

## 7.2 Schedule of rates

Item	DV	DV+ 25%	SL	SL+ 25%
Accounting machines	20	25	13.5	17.5
Adding machines	20	25	13.5	17.5
Addressograph machines	20	25	13.5	17.5
Agricultural plant & equipment -				
• Self propelled equipment	20	25	13.5	17.5
• Tractor drawn implements	10	12.5	7	8.5
Air conditioners -				
• Water-fed evaporating types	15	18.8	10	13
- If in use 24 hours a day	20	25	13.5	17.5
• Others	10	12.5	7	8.5
Aircraft -				
• Commercial	25	31.3	17.5	22
• Executive	20	25	13.5	17.5
• Fixed-wing agricultural aerial work aircraft, including wing attachments for spraying, dusting and distributing seed	33	41.3	24	31
• Helicopters, from and including year ended 31 March 1969 -				
- Air frame, engine, rotor system	25	31.3	17.5	22
- Spraying tanks and attached spraying mechanism	33.3	41.7	24	32
Amusement -				
• Coin operated pool tables	20	25	13.5	17.5
• Dodgems	20	25	13.5	17.5
• Ice skates	33.3	41.7	24	31
• Machines and equipment	15	18.8	10	13
• Midget cars	20	25	13.5	17.5
• Roller skates	20	25	13.5	17.5
• Skating rink plant	15	18.8	10	13
Automobile assembly jigs	50	62.5	40	51
<b>B</b>				
Bakers oven & ancillary plant	15	18.8	10	13
Ball and pebble mills (paint companies)	15	18.8	10	13
Barns -				
• Simple loafing barns	15		10	
• Wintering barns all types of construction	15		10	

(Replaces page 13 of Appendix to TIB Volume Four, No.9)

Item	DV	DV+ 25%	SL	SL+ 25%
Battery driven vehicles, including battery	20	25	13.5	17.5
Beehives	*			
Beer brewing plant (used directly in brewing)	15	18.8	10	13
Bicycles -				
• Motorised	20	25	13.5	17.5
• Pedal	10	12.5	7	8.5
Billiard tables	10	12.5	7	8.5
Bitumen paving plant	20	25	13.5	17.5
Blast freezing equipment	20	25	13.5	17.5
Blinds and canopies	20	25	13.5	17.5
Blocks and pans (hat making)	50	62.5	40	51
Boats	see vessels			
Boilers	10	12.5	7	8.5
Bookkeeping and calculating machines	20	25	13.5	17.5
Bores and wells	*			
Bottle moulds	33.3	41.7	24	31
Bottles -				
• Milk	Trading stock			
• Others	S.V.			
Braid-elastic machines	15	18.8	10	13
Brick cleaning machines	33.3	41.7	24	31
Brick kilns	10	12.5	7	8.5
• Others	15	18.8	10	13
Bridges -				
• Wooden	3	4	2.5	3.1
• Other	2.5	3	2	2.5
(When a bridge forms part of a farm race or track its cost may be partly claimed as Development Expenditure.)				
Buildings - General				
(1) Affected by acid - alternative rate (chemical works, vinegar manufacturers, fertilizer works etc.)	6		4	
(2) Brick, stone, or concrete walled building without steel or reinforced concrete frame, stucco, steeltex, or other similar construction with wooden frame	2.5		2	
(3) Farm buildings - as in (12), (2) and (8) except otherwise included for special buildings, see under "Farms".				

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Buildings - General (Cont'd)					<b>C</b>				
(4) Glass houses -					Calling systems	<b>20</b>	25	13.5	17.5
• Metal framed	4		<b>3</b>		Cameras	See photo equipment			
• Wooden framed	7		<b>5</b>		Camping gear	*			
(5) Freezing chambers	See Cool stores				Canopies and blinds	<b>20</b>	25	13.5	17.5
(6) Grandstands and other racecourse buildings	Double normal building rates				Canopies (pleated) - petrol service stations	<b>10</b>	12.5	7	8.5
(7) Milking sheds (Town supply farms and factory supply)					Caravans -				
• All types erected before 1.4.66	6		<b>4</b>		• Let as dwellings	<b>15</b>	18.8	10	13
• All types erected first used on or after 1 April 1966	15		<b>10</b>		• Mobile	<b>20</b>	25	13.5	17.5
• Costs of converting to herringbone design after 1 April 1966	15		<b>10</b>		Cargo ships, conventional	<b>10</b>	12.5	7	8.5
• Rotary herringbone plant	<b>10</b>	12.5	7	8.5	Cargons	<b>S.V.</b>			
(8) Other wooden framed buildings not specified elsewhere	3		<b>2.5</b>		Carpets				
(9) Plastic hothouses and P. V. C. tunnel houses	11		<b>7.5</b>		• Generally	<b>20</b>	25	13.5	17.5
(10) Portable huts	<b>10</b>		7		• In hotel bars and tavern bars	<b>33.3</b>	41.7	24	32
(11) Reinforced concrete throughout, steel or reinforced concrete framed with brick walls or permanent material	1		<b>1</b>		Carports				
(12) Slaughterhouses on farms -					• Hired out to householders	<b>5</b>		3.5	
• Concrete	7		<b>5</b>		• Others	3		<b>2.5</b>	
• Timber and concrete	8		<b>6</b>		Cars and trucks -				
• Timber construction	15		<b>10</b>		• Rental	<b>25</b>	31.3	17.5	22
• Rotary herringbone plant	<b>10</b>		7		• Others	<b>20</b>	25	13.5	17.5
(13) Tannery buildings, affected by acid	6		<b>4</b>		Carts, drays, wagons	<b>10</b>	12.5	7	8.5
(13) Temporary buildings	<b>10</b>		7		Car wash machines (Automatic)	<b>20</b>	25	13.5	17.5
Bulk carriers, vessels	<b>12.5</b>	15.6	8.5	10.5	Cash registers	<b>20</b>	25	13.5	17.5
Bulk fertiliser stores	6		<b>4</b>		Casks and kegs	<b>S.V.</b>			
Bulk freight containers					Cement guns	<b>15</b>	18.8	10	13
• Refrigerated containers	<b>20</b>	25	13.5	17.5	Chamber ovens and other bakers ovens	<b>15</b>	18.8	10	13
• Others	<b>15</b>	18.8	10	13	City guides	<b>15</b>	18.8	10	13
Bulk lime spreader	<b>10</b>	12.5	7	8.5	Cloches	*			
Bulldozers					Coal mines -				
• Earthmoving contractors	<b>25</b>	31.3	17.5	22	• Bins	rate for buildings			
• General	<b>20</b>	25	13.5	17.5	• Dumper trucks	<b>25</b>	31.3	17.5	22
Burglar alarms - bells, wiring installation	<b>10</b>	12.5	7	8.5	• Skips, boxes, hutches or tubs	<b>10</b>	12.5	7	8.5
Butter patting machines	<b>15</b>	18.8	10	13	• Power lines	maintenance & replacement			
					• Wire ropes	*			
					Coin operated pool tables	<b>20</b>	25	13.5	17.5
					Compressors -				
					• Fixed	<b>10</b>	12.5	7	8.5
					• Portable	<b>15</b>	18.8	10	13

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Computers - hardware	20	25	13.5	17.5	Dips - sheep spray type, including concrete tank or race	10	12.5	7	8.5
Concrete block plant	15	18.8	10	13	Dips - cattle and combination shower dips;	10	12.5	7	8.5
Concrete mixers	15	18.8	10	13	- limited to:				
Concrete mobile pump units	25	31.3	17.5	22	• tanks and pipes				
Concrete industry pre-stressing equipment					• dip or shower (including pumps)				
• Grinders and vibrators	20	25	13.5	17.5	• electric motor and fittings				
• Steam plant	15	18.8	10	13	Disc paks	20	25	13.5	17.5
• Stressing jacks, pumps and grout machines	20	25	13.5	17.5	Display Aquariums	25	31.3	17.5	22
• Stressing frames and beds	20	25	13.5	17.5	Distillery plant -				
Container ships	12.5	15.6	8.5	10.5	• Used directly in distilling	15	18.8	10	13
Containers					• Others	10	12.5	7	8.5
• Cans, casks, kegs, drums other than wine casks	S.V.				Doctors' instruments	*			
• Egg crates and trays	*				Drapery display models	20	25	13.5	17.5
Continuous towel cabinet	15	18.8	10	13	Drays, carts, wagons	10	12.5	7	8.5
Cool stores and freezing chambers					Dress suits for hire to public	S.V.			
• Buildings	4		3		Drycleaning plant	10	12.5	7	8.5
• Plant	10	12.5	7	8.5	Duckboards	15	18.8	10	13
Cranes					Dye house plant	15	18.8	10	13
• Fixed	10	12.5	7	8.5					
• Mobile	20	25	13.5	17.5	<b>E</b>				
Crates - sheep and cattle	15	18.8	10	13	Earth moving contractors - heavy plant including motor vehicles used on site, shovels, scoops, bulldozers, etc	25	31.3	17.5	22
Crockery	*				Effluent disposal units on farms	10	12.5	7	8.5
Cyclic reforming plant for gas production	20	25	13.5	17.5	(or Development Expenditure)				
<b>D</b>					rate applicable to particular item of plant served				
Dams and reservoirs -					Effluent pipelines				
• Reinforced concrete	1	2	1	1.3	Egg crates and trays				
• Others	Maintenance				Egg grading plants - electric	15	18.8	10	13
Dentists' equipment	10	12.5	7	8.5	Electric and gas stoves -				
Diamond drilling machines	25	31.3	17.5	22	• Included in building account				
Dictaphones	20	25	13.5	17.5	• Recorded as separate assets	10	12.5	7	8.5
Dies and jigs					Electric blankets, motels, hotels, private hospitals	*			
• Refrigerator cabinets and electric ranges only	50	62.5	40	51	Electrical and electronic scientific measuring equipment	20	25	13.5	17.5
• Others	33.3	41.7	24	32	Electrical cutting machines - tailors	10	12.5	7	8.5
Dies and moulds (plastic industry)	50	62.5	40	51	Electric fences	10	12.5	7	8.5
Digger - small rubber tracked with hydraulic hammer	25	31.3	17.5	22	Electric signs	10	12.5	7	8.5
					Electric signs rented out				
					• Fixed	20	25	13.5	17.5
					• Small portable	25	31.3	17.5	22

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Electric test equipment	20	25	13.5	17.5	Fishing vessels				
Electric typewriters	20	25	13.5	17.5	• Deck machinery, winches and motors	15	18.8	10	13
Electric watch masters	10	12.5	7	8.5	• Main engine	20	25	13.5	17.5
Electrodes for plastic welders - to be recorded as separate assets in books of account	33.3	41.7	24	32	• Registered hull, including fixed gear and refrigerated rooms	10	12.5	7	8.5
Electrocardiographs	20	25	13.5	17.5	Floor coverings				
Electromagnet machines - meat industry	20	25	13.5	17.5	• Carpets, linoleum and vinyl tiles	20	25	13.5	17.5
Electronic engraving machines	20	25	13.5	17.5	• Parquet	10	12.5	7	8.5
Electronic scales	20	25	13.5	17.5	Flour silos	5	6.3	3.5	4
Electronically controlled linotype machines	20	25	13.5	17.5	Flour pneumatic conveyance system	10	12.5	7	8.5
Electronically controlled metal working machine tools	20	25	13.5	17.5	Fluming	5	6.3	3.5	4
Elevators and lifts -					Fluorescent lighting (Wiring to be capitalized to Building Account)	10	12.5	7	8.5
• Recorded as separate assets	10	12.5	7	8.5	Footwear manufacturers				
• Included in building accounts	Rate for building				• Lasts	50	62.5	40	51
Ensilage pits:					• Knives - sock and heel grip, sole, "particular model" and ornament	50	62.5	40	51
- Underground - concrete walls with sliding roof	10	12.5	7	8.5	Fork lifts	20	25	13.5	17.5
- Storage bunkers	Maintenance				Fowl houses				
Envelope manufacturing machines	15	18.8	10	13	• Wooden framed	7		5	
<b>F</b>					• Steel framed	3		2.5	
Feeding out units for cattle - all types of construction	6	7	4	5	Freezers and cookers for preparation and storage of dog meat	10	12.5	7	8.5
Fences -					Frost protection plant - pumping unit, sprinklers, standards and pipelines	10	12.5	7	8.5
• Electric	10	12.5	7	8.5	or partly claim as Developmt. Exp.				
• Other	Maintenance				Fuel tanks -				
Fibreglass cutting guns	20	25	13.5	17.5	• Oil companies	10	12.5	7	8.5
Films - business promotion	33.3	41.7	24	32	• Tallow (Freezing industry)	10	12.5	7	8.5
Fire alarm systems and sprinklers	10	12.5	7	8.5	• Underground	rate for buildings			
Fire fighting plant and equipment -					Furniture and fittings - general	20	25	13.5	17.5
• Axes, ladders, blankets and fire extinguishers costing less than \$100 each	*				<b>G</b>				
• Breathing apparatus, hoses, pipelines, pumps and diesel engines	10	12.5	7	8.5	Galvanizing plant -				
• Reservoir	1	2	1	1.3	• Furnaces	33.3	41.7	24	32
• Ring main and hydrants	1	2	1	1.3	• General	15	18.8	10	13
Fish boxes - wooden, & fish containers - plastic	*				• Kettles	33.3	41.7	24	32
Fish processing buildings	6		4		Gamma irradiation plant	15	18	10	12.5
Fish processing plant	15	18.8	10	13					

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Gas companies					Hosiery Manufacturers plant -				
• Gas holders	3	4	2.5	3.1	• Generally	15	18.8	10	13
- optional bases	3	3.7	2.5	3	• Full length hosiery manufacturing plant - fully fashioned multi head or single head knitting machines circular knitting machines, linking and seaming machines	20	25	13.5	17.5
• Gas mains and services	2.5	3	2	2.5	Hotel contents -				
• Gas meters	10	12.5	7	8.5	• All blinds, chairs, chesterfield suites, clocks, dressing tables, fixtures and fittings, hard furniture, hat racks, including beds, light shades, luggage stools, mirrors, palm stands, pictures ornaments, screens, side boards, spittoons, spring mattresses stools, tables, tallboys, vases waggons, wardrobes and other furniture such as cabinets, carpets (other than in bars), counters, desks, feltex, linoleum, typewriters, underfelts	20	25	13.5	17.5
• Pressure gasholders	10	12.5	7	8.5	• Beer plant	10	12.5	7	8.5
Gas cylinder containers	S.V.				• Heating plant including boilers, burners, hot water cylinders, radiators and all pumping	10	12.5	7	8.5
Gas water heaters	10	12.5	7	8.5	• Items frequently replaced such as bedspreads, blankets, crockery, cushions, cutlery, flags, glass-ware, kitchen utensils, linen mats, pillows, rugs, silverware soft mattresses, waste paper baskets	*			
Glass washing machines in hotels and taverns	20	25	13.5	17.5	• Kitchen plant and refrigerators including diaphonts, dishwashers, fish fryers, freezing equipment grillers, hot presses, mixers, ovens, peelers, percolators scales, slicers, steamers, stoves and toasters	10	12.5	7	8.5
Gastrointestinal fibroscope	33.3	41.7	24	32	• Lifts (if shown separately from buildings), emergency lighting systems, fire alarm systems	10	12.5	7	8.5
Golf ball cleaner, tee marker and rubbish disposal unit	20	25	13.5	17.5	• Other plant such as fire extinguishers, fluorescent lighting, hand trucks, hoses, motor fans	10	12.5	7	8.5
Glass houses -					• Plant -				
• Metal framed	4		3		- calling systems and radio sets	20	25	13.5	17.5
• P V C tunnel houses	11		7.5		- cash registers & adding machines	20	25	13.5	17.5
• Wooden framed	7		5						
Grain drying and storage bins	5	6.3	3.5	4					
Grain drying plant	10	12.5	7	8.5					
Grain silos	see silos								
Grandstand and other racecourse buildings	Double rates for class of buildings								
Grinders	20	25	13.5	17.5					
Guns - Fibreglass cutting	20	25	13.5	17.5					
<b>H</b>					<b>I</b>				
Hair waving machines (electric)	20	25	13.5	17.5	Ice cream manufacturers -				
Hay balers	20	25	13.5	17.5	• Motor vehicles	10	12.5	7	8.5
Header harvesters	20	25	13.5	17.5	• Other plant and equipment	15	18.8	10	13
Heating systems	10	12.5	7	8.5	• Shipping bags, cans, tubs and other distribution equipment	*			
Helicopters					Ice skating rink plant	15	18.8	10	13
• air frame, engine, rotor system,	25	31.3	17.5	22					
• spraying tanks and attached spraying mechanism	33.3	41.7	24	32					
Hoardings	Maintenance								
Hop frames	*								
Hop kilns	15	18.8	10	13					

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Incinerators	15	18.8	10	13	Light fittings				
Indoor golf equipment -					• Fluorescent lighting	10	12.5	7	8.5
• Mats	20	25	13.5	17.5	• Standard fittings	rate for building			
• Nets	25	31.3	17.5	22	• Others	10	12.5	7	8.5
• Swing trainer	20	25	13.5	17.5	Lime spreaders - bulk	10	12.5	7	8.5
Inner fixtures -					Lime sulphur plants	15	18.8	10	13
• Owners	10	12.5	7	8.5	Limestone rock drills (percussion type)	25	31.3	17.5	22
	or rate for building				Linen	*			
• Lessees	20	25	13.5	17.5	Linoleum	20	25	13.5	17.5
Irrigation plant, frost protection pumps, pump housing, sprinklers, standards, pipeline	10	12.5	7	8.5	Linotype -				
	or Development Expenditure				• Machines and moulds	20	25	13.5	17.5
<b>J</b>					• Magazines	10	12.5	7	8.5
Jet boats	20	25	13.5	17.5	• Type, matrices, quions, platforms and pallets	*			
Jukeboxes	20	25	13.5	17.5	Linseed oil plant	15	18.8	10	13
<b>K</b>					Locomotives	10	12.5	7	8.5
Kerbside type petrol pumps	15	18.8	10	13	Loose tools	see section 5.5			
Kilns -					<b>M</b>				
• Brick	10	12.5	7	8.5	Mattresses -				
• Others	15	18.8	10	13	• Soft	*			
Knitting and sewing machines	15	18.8	10	13	• Innerspring and foam rubber	20	25	13.5	17.5
<b>L</b>					Micro filming equipment	20	25	13.5	17.5
Lasts - footwear manufacturers	50	62.5	40	51	Microwave therapy sets	20	25	13.5	17.5
Launches	see vessels				Milk bottles	Trading stock			
Laundry equipment	10	12.5	7	8.5	Milk treatment plant	15	18.8	10	13
Lawnmowers -					Milking meters	10	12.5	7	8.5
• Motor driven	20	25	13.5	17.5	Milking sheds	see buildings			
• Others	10	12.5	7	8.5	Mine skips, boxes and tubs	10	12.5	7	8.5
Leasehold fixtures and fittings	20	25	13.5	17.5	Mines - underground tails and pipes	20	25	13.5	17.5
Libraries -					Mobile doctors surgery -				
• Circulating	*				• Fixtures and fittings	20	25	13.5	17.5
• Of professional people	Maintenance				• Instruments	*			
Lifts and elevators -					• Vehicle (plus cost of conversion)	20	25	13.5	17.5
• Recorded as separate assets	10	12.5	7	8.5	Mobile concrete pump units	25	31.3	17.5	22
• Included in building accounts	rate for building				Model train equipment	20	25	13.5	17.5

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Motor buses -					<b>P</b>				
• Body	20	25	13.5	17.5	Paint manufacturers group rate on manufacturing assets	15	18.8	10	13
• Chassis	20	25	13.5	17.5	Pallets	*			
• Engine	20	25	13.5	17.5	Parking meter advertising signs	10	12.5	7	8.5
Replacement of any unit is to be capitalised, loss allowable on discard of old unit					Parquet flooring	10	12.5	7	8.5
Motor trucks - licensed operators					Patterns	*			
• For bulk transportation of manures used at least 50% of running time on farm tracks and country roads	25	31.3	17.5	22	Percussion rig	15	18.8	10	13
• Others	20	25	13.5	17.5	Petrol service station pleated canopies	10	12.5	7	8.5
• Trucks used on construction work	25	31.3	17.5	22	Photocopy machines - rental	33.3	41.7	24	32
Motor vehicles, trucks and scooters					Photo process and engraving equipment	15	18.8	10	13
• General	20	25	13.5	17.5	Photographic equipment -				
• Used for driving instructions	25	31.3	17.5	22	• Cameras	10	12.5	7	8.5
Moulding boxes	33.3	41.7	24	32	• General	10	12.5	7	8.5
Moulds					• Negatives	*			
• For chocolates	33.3	41.7	24	32	Photo finish equipment	15	18.8	10	13
• For fibreglass boats	50	62.5	40	51	Photostat and micro-filming equipment	20	25	13.5	17.5
• Founding industry	33.3	41.7	24	32	Pig sties - all types	15		10	
• Plaster of paris for moulding	50	62.5	40	51	Pipelines				
• For rubber tyres	50	62.5	40	51	Maintenance				
Moving picture equipment	See theatre				Plans and specifications	*			
Musical instruments	10	12.5	7	8.5	Plant and machinery - except as elsewhere specified				
<b>O</b>					• Affected by acids, salt, abrasives	15	18.8	10	13
Office equipment - General	20	25	13.5	17.5	• Affected by acids, salt, abrasives and used 16-24 hours daily	20	25	13.5	17.5
Oil companies					• General - including agricultural plant an implements but not including motor vehicles	10	12.5	7	8.5
• Drums	10	12.5	7	8.5	• Manufacturing plant and machinery operating 16-24 hours daily.	15	18.8	10	13
• Hand trucks	10	12.5	7	8.5	NOTE: Assets designed and constructed to operate 16-24 hours per day DO NOT qualify for the increased rates.				
• Kerbside petrol pumps	15	18.8	10	13	Plastic pots for tomato growing	S.V.			
• Motor vessels and barges	10	12.5	7	8.5	Plastic welders plant	20	25	13.5	17.5
• Pipelines and fittings (to be written down to 50% of cost)	10	12.5	7	8.5	Portable pocket pagers	20	25	13.5	17.5
• Rail tank cars	10	12.5	7	8.5	Port-a-loos	33.3	41.7	24	32
• Road making equipment	10	12.5	7	8.5	Post mix beverage dispensing equipment (rented out)				
					• Post mix equipment	25	31.3	17.5	22
					• Syrup tanks	15	18.8	10	13

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Poultry -					Roofing material (bituminous) manufacturing plant generally -				
• Battery type cages	10	12.5	7	8.5	• Up to 16 hours per day	10	12.5	7	8.5
• Colony houses with wooden frames iron roofs and netting sides and bases	10	12.5	7	8.5	• 16-24 hours per day	15	18.8	10	13
• Fowl houses					Rotary milking platforms	10	12.5	7	8.5
- steel framed	3		2.5		Rubber life rafts	20	25	13.5	17.5
- wooden framed	7		5		<b>S</b>				
Power cycles	20	25	13.5	17.5	Saddlery and harnesses	*			
Pressure gas holders (coal gas stored at high pressure as compared with conventional gas holders)	10	12.5	7	8.5	Safes including safety deposit boxes	10	12.5	7	8.5
Printers' type	*				Saleyards				
P V C tunnel houses	11		7.5		• Constructed after 1 April 1971	2.5	3	2	2.5
					• Constructed prior to 1 April 1971				
<b>Q</b>					- Less than 40 years				spread over remaining years (assume useful life of 50 years)
Quilting machines	15	18.8	10	13	- 40 years or more	15		10	
<b>R</b>					• Additions				spread over remaining life of yard
Racecourse buildings					- If part of existing yard	2.5	3	2	2.5
Racing stalls	15	18.8	10	13	- If virtually a new yard				
Radio					Sauer single shuttle rubber loams	15	18.8	10	13
• Receivers	20	25	13.5	17.5	Saws chain	50	62.5	40	51
• Telephones	20	25	13.5	17.5	Sawmillers - diesel or petrol tractors, locomotives and power units used for log hauling	20	25	13.5	17.5
• Testing equipment	20	25	13.5	17.5	Scaffolding	10	12.5	7	8.5
• Transmitters	20	25	13.5	17.5	Scales and weighing machines				
Radiological plant (including X ray)	20	25	13.5	17.5	• Mechanical	10	12.5	7	8.5
Railway lines, ramps and sidings	6	7.5	4	5.5	• Electronic	20	25	13.5	17.5
Rapid ply framework - boxing	20	25	13.5	17.5	Seed cleaning plant operating up to				
Refrigerators	10	12.5	7	8.5	• 16 hours per day	10	12.5	7	8.5
Rental cars, vans and trucks	25	31.3	17.5	22	• 16-24 hours per day	15	18.8	10	13
Rental television units	25	31.3	17.5	22	Septic tanks				rate for buildings
Retaining walls					Sewerage systems				rate for buildings
Roll-on Roll-off vessels	12.5	15.6	8.5	10.5	Sewing and knitting machines	15	18.8	10	13
Roller skates	20	25	13.5	17.5	Shed				rate for buildings
Roller skating rink plant	10	12.5	7	8.5	Shed -				
					• Base, race, floor of dip, two draining pens and sump				Development Expenditure
					• Tanks and pipes, pump, electric motor and fittings	10	12.5	7	8.5



Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Sheep and cattle yards -					Spray plant - orchardists				
• Uncovered yards	See sale yards				• Self propelled and air blast units	<b>20</b>	25	13.5	17.5
• Roofed yards	rate for building				• Others	<b>10</b>	12.5	7	8.5
• Gratings					Standby plant	<b>10</b>	12.5	7	8.5
- Fixed	rate for building				Starch manufacturing machinery	<b>15</b>	18.8	10	13
- Loose	*				Starting stalls	<b>20</b>	25	13.5	17.5
Sheep crates	<b>15</b>	18.8	10	13	Stationery	*			
Shingle winning plant	<b>15</b>	18.8	10	13	Stock food manufacturing plant	<b>15</b>	18.8	10	13
Ships and steamers	see vessels				Stone crushing plant	<b>15</b>	18.8	10	13
Shop fittings	<b>20</b>	25	13.5	17.5	Storage tanks				
Silage storage bunkers	Development Expenditure and maintenance				• Oil companies	<b>10</b>	12.5	7	8.5
Silos					• Tallow - freezing industry	<b>10</b>	12.5	7	8.5
• Chemical	<b>15</b>	18.8	10	13	• Underground				
• Flour silos	<b>5</b>	6.3	3.5	4	rate for buildings				
- Conveyance systems	<b>10</b>	12.5	7	8.5	Stoves - electric and gas				
• Grain					• Recorded as separate assets	<b>10</b>	12.5	7	8.5
- With built in drying and loading and unloading machinery	<b>10</b>	12.5	7	8.5	• Included in building account				
- With separate drying, loading and unloading machinery	<b>5</b>	6.3	3.5	4	rate for buildings				
- If erected on farms	<b>10</b>	12.5	7	8.5	Supermarket trolleys	<b>16.6</b>	20.8	11	14.5
- Portable	Cost of replacement or loss on scrapping if abandoned				Surveyors' equipment	<b>10</b>	12.5	7	8.5
• Sand, gravel, cement	<b>5</b>	6.3	3.5	4	Swimming pools -				
Simple loafing barns	15	18	<b>10</b>	12.5	• Generally	1	2	<b>1</b>	1.3
Single shuttle ribbon looms	<b>15</b>	18.8	10	13	• Mineral water	2.5	3	<b>2</b>	2.5
Ski hire equipment - skis, boots, poles	<b>33.3</b>	41.7	24	32	• Moulds	<b>20</b>	25	13.5	17.5
Skindivers' wet suits	*				<b>T</b>				
Slaughterhouses on farms -					Tailors' electric cutters	<b>10</b>	12.5	7	8.5
• Concrete	7		<b>5</b>		Tallow storage tanks -freezing industry	<b>10</b>	12.5	7	8.5
• Timber and concrete	8		<b>6</b>		Tanker and container ships	<b>12.5</b>	15.6	8.5	10.5
• Timber	15		<b>10</b>		Tanks				
Sock and heel grip knives, ornament and "particular model" knives, sole knives - footwear manufacturers	<b>50</b>	62.5	40	51	see storage tanks				
Solarium lamps	<b>10</b>	12.5	7	8.5	Tanks used for manufacture of starch, cornflour, gluten and glucose	<b>15</b>	18.8	10	13
Sound recording equipment	<b>20</b>	25	13.5	17.5	Tanks and/or vats - winemaking industry				
					• Concrete -				
					- for fermentation	<b>10</b>	12.5	7	8.5
					- for storage	6	7	<b>4</b>	5
					• Stainless steel	<b>10</b>	12.5	7	8.5
					• Wooden	<b>10</b>	12.5	7	8.5
					Tape recorders	<b>20</b>	25	13.5	17.5

Item	DV	DV+ 25%	SL	SL+ 25%	Item	DV	DV+ 25%	SL	SL+ 25%
Tarpaulins	*				U				
Television sets					Ultrasonic therapy equipment	20	25	13.5	17.5
• Rental	25	31.3	17.5	22	Underground ensilage pits - concrete walled with sliding roof	10	12.5	7	8.5
• Other	20	25	13.5	17.5	Used car lots	maintenance plus loss on discarding (if land leased).			
Tenpin bowling equipment -					V				
• Bowls, carpets, lanes	20	25	13.5	17.5	Vehicles - self propelled (see also under particular item)	20	25	13.5	17.5
• Shoes	*				Vending machines	20	25	13.5	17.5
Tents	*				Venetian blinds	20	25	13.5	17.5
Test equipment - electrical radio	20	25	13.5	17.5	Vessels -				
Theatres					• Bulk carriers, tankers and container ships	12.5	15.6	8.5	10.5
• Seating, carpets & other floor coverings	20	25	13.5	17.5	• Conventional cargo ships	10	12.5	7	8.5
• Sound producing equipment and projectors	20	25	13.5	17.5	• Launches -				
• Ticket selling machines	10	12.5	7	8.5	- high powered- whaling industry	15	18.8	10	13
Ticket issuing machines	15	18.8	10	13	- ferro concrete yacht	10	12.5	7	8.5
Thermographs	20	25	13.5	17.5	- other	10	12.5	7	8.5
Threshing plant	20	25	13.5	17.5	• Oil company ships	10	12.5	7	8.5
Toilets - portable	33.3	41.7	24	32	• Registered fishing vessels				
Tomatoes -					- Hulls including fixed gear and refrigeration rooms	10	12.5	7	8.5
• Plastic pots for growing	S.V.				- Deck machinery, winches, freezing machinery and motors	15	18.8	10	13
• Structure for shading	2.5	3	2	2.5	- Main engines	20	25	13.5	17.5
Tools	see section 5.5				• Roll-on roll-off vessels	12.5	15.6	8.5	10.5
Totalisator equipment	15	18.8	10	13	• Steamers, scows, lighters and barges	6	7.5	4	5.5
Track pin presses	10	12.5	7	8.5	Vibrators and grinders	See under concrete pre-stressing equipment			
Traction engines	10	12.5	7	8.5	Video hire tapes	50	62.5	40	51
Tractors	20	25	13.5	17.5	Vinegar manufacturing plant	15	18.8	13.5	17.5
Trailers	Rate applicable to vehicle by which drawn				W				
Trickle irrigation equipment in glasshouses	25	31.3	17.5	22	Wagons, carts, drays	10	12.5	7	8.5
Trucks	See motor trucks				Water towers	rate for building			
Trucks for bulk transportation of manure used at least 50% of the time on farm tracks and country roads	25	31.3	17.5	22	Weighing machines and scales	10	12.5	7	8.5
Tufting machines - carpet manufacturers	15	18.8	10	13	Wells and bores	*			
Typewriters	20	25	13.5	17.5					
Tyre moulds - rubber companies	33.3	41.7	24	32					

<b>Item</b>	<b>DV</b>	<b>DV+ 25%</b>	<b>SL</b>	<b>SL+ 25%</b>
Wharves				
• Ferro concrete	2.5	3	<b>2</b>	2.5
• Wooden	6	7	<b>4</b>	5
Windmills	<b>10</b>	12.5	7	8.5
Winemaking industries				
• Casks and barrels, both circulating or storage	<b>S.V.</b>			
• Tanks and vats				
- Concrete				
- for fermentation	<b>10</b>	12.5	7	8.5
- for storage	6	7	<b>4</b>	5
- Stainless steel	<b>10</b>	12.5	7	8.5
- Wooden	<b>10</b>	12.5	7	8.5
Wintering barns - all types of construction	15	18	<b>10</b>	12.5
Wire ropes	*			
Wireless	See radio			
<b>X</b>				
X-ray plant from 1 April 1970	<b>20</b>	25	13.5	17.5