	40	48
Transformers	25	7.5	9	5.5	6.6
Transformers, isolating	8	22	26.4	15.5	18.6
Wire cutters/strippers	12.5	15	18	10	12
Wire tensioners	15.5	12	14.4	8	9.6



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Engineering (including automotive) (ENGN)</b>					
Engineering plant and equipment (non-numerically controlled, default class)	20	9.5	11.4	6.5	7.8
Analysers (engine)	8	22	26.4	15.5	18.6
Analysers (vehicle emission)	8	22	26.4	15.5	18.6
Assembly lines (vehicle)	12.5	15	18	10	12
Assembly lines (whiteware)	12.5	15	18	10	12
Automotive paint systems (panel beaters)	5	33	39.6	24	28.8
Battery chargers	5	33	39.6	24	28.8
Beam setters	8	22	26.4	15.5	18.6
Benders (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Benders (numerically controlled)	15.5	12	14.4	8	9.6
Boring machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Boring machines (numerically controlled)	15.5	12	14.4	8	9.6
Brazing machines	12.5	15	18	10	12
Broaching machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Broaching machines (numerically controlled)	15.5	12	14.4	8	9.6
Car wash plant	12.5	15	18	10	12
Chassis alignment machines	15.5	12	14.4	8	9.6
Copying attachments	10	18	21.6	12.5	15
Cropping machines	15.5	12	14.4	8	9.6
Cropping shears	25	7.5	9	5.5	6.6
Cutting machines	12.5	15	18	10	12
Cutting machines (gear, non-numerically controlled)	20	9.5	11.4	6.5	7.8
Cutting machines (gear, numerically controlled)	15.5	12	14.4	8	9.6
Cutting machines (keyway, non-numerically controlled)	20	9.5	11.4	6.5	7.8
Cutting machines (keyway, numerically controlled)	15.5	12	14.4	8	9.6
Cutting machine, laser DEP 43 1999	10	18	21.6	12.5	15
Degreasing plant	15.5	12	14.4	8	9.6
Diamond drill bits and saw blades	2	63.5	76.2	63.5	76.2
Die sinking machines	12.5	15	18	10	12
Dies	3	50	60	40	48
Drawing equipment (metal, non-numerically controlled)	20	9.5	11.4	6.5	7.8
Drawing equipment (metal, numerically controlled)	15.5	12	14.4	8	9.6
Drills (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Drills (numerically controlled)	15.5	12	14.4	8	9.6
Electroplating plant	10	18	21.6	12.5	15
Engine cranes	10	18	21.6	12.5	15
Engine reconditioning machines	15.5	12	14.4	8	9.6
Engraving machines	12.5	15	18	10	12
Eroders (spark)	8	22	26.4	15.5	18.6
Eroders (wire)	8	22	26.4	15.5	18.6
Furnaces	25	7.5	9	5.5	6.6
Galvanising plant (hot dip)	10	18	21.6	12.5	15
Garage (service) equipment (miscellaneous)	8	22	26.4	15.5	18.6
Gas cylinders—LPG, including propane and butane (acquired on or after 1 Oct 1996)	8	22	26.4	15.5	18.6
Gas cylinders—others (acquired on or after 1 Oct 1996)	12.5	15	18	10	12
Gas cylinders (acquired before 1 Oct 1996)	5	33	39.6	24	28.8
Grinders (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Grinders (numerically controlled)	15.5	12	14.4	8	9.6
Guillotines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Guillotines (numerically controlled)	15.5	12	14.4	8	9.6
Hammers (power)	25	7.5	9	5.5	6.6
Hardness testers	12.5	15	18	10	12
Hearths (blacksmith's)	25	7.5	9	5.5	6.6
Honing machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Honing machines (numerically controlled)	15.5	12	14.4	8	9.6
Isolating transformers	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Engineering (including automotive) (ENGN) – continued</b>					
Jacks	5	33	39.6	24	28.8
Jigmills (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Jigmills (numerically controlled)	15.5	12	14.4	8	9.6
Jigs	3	50	60	40	48
Lapping machines	12.5	15	18	10	12
Lathes (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Lathes (numerically controlled)	15.5	12	14.4	8	9.6
Linishing machines	10	18	21.6	12.5	15
Lock forming machines	10	18	21.6	12.5	15
Lubrication equipment	5	33	39.6	24	28.8
Machining centres (numerically controlled)	15.5	12	14.4	8	9.6
Measuring equipment	5	33	39.6	24	28.8
Micrometers	5	33	39.6	24	28.8
Milling machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Milling machines (numerically controlled)	15.5	12	14.4	8	9.6
Moulds	3	50	60	40	48
Nail manufacturing plant (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Nail manufacturing plant (numerically controlled)	15.5	12	14.4	8	9.6
Nibblers (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Nibblers (numerically controlled)	15.5	12	14.4	8	9.6
Oil clarifying plant	8	22	26.4	15.5	18.6
Ovens (spray bake)	15.5	12	14.4	8	9.6
Ovens (stoving)	15.5	12	14.4	8	9.6
Plate working machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Plate working machines (numerically controlled)	15.5	12	14.4	8	9.6
Polishing machines	15.5	12	14.4	8	9.6
Polishing machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Polishing machines (numerically controlled)	15.5	12	14.4	8	9.6
Press brakes (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Press brakes (numerically controlled)	15.5	12	14.4	8	9.6
Presses (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Presses (numerically controlled)	15.5	12	14.4	8	9.6
Presses (workshop)	12.5	15	18	10	12
Profile projectors	12.5	15	18	10	12
Pullar set					
DEP 30 1998	5	33	39.6	24	28.8
Punches (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Punches (numerically controlled)	15.5	12	14.4	8	9.6
Punches (turret, non-numerically controlled)	20	9.5	11.4	6.5	7.8
Punches (turret, numerically controlled)	15.5	12	14.4	8	9.6
Riveting machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Riveting machines (numerically controlled)	15.5	12	14.4	8	9.6
Rolling equipment (metal, non-numerically controlled)	20	9.5	11.4	6.5	7.8
Rolling equipment (metal, numerically controlled)	15.5	12	14.4	8	9.6
Sandblasters	8	22	26.4	15.5	18.6
Saws	12.5	15	18	10	12
Screwing machines					
DEP 30 1998	8	22	26.4	15.5	18.6
Shaping machines	25	7.5	9	5.5	6.6
Sharpening machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Sharpening machines (numerically controlled)	15.5	12	14.4	8	9.6
Shot blasting machines	10	18	21.6	12.5	15
Slotting machines					
DEP 30 1998	25	7.5	9	5.5	6.6
Soldering machines	12.5	15	18	10	12
Spinning machines (metal)	15.5	12	14.4	8	9.6
Spray booths	15.5	12	14.4	8	9.6
Spraying equipment	5	33	39.6	24	28.8
Spraying plant	5	33	39.6	24	28.8
Spring making machines (non-numerically controlled)	20	9.5	11.4	6.5	7.8
Spring making machines (numerically controlled)	15.5	12	14.4	8	9.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Engineering (including automotive) (ENGN) – continued</b>					
Swaging machines	15.5	12	14.4	8	9.6
Swarf extraction plant	8	22	26.4	15.5	18.6
Tank turning rolls	8	22	26.4	15.5	18.6
Tapping machines	10	18	21.6	12.5	15
Tools (blacksmith's)	25	7.5	9	5.5	6.6
Tools (hand)	3	50	60	40	48
Tools (pneumatic)	3	50	60	40	48
Tools (press)	3	50	60	40	48
Tools (small electric)	3	50	60	40	48
Tyre changers	10	18	21.6	12.5	15
Vehicle hoists	12.5	15	18	10	12
Verniers	5	33	39.6	24	28.8
Welders (robot and similar)	8	22	26.4	15.5	18.6
Welding machines (electric)	12.5	15	18	10	12
Welding machines (gas)	12.5	15	18	10	12
Welding positioner					
DEP 30 1998	15.5	12	14.4	8	9.6
Welding sets (diesel)	12.5	15	18	10	12
Wheel balancers	10	18	21.6	12.5	15
Wheeling machine					
DEP 30 1998	20	9.5	11.4	6.5	7.8
<b>Fishing (see also "Meat and fish processing") (FISH)</b>					
Fishing equipment (default class)	20	9.5	11.4	6.5	7.8
Alternators (auxiliary)	10	18	21.6	12.5	15
Bins (plastic)	5	33	39.6	24	28.8
Compressors (for refrigeration systems)	10	18	21.6	12.5	15
Craypots	2	63.5	76.2	63.5	76.2
Electronic systems	5	33	39.6	24	28.8
Engines	12.5	15	18	10	12
Floodlight systems	3	50	60	40	48
Freezers (blast)	10	18	21.6	12.5	15
Generators (auxiliary)	10	18	21.6	12.5	15
Hydraulic systems	5	33	39.6	24	28.8
Icemaking machines	10	18	21.6	12.5	15
Inflatable pipeline plug (PROV)	3	50	60	40	48
Instrumentation (electronic)	5	33	39.6	24	28.8
Insulation to refrigerated holds	15.5	12	14.4	8	9.6
Lifejackets	4	40	48	30	36
Liferafts	8	22	26.4	15.5	18.6
Nets (fishing) bottom trawl, complete with accessories	1	100	100	100	100
Nets (fishing) other, complete with accessories	2	63.5	76.2	63.5	76.2
Peurulus (baby crayfish) traps (PROV)	1	100	100	100	100
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Piping	10	18	21.6	12.5	15
Refrigeration systems	10	18	21.6	12.5	15
Safety equipment (other)	4	40	48	30	36
Vessels (fishing, non-steel hulled)	20	9.5	11.4	6.5	7.8
Vessels (fishing, steel hulled over 20 m)	15.5	12	14.4	8	9.6
Vessels (fishing, steel hulled under 20 m)	20	9.5	11.4	6.5	7.8
Winches	10	18	21.6	12.5	15
Wire (trawl)	1	100	100	100	100

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Food processing (FOOD)</b>					
Food processing machinery (default class)	15.5	12	14.4	8	9.6
Chocolate manufacturing plant (default class)	20	9.5	11.4	6.5	7.8
Confectionary plant (default class)	20	9.5	11.4	6.5	7.8
Batter systems	15.5	12	14.4	8	9.6
Blanchers	15.5	12	14.4	8	9.6
Bottling machine lines	20	9.5	11.4	6.5	7.8
Box tippers	15.5	12	14.4	8	9.6
Centrifuges	15.5	12	14.4	8	9.6
Closers (cans)	15.5	12	14.4	8	9.6
Closing machines (cartons)	15.5	12	14.4	8	9.6
Conches	20	9.5	11.4	6.5	7.8
Containers (storage)	2	63.5	76.2	63.5	76.2
Control panels (process)	8	22	26.4	15.5	18.6
Conveyors	15.5	12	14.4	8	9.6
Conveyors (crates)	15.5	12	14.4	8	9.6
Cookers	15.5	12	14.4	8	9.6
Cooling tunnels	15.5	12	14.4	8	9.6
Crates (metal)	5	33	39.6	24	28.8
Crates (plastic)	2	63.5	76.2	63.5	76.2
Crates (wooden)	2	63.5	76.2	63.5	76.2
Crating machines	15.5	12	14.4	8	9.6
Decrating machines	15.5	12	14.4	8	9.6
De-ionising plants	15.5	12	14.4	8	9.6
Depalletising machines	20	9.5	11.4	6.5	7.8
Depositors	15.5	12	14.4	8	9.6
Destoners	15.5	12	14.4	8	9.6
Dies	3	50	60	40	48
Enrobers	15.5	12	14.4	8	9.6
Evaporators	15.5	12	14.4	8	9.6
Extractors	15.5	12	14.4	8	9.6
Extruders	15.5	12	14.4	8	9.6
Feeders (trough)	15.5	12	14.4	8	9.6
Feeders (vibratory)	10	18	21.6	12.5	15
Fillers	15.5	12	14.4	8	9.6
Fillers (cans)	15.5	12	14.4	8	9.6
Filters	15.5	12	14.4	8	9.6
Filters (pre-coat vacuum)	15.5	12	14.4	8	9.6
Food processors (industrial)	10	18	21.6	12.5	15
Fryers	15.5	12	14.4	8	9.6
Gluing machines	15.5	12	14.4	8	9.6
Graders	15.5	12	14.4	8	9.6
Graders (capsicums)	8	22	26.4	15.5	18.6
Graders (tomatoes)	8	22	26.4	15.5	18.6
DEP 14 1997	8	22	26.4	15.5	18.6
Heat exchangers	15.5	12	14.4	8	9.6
Heat exchangers (scrape surface)	15.5	12	14.4	8	9.6
Homogenisers	15.5	12	14.4	8	9.6
Juicing plant	15.5	12	14.4	8	9.6
Metal detectors	8	22	26.4	15.5	18.6
Microwave ovens (industrial)	10	18	21.6	12.5	15
Mills (colloid)	15.5	12	14.4	8	9.6
Mincers	15.5	12	14.4	8	9.6
Mixers	15.5	12	14.4	8	9.6
Moulds	3	50	60	40	48
Ovens	20	9.5	11.4	6.5	7.8
Packing machines (not elsewhere specified)	15.5	12	14.4	8	9.6
Packing machines (shrink wrap)	8	22	26.4	15.5	18.6
Packing machines (vacuum)	10	18	21.6	12.5	15
Palletising machines	20	9.5	11.4	6.5	7.8
Peelers	15.5	12	14.4	8	9.6
Pilot plants	8	22	26.4	15.5	18.6



	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Food processing (FOOD) – continued</b>					
Presses (fruit)	20	9.5	11.4	6.5	7.8
Retorts	25	7.5	9	5.5	6.6
Roasters	15.5	12	14.4	8	9.6
Rollers	15.5	12	14.4	8	9.6
Slicers	15.5	12	14.4	8	9.6
Sorters	15.5	12	14.4	8	9.6
Stackers (boxes)	15.5	12	14.4	8	9.6
Sugar refining equipment	20	9.5	11.4	6.5	7.8
Sugar refining plant	20	9.5	11.4	6.5	7.8
Taping machines (cartons)	10	18	21.6	12.5	15
Tippers	15.5	12	14.4	8	9.6
Trays	3	50	60	40	48
Ultrafiltration plant	10	18	21.6	12.5	15
Washers	15.5	12	14.4	8	9.6
Washers (boxes)	15.5	12	14.4	8	9.6
Washers (crates)	15.5	12	14.4	8	9.6
Wrap sealers	8	22	26.4	15.5	18.6
Wrapping machines (not elsewhere specified)	15.5	12	14.4	8	9.6
<b>Footwear manufacturing (FOOT)</b>					
Footwear manufacturing machinery (default class)	15.5	12	14.4	8	9.6
Attaching machines	15.5	12	14.4	8	9.6
Benches	15.5	12	14.4	8	9.6
Blocking machines	15.5	12	14.4	8	9.6
Brushing machines	15.5	12	14.4	8	9.6
Cementing machines	12.5	15	18	10	12
Cutting machines (for circles)	15.5	12	14.4	8	9.6
Dust collectors	8	22	26.4	15.5	18.6
Edge setting machines	15.5	12	14.4	8	9.6
Eyeletting machines	12.5	15	18	10	12
Finishing machines	15.5	12	14.4	8	9.6
Folding machines	15.5	12	14.4	8	9.6
Footwear manufacturing machines (micro-processor controlled)	8	22	26.4	15.5	18.6
Gluing machines	12.5	15	18	10	12
Grading machines (patterns)	12.5	15	18	10	12
Knives	2	63.5	76.2	63.5	76.2
Lacing machines	15.5	12	14.4	8	9.6
Lasting machines (electro/pneumatic or hydraulic)	10	18	21.6	12.5	15
Lasting machines (mechanical)	15.5	12	14.4	8	9.6
Lasts	2	63.5	76.2	63.5	76.2
Marking machines	12.5	15	18	10	12
Moulding machines	15.5	12	14.4	8	9.6
Nailing machines	15.5	12	14.4	8	9.6
Patterns	2	63.5	76.2	63.5	76.2
Perforating machines	15.5	12	14.4	8	9.6
Polishing machines	15.5	12	14.4	8	9.6
Presses (clicking)	20	9.5	11.4	6.5	7.8
Presses (except clicking, revolution and travelling head presses)	15.5	12	14.4	8	9.6
Presses (revolution)	20	9.5	11.4	6.5	7.8
Presses (travelling head)	20	9.5	11.4	6.5	7.8
Punching machines	12.5	15	18	10	12
Riveting machines	12.5	15	18	10	12
Scouring machines	15.5	12	14.4	8	9.6
Setting machines (heat)	12.5	15	18	10	12
Sewing benches	15.5	12	14.4	8	9.6
Sewing machines	10	18	21.6	12.5	15
Skiving machines	15.5	12	14.4	8	9.6
Slitting machines	15.5	12	14.4	8	9.6
Splitting machines	15.5	12	14.4	8	9.6



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Footwear manufacturing (FOOT) – continued</b>					
Stapling machines	12.5	15	18	10	12
Stitching machines	10	18	21.6	12.5	15
Tools (press)	2	63.5	76.2	63.5	76.2
Transport systems	15.5	12	14.4	8	9.6
Trimming machines	15.5	12	14.4	8	9.6
<b>Glass (GLAS)</b>					
Glass working and moulding machinery (default class)	15.5	12	14.4	8	9.6
Arrissing machines	15.5	12	14.4	8	9.6
Autoclaves	25	7.5	9	5.5	6.6
Bending furnaces (for glass)	20	9.5	11.4	6.5	7.8
Blowing machines (for glass)	20	9.5	11.4	6.5	7.8
Cutting machines (for circles)	5	33	39.6	24	28.8
Cutting machines (non-automatic)	15.5	12	14.4	8	9.6
Cutting tables (automatic)	15.5	12	14.4	8	9.6
Cutting tables (non-automatic)	20	9.5	11.4	6.5	7.8
Drilling machines	15.5	12	14.4	8	9.6
Drying machines	15.5	12	14.4	8	9.6
Edge polishing machines	15.5	12	14.4	8	9.6
Edge working machines	15.5	12	14.4	8	9.6
Etching machines	15.5	12	14.4	8	9.6
Flat glass (manufacturing machines)	20	9.5	11.4	6.5	7.8
Furnaces	10	18	21.6	12.5	15
Glass leading machines	15.5	12	14.4	8	9.6
Gob making machines	20	9.5	11.4	6.5	7.8
Laminating machines	15.5	12	14.4	8	9.6
Laminating ranges	15.5	12	14.4	8	9.6
Lehrs	20	9.5	11.4	6.5	7.8
Lifters (hand)	3	50	60	40	48
Lifting frames	15.5	12	14.4	8	9.6
Lifting slings	5	33	39.6	24	28.8
Moulding machines (for glass)	20	9.5	11.4	6.5	7.8
Moulds (for glass)	3	50	60	40	48
Pallets (steel)	15.5	12	14.4	8	9.6
Plate lifters	15.5	12	14.4	8	9.6
Racks (for glass)	25	7.5	9	5.5	6.6
Scrubbing machines	15.5	12	14.4	8	9.6
Tooling (other than glass moulds)	5	33	39.6	24	28.8
Tools (hand)	3	50	60	40	48
Washing machines	15.5	12	14.4	8	9.6
<b>Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS)</b>					
Hotel, motel, restaurant, cafe, tavern and takeaway bar equipment and machinery (default class)	12.5	15	18	10	12
Appliances (domestic type)	6.66	26	31.2	18	21.6
Bains-marie	12.5	15	18	10	12
Bedding					
DEP 30 1998	3	50	60	40	48
Beds	10	18	21.6	12.5	15
Beer systems	12.5	15	18	10	12
Beer tanks	20	9.5	11.4	6.5	7.8
Benches	20	9.5	11.4	6.5	7.8
Blankets	5	33	39.6	24	28.8
Blenders	6.66	26	31.2	18	21.6
Blinds	8	22	26.4	15.5	18.6
Boiling pans	15.5	12	14.4	8	9.6
Carpets (modular nylon tile construction)	15.5	12	14.4	8	9.6
Carpets (other than modular nylon tile construction)	5	33	39.6	24	28.8
Cash register systems	5	33	39.6	24	28.8
Cash registers	5	33	39.6	24	28.8
Chairs	10	18	21.6	12.5	15
Coffee makers	6.66	26	31.2	18	21.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) – continued</b>					
Compact disc players	5	33	39.6	24	28.8
Compact discs	1	100	100	100	100
Compressors	12.5	15	18	10	12
Cookers	12.5	15	18	10	12
Coolrooms	20	9.5	11.4	6.5	7.8
Crockery	3	50	60	40	48
Curtains	8	22	26.4	15.5	18.6
Cutlery	3	50	60	40	48
Dance floor					
DEP 30 1998	20	9.5	11.4	6.5	7.8
Decorative articles	10	18	21.6	12.5	15
Digital versatile disc players (DVD players)	5	33	39.6	24	28.8
Digital versatile discs (DVDs)	2	63.5	76.2	63.5	76.2
Dishwashers	10	18	21.6	12.5	15
Display cabinets	12.5	15	18	10	12
Drapes	8	22	26.4	15.5	18.6
Drinks dispensers	12.5	15	18	10	12
Electric blankets	3	50	60	40	48
Evaporators	12.5	15	18	10	12
Flagon fillers	8	22	26.4	15.5	18.6
Food processors	6.66	26	31.2	18	21.6
Freezer cabinets	12.5	15	18	10	12
Fryers	12.5	15	18	10	12
Fume hoods (other than stainless steel)	15.5	12	14.4	8	9.6
Fume hoods (stainless steel)	20	9.5	11.4	6.5	7.8
Furniture (fitted)	15.5	12	14.4	8	9.6
Furniture (loose)	10	18	21.6	12.5	15
Gas cylinders—LPG, including propane and butane (acquired on or after 1 Oct 1996)	8	22	26.4	15.5	18.6
Gas cylinders—others (acquired on or after 1 Oct 1996)	12.5	15	18	10	12
Gas cylinders (acquired before 1 Oct 1996)	5	33	39.6	24	28.8
Glassware	3	50	60	40	48
Glass washers	8	22	26.4	15.5	18.6
Griddles	12.5	15	18	10	12
Hand driers (air type)	3	50	60	40	48
Ice-cream dispensers	12.5	15	18	10	12
Ice making machines	12.5	15	18	10	12
Insect exterminators	6.66	26	31.2	18	21.6
Integrated silk flower arrangements (PROV)	2	63.5	76.2	63.5	76.2
Keg fittings	12.5	15	18	10	12
Kitchen appliances (miscellaneous)	6.66	26	31.2	18	21.6
Linen	3	50	60	40	48
Lowerators	12.5	15	18	10	12
Milkshake mixers	8	22	26.4	15.5	18.6
Mixers	15.5	12	14.4	8	9.6
Nip pourers	3	50	60	40	48
Ornaments	10	18	21.6	12.5	15
Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value	20	9.5	11.4	6.5	7.8
Peelers (vegetables)	12.5	15	18	10	12
Pillows	3	50	60	40	48
Prints (including limited edition prints)	10	18	21.6	12.5	15
Ranges	12.5	15	18	10	12
Refrigerated cabinets	12.5	15	18	10	12
Rotisseries	12.5	15	18	10	12
Sandwich makers	8	22	26.4	15.5	18.6
Satellite dishes	12.5	15	18	10	12
Saunas	15.5	12	14.4	8	9.6
Sinks	20	9.5	11.4	6.5	7.8
Slicers	12.5	15	18	10	12
Spa pools	12.5	15	18	10	12

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Hotels, motels, restaurants, cafes, taverns and takeaway bars (HOTS) – continued</b>					
<b>Stage</b>					
DEP 30 1998	20	9.5	11.4	6.5	7.8
Statues	10	18	21.6	12.5	15
Tables	10	18	21.6	12.5	15
Televisions	5	33	39.6	24	28.8
Towel cabinets (continuous)	6.66	26	31.2	18	21.6
Utensils (kitchen)	3	50	60	40	48
Vending machines (automatic goods)	5	33	39.6	24	28.8
Video game discs	1	100	100	100	100
Video game players	3	50	60	40	48
Video players	5	33	39.6	24	28.8
Vinyl flooring	10	18	21.6	12.5	15
Warming cabinets	12.5	15	18	10	12
Waste disposers	8	22	26.4	15.5	18.6
<b>Laundry (LAUN)</b>					
Laundry plant and equipment (default class)	8	22	26.4	15.5	18.6
Clothes markers	8	22	26.4	15.5	18.6
Continuous towels	6.66	26	31.2	18	21.6
Detergent dispensers	3	50	60	40	48
Dry-cleaning plant	8	22	26.4	15.5	18.6
Dryers	8	22	26.4	15.5	18.6
Floor mats	3	50	60	40	48
Folding machines (commercial type)	12.5	15	18	10	12
Folding machines (domestic type)	3	50	60	40	48
Hand driers (air type)	3	50	60	40	48
Hydro extractors	12.5	15	18	10	12
Ironing boards (domestic type)	3	50	60	40	48
Ironing machines (commercial type)	12.5	15	18	10	12
Ironing machines (domestic type)	3	50	60	40	48
Irons (commercial type)	8	22	26.4	15.5	18.6
Irons (domestic type)	3	50	60	40	48
Linen (for hire)	3	50	60	40	48
Pressing machines (commercial type)	12.5	15	18	10	12
Pressing machines (domestic type)	3	50	60	40	48
Protective clothing—see Asset category: “Clothing”					
Spotting tables	12.5	15	18	10	12
Towel cabinets (continuous)	6.66	26	31.2	18	21.6
Washing machines	8	22	26.4	15.5	18.6
<b>Leisure (LEIS)</b>					
Leisure equipment (default class)	3	50	60	40	48
Amusement park rides (non-self driven)	20	9.5	11.4	6.5	7.8
Amusement park rides (self-driven)	10	18	21.6	12.5	15
Bicycles	5	33	39.6	24	28.8
Billiard tables	12.5	15	18	10	12
Binoculars	5	33	39.6	24	28.8
Boats (inflatable)	8	22	26.4	15.5	18.6
Boat lift storage system (inflatable)					
DEP 45 2000	8	22	26.4	15.5	18.6
Bumper boats	10	18	21.6	12.5	15
Buoyancy compensator	3	50	60	40	48
Camera equipment	3	50	60	40	48
Cameras	3	50	60	40	48
Campervans	10	18	21.6	12.5	15
Camping equipment (miscellaneous)	5	33	39.6	24	28.8
Caravans	12.5	15	18	10	12
Casino games (non-electronic)	8	22	26.4	15.5	18.6
Chairlifts	20	9.5	11.4	6.5	7.8
Cinema furniture	10	18	21.6	12.5	15
Cinema projectors	10	18	21.6	12.5	15
Cinema screens	10	18	21.6	12.5	15

*Leisure (LEIS) – continued*

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
Circus equipment	15.5	12	14.4	8	9.6
Clothing (for hire)	3	50	60	40	48
Compact discs	2	63.5	76.2	63.5	76.2
Compact disc players	5	33	39.6	24	28.8
Costumes (for hire)	3	50	60	40	48
Dance floor					
DEP 30 1998	20	9.5	11.4	6.5	7.8
Digital versatile disc players (DVD players)	5	33	39.6	24	28.8
Digital versatile discs (DVDs)	2	63.5	76.2	63.5	76.2
Disco lighting	5	33	39.6	24	28.8
Dodgems	10	18	21.6	12.5	15
Electronic instruments	5	33	39.6	24	28.8
Ferris wheels	20	9.5	11.4	6.5	7.8
Firearms					
DEP 20 1997	10	18	21.6	12.5	15
Fitness equipment	5	33	39.6	24	28.8
Floodlight towers	25	7.5	9	5.5	6.6
Gambling machines (electronic)	5	33	39.6	24	28.8
Games equipment	3	50	60	40	48
Gaming machines (electronic)	5	33	39.6	24	28.8
Golf ball placing machines and sensors	3	50	60	40	48
Golf buggies	8	22	26.4	15.5	18.6
Golf driving range, netting (for golf driving nets)					
DEP 10 1996	5	33	39.6	24	28.8
Golf driving range, poles (for golf driving nets)					
DEP 10 1996	20	9.5	11.4	6.5	7.8
Golf mats (stance and base, at golf driving/practice ranges)					
DEP 10 1996	2	63.5	76.2	63.5	76.2
Gondolas and similar	20	9.5	11.4	6.5	7.8
Hang gliders	3	50	60	40	48
Harness	5	33	39.6	24	28.8
Headphones	5	33	39.6	24	28.8
Ice skates	3	50	60	40	48
Ice skating plant	15.5	12	14.4	8	9.6
Jetskis	5	33	39.6	24	28.8
Jetboats	10	18	21.6	12.5	15
Jukeboxes	5	33	39.6	24	28.8
Karaoke systems	5	33	39.6	24	28.8
Lifejackets	5	33	39.6	24	28.8
Loudspeakers	5	33	39.6	24	28.8
Marble rock instruments (heated or chilled and used in the massage process) (PROV)	25	7.5	9	5.5	6.6
Marquee accessories (other than poles and frames)					
DEP 18 1997	5	33	39.6	24	28.8
Marquee poles and frames (metal)					
DEP 18 1997	10	18	21.6	12.5	15
Marquee poles and frames (metal with integral winching mechanism)					
DEP 18 1997	8	22	26.4	15.5	18.6
Marquee poles (wood)					
DEP 18 1997	15.5	12	14.4	8	9.6
Marquees (canvas roofs and walls, ropes/tie downs where permanently attached)					
DEP 18 1997	8	22	26.4	15.5	18.6
Marquees (roofs and walls of fabric other than canvas, ropes/tie downs where permanently attached)					
DEP 18 1997	5	33	39.6	24	28.8
Marquees (up to and including 1996 year)	12.5	15	18	10	12
Masks, snorkels and fins	2	63.5	76.2	63.5	76.2
Media (recorded)	2	63.5	76.2	63.5	76.2
Microphones	5	33	39.6	24	28.8
Mini golf courses	15.5	12	14.4	8	9.6
Model displays (semi-permanent)	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<i>Leisure (LEIS) – continued</i>					
Musical instruments (brass bands)	25	7.5	9	5.5	6.6
Musical instruments (except as shown elsewhere)	8	22	26.4	15.5	18.6
Musical instruments (orchestras)	25	7.5	9	5.5	6.6
Outboard motors	5	33	39.6	24	28.8
Paintball firearms					
DEP 20 1997	2	63.5	76.2	63.5	76.2
Parachutes	3	50	60	40	48
Photofinishing equipment (on racecourses)	8	22	26.4	15.5	18.6
Pianos (non-electric)	25	7.5	9	5.5	6.6
Pistols, air					
DEP 20 1997	10	18	21.6	12.5	15
Playground equipment	15.5	12	14.4	8	9.6
Pool tables	12.5	15	18	10	12
Racing stalls	20	9.5	11.4	6.5	7.8
Rafts (inflatable)	8	22	26.4	15.5	18.6
Records	2	63.5	76.2	63.5	76.2
Rifles, air					
DEP 20 1997	10	18	21.6	12.5	15
Rollerblades	3	50	60	40	48
Roller-coasters	20	9.5	11.4	6.5	7.8
Roller-skates	3	50	60	40	48
Roof rack	5	33	39.6	24	28.8
Roundabouts	20	9.5	11.4	6.5	7.8
Saddlery	5	33	39.6	24	28.8
Saunas	15.5	12	14.4	8	9.6
Scoring systems (computerised)	8	22	26.4	15.5	18.6
Ski boots/poles	2	63.5	76.2	63.5	76.2
Skidoos					
DEP 30 1998	5	33	39.6	24	28.8
Snooker tables	12.5	15	18	10	12
Snow bikes (motorised)	5	33	39.6	24	28.8
Snow groomers	5	33	39.6	24	28.8
Snow making machines	10	18	21.6	12.5	15
Snow skis/boards	2	63.5	76.2	63.5	76.2
Snow throwers	8	22	26.4	15.5	18.6
Snow toboggans	3	50	60	40	48
Solarium beds	5	33	39.6	24	28.8
Solarium lamps	5	33	39.6	24	28.8
Spa pools	10	18	21.6	12.5	15
Sports equipment	3	50	60	40	48
Stage					
DEP 30 1998	20	9.5	11.4	6.5	7.8
Starting stalls	20	9.5	11.4	6.5	7.8
Stereo components	5	33	39.6	24	28.8
Stereo systems	5	33	39.6	24	28.8
Suits	3	50	60	40	48
Swimming pools (demountable)	5	33	39.6	24	28.8
T Bar lifts/pomas	12.5	15	18	10	12
Tanks (for air)	10	18	21.6	12.5	15
Tapes (audio, recorded)	2	63.5	76.2	63.5	76.2
Tarpaulins	5	33	39.6	24	28.8
Telescopes (non-scientific)	5	33	39.6	24	28.8
Televisions	5	33	39.6	24	28.8
Tenpin bowling balls	3	50	60	40	48
Tenpin bowling lanes	20	9.5	11.4	6.5	7.8
Tenpin bowling machinery	15.5	12	14.4	8	9.6
Tenpin bowling shoes	3	50	60	40	48
Tents	5	33	39.6	24	28.8
Timing systems (computerised)	8	22	26.4	15.5	18.6
Totalisators	8	22	26.4	15.5	18.6
Toys	3	50	60	40	48
Tramping boots	2	63.5	76.2	63.5	76.2
Trampolines	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Leisure (LEIS) – continued</b>					
Tricycles	5	33	39.6	24	28.8
Tyre chains	3	50	60	40	48
Vending machines (for tickets)	8	22	26.4	15.5	18.6
Video cameras	5	33	39.6	24	28.8
Video cassette recorders/players	5	33	39.6	24	28.8
Video game discs	2	63.5	76.2	63.5	76.2
Video game players	3	50	60	40	48
Video projectors	5	33	39.6	24	28.8
Video tapes (recorded)	2	63.5	76.2	63.5	76.2
Water skis	3	50	60	40	48
Water slides	20	9.5	11.4	6.5	7.8
Weightlifting equipment	12.5	15	18	10	12
Wetsuits and booties	2	63.5	76.2	63.5	76.2
Windsurfers	3	50	60	40	48
<b>Manufacturers (not elsewhere specified) (MANF)</b>					
General manufacturing plant and equipment (default class)	15.5	12	14.4	8	9.6
Abrasives manufacturing plant	20	9.5	11.4	6.5	7.8
Activated carbon manufacturing plant	15.5	12	14.4	8	9.6
Ammunition manufacturing plant	20	9.5	11.4	6.5	7.8
Brush manufacturing plant	12.5	15	18	10	12
Candle manufacturing plant	20	9.5	11.4	6.5	7.8
Carbon black manufacturing plant	15.5	12	14.4	8	9.6
Carbon brush manufacturing plant	15.5	12	14.4	8	9.6
Carbon paper manufacturing plant	12.5	15	18	10	12
Carbon ribbon manufacturing plant	12.5	15	18	10	12
Charcoal manufacturing plant	20	9.5	11.4	6.5	7.8
Christmas decoration manufacturing plant	12.5	15	18	10	12
Contact lens manufacturing plant	12.5	15	18	10	12
Electric lamp manufacturing plant	20	9.5	11.4	6.5	7.8
Fireworks manufacturing plant	15.5	12	14.4	8	9.6
Gasket manufacturing plant	20	9.5	11.4	6.5	7.8
Hearing aid manufacturing plant	12.5	15	18	10	12
Match manufacturing plant	20	9.5	11.4	6.5	7.8
Metal roofing manufacturing plant	20	9.5	11.4	6.5	7.8
Packing manufacturing plant	20	9.5	11.4	6.5	7.8
Pen manufacturing plant	12.5	15	18	10	12
Spark plug manufacturing plant	20	9.5	11.4	6.5	7.8
Spectacle manufacturing plant	12.5	15	18	10	12
Steel pipe manufacturing plant	25	7.5	9	5.5	6.6
Transformer manufacturing plant	25	7.5	9	5.5	6.6
Venetian blind manufacturing plant	12.5	15	18	10	12
Welding rod manufacturing plant	20	9.5	11.4	6.5	7.8
<b>Meat and fish processing (MEAT)</b>					
Meat and fish processing plant and equipment (default class)	15.5	12	14.4	8	9.6
Analysing equipment (for meat fat)	10	18	21.6	12.5	15
Balancers	10	18	21.6	12.5	15
Bandsaws	12.5	15	18	10	12
Barrels (plastic, wooden)	5	33	39.6	24	28.8
Beef rollers	15.5	12	14.4	8	9.6
Bolt guns (captive)	3	50	60	40	48
Bowl choppers	15.5	12	14.4	8	9.6
Boxes (plastic, wooden)	5	33	39.6	24	28.8
Brine injectors	8	22	26.4	15.5	18.6
Carcass rails	25	7.5	9	5.5	6.6
Casings equipment	15.5	12	14.4	8	9.6
Casks (plastic, wooden)	5	33	39.6	24	28.8
Choppers	15.5	12	14.4	8	9.6
Conveyor chains (animal)	15.5	12	14.4	8	9.6
Conveyors	15.5	12	14.4	8	9.6
Dehairing machines	15.5	12	14.4	8	9.6
Decanters	12.5	15	18	10	12

	Est useful life (years)	DV depr rate (%)	DV + 20% loading (%)	SL depr rate (%)	SL + 20% loading (%)
<b>Meat and fish processing (MEAT) – continued</b>					
Digesters	25	7.5	9	5.5	6.6
Dryers (meat)	20	9.5	11.4	6.5	7.8
Electrical conditioning equipment	12.5	15	18	10	12
Electrical stimulation equipment	12.5	15	18	10	12
Elevators	15.5	12	14.4	8	9.6
Filleting machines (for fish)	10	18	21.6	12.5	15
Fluming	25	7.5	9	5.5	6.6
Freezers (for carcasses)	15.5	12	14.4	8	9.6
Freezers (for cartons)	15.5	12	14.4	8	9.6
Gambrels	8	22	26.4	15.5	18.6
Grading systems (electronic)	8	22	26.4	15.5	18.6
Heading machines (for fish)	10	18	21.6	12.5	15
Heat recovery plant	12.5	15	18	10	12
Hydrolisers	15.5	12	14.4	8	9.6
Linking equipment (sausages)	12.5	15	18	10	12
Meat massagers	15.5	12	14.4	8	9.6
Meat skinning/derinding machines	15.5	12	14.4	8	9.6
Metal detectors	8	22	26.4	15.5	18.6
Mincers	15.5	12	14.4	8	9.6
Offal blowers	25	7.5	9	5.5	6.6
Packaging machinery (vacuum)	10	18	21.6	12.5	15
Pallets (for carcasses)	20	9.5	11.4	6.5	7.8
Pallets (for cartons)	20	9.5	11.4	6.5	7.8
Patty forming equipment	15.5	12	14.4	8	9.6
Percolators	15.5	12	14.4	8	9.6
Pneumatic rise and fall operator stands	15.5	12	14.4	8	9.6
Prebreakers/hoggers	15.5	12	14.4	8	9.6
Presses (tallow)	20	9.5	11.4	6.5	7.8
Saws (electric)	10	18	21.6	12.5	15
Saws (hydraulic)	10	18	21.6	12.5	15
Saws (pneumatic)	10	18	21.6	12.5	15
Separators	12.5	15	18	10	12
Sharpeners	12.5	15	18	10	12
Shrink tunnels	12.5	15	18	10	12
Skids	8	22	26.4	15.5	18.6
Skin pullers	15.5	12	14.4	8	9.6
Skinning machines (for fish)	10	18	21.6	12.5	15
Smoke house plant	12.5	15	18	10	12
Sterilisers	15.5	12	14.4	8	9.6
Stuffing equipment (sausages)	12.5	15	18	10	12
Stunners	5	33	39.6	24	28.8
Tenderisers	15.5	12	14.4	8	9.6
Tubs (plastic, wooden)	5	33	39.6	24	28.8
Viscera tables	15.5	12	14.4	8	9.6
Washers	12.5	15	18	10	12
Washing drums (for fish)	15.5	12	14.4	8	9.6
Weighing systems (electronic)	8	22	26.4	15.5	18.6
Yard gratings	15.5	12	14.4	8	9.6
<b>Medical and medical laboratory (MEDI)</b>					
<b>DEP 8 1995</b>					
Medical, veterinary, dental, optical, chiropractors, funeral directors (excluding casket-making machinery) and medical laboratory plant and equipment (default class)	8	22	26.4	15.5	18.6
Alarms (for patients)	5	33	39.6	24	28.8
Anaesthesia equipment	10	18	21.6	12.5	15
Analysers	8	22	26.4	15.5	18.6
Audiometers	8	22	26.4	15.5	18.6
Autoclaves	20	9.5	11.4	6.5	7.8
Baths (water)	12.5	15	18	10	12
Bedding					
DEP 30a 1998	3	50	60	40	48

**Medical and medical laboratory (MED) – continued**  
**DEP 8 1995**

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
Beds (domestic type)	8	22	26.4	15.5	18.6
Beds (Hi-Lo)	10	18	21.6	12.5	15
Beds (standard)	15.5	12	14.4	8	9.6
Blood warmers	10	18	21.6	12.5	15
Breathing apparatus	10	18	21.6	12.5	15
Centrifuges	10	18	21.6	12.5	15
Chambers (vacuum)	10	18	21.6	12.5	15
Chiropractors' couches	15.5	12	14.4	8	9.6
Chromatographs	8	22	26.4	15.5	18.6
Crematoriums	25	7.5	9	5.5	6.6
Crutches	1	100	100	100	100
Cylinders (gas)	5	33	39.6	24	28.8
Defibrillators	6.66	26	31.2	18	21.6
Dental chairs	15.5	12	14.4	8	9.6
Dental units	8	22	26.4	15.5	18.6
Dialysis/bypass machines	8	22	26.4	15.5	18.6
Diathermy equipment	6.66	26	31.2	18	21.6
Electrical test meters	8	22	26.4	15.5	18.6
Electrocardiographs	8	22	26.4	15.5	18.6
Electrodiagnostic equipment	6.66	26	31.2	18	21.6
Electronic balances	8	22	26.4	15.5	18.6
Electrosurgical equipment	6.66	26	31.2	18	21.6
Fibre-optic scopes	5	33	39.6	24	28.8
Fitness equipment	5	33	39.6	24	28.8
Flasks (vacuum)	10	18	21.6	12.5	15
Flow measuring equipment	6.66	26	31.2	18	21.6
Freezers	10	18	21.6	12.5	15
Fume cabinets	15.5	12	14.4	8	9.6
Furnaces	15.5	12	14.4	8	9.6
Furniture (fixed)	20	9.5	11.4	6.5	7.8
Furniture (loose, laboratory)	10	18	21.6	12.5	15
Furniture (loose, medical)	10	18	21.6	12.5	15
Gamma cameras	8	22	26.4	15.5	18.6
Hoists (for patients)	10	18	21.6	12.5	15
Humidifiers	5	33	39.6	24	28.8
Hydrocollators	10	18	21.6	12.5	15
Incinerators (pathological)	20	9.5	11.4	6.5	7.8
Incubators (laboratory)	12.5	15	18	10	12
Infant incubators	8	22	26.4	15.5	18.6
Infusion pumps (and the like)	5	33	39.6	24	28.8
Instruments (hand held)	5	33	39.6	24	28.8
Invalid scooters	8	22	26.4	15.5	18.6
Irradiation plant	25	7.5	9	5.5	6.6
Lamps (for treatment)	8	22	26.4	15.5	18.6
Laparoscopic equipment	4	40	48	30	36
Laser surgical and dental equipment	5	33	39.6	24	28.8
Lighting (examination)	12.5	15	18	10	12
Lighting (operating theatre)	12.5	15	18	10	12
Linear accelerator/simulator	10	18	21.6	12.5	15
Linen	3	50	60	40	48
Mannequins	10	18	21.6	12.5	15
Marble rock instruments (heated or chilled and used in the massage process) (PROV)	25	7.5	9	5.5	6.6
Microscope equipment	10	18	21.6	12.5	15
Microtomes	10	18	21.6	12.5	15
Operating tables	15.5	12	14.4	8	9.6
Optical equipment	10	18	21.6	12.5	15
Orthopaedic appliances	3	50	60	40	48
Oscilloscopes	8	22	26.4	15.5	18.6
Ovens	12.5	15	18	10	12
Patient monitoring equipment	6.66	26	31.2	18	21.6



	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Medical and medical laboratory (MEDI) – continued</b>					
<b>DEP 8 1995</b>					
Physiotherapy equipment	10	18	21.6	12.5	15
Psychological testing sets (PROV)	10	18	21.6	12.5	15
Radiation detection equipment	8	22	26.4	15.5	18.6
Recorders	8	22	26.4	15.5	18.6
Refrigerators	8	22	26.4	15.5	18.6
Respiration apparatus	10	18	21.6	12.5	15
Resuscitators	8	22	26.4	15.5	18.6
Saunas	15.5	12	14.4	8	9.6
Scanners	10	18	21.6	12.5	15
Skeletons	10	18	21.6	12.5	15
Sluicers	10	18	21.6	12.5	15
Solarium beds	5	33	39.6	24	28.8
Solarium lamps	5	33	39.6	24	28.8
Spa pools	10	18	21.6	12.5	15
Spectrophotometers	8	22	26.4	15.5	18.6
Splints	1	100	100	100	100
Sterilisers	20	9.5	11.4	6.5	7.8
Surgical implant instrument sets (orthopaedic)	3	50	60	40	48
Tools (power)	8	22	26.4	15.5	18.6
Treatment planning system (radiotherapy)	6.66	26	31.2	18	21.6
Trusses	3	50	60	40	48
Ultrasonic diagnostic equipment	5	33	39.6	24	28.8
Ultrasonic equipment	8	22	26.4	15.5	18.6
Ultrasonic scanners (used outdoors by veterinarians)	4	40	48	30	36
Vaporisers/absorbers	10	18	21.6	12.5	15
Ventilators	8	22	26.4	15.5	18.6
Vessels (vacuum)	10	18	21.6	12.5	15
Walking frames	3	50	60	40	48
Washing decontaminators	8	22	26.4	15.5	18.6
Weighing equipment (for patients—electronic)	12	18	21.6	12.5	15
Weighing equipment (for patients—mechanical)	20	9.5	11.4	6.5	7.8
Wheelchairs (non-powered)	8	22	26.4	15.5	18.6
Wheelchairs (powered)	6.66	26	31.2	18	21.6
X-ray cassettes	5	33	39.6	24	28.8
X-ray equipment (except as shown elsewhere)	10	18	21.6	12.5	15
X-ray equipment (mobile)	8	22	26.4	15.5	18.6
X-ray processors	8	22	26.4	15.5	18.6
X-ray viewers	12.5	15	18	10	12
<b>Metal industries (primary) and foundries (METL)</b>					
Primary metal industry plant and equipment (default class)	20	9.5	11.4	6.5	7.8
Assembly lines (anode)	20	9.5	11.4	6.5	7.8
Carbon block plant	15.5	12	14.4	8	9.6
Casting machines	15.5	12	14.4	8	9.6
Core blowing machines	20	9.5	11.4	6.5	7.8
Core stoves	20	9.5	11.4	6.5	7.8
Cupolas	25	7.5	9	5.5	6.6
Die casting machines	15.5	12	14.4	8	9.6
Die casting moulds	5	33	39.6	24	28.8
Extruding plant and equipment (aluminium)	20	9.5	11.4	6.5	7.8
Extruding plant and equipment (lead)	20	9.5	11.4	6.5	7.8
Fettling machines	15.5	12	14.4	8	9.6
Forging presses	20	9.5	11.4	6.5	7.8
Furnaces (excluding primary steel making)	20	9.5	11.4	6.5	7.8
Furnaces (for steel making)	25	7.5	9	5.5	6.6
Hammers (power)	25	7.5	9	5.5	6.6
Hardening furnaces	20	9.5	11.4	6.5	7.8
Ladles	10	18	21.6	12.5	15
Loading facilities (ships)	20	9.5	11.4	6.5	7.8
Mills (rolling)	25	7.5	9	5.5	6.6

**Metal industries (primary) and foundries (METL)***- continued*

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
Moulding boxes	10	18	21.6	12.5	15
Moulding machines	20	9.5	11.4	6.5	7.8
Patterns	5	33	39.6	24	28.8
Potlines (aluminium)	20	9.5	11.4	6.5	7.8
Sand handling plants	20	9.5	11.4	6.5	7.8
Sand stripping machines	20	9.5	11.4	6.5	7.8
Scrap recovery plant	20	9.5	11.4	6.5	7.8
Steel making ancillary equipment (except as elsewhere described)	25	7.5	9	5.5	6.6
Steel making plant	25	7.5	9	5.5	6.6
Unloading facilities (ships)	20	9.5	11.4	6.5	7.8

**Milling***(including grain handling and seed cleaning) (MILL)*

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
Milling, grain handling and seed cleaning machinery (default class)	20	9.5	11.4	6.5	7.8
Air locks	15.5	12	14.4	8	9.6
Aspirators	20	9.5	11.4	6.5	7.8
Augers	15.5	12	14.4	8	9.6
Bins	25	7.5	9	5.5	6.6
Blowers	10	18	21.6	12.5	15
Blowlines	20	9.5	11.4	6.5	7.8
Brushes	20	9.5	11.4	6.5	7.8
Cleaners	20	9.5	11.4	6.5	7.8
Concentrators	20	9.5	11.4	6.5	7.8
Conveyors	20	9.5	11.4	6.5	7.8
Coolers (pellet)	20	9.5	11.4	6.5	7.8
Crumblers	20	9.5	11.4	6.5	7.8
Damping units	10	18	21.6	12.5	15
Detachers	20	9.5	11.4	6.5	7.8
Dischargers	15.5	12	14.4	8	9.6
Disrupters	20	9.5	11.4	6.5	7.8
Dressers	20	9.5	11.4	6.5	7.8
Dryers (grain)	15.5	12	14.4	8	9.6
Dust collectors	12.5	15	18	10	12
Elevators	20	9.5	11.4	6.5	7.8
Entoleters	20	9.5	11.4	6.5	7.8
Fillers (sacks)	20	9.5	11.4	6.5	7.8
Finishers	20	9.5	11.4	6.5	7.8
Graders	20	9.5	11.4	6.5	7.8
Gravity tables	20	9.5	11.4	6.5	7.8
Measurers	15.5	12	14.4	8	9.6
Mills (grinding)	12.5	15	18	10	12
Mills (hammer)	12.5	15	18	10	12
Mills (roller)	25	7.5	9	5.5	6.6
Mixers	20	9.5	11.4	6.5	7.8
Pasta plant	15.5	12	14.4	8	9.6
Presses (pelletising)	20	9.5	11.4	6.5	7.8
Pulverisers	12.5	15	18	10	12
Purifiers	20	9.5	11.4	6.5	7.8
Reels	20	9.5	11.4	6.5	7.8
Scalpers	20	9.5	11.4	6.5	7.8
Scourers	20	9.5	11.4	6.5	7.8
Screens	20	9.5	11.4	6.5	7.8
Seed coating machines	15.5	12	14.4	8	9.6
Separators	20	9.5	11.4	6.5	7.8
Sifters	20	9.5	11.4	6.5	7.8
Silos (concrete)	50	4	4.8	3	3.6
Silos (except concrete)	25	7.5	9	5.5	6.6
Stoners	20	9.5	11.4	6.5	7.8
Thrashers	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Mining</b>					
<i>(see also "Contractors, builders and quarrying") (MING)</i>					
Mining plant and equipment (default class)	10	18	21.6	12.5	15
Bulldozers (surface mining)	10	18	21.6	12.5	15
Coal trucks	10	18	21.6	12.5	15
Conveyors	5	33	39.6	24	28.8
Cutting machines	10	18	21.6	12.5	15
Draglines	15.5	12	14.4	8	9.6
Drilling machines (above ground, excluding percussion type)	10	18	21.6	12.5	15
Drilling machines (percussion type)	5	33	39.6	24	28.8
Drilling machines (underground)	3	50	60	40	48
Dump trucks	10	18	21.6	12.5	15
Dump trucks (surface mining)	10	18	21.6	12.5	15
Electrical reticulation (underground)	10	18	21.6	12.5	15
Excavators (surface mining)	10	18	21.6	12.5	15
Gold dredges	15.5	12	14.4	8	9.6
Graders (surface mining)	10	18	21.6	12.5	15
Loaders (surface mining)	10	18	21.6	12.5	15
Mining plant (continuous)	10	18	21.6	12.5	15
Mining plant (long-wall)	10	18	21.6	12.5	15
Pit props (for permanent roads)	5	33	39.6	24	28.8
Rail lines	15.5	12	14.4	8	9.6
Roof bolters	3	50	60	40	48
Ropeways (overground)	20	9.5	11.4	6.5	7.8
Shovels	15.5	12	14.4	8	9.6
Shovels (surface mining)	10	18	21.6	12.5	15
Shuttle cars	10	18	21.6	12.5	15
Stone dusters	5	33	39.6	24	28.8
Transporters	10	18	21.6	12.5	15
Tunnelling machines	10	18	21.6	12.5	15
Winding gear	20	9.5	11.4	6.5	7.8
<b>Oil and gas industry (OILG)</b>					
Oil and gas industry plant and equipment (default class)	15.5	12	14.4	8	9.6
Bitumen making plant	15.5	12	14.4	8	9.6
Cascades (CNG)	20	9.5	11.4	6.5	7.8
CNG compressors	12.5	15	18	10	12
CNG equipment (ancillary)	12.5	15	18	10	12
Coalescers/dehydrators	15.5	12	14.4	8	9.6
Control monitoring systems (forecourt)	5	33	39.6	24	28.8
Couplings (hydrant)	15.5	12	14.4	8	9.6
Couplings (underwing)	15.5	12	14.4	8	9.6
Distillation columns	15.5	12	14.4	8	9.6
Drilling rigs/platforms (land based)	15.5	12	14.4	8	9.6
Drilling rigs/platforms (ocean going)	15.5	12	14.4	8	9.6
Filters (liquid separator)	15.5	12	14.4	8	9.6
Filters (water separation)	15.5	12	14.4	8	9.6
Gas cylinders—LPG, including propane and butane (acquired on or after 1 Oct 1996)	8	22	26.4	15.5	18.6
Gas cylinders—others (acquired on or after 1 Oct 1996)	12.5	15	18	10	12
Gas cylinders (acquired before 1 Oct 1996)	5	33	39.6	24	28.8
Hydrogen manufacturing unit (HMU) catalyst DEP 37 1996	5	33	39.6	24	28.8
Hydrocracker catalyst—non-rechargeable DEP 37 1996	2	63.5	76.2	63.5	76.2
Hydrocracker catalyst—rechargeable DEP 37 1996	4	40	48	30	36
Inflatable pipeline plug (PROV)	3	50	60	40	48

**Oil and gas industry (OILG) – continued**

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
Meters (bulk)	15.5	12	14.4	8	9.6
Oil drums (re-usable)	3	50	60	40	48
Pilot plants	5	33	39.6	24	28.8
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Pipes (oil drilling)	5	33	39.6	24	28.8
Piping	20	9.5	11.4	6.5	7.8
Production platforms	20	9.5	11.4	6.5	7.8
Pumps (donkey)	15.5	12	14.4	8	9.6
Pumps (forecourt fuel)	12.5	15	18	10	12
Refiners	15.5	12	14.4	8	9.6
Tanks (LPG storage)	20	9.5	11.4	6.5	7.8
Tanks (storage)	25	7.5	9	5.5	6.6
Tanks (underground)	20	9.5	11.4	6.5	7.8
Valves	20	9.5	11.4	6.5	7.8

**Packaging (excluding plastic packaging) (PACK)**

Packaging manufacturing machinery (default class)	15.5	12	14.4	8	9.6
Closing machines (cans)	15.5	12	14.4	8	9.6
Closing machines (cartons)	15.5	12	14.4	8	9.6
Corrugating machines	25	7.5	9	5.5	6.6
Creasers	15.5	12	14.4	8	9.6
Cutters	15.5	12	14.4	8	9.6
Die cutters	15.5	12	14.4	8	9.6
Dies (creasing)	2	63.5	76.2	63.5	76.2
Dies (cutting)	2	63.5	76.2	63.5	76.2
Folders	15.5	12	14.4	8	9.6
Forming machines (cans)	15.5	12	14.4	8	9.6
Forming machines (cartons)	15.5	12	14.4	8	9.6
Forms (creasing)	2	63.5	76.2	63.5	76.2
Forms (cutting)	2	63.5	76.2	63.5	76.2
Gluers	15.5	12	14.4	8	9.6
Paper bag making machines	15.5	12	14.4	8	9.6
Presses (can blanking)	15.5	12	14.4	8	9.6
Printing machines (flexographic)	15.5	12	14.4	8	9.6
Printing machines (gravure)	15.5	12	14.4	8	9.6
Printing machines (offset)	15.5	12	14.4	8	9.6
Rollers (if shown separately from machines)	5	33	39.6	24	28.8
Seaming machines (cans)	15.5	12	14.4	8	9.6
Slitters	15.5	12	14.4	8	9.6
Slotters	15.5	12	14.4	8	9.6
Stacking machines	15.5	12	14.4	8	9.6
Stitching machines	15.5	12	14.4	8	9.6

**Pharmaceuticals (PHAR)**

Pharmaceutical manufacturing plant and equipment (default class)	12.5	15	18	10	12
Capping machines	12.5	15	18	10	12
Capsulating machines	15.5	12	14.4	8	9.6
Coating machines	15.5	12	14.4	8	9.6
Conveyors	12.5	15	18	10	12
Counting machines	8	22	26.4	15.5	18.6
Dedusting machines	8	22	26.4	15.5	18.6
Dies (tableting)	5	33	39.6	24	28.8
Dust extraction plant	15.5	12	14.4	8	9.6
Filling machines (liquid)	12.5	15	18	10	12
Granulators	12.5	15	18	10	12
Grinding mills	12.5	15	18	10	12
Mixers (clamp-on)	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Pharmaceuticals (PHAR) – continued</b>					
Mixing machines	15.5	12	14.4	8	9.6
Tabletting machines	15.5	12	14.4	8	9.6
Tanks (other than stainless steel)	20	9.5	11.4	6.5	7.8
Tanks (stainless steel)	25	7.5	9	5.5	6.6
Vessels (reactor)	25	7.5	9	5.5	6.6
<b>Plastics (PLAS)</b>					
Plastics working/moulding machinery (default class)	15.5	12	14.4	8	9.6
Agglomerators	8	22	26.4	15.5	18.6
Air rings	12.5	15	18	10	12
Bandsaws (foam)	15.5	12	14.4	8	9.6
Bending machines (plastic)	12.5	15	18	10	12
Blowing towers	25	7.5	9	5.5	6.6
Bombarders	15.5	12	14.4	8	9.6
Coating ranges (PVC)	20	9.5	11.4	6.5	7.8
Crumbling machines (foam)	15.5	12	14.4	8	9.6
Cut-off machines	15.5	12	14.4	8	9.6
Dehumidifiers	8	22	26.4	15.5	18.6
Die carts	12.5	15	18	10	12
Die heaters/coolers	8	22	26.4	15.5	18.6
Dies (of all descriptions)	3	50	60	40	48
Dryers	8	22	26.4	15.5	18.6
Embossing machines	25	7.5	9	5.5	6.6
Extruders	15.5	12	14.4	8	9.6
Feeders/loaders (granules)	8	22	26.4	15.5	18.6
Foaming machines (portable)	10	18	21.6	12.5	15
Granulators	8	22	26.4	15.5	18.6
Guiders	8	22	26.4	15.5	18.6
Haul-throughs	15.5	12	14.4	8	9.6
Haul-ups	15.5	12	14.4	8	9.6
Hoppers	8	22	26.4	15.5	18.6
Manufacturing plant (polyurethane foam)	15.5	12	14.4	8	9.6
Mixers (resin)	15.5	12	14.4	8	9.6
Mould heaters/coolers	8	22	26.4	15.5	18.6
Moulding machines (blow)	15.5	12	14.4	8	9.6
Moulding machines (compression)	15.5	12	14.4	8	9.6
Moulding machines (injection)	15.5	12	14.4	8	9.6
Moulding machines (rotational)	15.5	12	14.4	8	9.6
Moulding machines (vacuum)	15.5	12	14.4	8	9.6
Moulding plant (polystyrene)	15.5	12	14.4	8	9.6
Moulds (of all descriptions)	3	50	60	40	48
Peeling machines	15.5	12	14.4	8	9.6
Plastic bag making machines	12.5	15	18	10	12
Screen changers	8	22	26.4	15.5	18.6
Slitters	15.5	12	14.4	8	9.6
Splitting machines	15.5	12	14.4	8	9.6
Spraying plants (fibreglass resin)	8	22	26.4	15.5	18.6
Thickness gauges	5	33	39.6	24	28.8
Treaters	5	33	39.6	24	28.8
Welders (plastic)	15.5	12	14.4	8	9.6
Winders	15.5	12	14.4	8	9.6
<b>Pottery, tile and brick making (POTT)</b>					
Pottery, tile and brick making plant and equipment (default class)	20	9.5	11.4	6.5	7.8
Arcs	25	7.5	9	5.5	6.6
Blungers	25	7.5	9	5.5	6.6
Charges (ball mill)	3	50	60	40	48
Cleaning machines (brick)	8	22	26.4	15.5	18.6
Conveyors	15.5	12	14.4	8	9.6
Cutting machines	15.5	12	14.4	8	9.6



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Pottery, tile and brick making (POTT) – continued</b>					
Decorating machines	12.5	15	18	10	12
Driers	15.5	12	14.4	8	9.6
Fettling machines	15.5	12	14.4	8	9.6
Flatware and similar making machines	15.5	12	14.4	8	9.6
Fume fans	15.5	12	14.4	8	9.6
Fume hoods	15.5	12	14.4	8	9.6
Glazing benches	15.5	12	14.4	8	9.6
Glazing machines	15.5	12	14.4	8	9.6
Kiln truck rails	25	7.5	9	5.5	6.6
Kiln trucks	20	9.5	11.4	6.5	7.8
Kilns (brick firing)	25	7.5	9	5.5	6.6
Kilns (other than tunnel and brick firing kilns)	20	9.5	11.4	6.5	7.8
Kilns (tunnel)	25	7.5	9	5.5	6.6
Lathes (turning)	20	9.5	11.4	6.5	7.8
Mills (ball)	20	9.5	11.4	6.5	7.8
Mills (edge runner)	25	7.5	9	5.5	6.6
Mills (jar)	12.5	15	18	10	12
Mills (pan)	25	7.5	9	5.5	6.6
Mills (pug)	20	9.5	11.4	6.5	7.8
Mixers	15.5	12	14.4	8	9.6
Mottling machines	15.5	12	14.4	8	9.6
Moulds (plaster)	3	50	60	40	48
Ovens (curing)	15.5	12	14.4	8	9.6
Pallet boards	3	50	60	40	48
Potters' wheels	12.5	15	18	10	12
Presses (brick or similar)	15.5	12	14.4	8	9.6
Presses (dry, hand-operated)	20	9.5	11.4	6.5	7.8
Presses (dry, hydraulic or motorised)	15.5	12	14.4	8	9.6
Presses (filter)	25	7.5	9	5.5	6.6
Presses (wet)	15.5	12	14.4	8	9.6
Pumps (slip)	15.5	12	14.4	8	9.6
Screen printing machines	8	22	26.4	15.5	18.6
Screens (vibratory)	8	22	26.4	15.5	18.6
Sifting machines	8	22	26.4	15.5	18.6
Spray booths	15.5	12	14.4	8	9.6
Tanks (brick holding)	25	7.5	9	5.5	6.6
Tanks (cement)	20	9.5	11.4	6.5	7.8
Tanks (concrete holding)	25	7.5	9	5.5	6.6
Tanks (wooden)	20	9.5	11.4	6.5	7.8
Testing equipment (for insulators)	12.5	15	18	10	12
<b>Power generation and electrical reticulation systems (POWR)</b>					
Power generation and electrical reticulation (default class)	20	9.5	11.4	6.5	7.8
Accumulators	10	18	21.6	12.5	15
Batteries	5	33	39.6	24	28.8
Cable locators	8	22	26.4	15.5	18.6
Cabling	25	7.5	9	5.5	6.6
Cabling (submarine)	25	7.5	9	5.5	6.6
Capacitors	25	7.5	9	5.5	6.6
Circuit breakers	25	7.5	9	5.5	6.6
Computerised load control equipment	8	22	26.4	15.5	18.6
Condensers	20	9.5	11.4	6.5	7.8
Converters (rotary)	20	9.5	11.4	6.5	7.8
Cooling tower (concrete)	25	7.5	9	5.5	6.6
Culverts (concrete)	50	4	4.8	3	3.6
Electricity revenue and data logging terminals DEP 41 1998	8	22	26.4	15.5	18.6
Electricity revenue and data logging terminals (when leased) DEP 41 1998	4	40	48	30	36
Engines (hot air)	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Power generation and electrical reticulation systems (POWER) – continued</b>					
Frequency changers	15.5	12	14.4	8	9.6
Generators (CNG, not standby)	10	18	21.6	12.5	15
Generators (diesel, not standby)	10	18	21.6	12.5	15
Generators (gas)	20	9.5	11.4	6.5	7.8
Generators (LPG, not standby)	10	18	21.6	12.5	15
Generators (oil fired)	20	9.5	11.4	6.5	7.8
Generators (standby)	25	7.5	9	5.5	6.6
Generators (steam)	20	9.5	11.4	6.5	7.8
Generators (water)	20	9.5	11.4	6.5	7.8
Metering equipment	15.5	12	14.4	8	9.6
Methane production plant (from refuse)	10	18	21.6	12.5	15
Oil and gas tanks—see “Oil and gas industry”					
Poles (power, excluding wooden)	25	7.5	9	5.5	6.6
Poles (power, wooden)	20	9.5	11.4	6.5	7.8
Power factor correction equipment	15.5	12	14.4	8	9.6
Pylons	25	7.5	9	5.5	6.6
Rectifiers	20	9.5	11.4	6.5	7.8
Solar power harnessing equipment	12.5	15	18	10	12
Spillways (concrete)	50	4	4.8	3	3.6
Switchgear	25	7.5	9	5.5	6.6
Transformers	25	7.5	9	5.5	6.6
Tunnels (concrete)	50	4	4.8	3	3.6
Tunnels (partly lined)	50	4	4.8	3	3.6
Turbines (gas)	20	9.5	11.4	6.5	7.8
Turbines (oil fired)	20	9.5	11.4	6.5	7.8
Turbines (steam)	20	9.5	11.4	6.5	7.8
Turbines (water)	20	9.5	11.4	6.5	7.8
Wave power equipment	20	9.5	11.4	6.5	7.8
Windmills					
DEP 36 1998	10	18	21.6	12.5	15
Wind turbine generators					
DEP 36 1998	10	18	21.6	12.5	15
<b>Printing and photographic (see also “Audio and video recording studios and professional photography”) (PRIN)</b>					
Printing, bindery and graphic arts machinery and equipment (default class)	12.5	15	18	10	12
Adhesive wax coaters	5	33	39.6	24	28.8
Binders	8	22	26.4	15.5	18.6
Book sewers	15.5	12	14.4	8	9.6
Camera equipment (hand held)	5	33	39.6	24	28.8
Cameras (hand held)	5	33	39.6	24	28.8
Collators	15.5	12	14.4	8	9.6
Cutters (die)	20	9.5	11.4	6.5	7.8
Cutting machines (corner)	20	9.5	11.4	6.5	7.8
Darkroom equipment (except items listed separately)	5	33	39.6	24	28.8
Densitometers	5	33	39.6	24	28.8
Developers	8	22	26.4	15.5	18.6
Dies (creasing)	2	63.5	76.2	63.5	76.2
Dies (cutting)	2	63.5	76.2	63.5	76.2
Digital minilab machines being:	5	33	39.6	24	28.8
– fully integrated digital machines consisting 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 are not physically integrated into a single all-in-one machine but nevertheless operate as a matched composite unit.					
– Does not include a separate film processor machine.					
Drilling machines	15.5	12	14.4	8	9.6
Dryers (IR)	8	22	26.4	15.5	18.6
Dryers (UV)	8	22	26.4	15.5	18.6

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

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
Enlargers	8	22	26.4	15.5	18.6
Envelope manufacturing machines	15.5	12	14.4	8	9.6
Etching machines	8	22	26.4	15.5	18.6
File manufacturing machines	15.5	12	14.4	8	9.6
Foil blocking machines	15.5	12	14.4	8	9.6
Folding machines (bench models)	8	22	26.4	15.5	18.6
Folding machines (floor models)	15.5	12	14.4	8	9.6
Forms (creasing)	2	63.5	76.2	63.5	76.2
Forms (cutting)	2	63.5	76.2	63.5	76.2
Gatherers/stitchers	15.5	12	14.4	8	9.6
Gluing machines	8	22	26.4	15.5	18.6
Guillotines	20	9.5	11.4	6.5	7.8
Ink mixing systems, computerised DEP 27 1995	3	50	60	40	48
Inserters	15.5	12	14.4	8	9.6
Joggers	8	22	26.4	15.5	18.6
Laminators	8	22	26.4	15.5	18.6
Lettering machines	8	22	26.4	15.5	18.6
Letterpress composing machines and associated equipment	20	9.5	11.4	6.5	7.8
Letterpress printing machines and associated equipment	20	9.5	11.4	6.5	7.8
Light tables	12.5	15	18	10	12
Minilab machines (other than digital minilab machines)	8	22	26.4	15.5	18.6
Newspaper wrapping/bagging machines	8	22	26.4	15.5	18.6
Paper bag making machines	20	9.5	11.4	6.5	7.8
Perforating machines	20	9.5	11.4	6.5	7.8
Platemakers	8	22	26.4	15.5	18.6
Powder spray units	8	22	26.4	15.5	18.6
Presses (book)	20	9.5	11.4	6.5	7.8
Presses (proofing)	15.5	12	14.4	8	9.6
Printing machines (flexographic)	20	9.5	11.4	6.5	7.8
Printing machines (gravure)	20	9.5	11.4	6.5	7.8
Printing machines (label)	15.5	12	14.4	8	9.6
Printing machines (newspaper)	20	9.5	11.4	6.5	7.8
Printing machines (offset)	15.5	12	14.4	8	9.6
Printing machines (pad)	15.5	12	14.4	8	9.6
Printing machines (screen)	12.5	15	18	10	12
Process cameras	8	22	26.4	15.5	18.6
Process sinks	15.5	12	14.4	8	9.6
Processors	8	22	26.4	15.5	18.6
Register punches	8	22	26.4	15.5	18.6
Ring attaching machines	15.5	12	14.4	8	9.6
Riveting machines	20	9.5	11.4	6.5	7.8
Roller washers	8	22	26.4	15.5	18.6
Rollers (if shown separately from machines)	5	33	39.6	24	28.8
Ruling machines	20	9.5	11.4	6.5	7.8
Scanners	8	22	26.4	15.5	18.6
Silver recovery units	5	33	39.6	24	28.8
Slitting machines	20	9.5	11.4	6.5	7.8
Spine taping machines	5	33	39.6	24	28.8
Stacking machines	15.5	12	14.4	8	9.6
Staplers	8	22	26.4	15.5	18.6
Step and repeat machines	8	22	26.4	15.5	18.6
Stitchers	15.5	12	14.4	8	9.6
Thermographs	8	22	26.4	15.5	18.6
Typesetting machines and associated equipment	5	33	39.6	24	28.8
Wallpaper coating machines	20	9.5	11.4	6.5	7.8
Window patching machines	20	9.5	11.4	6.5	7.8



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Pulp and paper manufacturing (PULP)</b>					
Pulp and paper manufacturing plant and equipment (default class)					
	15.5	12	14.4	8	9.6
Agitators	12.5	15	18	10	12
Callender stack	25	7.5	9	5.5	6.6
Centricleaners	20	9.5	11.4	6.5	7.8
Defibrating machines	20	9.5	11.4	6.5	7.8
Dryer hoods	20	9.5	11.4	6.5	7.8
Dryers	20	9.5	11.4	6.5	7.8
Drying cylinder	20	9.5	11.4	6.5	7.8
Head box (fourdrinier style)	15.5	12	14.4	8	9.6
Press section (paper machine)	25	7.5	9	5.5	6.6
Process control equipment	8	22	26.4	15.5	18.6
Pulping plant (chemical)	15.5	12	14.4	8	9.6
Pulping plant (groundwood)	20	9.5	11.4	6.5	7.8
Pulping plant (mechanical)	20	9.5	11.4	6.5	7.8
Pulping plant (thermal)	15.5	12	14.4	8	9.6
Pumps	12.5	15	18	10	12
Reeling machines	20	9.5	11.4	6.5	7.8
Refiners (double disc)	15.5	12	14.4	8	9.6
Refiners (hydraulic conical type)	20	9.5	11.4	6.5	7.8
Refiners (hydraulic midget)	20	9.5	11.4	6.5	7.8
Roll handling system	20	9.5	11.4	6.5	7.8
Separators (electromagnetic)	15.5	12	14.4	8	9.6
Slitting machines	20	9.5	11.4	6.5	7.8
Stockmakers	20	9.5	11.4	6.5	7.8
Suction couch	20	9.5	11.4	6.5	7.8
Suction press	20	9.5	11.4	6.5	7.8
Vent system	20	9.5	11.4	6.5	7.8
Wet end pulpers	20	9.5	11.4	6.5	7.8
Winders	20	9.5	11.4	6.5	7.8
<b>Residential rental property chattels (RESID)</b>					
Residential rental property chattels (default class)					
	5	33	39.6	24	28.8
Appliances (small)	4	40	48	30	36
Bedding					
DEP 30 1998	3	50	60	40	48
Blinds	8	22	26.4	15.5	18.6
Carpets (modular nylon tile construction)	15.5	12	14.4	8	9.6
Carpets (other than modular nylon tile construction)	5	33	39.6	24	28.8
Compact disc players	5	33	39.6	24	28.8
Compact discs	1	100	100	100	100
Crocery					
DEP 30 1998	3	50	60	40	48
Curtains	8	22	26.4	15.5	18.6
Cutlery					
DEP 30 1998	3	50	60	40	48
Digital versatile disc players (DVD players)	5	33	39.6	24	28.8
Digital versatile discs (DVDs)	2	63.5	76.2	63.5	76.2
Dishwashers	6.66	26	31.2	18	21.6
Drapes	8	22	26.4	15.5	18.6
Dryers (clothes, domestic type)	6.66	26	31.2	18	21.6
Freezers (domestic type)	8	22	26.4	15.5	18.6
Furniture (fitted)	15.5	12	14.4	8	9.6
Furniture (loose)	10	18	21.6	12.5	15
Glassware					
DEP 30 1998	3	50	60	40	48
Heaters (electric)	3	50	60	40	48
Heaters (gas, fitted)	8	22	26.4	15.5	18.6
Heaters (gas, portable)	5	33	39.6	24	28.8
Integrated silk flower arrangements (PROV)	2	63.5	76.2	63.5	76.2
Lawnmowers	4	40	48	30	36

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Residential rental property chattels (RESA) – continued</b>					
Light fittings	10	18	21.6	12.5	15
Linen	3	50	60	40	48
Microwave ovens (domestic type)	6.66	26	31.2	18	21.6
Ovens (domestic type)	8	22	26.4	15.5	18.6
Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value	20	9.5	11.4	6.5	7.8
Prints (including limited edition prints)	10	18	21.6	12.5	15
Refrigerators (domestic type)	8	22	26.4	15.5	18.6
Stereos	5	33	39.6	24	28.8
Stoves (domestic type)	8	22	26.4	15.5	18.6
Televisions	5	33	39.6	24	28.8
Utensils (including pots and pans)					
DEP 30 1998	3	50	60	40	48
Vacuum cleaners (domestic type)	3	50	60	40	48
Video game discs	1	100	100	100	100
Video game players	3	50	60	40	48
Video recorders	5	33	39.6	24	28.8
Vinyl flooring	10	18	21.6	12.5	15
Washing machines (domestic type)	6.66	26	31.2	18	21.6
Water heaters	12.5	15	18	10	12
<b>Rubber and tyre manufacturing (RUBB)</b>					
Rubber working machinery (default class)	25	7.5	9	5.5	6.6
Bale cutters	20	9.5	11.4	6.5	7.8
Bias cutters	15.5	12	14.4	8	9.6
Braiding machines	25	7.5	9	5.5	6.6
Calenders	25	7.5	9	5.5	6.6
Carbon black tote bins	5	33	39.6	24	28.8
Conveyors	15.5	12	14.4	8	9.6
Data logging equipment	8	22	26.4	15.5	18.6
Dryers	20	9.5	11.4	6.5	7.8
Extruder head/preformer systems	15.5	12	14.4	8	9.6
Extruders	25	7.5	9	5.5	6.6
Extrusion dies	2	63.5	76.2	63.5	76.2
Festoos	15.5	12	14.4	8	9.6
First and second-stage tyre barrows	15.5	12	14.4	8	9.6
Grinding mills	15.5	12	14.4	8	9.6
Guillotines	20	9.5	11.4	6.5	7.8
Mills	25	7.5	9	5.5	6.6
Mixers (banbury type)	15.5	12	14.4	8	9.6
Moulds (for rubber or tyres)	3	50	60	40	48
Ply servicers	15.5	12	14.4	8	9.6
Presses (moulding)	25	7.5	9	5.5	6.6
Presses (vulcanising)	25	7.5	9	5.5	6.6
Rheometers	10	18	21.6	12.5	15
Solution mixers	20	9.5	11.4	6.5	7.8
Steelastatic gum edge unit	15.5	12	14.4	8	9.6
Steelastatic unit (excluding extruders)	6.66	26	31.2	18	21.6
Tread skivers	15.5	12	14.4	8	9.6
Tyre building drums	5	33	39.6	24	28.8
Tyre building machines	15.5	12	14.4	8	9.6
Tyre painting units	10	18	21.6	12.5	15
Tyre sand blasting units	10	18	21.6	12.5	15
Tyre trimming units	20	9.5	11.4	6.5	7.8
Tyre uniformity test machines	10	18	21.6	12.5	15
Winders	20	9.5	11.4	6.5	7.8
<b>Shops (SHOP)</b>					
Shop plant and equipment (default class)	12.5	15	18	10	12
Appliances (domestic)	6.66	26	31.2	18	21.6
Bandsaws (for meat)	15.5	12	14.4	8	9.6
Barbers' chairs	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Shops (SHOP) – continued</b>					
Barriers	10	18	21.6	12.5	15
Baskets (for shopping)	5	33	39.6	24	28.8
Benches (fitted)	20	9.5	11.4	6.5	7.8
Benches (loose)	10	18	21.6	12.5	15
Blenders	6.66	26	31.2	18	21.6
Bowl choppers	15.5	12	14.4	8	9.6
Brakes (for pastry)	15.5	12	14.4	8	9.6
Carpets (modular nylon tile construction)	15.5	12	14.4	8	9.6
Carpets (other than modular nylon tile construction)	5	33	39.6	24	28.8
Cash registers	5	33	39.6	24	28.8
Check-out systems	5	33	39.6	24	28.8
Cobblers, equipment	20	9.5	11.4	6.5	7.8
Coffee grinders	8	22	26.4	15.5	18.6
Coffee makers	6.66	26	31.2	18	21.6
Comparators (consumer electronic comparative display units) DEP 39 1998	3	50	60	40	48
Compressors	12.5	15	18	10	12
Cookers	12.5	15	18	10	12
Coolrooms	20	9.5	11.4	6.5	7.8
Counters (for check-out, loose)	10	18	21.6	12.5	15
Croissant makers	12.5	15	18	10	12
Dishwashers	10	18	21.6	12.5	15
Display cabinets	12.5	15	18	10	12
Doors (roller)	12.5	15	18	10	12
Drinks dispensers	12.5	15	18	10	12
Electronic article surveillance systems DEP 26 1996	5	33	39.6	24	28.8
Evaporators	12.5	15	18	10	12
Fillers (for sausages)	12.5	15	18	10	12
Fittings (in shop, loose)	10	18	21.6	12.5	15
Food processors	6.66	26	31.2	18	21.6
Formers (for sausages)	12.5	15	18	10	12
Freezer cabinets	12.5	15	18	10	12
Fume hoods (other than stainless steel)	15.5	12	14.4	8	9.6
Fume hoods (stainless steel, fitted)	20	9.5	11.4	6.5	7.8
Furniture (fitted)	20	9.5	11.4	6.5	7.8
Furniture (loose)	10	18	21.6	12.5	15
Grills (roller)	12.5	15	18	10	12
Hairdressers' equipment	5	33	39.6	24	28.8
Ice-cream dispensers	12.5	15	18	10	12
Ice making machines	12.5	15	18	10	12
Insect exterminators	6.66	26	31.2	18	21.6
Integrated silk flower arrangements (PROV)	2	63.5	76.2	63.5	76.2
Jewellers' manufacturing equipment	15.5	12	14.4	8	9.6
Key cutting machines	5	33	39.6	24	28.8
Kitchen appliances (miscellaneous)	6.66	26	31.2	18	21.6
Mannequins	8	22	26.4	15.5	18.6
Milkshake mixers	8	22	26.4	15.5	18.6
Mincers	15.5	12	14.4	8	9.6
Mixers	15.5	12	14.4	8	9.6
Moulders (French stick)	12.5	15	18	10	12
Music systems (in-house)	10	18	21.6	12.5	15
Ovens	12.5	15	18	10	12
PA systems	10	18	21.6	12.5	15
Packing machines (shrink wrap)	8	22	26.4	15.5	18.6
Packing machines (vacuum)	10	18	21.6	12.5	15
Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value	20	9.5	11.4	6.5	7.8
Paint shakers	10	18	21.6	12.5	15
Peelers (for vegetables)	12.5	15	18	10	12
Prints (including limited edition prints)	10	18	21.6	12.5	15
Racks (loose)	10	18	21.6	12.5	15

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Shops (SHOP) – continued</b>					
Rails (for carcass)	25	7.5	9	5.5	6.6
Ranges	12.5	15	18	10	12
Readers (bar code)	5	33	39.6	24	28.8
Refrigerated cabinets	12.5	15	18	10	12
Rotisseries	12.5	15	18	10	12
Scales	8	22	26.4	15.5	18.6
Scanners (bar code)	5	33	39.6	24	28.8
Shelving (loose)	10	18	21.6	12.5	15
Signs (electric)	10	18	21.6	12.5	15
Signs (other than electric)	20	9.5	11.4	6.5	7.8
Signs (portable, electric)	5	33	39.6	24	28.8
Sinks (fitted)	20	9.5	11.4	6.5	7.8
Slicers	12.5	15	18	10	12
Tags (security)					
DEP 21 1996	3	50	60	40	48
Tailors' dummies	8	22	26.4	15.5	18.6
Tenderisers	15.5	12	14.4	8	9.6
Trolleys (in supermarkets)	5	33	39.6	24	28.8
Utensils (including pots and pans)					
DEP 30 1998	3	50	60	40	48
Utensils (kitchen) up to 1997	5	33	39.6	24	28.8
Vinyl flooring	10	18	21.6	12.5	15
Warming cabinets	12.5	15	18	10	12
Waste disposals	10	18	21.6	12.5	15
Wrap sealers	8	22	26.4	15.5	18.6
<b>Tanning and fellmongering (TANN)</b>					
Tanning and fellmongering plant and machinery (default class)	15.5	12	14.4	8	9.6
Blocking machines	15.5	12	14.4	8	9.6
Blowing systems (for wool)	15.5	12	14.4	8	9.6
Buffing machines	15.5	12	14.4	8	9.6
Carding machines	15.5	12	14.4	8	9.6
Degreasing machines	12.5	15	18	10	12
Dollies	15.5	12	14.4	8	9.6
Drums (for salting)	15.5	12	14.4	8	9.6
Drums (for tanning)	15.5	12	14.4	8	9.6
Drums (for washing)	15.5	12	14.4	8	9.6
Dryers	20	9.5	11.4	6.5	7.8
Effluent plant (excluding stainless steel tanks and screens)	10	18	21.6	12.5	15
Fleshing machines	12.5	15	18	10	12
Hydro extractors	15.5	12	14.4	8	9.6
Ironing machines (for skins)	15.5	12	14.4	8	9.6
Ironing machines (for wool)	15.5	12	14.4	8	9.6
Measuring machines (for area)	12.5	15	18	10	12
Paddles	15.5	12	14.4	8	9.6
Paint tables	10	18	21.6	12.5	15
Polishing machines (for skins)	15.5	12	14.4	8	9.6
Presses (for pelts)	15.5	12	14.4	8	9.6
Processors (for hides)	15.5	12	14.4	8	9.6
Pulling machines (for wool)	10	18	21.6	12.5	15
Sammying machines	12.5	15	18	10	12
Screens (stainless steel)	15.5	12	14.4	8	9.6
Setting machines	12.5	15	18	10	12
Shaving machines	12.5	15	18	10	12
Shearing machines (not farm type)	12.5	15	18	10	12
Slitting machines	12.5	15	18	10	12
Splitting machines	12.5	15	18	10	12
Staking machines	12.5	15	18	10	12
Vats (wooden)	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Telecommunications (TELE)</b>					
<i>(see also "Telephone systems" under asset category: "Office equipment and furniture")</i>					
Telecommunication equipment (default class)	10	18	21.6	12.5	15
Antennas and networking equipment	12.5	15	18	10	12
Broadcasting masts	25	7.5	9	5.5	6.6
Broadcasting towers	25	7.5	9	5.5	6.6
Cable locators	8	22	26.4	15.5	18.6
Cabling (land-based, including fibre-optic cabling)	15.5	12	14.4	8	9.6
Cabling (submarine, including fibre-optic cabling)	25	7.5	9	5.5	6.6
Ducts and in-ground conduits	50	4	4.8	3	3.6
Fibre-optic repeaters	12.5	15	18	10	12
Main distribution frames	12.5	15	18	10	12
Manholes	50	4	4.8	3	3.6
Radar detecting equipment	10	18	21.6	12.5	15
Radar navigational equipment	10	18	21.6	12.5	15
Radio broadcasting equipment	10	18	21.6	12.5	15
Radio remote control devices	10	18	21.6	12.5	15
Radio telephone equipment	8	22	26.4	15.5	18.6
Repeaters, line and network terminating equipment	8	22	26.4	15.5	18.6
Satellite dishes and networking equipment	12.5	15	18	10	12
Satellites	5	33	39.6	24	28.8
Southern Cross cable network: right to use capacity granted 15 Nov 2000 – 23 Jan 2002 (PROV)	13.80 to 15	12	14.4	8	9.6
Southern Cross cable network: right to use capacity granted 24 Jan 2002 – 6 Oct 2004 (PROV)	11.10 to 13.80	15	18	10	12
Southern Cross cable network: right to use capacity granted 7 Oct 2004 – 23 Nov 2006 (PROV)	8.97 to 11.10	18	21.6	12.5	15
Southern Cross cable network: right to use capacity granted 24 Nov 2006 – 28 Jul 2008 (PROV)	7.29 to 8.97	22	26.4	15.5	18.6
Southern Cross cable network: right to use capacity granted 29 Jul 2008 – 21 Feb 2010 (PROV)	5.72 to 7.29	26	31.2	18	21.6
Southern Cross cable network: right to use capacity granted 22 Feb 2010 – 14 Nov 2010 (PROV)	5 to 5.72	33	39.6	24	28.8
Telephone monitoring and management equipment	8	22	26.4	15.5	18.6
Telephone switching equipment	12.5	15	18	10	12
Television broadcasting equipment	10	18	21.6	12.5	15
Test instruments	8	22	26.4	15.5	18.6
Two-way radios	5	33	39.6	24	28.8
Video conferencing equipment	5	33	39.6	24	28.8
<b>Textile garment and carpet manufacturing (TEXT)</b>					
Textile garment and carpet manufacturing machinery (default class)	15.5	12	14.4	8	9.6
Balling machines (for wool)	20	9.5	11.4	6.5	7.8
Bin (wool storage, live bottom)DEP 11 1995	15.5	12	14.4	8	9.6
Bleaching plant (of stainless steel construction)	20	9.5	11.4	6.5	7.8
Bleaching plant (other than of stainless steel construction)	15.5	12	14.4	8	9.6
Blocking machines	15.5	12	14.4	8	9.6
Blocking machines (for hats)	15.5	12	14.4	8	9.6
Blowing systems (for wool)	15.5	12	14.4	8	9.6
Braiding machines	15.5	12	14.4	8	9.6
Candlewick machines	20	9.5	11.4	6.5	7.8
Card mounting machines	20	9.5	11.4	6.5	7.8
Carding engines	20	9.5	11.4	6.5	7.8
Carding ranges	20	9.5	11.4	6.5	7.8
Combing machines DEP 11 1995	15.5	12	14.4	8	9.6
Condensers	15.5	12	14.4	8	9.6
Cord manufacturing machines	15.5	12	14.4	8	9.6
Creels	20	9.5	11.4	6.5	7.8
Cutters (for cloth)	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Textile, garment and carpet manufacturing (TEXT) – continued</b>					
Decotting machines	20	9.5	11.4	6.5	7.8
Doubling frames	20	9.5	11.4	6.5	7.8
Drills (for cloth)	8	22	26.4	15.5	18.6
Dry-cleaning plant	8	22	26.4	15.5	18.6
Drying ranges (for wool)	20	9.5	11.4	6.5	7.8
Dye house plant (of stainless steel construction)	20	9.5	11.4	6.5	7.8
Dye house plant (other than of stainless steel construction)	15.5	12	14.4	8	9.6
Embroidering machines	12.5	15	18	10	12
Examining machines	15.5	12	14.4	8	9.6
Expanders	12.5	15	18	10	12
Finishing machines	15.5	12	14.4	8	9.6
Forms (for finishing)	8	22	26.4	15.5	18.6
Gill machines					
DEP 11 1995	20	9.5	11.4	6.5	7.8
Hydro extractors	15.5	12	14.4	8	9.6
Irons (commercial type)	8	22	26.4	15.5	18.6
Ironing machines (commercial)	12.5	15	18	10	12
Knitting machines (commercial types)	15.5	12	14.4	8	9.6
Knitting machines (domestic type)	8	22	26.4	15.5	18.6
Lanolin recovery plant	12.5	15	18	10	12
Laying-up machines	15.5	12	14.4	8	9.6
Linking machines	12.5	15	18	10	12
Looms	20	9.5	11.4	6.5	7.8
Looms (for ribbon)	15.5	12	14.4	8	9.6
Moulds (hat blocking)	8	22	26.4	15.5	18.6
Opening machines (except as part of scouring range)	20	9.5	11.4	6.5	7.8
Presses (for cloth cutting)	12.5	15	18	10	12
Presses (for wool baling)	15.5	12	14.4	8	9.6
Printing machines (heat transfer)	8	22	26.4	15.5	18.6
Printing machines (rotary)	20	9.5	11.4	6.5	7.8
Printing machines (screen)	15.5	12	14.4	8	9.6
Pulling machines (for wool)	10	18	21.6	12.5	15
Quilting machines	15.5	12	14.4	8	9.6
Raising machines	20	9.5	11.4	6.5	7.8
Reels	20	9.5	11.4	6.5	7.8
Rope manufacturing machines	15.5	12	14.4	8	9.6
Roving frames	20	9.5	11.4	6.5	7.8
Rubbing frames	20	9.5	11.4	6.5	7.8
Scouring plant (wool)	15.5	12	14.4	8	9.6
Sewing benches	15.5	12	14.4	8	9.6
Sewing machines	10	18	21.6	12.5	15
Sewing machines (domestic type)	8	22	26.4	15.5	18.6
Sharpening machines (for needles)	10	18	21.6	12.5	15
Sliver package machines	20	9.5	11.4	6.5	7.8
Spinning frames	20	9.5	11.4	6.5	7.8
Stenters	20	9.5	11.4	6.5	7.8
Testing machines	12.5	15	18	10	12
Twisting frames	20	9.5	11.4	6.5	7.8
Umbrella manufacturing machines	15.5	12	14.4	8	9.6
Winding frames	20	9.5	11.4	6.5	7.8
Zip manufacturing machines	12.5	15	18	10	12
<b>Timber and joinery industries (TIMB)</b>					
Timber and joinery plant and equipment (default class)	15.5	12	14.4	8	9.6
Augers (screw)	15.5	12	14.4	8	9.6
Band head rigs	20	9.5	11.4	6.5	7.8
Band resaws	20	9.5	11.4	6.5	7.8
Bandsaws	15.5	12	14.4	8	9.6
Boring machines	15.5	12	14.4	8	9.6
Bull chains	20	9.5	11.4	6.5	7.8
Chainsaws	3	50	60	40	48
Chainsaws (used by professional loggers)	1	100	100	100	100

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<i>Timber and joinery industries (TIMB) – continued</i>					
Chipboard plant	20	9.5	11.4	6.5	7.8
Chipping machines	10	18	21.6	12.5	15
Conveyors (belt)	20	9.5	11.4	6.5	7.8
Conveyors (scraper)	15.5	12	14.4	8	9.6
Conveyors (screw)	15.5	12	14.4	8	9.6
Delimber, static					
DEP 9 1995	5	33	39.6	24	28.8
Delimbers, self-propelled, mobile					
DEP 35 1995	8	22	26.4	15.5	18.6
Dovetailing machines	15.5	12	14.4	8	9.6
Drilling and routing machine, CNC					
DEP 33 1998	8	22	26.4	15.5	18.6
Drilling machines	15.5	12	14.4	8	9.6
Drying plants	20	9.5	11.4	6.5	7.8
Ducting	15.5	12	14.4	8	9.6
Dust collectors	15.5	12	14.4	8	9.6
Edgebanders	15.5	12	14.4	8	9.6
Edgers	15.5	12	14.4	8	9.6
Elevators (belt)	15.5	12	14.4	8	9.6
Elevators (bucket)	15.5	12	14.4	8	9.6
Fans	15.5	12	14.4	8	9.6
Fastening gun (explosive)					
DEP 20 1997	3	50	60	40	48
Fibreboard plant	20	9.5	11.4	6.5	7.8
Filing machines	15.5	12	14.4	8	9.6
Gang nail press (portable)	10	18	21.6	12.5	15
Gang nail presses (travelling head)	20	9.5	11.4	6.5	7.8
Gluing equipment	15.5	12	14.4	8	9.6
Grinders	15.5	12	14.4	8	9.6
Guillotines	20	9.5	11.4	6.5	7.8
Jigs	3	50	60	40	48
Jointing machines	15.5	12	14.4	8	9.6
Laser aligners	5	33	39.6	24	28.8
Lathes	15.5	12	14.4	8	9.6
Log carriages	20	9.5	11.4	6.5	7.8
Log decks	20	9.5	11.4	6.5	7.8
Log grabs (forklift truck attachments)	12.5	15	18	10	12
Log haulers	20	9.5	11.4	6.5	7.8
Log skidders	12.5	15	18	10	12
Logging arches	20	9.5	11.4	6.5	7.8
Machine centre (CNC, computer numerically controlled)					
DEP 28 1998	8	22	26.4	15.5	18.6
Moisture meters	5	33	39.6	24	28.8
Morticers	15.5	12	14.4	8	9.6
Moulding machines	15.5	12	14.4	8	9.6
Patterns	3	50	60	40	48
Planers	15.5	12	14.4	8	9.6
Power feeders	15.5	12	14.4	8	9.6
Presses	20	9.5	11.4	6.5	7.8
Rollcases	20	9.5	11.4	6.5	7.8
Routers	15.5	12	14.4	8	9.6
Sanding machines	15.5	12	14.4	8	9.6
Sawing machines	15.5	12	14.4	8	9.6
Setting machines	15.5	12	14.4	8	9.6
Shaping machines	15.5	12	14.4	8	9.6
Sharpening machines	15.5	12	14.4	8	9.6
Tanalising plants	20	9.5	11.4	6.5	7.8
Tenoners	15.5	12	14.4	8	9.6
Thicknessers	15.5	12	14.4	8	9.6
Tooling machine (CNC, computer numerically controlled)					
DEP 28 1998	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depr rate (%)	DV + 20% loading (%)	SL depr rate (%)	SL + 20% loading (%)
<i>Timber and joinery industries (TIMB) – continued</i>					
Tools (hand)	3	50	60	40	48
Tools (power, hand held)	3	50	60	40	48
Winches	20	9.5	11.4	6.5	7.8
<i>Undersea maintenance (where equipment used under salt water or on a maintenance barge on salt water) (UNDE) DEP 17 1997</i>					
Undersea maintenance equipment (default class)	4	40	48	30	36
Chain blocks	5	33	39.6	24	28.8
Diesel pumps	5	33	39.6	24	28.8
Dive compressor	5	33	39.6	24	28.8
Dive tanks	10	18	21.6	12.5	15
Diving helmets	10	18	21.6	12.5	15
Diving panels	5	33	39.6	24	28.8
Drilling platforms	1	100	100	100	100
Drilling power packs	5	33	39.6	24	28.8
Drilling rigs	5	33	39.6	24	28.8
Hammers (pneumatic/hydraulic)	5	33	39.6	24	28.8
Jetting pumps	5	33	39.6	24	28.8
Lay flat hoses	3	50	60	40	48
Lift bags	1	100	100	100	100
Mooring weights	10	18	21.6	12.5	15
Outboard motors	5	33	39.6	24	28.8
Regulators	5	33	39.6	24	28.8
Ropes	1	100	100	100	100
Shackles	5	33	39.6	24	28.8
Tools (loose)	1	100	100	100	100
Umbilicals	1	100	100	100	100
Video cameras	5	33	39.6	24	28.8
Wet suits	1	100	100	100	100
Winches	10	18	21.6	12.5	15



## Part 3 – 1993 to 2005 asset rates

(use for assets acquired on or after 1 April 1993 and before 1 April 2005, and buildings acquired on or after 1 April 1993 and before 19 May 2005)

## Asset categories

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Boilers and heaters (where not industry specified) (BOIL)</b>					
Boilers and heating plant and equipment (default class)	25	7.5	9	5.5	6.6
Boilers	25	7.5	9	5.5	6.6
Boilers (oil)	25	7.5	9	5.5	6.6
Boilers (packaged)	15.5	12	14.4	8	9.6
Calorifiers	25	7.5	9	5.5	6.6
Chimneys (concrete)	50	4	4.8	3	3.6
Chimneys (not concrete)	25	7.5	9	5.5	6.6
Economisers	25	7.5	9	5.5	6.6
Flues (concrete)	50	4	4.8	3	3.6
Flues (not concrete)	25	7.5	9	5.5	6.6
Generators (steam)	15.5	12	14.4	8	9.6
Handling machines (for coal)	20	9.5	11.4	6.5	7.8
Heat exchangers (not stainless steel)	20	9.5	11.4	6.5	7.8
Heat exchangers (stainless steel)	25	7.5	9	5.5	6.6
Heat recovery plant	15.5	12	14.4	8	9.6
Pulverising machines (for coal)	20	9.5	11.4	6.5	7.8
Radiators	25	7.5	9	5.5	6.6
Space heaters	12.5	15	18	10	12
Space heaters (portable)	5	33	39.6	24	28.8
Tanks (pressure)	25	7.5	9	5.5	6.6
Vessels (pressure)	25	7.5	9	5.5	6.6
Water cylinders	15.5	12	14.4	8	9.6
<b>Books, music and manuscripts (BOOK) DEP 32 1998</b>					
Books, editions of which are published annually or more frequently	2	63.5	76.2	63.5	76.2
Other books	10	18	21.6	12.5	15
<b>The following items and depreciation rates apply until the end of the 1997 income year</b>					
Library books and periodicals (if to be bound, lending, not specified)	8	22	26.4	15.5	18.6
Library books and periodicals (if to be bound, in-house)	20	9.5	11.4	6.5	7.8
Library books and periodicals (if to be bound, law)	20	9.5	11.4	6.5	7.8
Library books and periodicals (if to be bound, public)	8	22	26.4	15.5	18.6
Library books and periodicals (if to be bound, school)	8	22	26.4	15.5	18.6
Library books and periodicals (if to be bound, scientific)	20	9.5	11.4	6.5	7.8
Library books and periodicals (if to be bound, university)	8	22	26.4	15.5	18.6
Manuscripts	2	63.5	76.2	63.5	76.2
Music	2	63.5	76.2	63.5	76.2
Newspapers (where to be held)	2	63.5	76.2	63.5	76.2
Periodicals (if to be held but not to be bound)	2	63.5	76.2	63.5	76.2
<b>Buildings and structures (BUIL)</b>					
<i>(Note: the 20% loading does not apply to buildings)</i>					
Buildings and structures (default class)	50	4		3	
Aprons (airports)	50	4	4.8	3	3.6
Barns	20	9.5	11.4	6.5	7.8
Borewells	20	9.5	11.4	6.5	7.8
Bridges (block)	100	2	2.4	1.5	1.8
Bridges (brick)	100	2	2.4	1.5	1.8
Bridges (concrete)	100	2	2.4	1.5	1.8
Bridges (other than block, brick, concrete and stone)	50	4	4.8	3	3.6
Bridges (stone)	100	2	2.4	1.5	1.8
Buildings (portable)	12.5	15		10	
Buildings with prefabricated stressed-skin insulation panels	33.3	6		4	

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<i>Buildings and structures (BUIL) – continued</i>					
Buildings with reinforced concrete framing	50	4		3	
Buildings with steel or steel and timber framing	50	4		3	
Buildings with timber framing	50	4		3	
Bunkers (concrete)	20	9.5	1.4	6.5	7.8
Carparks (building and pads)	50	4	4.8	3	3.6
Chemical works	33.3	6	7.2	4	4.8
Dams (block)	100	2	2.4	1.5	1.8
Dams (brick)	100	2	2.4	1.5	1.8
Dams (concrete)	100	2	2.4	1.5	1.8
Dams (earth with rock core)	100	2	2.4	1.5	1.8
Dams (earth without rock core)	50	4	4.8	3	3.6
Dams (stone)	100	2	2.4	1.5	1.8
Driveways	50	4	4.8	3	3.6
Dykes (earth)	50	4	4.8	3	3.6
Fences	20	9.5	11.4	6.5	7.8
Fertiliser works	33.3	6	7.2	4	4.8
Floating piers	33.3	6	7.2	4	4.8
Fowl houses	20	9.5		6.5	
Grandstands	50	4		3	
Hardstandings	50	4	4.8	3	3.6
Hothouses (glass or other excluding PVC)	20	9.5		6.5	
Hothouses (PVC or similar)	12.5	15		10	
Lampposts (excluding wooden)	25	7.5	9	5.5	6.6
Lampposts (wooden)	20	9.5	11.4	6.5	7.8
Manholes	50	4	4.8	3	3.6
Memorials	50	4	4.8	3	3.6
Pig houses	20	9.5		6.5	
Reservoirs (above ground, concrete)	50	4	4.8	3	3.6
Reservoirs (for water, other than concrete or lined earth)	33.3	6	7.2	4	4.8
Reservoirs (in-ground, concrete)	100	2	2.4	1.5	1.8
Reservoirs (lined earth)	50	4	4.8	3	3.6
Retaining walls (concrete)	100	2	2.4	1.5	1.8
Retaining walls (wooden)	25	7.5	9	5.5	6.6
Roadways	50	4	4.8	3	3.6
Runways (for airports)	33.3	6	7.2	4	4.8
Saleyards	33.3	6	7.2	4	4.8
Shade houses (glass or other, excluding PVC)	20	9.5		6.5	
Shade houses (PVC or similar)	12.5	15		10	
Signs (road)	6.66	26	31.2	18	21.6
Signs (street nameplates)	6.66	26	31.2	18	21.6
Stopbanks (earth)	50	4	4.8	3	3.6
Swimming pools (in-ground)	33.3	6	7.2	4	4.8
Tanneries	33.3	6		4	
Taxiways (airports)	50	4	4.8	3	3.6
Towers (for floodlights)	25	7.5	9	5.5	6.6
Tunnels (block)	100	2	2.4	1.5	1.8
Tunnels (brick)	100	2	2.4	1.5	1.8
Tunnels (concrete)	100	2	2.4	1.5	1.8
Tunnels (stone)	100	2	2.4	1.5	1.8
Valve chambers and similar	50	4	4.8	3	3.6
Wharf tarmac	50	4	4.8	3	3.6
Wharves (block)	100	2	2.4	1.5	1.8
Wharves (brick)	100	2	2.4	1.5	1.8
Wharves (concrete)	100	2	2.4	1.5	1.8
Wharves (other than block, brick, concrete and stone)	50	4	4.8	3	3.6
Wharves (stone)	100	2	2.4	1.5	1.8

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Building fit-out (when in books separately from building cost) (BDFO)</b>					
Building fit-out (default class)	20	9.5	11.4	6.5	7.8
Aerials (for televisions)	15.5	12	14.4	8	9.6
Air conditioners (split system)	10	18	21.6	12.5	15
Air conditioners (through-window type)	10	18	21.6	12.5	15
Air conditioning systems	20	9.5	11.4	6.5	7.8
Air conditioning systems (in use 24 hours per day)	12.5	15	18	10	12
Alarm systems (fire)	20	9.5	11.4	6.5	7.8
Alarms (burglar)	8	22	26.4	15.5	18.6
Appliances (domestic type)	8	22	26.4	15.5	18.6
Awnings	10	18	21.6	12.5	15
Blinds	8	22	26.4	15.5	18.6
Canopies	20	9.5	11.4	6.5	7.8
Carpets (modular nylon tile construction)	15.5	12	14.4	8	9.6
Carpets (other than modular nylon tile construction)	5	33	39.6	24	28.8
Ceilings (suspended)	20	9.5	11.4	6.5	7.8
Cleaners' cradles	15.5	12	14.4	8	9.6
Clotheslines	8	22	26.4	15.5	18.6
Cranes (overhead travelling)	25	7.5	9	5.5	6.6
Curtains	8	22	26.4	15.5	18.6
Delivery systems (for messages, other than tube)	12.5	15	18	10	12
Delivery systems (for messages, tube type)	20	9.5	11.4	6.5	7.8
Delivery systems (for packages, other than tube)	12.5	15	18	10	12
Delivery systems (for packages, tube type)	20	9.5	11.4	6.5	7.8
Dock levellers	20	9.5	11.4	6.5	7.8
Door closers	15.5	12	14.4	8	9.6
Doors (for strongrooms)	25	7.5	9	5.5	6.6
Doors (roller and similar)	12.5	15	18	10	12
Drapes	8	22	26.4	15.5	18.6
Dry risers	25	7.5	9	5.5	6.6
Electrical reticulation	25	7.5	9	5.5	6.6
Escalators	20	9.5	11.4	6.5	7.8
Fences	20	9.5	11.4	6.5	7.8
Flagpoles	25	7.5	9	5.5	6.6
Flooring (parquet)	15.5	12	14.4	8	9.6
Floors (for computer rooms)	20	9.5	11.4	6.5	7.8
Fume extraction systems (ducted)	15.5	12	14.4	8	9.6
Fume extraction systems (roof mounted)	15.5	12	14.4	8	9.6
Furniture (fitted)	15.5	12	14.4	8	9.6
Gas dowsing systems	20	9.5	11.4	6.5	7.8
Generators (standby)	25	7.5	9	5.5	6.6
Grills (roller and similar)	15.5	12	14.4	8	9.6
Hand driers (air type)	3	50	60	40	48
Hand soap dispensers	2	63.5	76.2	63.5	76.2
Handrails	25	7.5	9	5.5	6.6
Heat detectors	20	9.5	11.4	6.5	7.8
Heaters (electric)	3	50	60	40	48
Heating systems	20	9.5	11.4	6.5	7.8
Hose reels (fire)	25	7.5	9	5.5	6.6
Incinerators	8	22	26.4	15.5	18.6
Incinerators (rubbish)	20	9.5	11.4	6.5	7.8
Lifts	25	7.5	9	5.5	6.6
Light fittings	10	18	21.6	12.5	15
Lighting controllers (emergency)	12.5	15	18	10	12
Mailboxes	25	7.5	9	5.5	6.6
Maintenance units (for buildings)	20	9.5	11.4	6.5	7.8
Meters (gas)	15.5	12	14.4	8	9.6
Meters (water)	15.5	12	14.4	8	9.6
Monitoring systems	10	18	21.6	12.5	15
Motors (for roller doors)	10	18	21.6	12.5	15
Paper towel dispensers	2	63.5	76.2	63.5	76.2



	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Building fit-out (when in books separately from building cost) (BDFO) – continued</b>					
Partitions (demountable)	15.5	12	14.4	8	9.6
Partitions (non-load bearing)	20	9.5	11.4	6.5	7.8
Plumbing	25	7.5	9	5.5	6.6
Plumbing fixtures	25	7.5	9	5.5	6.6
Pumps (heat)	10	18	21.6	12.5	15
Railings	25	7.5	9	5.5	6.6
Runway beams	25	7.5	9	5.5	6.6
Sanitary appliances	8	22	26.4	15.5	18.6
Saunas	15.5	12	14.4	8	9.6
Security systems	10	18	21.6	12.5	15
Signs (electric)	10	18	21.6	12.5	15
Signs (other than electric)	20	9.5	11.4	6.5	7.8
Smoke detectors	20	9.5	11.4	6.5	7.8
Spa pools	12.5	15	18	10	12
Speed humps (metal)	5	33	39.6	24	28.8
Sprinkler systems	25	7.5	9	5.5	6.6
Strongboxes	25	7.5	9	5.5	6.6
Toilet roll dispensers	2	63.5	76.2	63.5	76.2
Towel cabinets	3	50	60	40	48
Ventilating fans	10	18	21.6	12.5	15
Ventilating fans (ducted)	15.5	12	14.4	8	9.6
Ventilating fans (roof mounted)	15.5	12	14.4	8	9.6
Vinyl flooring	10	18	21.6	12.5	15
Walkways	25	7.5	9	5.5	6.6
Walkways (moving)	20	9.5	11.4	6.5	7.8
Water heaters (not over-sink type)	12.5	15	18	10	12
Water heaters (over-sink)	10	18	21.6	12.5	15
Water savers	3	50	60	40	48
Watering systems	3	50	60	40	48
<b>Clothing (CLOT)</b>					
Non-protective clothing (default class)	3	50	60	40	48
Clothing (for hire)	3	50	60	40	48
Corporate clothing	3	50	60	40	48
Costumes (for hire)	3	50	60	40	48
Uniforms	3	50	60	40	48
<b>Compressed air plant (where not industry specified) (COMA)</b>					
Compressed air plant and equipment (default class)	15.5	12	14.4	8	9.6
Aftercoolers	12.5	15	18	10	12
Air dryers	12.5	15	18	10	12
Air receivers (stand alone)	25	7.5	9	5.5	6.6
Compressors (free-standing)	15.5	12	14.4	8	9.6
Compressors (mobile)	10	18	21.6	12.5	15
Compressors (packaged)	15.5	12	14.4	8	9.6
Compressors (portable)	10	18	21.6	12.5	15
Compressors (receiver mounted)	12.5	15	18	10	12
Compressors (rotary, not packaged type)	12.5	15	18	10	12
Filters	12.5	15	18	10	12
Inflatable pipeline plug (PROV)	3	50	60	40	48
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Piping	25	7.5	9	5.5	6.6

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Computers (COMP)</b>					
Computer equipment (default class)	4	40	48	30	36
Backup units (tape type)	4	40	48	30	36
Banknote dispensers	6.66	26	31.2	18	21.6
Bridges	4	40	48	30	36
Cabling	6.66	26	31.2	18	21.6
CAD/CAM equipment	4	40	48	30	36
Communications controllers	4	40	48	30	36
Computer and associated equipment (used for typesetting)	5	33	39.6	24	28.8
Control equipment (process, computer, if separately identified)	8	22	26.4	15.5	18.6
Data concentrators	4	40	48	30	36
Digitisers	4	40	48	30	36
Disk drives (for use with mini computers)	4	40	48	30	36
Disk drives (for use with personal computers)	4	40	48	30	36
EFTPOS terminals	4	40	48	30	30
Floors (for computer rooms)	20	9.5	11.4	6.5	7.8
Gas dowsing systems	20	9.5	11.4	6.5	7.8
Laptop computers	4	40	48	30	36
Mainframe computers	6.66	26	31.2	18	21.6
Mini computers	4	40	48	30	36
Modems	4	40	48	30	36
Multiplexers	4	40	48	30	36
Network servers	4	40	48	30	36
Notebook computers	4	40	48	30	36
Personal computers	4	40	48	30	36
Plotters	5	33	39.6	24	28.8
Power conditioners	6.66	26	31.2	18	21.6
Power supplies (uninterruptable)	6.66	26	31.2	18	21.6
Printers	5	33	39.6	24	28.8
Routers	4	40	48	30	36
Scanners	4	40	48	30	36
Terminals (without capability of local storage capacity)	6.66	26	31.2	18	21.6
Voice mail equipment	4	40	48	30	36
<b>Factory and other sundries (FACT)</b>					
Factory and other sundries (default class)	12.5	15	18	10	12
Aces	12.5	15	18	10	12
Advertising blimps	5	33	39.6	24	28.8
Benches	15.5	12	14.4	8	9.6
Bins and similar (steel)	15.5	12	14.4	8	9.6
Bins and similar (wooden)	3	50	60	40	48
Blankets (for fires)	15.5	12	14.4	8	9.6
Breathing apparatus	12.5	15	18	10	12
Cargons	15.5	12	14.4	8	9.6
Conveyors (portable, where not industry specified)	10	18	21.6	12.5	15
Duckboards	12.5	15	18	10	12
Factory trucks (non-powered)	12.5	15	18	10	12
Fans (portable)	8	22	26.4	15.5	18.6
Fire extinguishers	15.5	12	14.4	8	9.6
Forklifts—see Asset category: “Transportation”					
Gas suits	12.5	15	18	10	12
Generators (portable)	10	18	21.6	12.5	15
Hoardings	15.5	12	14.4	8	9.6
Hose reels	25	7.5	9	5.5	6.6
Hydrants (fire)	25	7.5	9	5.5	6.6
Inflatable pipeline plug (PROV)	3	50	60	40	48
Ladders	12.5	15	18	10	12
Load skates	12.5	15	18	10	12
Pallet trucks (hand operated)	12.5	15	18	10	12
Pallet trucks (powered)	12.5	15	18	10	12
Pallets (steel)	15.5	12	14.4	8	9.6
Pallets (wooden)	3	50	60	40	48



	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Factory and other sundries (FACT) – continued</b>					
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Piping	25	7.5	9	5.5	6.6
Piping (process type)	25	7.5	9	5.5	6.6
Process switchpanels and cabling (when in books separately from plant items)	15.5	12	14.4	8	9.6
Pumps (for fires, portable)	12.5	15	18	10	12
Racking (steel)	20	9.5	11.4	6.5	7.8
Racking (wooden)	15.5	12	14.4	8	9.6
Rams (hydraulic or pneumatic)	5	33	39.6	24	28.8
Ring mains (fire)	25	7.5	9	5.5	6.6
Safety equipment (sundries)	12.5	15	18	10	12
Sprinkler systems	25	7.5	9	5.5	6.6
Time clock systems	10	18	21.6	12.5	15
Tools (loose)	5	33	39.6	24	28.8
Trolleys	12.5	15	18	10	12
Vices	15.5	12	14.4	8	9.6
Wheelbarrows	5	33	39.6	24	28.8
Wrappers (pallets)	10	18	21.6	12.5	15
<b>Hire equipment (short-term hire of one month or less only) (HIRE)</b>					
Agriculture, horticulture and aquaculture machines for hire with a general DV rate of 33%	3	50	60	40	48
Agriculture, horticulture and aquaculture equipment for hire with a general DV rate of 12%	10	18	21.6	12.5	15
Boilers and heaters for hire with a general DV rate of 33%	3	50	60	40	48
Cleaning equipment for hire with a general DV rate of 49%	2	63.5	76.2	63.5	76.2
Cleaning, refuse and recycling equipment for hire with a general DV rate of 22%	5	33	39.6	24	28.8
Compact disc players	2	63.5	76.2	63.5	76.2
Compact discs	1	100	100	100	100
Compressed air plant for hire with a general DV rate of 18%	6.66	26	31.2	18	21.6
Concrete and plaster machines for hire with a general DV rate of 49%	2	63.5	76.2	63.5	76.2
Contractors, building and quarrying equipment for hire with a general DV rate of 12%	10	18	21.6	12.5	15
Contractors, building and quarrying equipment for hire with a general DV rate of 22%	5	33	39.6	24	28.8
Contractors, building and quarrying equipment for hire with a general DV rate of 33%	2	63.5	76.2	63.5	76.2
Contractors, building and quarrying equipment for hire with a general DV rate of 49%	2	63.5	76.2	63.5	76.2
Contractors, building and quarrying plant for hire with a general DV rate of 15%	8	22	26.4	15.5	18.6
Digital versatile disc players (DVD players)	2	63.5	76.2	63.5	76.2
Digital versatile discs (DVDs)	1	100	100	100	100
Engineering equipment for hire with a general DV rate of 33%	3	50	60	40	48
Engineering plant and equipment for hire with a general DV rate of 15%	8	22	26.4	15.5	18.6
Fork lift trucks—under 8 tonnes DEP 34 1998	6.66	26	31.2	18	21.6
Fork lift trucks—8 tonnes and over DEP 34 1998	8	22	26.4	15.5	18.6
Lifting equipment for hire with a general DV rate of 7.5%	15.5	12	14.4	8	9.6
Lifting equipment for hire with a general DV rate of 12%	12.5	15	18	10	12
Lifting equipment for hire with a general DV rate of 15%	8	22	26.4	15.5	18.6
Lifting equipment for hire with a general DV rate of 18%	6.66	26	31.2	18	21.6
Lifting equipment for hire with a general DV rate of 33%	3	50	60	40	48
Marquee accessories (other than poles and frames)	5	33	39.6	24	28.8
Marquee poles (wood)	15.5	12	14.4	8	9.6
Marquee poles and frames (metal)	10	18	21.6	12.5	15
Marquee poles and frames (metal with integral winching mechanism)	8	22	26.4	15.5	18.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Hire equipment (short-term hire of one month or less only) (HIRE) – continued</b>					
Marquees (canvas roof and walls, ropes/tie-downs where permanently attached)	8	22	26.4	15.5	18.6
Marquees (roof and walls of fabrics other than canvas, ropes/tie-downs where permanently attached)	5	33	39.6	24	28.8
Motor vehicles (for transporting people, up to and including 12 seats)	4	40	48	30	36
Office equipment and furniture for hire with a general DV rate of 22%	5	33	39.6	24	28.8
Party hire equipment	4	40	48	30	36
Power generation and electrical reticulation systems for hire with a general DV rate of 18%	8	22	26.4	15.5	18.6
Pumping sets for hire with a general DV rate of 15%	8	22	26.4	15.5	18.6
Pumping sets for hire with a general DV rate of 18% DEP 34 1998	6.66	26	31.2	18	21.6
Motor vehicles—Class NA (for transporting light goods, that have a gross vehicle mass not exceeding 3.5 tonnes and used for short-term hire)	6.6	26	31.2	18	21.6
Motor vehicles—Class NB (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 but not exceeding 12 tonnes and used for short-term hire)	8	22	26.4	15.5	18.6
Motor vehicles—Class NC (for transporting heavy goods, that have a gross vehicle mass exceeding 12 tonnes and used for short-term hire)	6.6	26	31.2	18	21.6
Trailers—Class TA and TB (for transporting very light and light goods that have a gross vehicle mass not exceeding 3.5 tonnes and used for short-term hire) excluding domestic trailers	10	18	21.6	12.5	15
Trailers—Class TC (for transporting medium goods that have a gross vehicle mass exceeding 3.5 tonnes but not exceeding 10 tonnes and used for short-term hire)	12.5	15	18	10	12
Trailers—Class TD (for transporting heavy goods, that have a gross vehicle mass exceeding 10 tonnes and used for short-term hire)	10	18	21.6	12.5	15
Trailers—domestic (not exceeding 1 tonne, used for short-term hire)	6.66	26	31.2	18	21.6
Video cassette recorders and/or players (VCRs)	2	63.5	76.2	63.5	76.2
Video game players	1	100	100	100	100
Video games discs	1	100	100	100	100
<b>Lifting (LIFT)</b>					
Cranes and other lifting devices (default class)	25	7.5	9	5.5	6.6
Blocks (chain)	10	18	21.6	12.5	15
Blocks (pulley)	10	18	21.6	12.5	15
Blocks (wire rope)	12.5	15	18	10	12
Boat lift storage system (inflatable) DEP 45 2000	8	22	26.4	15.5	18.6
Capstans	25	7.5	9	5.5	6.6
Cranes (derrick)	25	7.5	9	5.5	6.6
Cranes (for containers)	25	7.5	9	5.5	6.6
Cranes (jib)	25	7.5	9	5.5	6.6
Cranes (luffing)	25	7.5	9	5.5	6.6
Cranes (mobile)	15.5	12	14.4	8	9.6
Cranes (overhead travelling)	25	7.5	9	5.5	6.6
Cranes (tower)	25	7.5	9	5.5	6.6
Forklift trucks—see Asset category: “Transportation”					
Gantries	25	7.5	9	5.5	6.6
Hoists (skip)	15.5	12	14.4	8	9.6
Hoists (vehicle)	12.5	15	18	10	12
Jacks	5	33	39.6	24	28.8
Lifting platforms	15.5	12	14.4	8	9.6
Load skates	12.5	15	18	10	12

	Est useful life (years)	DV depr rate (%)	DV + 20% loading (%)	SL depr rate (%)	SL + 20% loading (%)
<b>Lifting (LIFT) – continued</b>					
Spreaders	25	7.5	9	5.5	6.6
Straddle carriers	15.5	12	14.4	8	9.6
Weighers (crane type)	10	18	21.6	12.5	15
Winches	25	7.5	9	5.5	6.6
Winding gear (pit head)	20	9.5	11.4	6.5	7.8
<b>Office equipment and furniture (OFUR)</b>					
Office equipment (default class)	5	33	39.6	24	28.8
Office furniture (default class)	12.5	15	18	10	12
Air conditioners (mobile)	8	22	26.4	15.5	18.6
Answering machines (for telephones)	3	50	60	40	48
Appliances (domestic type)	8	22	26.4	15.5	18.6
Aquariums					
DEP 22 1997	4	40	48	30	36
Benches	20	9.5	11.4	6.5	7.8
Binding machines	8	22	26.4	15.5	18.6
Calculators	3	50	60	40	48
Chairs	12.5	15	18	10	12
Cheque signing machines	8	22	26.4	15.5	18.6
Clock systems (centralised)	10	18	21.6	12.5	15
Coin and note counters	8	22	26.4	15.5	18.6
Comparators (consumer electronic comparative display units) DEP 39 1998	3	50	60	40	48
Counters (fitted)	20	9.5	11.4	6.5	7.8
Cupboards	20	9.5	11.4	6.5	7.8
Dehumidifiers	8	22	26.4	15.5	18.6
Desks	15.5	12	14.4	8	9.6
Dictating machines	3	50	60	40	48
Doors (strongroom)	25	7.5	9	5.5	6.6
Drawing boards	15.5	12	14.4	8	9.6
Duplicators (spirit)	8	22	26.4	15.5	18.6
Duplicators (stencil)	8	22	26.4	15.5	18.6
Facsimile machines	5	33	39.6	24	28.8
Filing cabinets	15.5	12	14.4	8	9.6
Flameproof cabinets	25	7.5	9	5.5	6.6
Furniture (fitted)	20	9.5	11.4	6.5	7.8
Furniture (loose)	12.5	15	18	10	12
Guillotines	15.5	12	14.4	8	9.6
Intercom systems	8	22	26.4	15.5	18.6
Integrated silk flower arrangements (PROV)	2	63.5	76.2	63.5	76.2
Microfiche printers	8	22	26.4	15.5	18.6
Microfiche readers	8	22	26.4	15.5	18.6
Microfilm printers	8	22	26.4	15.5	18.6
Microfilm readers	8	22	26.4	15.5	18.6
Monitoring systems	10	18	21.6	12.5	15
PA systems	8	22	26.4	15.5	18.6
Paging systems	5	33	39.6	24	28.8
Paintings and drawings, in either case being property the value of which might reasonably be expected in normal circumstances to decline in value	20	9.5	11.4	6.5	7.8
Photocopiers	5	33	39.6	24	28.8
Plan copiers	5	33	39.6	24	28.8
Postal franking machines	8	22	26.4	15.5	18.6
Prints (including limited edition prints)	10	18	21.6	12.5	15
Projectors	8	22	26.4	15.5	18.6
Radios	5	33	39.6	24	28.8
Safes	25	7.5	9	5.5	6.6
Safety deposit boxes	25	7.5	9	5.5	6.6
Screens (for offices)	15.5	12	14.4	8	9.6
Security systems	10	18	21.6	12.5	15
Shelving (fixed)	20	9.5	11.4	6.5	7.8



	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Office equipment and furniture (OFUR) – continued</b>					
Shredders	8	22	26.4	15.5	18.6
Tables	15.5	12	14.4	8	9.6
Telephone systems	6.66	26	31.2	18	21.6
Telephones (mobile)	3	50	60	40	48
Telephones (portable)	3	50	60	40	48
Time recorders	10	18	21.6	12.5	15
Transcribing machines	3	50	60	40	48
Typewriters	5	33	39.6	24	28.8
Water coolers	8	22	26.4	15.5	18.6
Whiteboards (electronic)	5	33	39.6	24	28.8
Word processors	5	33	39.6	24	28.8
<b>Pumping sets (where not industry specified) (PUMP)</b>					
Pumps (default class)	10	18	21.6	12.5	15
Borewell pumps	10	18	21.6	12.5	15
Centrifugal pumps	10	18	21.6	12.5	15
Dosing pumps	5	33	39.6	24	28.8
Drum pumps	5	33	39.6	24	28.8
Fire main pumps	25	7.5	9	5.5	6.6
Fire pumps (portable)	10	18	21.6	12.5	15
Geared type pumps	12.5	15	18	10	12
Hydraulic pumps	12.5	15	18	10	12
In-line pumps	10	18	21.6	12.5	15
Laboratory pumps	5	33	39.6	24	28.8
Peristaltic pumps	5	33	39.6	24	28.8
Piston type pumps	12.5	15	18	10	12
Pneumatic (not diaphragm type) pumps	10	18	21.6	12.5	15
Pneumatic diaphragm pumps	5	33	39.6	24	28.8
Pump chambers and similar	50	4	4.8	3	3.6
Pumps (for use with highly corrosive products, for example, strong acid or alkali)	3	50	60	40	48
Sewerage pumps	10	18	21.6	12.5	15
Sprinkler pumps	25	7.5	9	5.5	6.6
Stainless steel constructed pumps	12.5	15	18	10	12
Stator type pumps	12.5	15	18	10	12
Submersible pumps	10	18	21.6	12.5	15
Sump pumps	10	18	21.6	12.5	15
Vacuum pumps	12.5	15	18	10	12
<b>Refrigeration (REFR)</b>					
Refrigeration plant and equipment (default class)	20	9.5	11.4	6.5	7.8
Blast freezing equipment	15.5	12	14.4	8	9.6
Chilling/cooling plant (for water)	15.5	12	14.4	8	9.6
Compressors (for refrigeration, 15kw and above)	20	9.5	11.4	6.5	7.8
Compressors (for refrigeration, below 15kw)	12.5	15	18	10	12
Condensers	20	9.5	11.4	6.5	7.8
Control equipment	5	33	39.6	24	28.8
Datalogging equipment	5	33	39.6	24	28.8
Evaporators	20	9.5	11.4	6.5	7.8
Fans	15.5	12	14.4	8	9.6
Forced draught coolers	15.5	12	14.4	8	9.6
Freezers (for carcasses)	15.5	12	14.4	8	9.6
Freezers (for cartons)	15.5	12	14.4	8	9.6
Glycol refrigeration equipment	20	9.5	11.4	6.5	7.8
Heat exchangers (except stainless steel)	20	9.5	11.4	6.5	7.8
Heat exchangers (stainless steel)	25	7.5	9	5.5	6.6
Pots (ammonia)	25	7.5	9	5.5	6.6
Pumps (ammonia)	12.5	15	18	10	12
Pumps (heat)	10	18	21.6	12.5	15
Purgers	25	7.5	9	5.5	6.6
Receivers	25	7.5	9	5.5	6.6

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Reticulation systems, including power generation (excluding electrical, communications and gas reticulation) (RETC)</b>					
Culverts (concrete)	50	4	4.8	3	3.6
Inflatable pipeline plug (PROV)	3	50	60	40	48
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Piping (for sewerage)	25	7.5	9	5.5	6.6
Piping (for steam)	20	9.5	11.4	6.5	7.8
Piping (for storm-water)	25	7.5	9	5.5	6.6
Piping (for water)	25	7.5	9	5.5	6.6
Rectifiers	25	7.5	9	5.5	6.6
Reticulation (default class)	25	7.5	9	5.5	6.6
Spillways (concrete)	50	4	4.8	3	3.6
Temperature probes (fixed)	5	33	39.6	24	28.8
Temperature probes (portable)	5	33	39.6	24	28.8
Tunnels (concrete)	50	4	4.8	3	3.6
Tunnels (partly lined)	50	4	4.8	3	3.6
Valves (for sewerage)	25	7.5	9	5.5	6.6
Valves (for steam)	20	9.5	11.4	6.5	7.8
Valves (for storm-water)	25	7.5	9	5.5	6.6
Valves (for water)	25	7.5	9	5.5	6.6
<b>Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA)</b>					
Scientific and laboratory equipment (excluding medical laboratory equipment) (default class)	10	18	21.6	12.5	15
Analysers	8	22	26.4	15.5	18.6
Autoclaves	20	9.5	11.4	6.5	7.8
Baths (water)	12.5	15	18	10	12
Callipers	8	22	26.4	15.5	18.6
Centrifuges	10	18	21.6	12.5	15
Chambers (vacuum)	10	18	21.6	12.5	15
Chromatographs	8	22	26.4	15.5	18.6
Compasses	8	22	26.4	15.5	18.6
Cylinders (gas)	5	33	39.6	24	28.8
Electrical test meters	8	22	26.4	15.5	18.6
Electronic balances	8	22	26.4	15.5	18.6
Flasks (vacuum)	10	18	21.6	12.5	15
Flow measuring equipment	6.66	26	31.2	18	21.6
Freezers	10	18	21.6	12.5	15
Fume cabinets	15.5	12	14.4	8	9.6
Furnaces	15.5	12	14.4	8	9.6
Furniture (fixed)	20	9.5	11.4	6.5	7.8
Furniture (loose, laboratory)	10	18	21.6	12.5	15
Hardness testers and similar (laboratory)	15.5	12	14.4	8	9.6
Incubators (laboratory)	12.5	15	18	10	12
Instruments (hand-held)	5	33	39.6	24	28.8
Irradiation plant	25	7.5	9	5.5	6.6
Linear accelerator/simulator	10	18	21.6	12.5	15
Meteorological equipment	10	18	21.6	12.5	15
Micrometers	8	22	26.4	15.5	18.6
Microscope equipment	10	18	21.6	12.5	15
Microtomes	10	18	21.6	12.5	15
Navigational equipment	8	22	26.4	15.5	18.6
Oscilloscopes	8	22	26.4	15.5	18.6
Ovens	12.5	15	18	10	12
Patient monitoring equipment	8	22	26.4	15.5	18.6
Recorders	8	22	26.4	15.5	18.6
Refrigerators	8	22	26.4	15.5	18.6
Respiration apparatus	10	18	21.6	12.5	15
Spectrophotometers	8	22	26.4	15.5	18.6
Sterilisers	20	9.5	11.4	6.5	7.8

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA) – continued</b>					
Surveying equipment	8	22	26.4	15.5	18.6
Surveying equipment (electronic)	4	40	48	30	36
Telescopes (optical)	25	7.5	9	5.5	6.6
Telescopes (radio)	25	7.5	9	5.5	6.6
Ultrasonic equipment	8	22	26.4	15.5	18.6
Vessels (vacuum)	10	18	21.6	12.5	15
Washer decontaminators	8	22	26.4	15.5	18.6
X-ray equipment (except as shown elsewhere)	10	18	21.6	12.5	15
X-ray equipment (mobile)	8	22	26.4	15.5	18.6
X-ray processors	8	22	26.4	15.5	18.6
X-ray viewers	12.5	15	18	10	12
<b>Software (SOFT)</b>					
CCH Electronic New Zealand Master Tax Guide, designed for a specific year PROV	1	100	100	100	100
CCH Electronic New Zealand Essential Tax Package, designed for a specific year PROV	1	100	100	100	100
Kiwiplus, Kiwifruit Packhouse Software, designed for a specific year (from 1997 year)	1	100	100	100	100
Software able to be used in the preparation or filing of income tax returns relating to one particular income year only PROV	1	100	100	100	100
The copyright in software, the right to use the copyright in software or the right to use software	4	40	48	30	36
<b>Tanks, vats and reservoirs (where not industry specified) (TANK)</b>					
Tanks and vats (default class)	25	7.5	9	5.5	6.6
Reservoirs (concrete, in-ground)	100	2	2.4	1.5	1.8
Reservoirs (concrete, above ground)	50	4	4.8	3	3.6
Reservoirs (lined earth)	50	4	4.8	3	3.6
Reservoirs (other than concrete or lined-earth)	33.3	6	7.2	4	4.8
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 7.5%)	12.5	15	18	10	12
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 9.5%)	10	18	21.6	12.5	15
Tanks and vats affected by highly corrosive acid or alkali (with a general DV rate of 15%)	8	22	26.4	15.5	18.6
Tanks (underground)	20	9.5	11.4	6.5	7.8
Tanks and vats (ceramic)	25	7.5	9	5.5	6.6
Tanks and vats (concrete)	25	7.5	9	5.5	6.6
Tanks and vats (fibreglass)	12.5	15	18	10	12
Tanks and vats (plastic)	12.5	15	18	10	12
Tanks and vats (pressure)	25	7.5	9	5.5	6.6
Tanks and vats (rubber-lined)	25	7.5	9	5.5	6.6
Tanks and vats (stainless steel)	25	7.5	9	5.5	6.6
Tanks and vats (steel, galvanised)	20	9.5	11.4	6.5	7.8
Tanks and vats (steel, mild, welded)	20	9.5	11.4	6.5	7.8
<b>Transportation (TRAN)</b>					
Transportation (default class)	20	10	11.4	6.5	7.8
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight exceeding 15,000kg, other than helicopters, acquired prior to the 1996 income year)	15	9.5	11.4	6.5	7.8
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight exceeding 15,000kg, other than helicopters, acquired in the 1996 or later income year)*	15	15		10	

\* Residual value has been estimated at 25%.

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Transportation (TRAN) – continued</b>					
Aeroplanes (top-dressing and spraying) and specialised attachments	10	18	21.6	12.5	15
Airport runways	33.3	6	7.2	4	4.8
Airships	12.5	15	18	10	12
Ambulances	12.5	15	18	10	12
Animal-drawn vehicles	20	9.5	11.4	6.5	7.8
Baggage conveyor systems	15.5	12	14.4	8	9.6
Baggage imaging machines	8	22	26.4	15.5	18.6
Balloons	12.5	15	18	10	12
Barges	20	9.5	11.4	6.5	7.8
Barriers (electrically operated)	10	18	21.6	12.5	15
Bicycles (pedal)	5	33	39.6	24	28.8
Boat lift storage system (inflatable) DEP 45 2000	8	22	26.4	15.5	18.6
Bulkheads (insulated, removable)	4	40	48	30	36
Buoys	20	9.5	11.4	6.5	7.8
Buses (for transporting people, over 12 seats)	12.5	15	18	10	12
Cablecars	20	9.5	11.4	6.5	7.8
Campervans	10	18	21.6	12.5	15
Canoes	10	18	21.6	12.5	15
Caravans	12.5	15	18	10	12
Chairlifts	20	9.5	11.4	6.5	7.8
Coaches (for transporting people, over 12 seats)	12.5	15	18	10	12
Concrete trucks	12.5	15	18	10	12
Containers (insulated, below 8m <sup>3</sup> )	5	33	39.6	24	28.8
Containers (shipping)	20	9.5	11.4	6.5	7.8
Cranes—see Asset category: “Lifting”					
Dirigibles	12.5	15	18	10	12
Dredges	20	9.5	11.4	6.5	7.8
Drilling platforms	20	9.5	11.4	6.5	7.8
Dump trucks	15.5	12	14.4	8	9.6
Ferries	20	9.5	11.4	6.5	7.8
Fire boats	25	7.5	9	5.5	6.6
Fire engines	20	9.5	11.4	6.5	7.8
Floating docks	25	7.5	9	5.5	6.6
Forklift trucks (8 tonnes and over)	12.5	15	18	10	12
Forklift trucks (8 tonnes and over used for short-term hire)	8	22	26.4	15.5	18.6
Forklift trucks (under 8 tonnes used for short-term hire)	6.66	26	31.2	18	21.6
Forklift trucks (under 8 tonnes)	10	18	21.6	12.5	15
Freight cars (rail)	25	7.5	9	5.5	6.6
Freight cars (tramway)	25	7.5	9	5.5	6.6
Funicular railways	20	9.5	11.4	6.5	7.8
Gliders	12.5	15	18	10	12
Gondolas and the like	20	9.5	11.4	6.5	7.8
Gyrocopters	3	50	60	40	48
Hang gliders	3	50	60	40	48
Helicopters	20	9.5	11.4	6.5	7.8
Horse floats	20	9.5	11.4	6.5	7.8
Hovercraft	12.5	15	18	10	12
Inflatable boats	8	22	26.4	15.5	18.6
Inflatable rafts	8	22	26.4	15.5	18.6
Jetboats	10	18	21.6	12.5	15
Jetskis	5	33	39.6	24	28.8
Lifeboats (excluding inflatable)	15.5	12	14.4	8	9.6
Lifejackets and the like	4	40	48	30	36
Locomotives (diesel)	25	7.5	9	5.5	6.6
Locomotives (electric)	25	7.5	9	5.5	6.6
Locomotives (steam)	25	7.5	9	5.5	6.6
Maintenance cars (rail)	25	7.5	9	5.5	6.6
Maintenance cars (tramway)	25	7.5	9	5.5	6.6
Metal detectors	8	22	26.4	15.5	18.6

	Est useful life (years)	DV deprn rate (%)	DV + 20% loading (%)	SL deprn rate (%)	SL + 20% loading (%)
<b>Transportation (TRAN) – continued</b>					
Microlites	3	50	60	40	48
Military type vehicles	15.5	12	14.4	8	9.6
Minibuses (up to and including 12 seats)*	5	26	31.2	18	21.6
Monorail vehicles	15.5	12	14.4	8	9.6
Mopeds	6.66	26	31.2	18	21.6
Motor launches	20	9.5	11.4	6.5	7.8
Motor scooters	6.66	26	31.2	18	21.6
Motor vehicles (for transporting people, up to and including 12 seats)*	5	26	31.2	18	21.6
Motor vehicles—class NA (for transporting light goods, that have a gross vehicle mass not exceeding 3.5 tonnes)	10	18	21.6	12.5	15
Motor vehicles—class NB (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 tonnes but not exceeding 12 tonnes)	12.5	15	18	10	12
Motor vehicles—class NC (for transporting heavy goods, that have a gross vehicle mass exceeding 12 tonnes)	10	18	21.6	12.5	15
Motor vehicles (for transporting people, up to and including 12 seats and used for short-term hire)	4	40	48	30	36
Motor vehicles—class NA (for transporting light goods, that have a gross vehicle mass not exceeding 3.5 tonnes and used for short-term hire) DEP 34 1998	6.66	26	31.2	18	21.6
Motor vehicles—class NB (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 but not exceeding 12 tonnes and used for short-term hire) DEP 34 1998	8	22	26.4	15.5	18.6
Motor vehicles—class NC (for transporting heavy goods, that have a gross vehicle mass exceeding 12 tonnes and used for short-term hire) DEP 34 1998	6.66	26	31.2	18	21.6
Motorcycles	6.66	26	31.2	18	21.6
Outboard motors	5	33	39.6	24	28.8
Pallet covers (insulated)	2	63.2	76.2	63.5	76.2
Parachutes	3	50	60	40	48
Pleasure vessels	15.5	12	14.4	8	9.6
Radar navigational signalling equipment	10	18	21.6	12.5	15
Radar navigational traffic control equipment	10	18	21.6	12.5	15
Railway jiggers	20	9.5	11.4	6.5	7.8
Road signs	6.66	26	31.2	18	21.6
Roll-on/roll-off vessels	20	9.5	11.4	6.5	7.8
Roof racks	5	33	39.6	24	28.8
Rowing boats	15.5	12	14.4	8	9.6
Rubbish trucks	12.5	15	18	10	12
Ship loading and unloading equipment (not elsewhere specified)	15.5	12	14.4	8	9.6
Ships (bulk carrier)	20	9.5	11.4	6.5	7.8
Ships (cargo)	25	7.5	9	5.5	6.6
Ships (container)	20	9.5	11.4	6.5	7.8
Ships (cruise)	25	7.5	9	5.5	6.6
Ships (livestock)	20	9.5	11.4	6.5	7.8
Ships (refrigerated)	20	9.5	11.4	6.5	7.8
Ships (tanker)	20	9.5	11.4	6.5	7.8
Sidecars	6.66	26	31.2	18	21.6
Signs (street nameplates)	6.66	26	31.2	18	21.6
Small boats	15.5	12	14.4	8	9.6
Special-purpose vehicles	12.5	15	18	10	12
Speed humps (metal)	5	33	39.6	24	28.8
Straddle carriers	15.5	12	14.4	8	9.6
Street furniture (excluding signs)	5	33	39.6	24	28.8
Taxis (up to and including 12 seats)*	5	26	31.2	18	21.6
Towing tractors	15.5	12	14.4	8	9.6

\* Residual value has been estimated at 25%

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Transportation (TRAN) – continued</b>					
Tracklayers	15.5	12	14.4	8	9.6
Tracks (monorail)	25	7.5	9	5.5	6.6
Tracks (rail)	25	7.5	9	5.5	6.6
Traction batteries	5	33	39.6	24	28.8
Traction engines	25	7.5	9	5.5	6.6
Tractors (farm type)	15.5	12	14.4	8	9.6
Traffic lights	12.5	15	18	10	12
Trailers—classes TA and TB (for transporting very light and light goods, that have a gross vehicle mass not exceeding 3.5 tonnes) excluding domestic type trailers	15.5	12	14.4	8	9.6
Trailers—classes TA and TB (for transporting very light and light goods that have a gross vehicle mass not exceeding 3.5 tonnes and used for short-term hire) excluding domestic type trailers					
DEP 34 1998	10	18	21.6	12.5	15
Trailers—class TC (for transporting medium goods, that have a gross vehicle mass exceeding 3.5 tonnes but not exceeding 10 tonnes)	20	9.5	11.4	6.5	7.8
Trailers—class TC (for transporting medium goods that have a gross vehicle mass exceeding 3.5 tonnes but not exceeding 10 tonnes and used for short-term hire)					
DEP 34 1998	12.5	15	18	10	12
Trailers—class TD (for transporting heavy goods, that have a gross vehicle mass exceeding 10 tonnes)	15.5	12	14.4	8	9.6
Trailers—class TD (for transporting heavy goods, that have a gross vehicle mass exceeding 10 tonnes and used for short-term hire)					
DEP 34 1998	10	18	21.6	12.5	15
Trailers (domestic type not exceeding 1 tonne rated carrying capacity)	8	22	26.4	15.5	18.6
Trailers (domestic, not exceeding 1 tonne used for short-term hire)					
DEP 34 1998	6.66	26	31.2	18	21.6
Tram tracks	20	9.5	11.4	6.5	7.8
Tram wires	20	9.5	11.4	6.5	7.8
Tricycles (pedal)	5	33	39.6	24	28.8
Trolley bus wires	20	9.5	11.4	6.5	7.8
Trolley buses	15.5	12	14.4	8	9.6
Tugs	25	7.5	9	5.5	6.6
Tyre chains	3	50	60	40	48
Vehicles, road-going (not elsewhere specified)	15.5	12	14.4	8	9.6
Vending machines (for tickets)	8	22	26.4	15.5	18.6
Windsurfers	3	50	60	40	48
Yachts (international ocean-going)					
DEP 12 1996	6	15	18	10	12
Yachts (other than international ocean-going)					
DEP 12 1996	15.5	12	14.4	8	9.6
<b>Water and effluent treatment (where not industry specified) (WATR)</b>					
Water and effluent treatment plant and equipment (default class)	25	7.5	9	5.5	6.6
Aerators	5	33	39.6	24	28.8
Blowers	12.5	15	18	10	12
Borewells	20	9.5	11.4	6.5	7.8
Chart recorders	5	33	39.6	24	28.8
Chlorinating systems	10	18	21.6	12.5	15
Clarifiers	25	7.5	9	5.5	6.6
Comminutors	10	18	21.6	12.5	15
Concentrators	25	7.5	9	5.5	6.6
Decanters	12.5	15	18	10	12
De-ionising plant	10	18	21.6	12.5	15

	Est useful life (years)	DV depn rate (%)	DV + 20% loading (%)	SL depn rate (%)	SL + 20% loading (%)
<b>Water and effluent treatment</b>					
<i>(where not industry specified) (WATR) – continued</i>					
Digesters	25	7.5	9	5.5	6.6
Disinfection systems (ultraviolet)	10	18	21.6	12.5	15
Fittings (ceramic)	25	7.5	9	5.5	6.6
Fittings (concrete)	25	7.5	9	5.5	6.6
Fittings (plastic)	25	7.5	9	5.5	6.6
Fittings (steel)	25	7.5	9	5.5	6.6
Flocculators	25	7.5	9	5.5	6.6
Flow meters	5	33	39.6	24	28.8
Heat exchangers	15.5	12	14.4	8	9.6
Inflatable pipeline plug (PROV)	3	50	60	40	48
Leak detectors	10	18	21.6	12.5	15
Meters	5	33	39.6	24	28.8
Mixers	10	18	21.6	12.5	15
Pipeline crawler (PROV)	5	33	39.6	24	28.8
Piping (ceramic)	25	7.5	9	5.5	6.6
Piping (concrete)	25	7.5	9	5.5	6.6
Piping (concrete-lined steel)	25	7.5	9	5.5	6.6
Piping (fibrous cement)	25	7.5	9	5.5	6.6
Piping (plastic)	25	7.5	9	5.5	6.6
Piping (steel)	25	7.5	9	5.5	6.6
Presses (belt)	12.5	15	18	10	12
Regeneration plant	10	18	21.6	12.5	15
Reservoirs (above ground, concrete)	50	4	4.8	3	3.6
Reservoirs (in-ground, concrete)	100	2	2.4	1.5	1.8
Reservoirs (lined earth)	50	4	4.8	3	3.6
Reservoirs (other than concrete or lined earth type)	33.3	6	7.2	4	4.8
Screens (bar)	10	18	21.6	12.5	15
Screens (rotary, except stainless steel)	10	18	21.6	12.5	15
Screens (stainless steel)	15.5	12	14.4	8	9.6
Thickeners	25	7.5	9	5.5	6.6
Valve and pump chambers and similar	50	4	4.8	3	3.6
Valves (ceramic)	25	7.5	9	5.5	6.6
Valves (concrete)	25	7.5	9	5.5	6.6
Valves (plastic)	25	7.5	9	5.5	6.6
Valves (steel)	25	7.5	9	5.5	6.6
Vessels (filter)	25	7.5	9	5.5	6.6
<b>Weighing machines</b>					
<i>(where not industry specified) (WEIG)</i>					
Weighing machines (default class)	8	22	26.4	15.5	18.6
Batch weighers	8	22	26.4	15.5	18.6
Check weighers	8	22	26.4	15.5	18.6
Computer weighers	8	22	26.4	15.5	18.6
Digital indicators	8	22	26.4	15.5	18.6
Digital platforms	8	22	26.4	15.5	18.6
Electronic indicators	8	22	26.4	15.5	18.6
Electronic platforms	8	22	26.4	15.5	18.6
Mechanical weighing machines	20	9.5	11.4	6.5	7.8
Shop scales	8	22	26.4	15.5	18.6
Weigh belts	8	22	26.4	15.5	18.6
Weighbridges (above-ground type)	12.5	15	18	10	12
Weighbridges (in-ground type)	25	7.5	9	5.5	6.6
Weighing machines (electronic)	8	22	26.4	15.5	18.6