Inland Revenue
Te Tari Taake

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General depreciation rates

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

Introduction

General depreciation rates

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

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

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

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

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

The depreciation rates are set out in industry and asset categories. Assets which are unique to 1 or 2 specific industries are listed under the industry category. Assets which are typically used in a variety of different industries, for example, tanks, boilers and heating are listed under the asset category.

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

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

Depreciation loading

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

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

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

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

Special rules that apply to buildings

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

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

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

Estimated useful life

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

Maximum depreciation claims

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

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

Example

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

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

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

Buildings and building fit-out asset categories

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

A building in ordinary circumstances is defined as:

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

Interpretation statement 22/04 "Claiming depreciation on buildings" steps through the depreciation rules that apply to buildings and explains how to distinguish between a residential building and a non-residential building. You can find this in the **Tax Information Bulletin, Vol 34, No 8 (September 2022).**

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

How to find the right rate

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

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

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

2006 and future years asset rates

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

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Part 1

Part 1 2006 and future years asset rates

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

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

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Agriculture, horticulture and aquaculture (AGRI) - continued			
Shearing equipment	8	25	17.5
Shellfish nets	4	50	40
Shellfish ropes	4	50	40
Shellfish stakes	4	50	40
Shotguns (greater than 50,000 rounds per year)	2	100	100
Shotguns (less than 50,000 rounds per year)	6.66	30	21
Sorting machinery (computerised)	8	25	17.5
Sorting machinery (non-computerised)	15.5	13	8.5
Sprayers (backpack)	5	40	30
Sprayers (mobile crop)	12.5	16	10.5
Sprayers (mobile weed)	12.5	16	10.5
Spreaders	12.5	16	10.5
Teat sprayers (automatic)	6.66	30	21
Tools (hand)	3	67	67
Tools (power)	3	67	67
Tractor drawn implements	15.5	13	8.5
Tractors (wheeled)	15.5	13	8.5
Trough covers (plastic) (PROV 15)	5	40	30
Wash down unit	10	20	13.5
Wash down unit (portable)	3	67	67
Water heaters	12.5	16	10.5
Wintering pads (rubber)	6.66	30	21
Wool/shearing shed - 2012 to 2020 income years	50	0	0
Wool/shearing shed - 2021 to 2024 income years	50	2	1.5
Wool/shearing shed - applies from the 2025 and subsequent income years	50	0	0
Woven reflective mulch	3	67	67
Audio and video recording studios and professionalphotography (AUDI)			
Amplifiers	5	40	30
Audio and video recording and photographic equipment (default class)	5	40	30
Autocue machines	5	40	30
Cassettes	2	100	100
Compact disc players	5	40	30
Compact discs	2	100	100
Copyright in sound recordings	1	100	100
Digital versatile disc players (DVD players)	5	40	30
Digital versatile discs (DVDs)	2	100	100
Drones and integrated accessories including remote controllers and software, used for photography, surveillance and video/movie production - applies for the 2013/14 and subsequent years	4	50	40
Editing equipment	5	40	30
Equalisers	5	40	30
Lighting and accessories	5	40	30
Masters	2	100	100
Media	2	100	100
Microphones	5	40	30
Mixers	5	40	30
Monitors	5	40	30
Photography equipment (professional)	5	40	30
Receivers	5	40	30
Recording equipment (audio)	5	40	30
Recording equipment (visual)	5	40	30
Speakers	5	40	30
Studio cameras (television)	7	30	21
Tapes	2	100	100
Tuners	5	40	30
Video cameras	5	40	30
Video cassette records and/or players (VCRs)	5	40	30
Video games discs	2	100	100
Video game players	3	67	67
Video tapes	2	100	100

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Pottery, tile and brick making (POTT) - continued			
Kilns (tunnel)	25	8	6
Lathes (turning)	20	10	7
Mills (ball)	20	10	7
Mills (edge runner)	25	8	6
Mills (jar)	12.5	16	10.5
Mills (pan)	25	8	6
Mills (pug)	20	10	7
Mixers	15.5	13	8.5
Mottling machines	15.5	13	8.5
Moulds (plaster)	3	67	67
Ovens (curing)	15.5	13	8.5
Pallet boards	3	67	67
Potters' wheels	12.5	16	10.5
Pottery, tile and brick making plant and equipment (default class)	20	10	7
Presses (brick or similar)	15.5	13	8.5
Presses (dry, hand-operated)	20	10	7
Presses (dry, hydraulic or motorised)	15.5	13	8.5
Presses (filter)	25	8	6
Presses (wet)	15.5	13	8.5
Pumps (slip)	15.5	13	8.5
Screen printing machines	8	25	17.5
Screens (vibratory)	8	25	17.5
Sifting machines	8	25	17.5
Spray booths	15.5	13	8.5
Tanks (brick holding)	25	8	6
Tanks (cement)	20	10	7
Tanks (concrete holding)	25	8	6
Tanks (wooden)	20	10	7
Testing equipment (for insulators)	12.5	16	10.5
Power generation and electrical reticulation systems (POWR)			
Accumulators	10	20	13.5
Batteries	5	40	30
Battery energy storage systems (modular) (PROV 28) - applies to the 2025 income year and subsequent income years.	15.5	13	8.5
Cable locators	8	25	17.5
Cabling	25	8	6
Cabling (submarine)	25	8	6
Capacitors	25	8	6
Circuit breakers	25	8	6
Computerised load control equipment	8	25	17.5
Condensers	20	10	7
Converters (rotary)	20	10	7
Cooling tower (concrete)	25	8	6
Culverts (concrete)	50	4	3
Electricity revenue and data logging terminals	8	25	17.5
Electricity revenue and data logging terminals (when leased)	4	50	40
Engines (hot air)	20	10	7
Frequency changers	15.5	13	8.5
Generators (CNG, not standby)	10	20	13.5
Generators (diesel, not standby)	10	20	13.5
Generators (gas)	20	10	7
Generators (LPG, not standby)	10	20	13.5
Generators (oil fired)	20	10	7
Generators (standby)	25	8	6
Generators (steam)	20	10	7
Generators (water)	20	10	7
Geothermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years	50	0	0
Hydroelectric powerhouses (PROV 26) - applies from the 2011/12 and subsequent income years	100	2	1.5
Metering equipment	15.5	13	8.5
Methane production plant (from refuse)	10	20	13.5
Poles (power, excluding wooden)	25	8	6
Poles (power, wooden)	20	10	7
Power factor correction equipment	15.5	13	8.5
Power generation and electrical reticulation (default class)	20	10	7

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

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

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

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

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

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

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

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

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

Part 2 2006 and future years asset rates

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

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

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

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

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Buildings and structures (BUIL) (Note: the rate for buildings with an estimated useful life of 50 years) - continued			
Hothouses (glass or other excluding PVC)	20	8.5	5
Hothouses (PVC or similar)	12.5	13.5	8
Kiwifruit overhead mesh shelters - applies for the 2017 and subsequent income years	12.5	16	10.5
Lampposts (excluding wooden)	25	8	6
Lampposts (wooden)	20	10	7
Manholes	50	4	3
Marine fender systems (2009/2010 and subsequent years)	20	10	7
Memorials	50	4	3
Mushroom Factory (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired before 19 May 2005 - applies from 2011/12 and subsequent income years	33.3	6	4
Mushroom Factories (purpose built, predominantly in prefabricated stressed skin insulation panels), acquired on or after 19 May 2005 - applies from 2011/12 and subsequent income years	33.3	4.5	3
Pig houses	20	8.5	5
Portable huts (not buildings)	12.5	16	10.5
Potato cool stores (climate controlled) structure only, excluding climate control plant - applies for the 2017/18 and subsequent income years	33.3	4.5	3
Powder dryer buildings, acquired after 30 July 2009	15.5	11	6.5
Powder dryer buildings, acquired on or before 30 July 2009	15.5	13	8.5
Reservoirs (above ground, concrete)	50	4	3
Reservoirs (for water, other than concrete or lined earth)	33.3	6	4
Reservoirs (in-ground, concrete)	100	2	1.5
Reservoirs (lined earth)	50	4	3
Retaining walls (concrete)	100	2	1.5
Retaining walls (wooden)	25	8	6
Roadways	50	4	3
Runways (for airports)	33.3	6	4
Sale yards	33.3	6	4
Shade houses (glass or other, excluding PVC)	20	8.5	5
Shade houses (PVC or similar)	12.5	13.5	8
Signs (road)	6.66	30	21
Signs (street nameplates)	6.66	30	21
Stopbanks (earth)	50	4	3
Structures (default class)	50	4	3
Swimming pools (in-ground)	33.3	6	4
Tanneries	33.3	4.5	3
Taxiways (airports)	50	4	3
Thermal powerhouse building (PROV 27) - applies from the 2011/12 and subsequent income years	50	0	0
Tiered seating (not part of a building)	50	4	3
Towers (for floodlights)	25	8	6
Tunnels (block)	100	2	1.5
Tunnels (brick)	100	2	1.5
Tunnels (concrete)	100	2	1.5
Tunnels (stone)	100	2	1.5
Valve chambers and similar	50	4	3
Wharf tarmac	50	4	3
Wharves (block)	100	2	1.5
Wharves (brick)	100	2	1.5
Wharves (concrete)	100	2	1.5
Wharves (other than block, brick, concrete and stone)	50	4	3
Wharves (stone)	100	2	1.5
Wool/shearing shed - 2012 to 2020 income years	50	0	0
Wool/shearing shed - 2021 to 2024 income years	50	2	1.5
Wool/shearing shed - applies from the 2025 and subsequent income years	50	0	0
Clothing (CLOT)			
Clothing (for hire)	3	67	67
Corporate clothing	3	67	67
Costumes (for hire)	3	67	67
Non-protective clothing (default class)	3	67	67
Uniforms (non-protective)	3	67	67

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

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

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

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

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

	Est useful life (years)	DV depn rate (%)	SL depn rate (%)
Pumping sets (where not industry specified) (PUMP) - continued			
Submersible pumps	10	20	13.5
Sump pumps	10	20	13.5
Vacuum pumps	12.5	16	10.5
Refrigeration (REFR)			
Blast freezing equipment	15.5	13	8.5
Chilling/cooling plant (for water)	15.5	13	8.5
Compressors (for refrigeration, 15kw and above)	20	10	7
Compressors (for refrigeration, below 15kw)	12.5	16	10.5
Condensers	20	10	7
Control equipment	5	40	30
Data logging equipment	5	40	30
Evaporators	20	10	7
Fans	15.5	13	8.5
Forced draught coolers	15.5	13	8.5
Freezers (for carcasses)	15.5	13	8.5
Freezers (for cartons)	15.5	13	8.5
Gas detectors (fixed) - applies from the 2015 and subsequent income years	10	20	13.5
Gas detectors (hand-held) - applies from the 2015 and subsequent income years	5	40	30
Glycol refrigeration equipment	20	10	7
Heat exchangers (except stainless steel)	20	10	7
Heat exchangers (stainless steel)	25	8	6
Pots (ammonia)	25	8	6
Pumps (ammonia)	12.5	16	10.5
Pumps (heat)	10	20	13.5
Purgers	25	8	6
Receivers	25	8	6
Refrigeration plant and equipment (default class)	20	10	7
Temperature probes (fixed)	5	40	30
Temperature probes (portable)	5	40	30
Reticulation systems, including power generation (excluding electrical, communications and gas reticulation) (RETC)			
Battery energy storage systems (modular) (PROV 28) - applies to the 2025 income year and subsequent income years.	15.5	13	8.5
Culverts (concrete)	50	4	3
Inflatable pipeline plug (PROV 13)	3	67	67
Pipeline crawler (PROV 13)	5	40	30
Piping (for sewerage)	25	8	6
Piping (for steam)	20	10	7
Piping (for storm-water)	25	8	6
Piping (for water)	25	8	6
Pushrod/cable propelled pipeline camera inspection systems (not including pipeline crawlers)	4	50	40
Rectifiers	25	8	6
Reticulation (default class)	25	8	6
Spillways (concrete)	50	4	3
Tunnels (concrete)	50	4	3
Tunnels (partly lined)	50	4	3
Valves (for sewerage)	25	8	6
Valves (for steam)	20	10	7
Valves (for storm-water)	25	8	6
Valves (for water)	25	8	6
Scientific and laboratory equipment (excluding equipment used in a medical laboratory) (SCIA)			
Analysers	8	25	17.5
Autoclaves	20	10	7
Baths (water)	12.5	16	10.5
Callipers	8	25	17.5
Centrifuges	10	20	13.5
Chambers (vacuum)	10	20	13.5
Chromatographs	8	25	17.5
Compasses	8	25	17.5
Cylinders (gas)	5	40	30
Electrical test meters	8	25	17.5
Electronic balances	8	25	17.5

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

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

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

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

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

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

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