

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Boilers and Heaters (where not industry specified)</i>			
Boilers and heating plant and equipment (not specified)	25	7.5	5.5
Boilers	25	7.5	5.5
Boilers (oil)	25	7.5	5.5
Boilers (packaged)	15.5	12	8
Calorifiers	25	7.5	5.5
Chimneys (concrete)	50	4	3
Chimneys (not concrete)	25	7.5	5.5
Economizers	25	7.5	5.5
Flues (concrete)	50	4	3
Flues (not concrete)	25	7.5	5.5
Generators (steam)	15.5	12	8
Handling machines (for coal)	20	9.5	6.5
Heat exchangers (not stainless steel)	20	9.5	6.5
Heat exchangers (stainless steel)	25	7.5	5.5
Heat recovery plant	15.5	12	8
Pulverising machines (for coal)	20	9.5	6.5
Radiators	25	7.5	5.5
Space heaters	12.5	15	10
Space heaters (portable)	5	33	24
Tanks (pressure)	25	7.5	5.5
Vessels (pressure)	25	7.5	5.5
Water cylinders	15.5	12	8
<i>Books, Music and Manuscripts</i>			
Library books, and periodicals (if to be bound) (lending) (not specified)	8	22	15.5
Library books, and periodicals (if to be bound) (in-house)	20	9.5	6.5
Library books, and periodicals (if to be bound) (law)	20	9.5	6.5
Library books, and periodicals (if to be bound) (public)	8	22	15.5
Library books, and periodicals (if to be bound) (school)	8	22	15.5
Library books, and periodicals (if to be bound) (scientific)	20	9.5	6.5
Library books, and periodicals (if to be bound) (university)	8	22	15.5
Manuscripts	2	63.5	63.5
Music	2	63.5	63.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Books, Music and Manuscripts (Cont'd)</i>			
Newspapers and periodicals (if not to be held)		expense	expense
Newspapers (where to be held)	2	63.5	63.5
Periodicals (if to be held but not to be bound)	2	63.5	63.5
<i>Buildings and Structures</i>			
Buildings and structures (not specified)	50	4	3
Aprons (Airports)	50	4	3
Barns	20	9.5	6.5
Borewells	20	9.5	6.5
Bridges (of block construction)	100	2	1.5
Bridges (of brick construction)	100	2	1.5
Bridges (of concrete construction)	100	2	1.5
Bridges (of stone construction)	100	2	1.5
Bridges (other than of block, brick, concrete & stone)	50	4	3
Buildings (portable)	12.5	15	10
Buildings with pre-fabricated stressed skin insulation panels	33.3	6	4
Buildings with reinforced concrete framing	50	4	3
Buildings with steel or steel and timber framing	50	4	3
Buildings with timber framing	50	4	3
Bunkers (concrete)	20	9.5	6.5
Carparks (buildings and pads)	50	4	3
Chemical works	33.3	6	4
Dams (earth with rock core)	100	2	1.5
Dams (of block construction)	100	2	1.5
Dams (of brick construction)	100	2	1.5
Dams (of concrete construction)	100	2	1.5
Dams (of earth construction without rock core)	50	4	3
Dams (of stone construction)	100	2	1.5
Driveways	50	4	3
Dykes (of earth construction)	50	4	3
Fences	20	9.5	6.5
Fertiliser works	33.3	6	4
Floating piers	33.3	6	4
Fowl houses	20	9.5	6.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Buildings and Structures (Cont'd)</i>			
Grandstands	50	4	3
Hardstanding	50	4	3
Hot houses (of glass or other construction excluding PVC)	20	9.5	6.5
Hot houses (of PVC or similar construction)	12.5	15	10
Lamp posts (excluding wooden)	25	7.5	5.5
Lamp posts (wooden)	20	9.5	6.5
Manholes	50	4	3
Memorials	50	4	3
Pig houses	20	9.5	6.5
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	7.5	5.5
Roadways	50	4	3
Runways (for airports)	33.3	6	4
Saleyards	33.3	6	4
Shade houses (of glass or other construction excluding PVC)	20	9.5	6.5
Shade houses (of PVC or similar construction)	12.5	15	10
Signs (road)	6.66	26	18
Signs (street nameplates)	6.66	26	18
Stopbanks (of earth construction)	50	4	3
Swimming pools (in-ground)	33.3	6	4
Tanneries	33.3	6	4
Taxiways (Airports)	50	4	3
Towers (for floodlights)	25	7.5	5.5
Tunnels (of block construction)	100	2	1.5
Tunnels (of brick construction)	100	2	1.5
Tunnels (of concrete construction)	100	2	1.5
Tunnels (of stone construction)	100	2	1.5
Valve chambers and the like	50	4	3
Wharf tarmac	50	4	3

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Buildings and Structures (Cont'd)</i>			
Wharves (of block construction)	100	2	1.5
Wharves (of brick construction)	100	2	1.5
Wharves (of concrete construction)	100	2	1.5
Wharves (of stone construction)	100	2	1.5
Wharves (other than of block, brick, concrete & stone)	50	4	3
<i>Building Fit-out (when in books separately from building cost)</i>			
Building fit-out (not specified)	20	9.5	6.5
Aerials (for televisions)	15.5	12	8
Air conditioners (split system)	10	18	12.5
Air conditioners (through-window type)	10	18	12.5
Air conditioning systems	20	9.5	6.5
Air conditioning systems (in use 24 hours per day)	12.5	15	10
Alarm systems (fire)	20	9.5	6.5
Alarms (burglar)	8	22	15.5
Appliances (domestic type)	8	22	15.5
Awnings	10	18	12.5
Blinds	8	22	15.5
Canopies	20	9.5	6.5
Carpets	5	33	24
Ceilings (suspended)	20	9.5	6.5
Cleaners cradles	15.5	12	8
Clotheslines	8	22	15.5
Cranes (overhead travelling)	25	7.5	5.5
Curtains	8	22	15.5
Delivery systems (for messages, other than tube)	12.5	15	10
Delivery systems (for messages, tube type)	20	9.5	6.5
Delivery systems (for packages, other than tube)	12.5	15	10
Delivery systems (for packages, tube type)	20	9.5	6.5
Dock levellers	20	9.5	6.5
Door closers	15.5	12	8
Doors (for strongrooms)	25	7.5	5.5
Doors (roller and the like)	12.5	15	10
Drapes	8	22	15.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Building Fit-outs (Cont'd)</i>			
Dry risers	25	7.5	5.5
Electrical reticulation	25	7.5	5.5
Escalators	20	9.5	6.5
Fences	25	7.5	5.5
Flagpoles	25	7.5	5.5
Flooring (parquet)	15.5	12	8
Floors (for computer rooms)	20	9.5	6.5
Fume extraction systems (ducted)	15.5	12	8
Fume extraction systems (roof mounted)	15.5	12	8
Furniture (fitted)	15.5	12	8
Gas dowsing systems	20	9.5	6.5
Generators (standby)	25	7.5	5.5
Grills (roller and the like)	15.5	12	8
Hand driers (air type)	3	50	40
Handrails	25	7.5	5.5
Heat detectors	20	9.5	6.5
Heaters (electric)	3	50	40
Heating systems	20	9.5	6.5
Hose reels (fire)	25	7.5	5.5
Incinerators	8	22	15.5
Incinerators (rubbish)	20	9.5	6.5
Lifts	25	7.5	5.5
Light fittings	10	18	12.5
Lighting controllers (emergency)	12.5	15	10
Mailboxes	25	7.5	5.5
Maintenance units (for buildings)	20	9.5	6.5
Meters (gas)	15.5	12	8
Meters (water)	15.5	12	8
Monitoring systems	10	18	12.5
Motors (for roller doors)	10	18	12.5
Partitions (demountable)	15.5	12	8
Partitions (non-load bearing)	20	9.5	6.5
Plumbing	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Building Fit-outs (Cont'd)</i>			
Plumbing fixtures	25	7.5	5.5
Pumps (heat)	10	18	12.5
Railings	25	7.5	5.5
Runway beams	25	7.5	5.5
Sanitary appliances	8	22	15.5
Saunas	15.5	12	8
Security systems	10	18	12.5
Signs (electric)	10	18	12.5
Signs (other than electric)	20	9.5	6.5
Smoke detectors	20	9.5	6.5
Spa pools	12.5	15	10
Sprinkler systems	25	7.5	5.5
Strong boxes	25	7.5	5.5
Towel cabinets	3	50	40
Ventilating fans	10	18	12.5
Ventilating fans (ducted)	15.5	12	8
Ventilating fans (roof mounted)	15.5	12	8
Vinyl flooring	10	18	12.5
Walkways	25	7.5	5.5
Walkways (moving)	20	9.5	6.5
Water heaters (not over-sink type)	12.5	15	10
Water heaters (over-sink)	10	18	12.5
Water savers	3	50	40
Watering systems	3	50	40
<i>Clothing</i>			
Non-protective clothing (not elsewhere specified)	3	50	40
Protective clothing (not elsewhere specified)		expense	expense
Aprons (protective)		expense	expense
Boots		expense	expense
Clothing (for hire)	3	50	40
Corporate clothing	3	50	40
Costumes (for hire)	3	50	40
Gumboots		expense	expense

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Clothing (Cont'd)</i>			
Overalls (protective)		expense	expense
Smocks (protective)		expense	expense
Uniforms	3	50	40
Uniforms (protective)		expense	expense
<i>Compressed Air Plant (where not industry specified)</i>			
Compressed air plant and equipment (not specified)	15.5	12	8
Aftercoolers	12.5	15	10
Air dryers	12.5	15	10
Air receivers (stand alone)	25	7.5	5.5
Compressors (free-standing)	15.5	12	8
Compressors (mobile)	10	18	12.5
Compressors (packaged)	15.5	12	8
Compressors (portable)	10	18	12.5
Compressors (receiver mounted)	12.5	15	10
Compressors (rotary - not packaged type)	12.5	15	10
Filters	12.5	15	10
Piping	25	7.5	5.5
<i>Computers</i>			
Computer equipment (not specified)	4	40	30
Backup units (tape type)	4	40	30
Banknote dispensers	6.66	26	18
Bridges	4	40	30
Cabling	6.66	26	18
CAD/CAM equipment	4	40	30
Communications controllers	4	40	30
Computer and associated equipment (used for typesetting)	5	33	24
Control equipment (process, computer, if separately identified)	8	22	15.5
Data concentrators	4	40	30
Digitisers	4	40	30
Disk drives (for use with mini computers)	4	40	30
Disk drives (for use with personal computers)	4	40	30
Disks		expense	expense
Eft-pos terminals	4	40	30

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Computers (Cont'd)</i>			
Floors (for computer rooms)	20	9.5	6.5
Gas dowsing systems	20	9.5	6.5
Laptop computers	4	40	30
Mainframe computers	6.66	26	18
Mini computers	4	40	30
Modems	4	40	30
Multiplexers	4	40	30
Network servers	4	40	30
Notebook computers	4	40	30
Personal computers	4	40	30
Plotters	5	33	24
Power conditioners	6.66	26	18
Power supplies (uninterruptable)	6.66	26	18
Printers	5	33	24
Routers	4	40	30
Scanners	4	40	30
Tapes		expense	expense
Terminals (without capability of local storage capacity)	6.66	26	18
Voice mail equipment	4	40	30
<i>Factory and Other Sundries</i>			
Factory and other sundries (not specified)	12.5	15	10
Aces	12.5	15	10
Benches	15.5	12	8
Bins and the like (steel)	15.5	12	8
Bins and the like (wooden)	3	50	40
Blankets (for fires)	15.5	12	8
Breathing apparatus	12.5	15	10
Cargons	15.5	12	8
Conveyors (portable - where not industry specified)	10	18	12.5
Duckboards	12.5	15	10
Factory trucks (non-powered)	12.5	15	10
Fans (portable)	8	22	15.5
Fire extinguishers	15.5	12	8
Forklifts		See transportation	

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Factory and Other Sundries (Cont'd)</i>			
Gas suits	12.5	15	10
Generators (portable)	10	18	12.5
Hoardings	15.5	12	8
Hose reels	25	7.5	5.5
Hydrants (fire)	25	7.5	5.5
Ladders	12.5	15	10
Load skates	12.5	15	10
Pallet trucks (hand operated)	12.5	15	10
Pallet trucks (powered)	12.5	15	10
Pallets (steel)	15.5	12	8
Pallets (wooden)	3	50	40
Piping	25	7.5	5.5
Piping (process type)	25	7.5	5.5
Process switchpanels and cabling (when in books separately from plant items)	15.5	12	8
Pumps (for fires, portable)	12.5	15	10
Racking (steel)	20	9.5	6.5
Racking (wooden)	15.5	12	8
Ring mains (fire)	25	7.5	5.5
Safety equipment (sundries)	12.5	15	10
Sprinkler systems	25	7.5	5.5
Time clock systems	10	18	12.5
Tools (loose)	5	33	24
Trolleys	12.5	15	10
Vices	15.5	12	8
Wheelbarrows	5	33	24
Wrappers (pallets)	10	18	12.5
<i>Hire Equipment (Where on short term hire of 1 month or less only)</i>			
Agriculture, horticulture and aquaculture machinery for hire with a general DV rate of 33%	3	50	40
Agriculture, horticulture and aquaculture equip. for hire with a general DV rate of 12%	10	18	12.5
Boilers and heaters for hire with a general DV rate of 33%	3	50	40

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Hire Equipment (Cont'd)</i>			
Cleaning equipment for hire with a general DV of 49%	2	63.5	63.5
Cleaning, refuse and recycling equipment for hire with a general DV rate of 22%	5	33	24
Compressed air plant for hire with a general DV rate of 18% ^{6.66}	26	26	18
Concrete and plaster machinery for hire with a general DV rate of 49%	2	63.5	63.5
Contractors, builders and quarrying plant for hire with a general DV rate of 15%	8	22	15.5
Contractors, building and quarrying equip. for hire with a general DV rate of 12%	10	18	12.5
Contractors, building and quarrying equip. for hire with a general DV rate of 22%	5	33	24
Contractors, building and quarrying equip. for hire with a general DV rate of 33%	2	63.5	63.5
Contractors, building and quarrying equip. for hire with a general DV rate of 49%	2	63.5	63.5
Engineering equipment for hire with a general DV rate of 33%	3	50	40
Engineering plant and equipment for hire with a general DV rate of 15%	8	22	15.5
Lifting equip. for hire with a general DV rate of 18%	6.66	26	18
Lifting equipment for hire with a general DV rate of 12%	12.5	15	10
Lifting equipment for hire with a general DV rate of 15%	8	22	15.5
Lifting equipment for hire with a general DV rate of 33%	3	50	40
Lifting equipment for hire with a general DV rate of 7.5%	15.5	12	8
Motor vehicles (for transporting people, up to and including 12 seats)	4	40	30
Office equipment and furniture for hire with a general DV rate of 22%	5	33	24
Party hire equipment	4	40	30
Power generation and electrical reticulation systems for hire with a general DV rate of 18%	8	22	15.5
Pumping sets for hire with a general DV rate of 15%	8	22	15.5
Pumping sets for hire with a general DV rate of 18%	6.66	26	18

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Lifting</i>			
Cranes and other lifting devices (not specified)	25	7.5	5.5
Blocks (chain)	10	18	12.5
Blocks (pulley)	10	18	12.5
Blocks (wire rope)	12.5	15	10
Capstans	25	7.5	5.5
Cranes (derrick)	25	7.5	5.5
Cranes (for containers)	25	7.5	5.5
Cranes (jib)	25	7.5	5.5
Cranes (luffing)	25	7.5	5.5
Cranes (mobile)	15.5	12	8
Cranes (overhead travelling)	25	7.5	5.5
Cranes (tower)	25	7.5	5.5
Forklift trucks	See transportation		
Gantries	25	7.5	5.5
Hoists (skip)	15.5	12	8
Hoists (vehicle)	12.5	15	10
Jacks	5	33	24
Lifting platforms	15.5	12	8
Load skates	12.5	15	10
Spreaders	25	7.5	5.5
Straddle carriers	15.5	12	8
Weighers (crane type)	10	18	12.5
Winches	25	7.5	5.5
Winding gear (pit head)	20	9.5	6.5
<i>Office Equipment and Furniture</i>			
Office furniture (not specified)	12.5	15	10
Office equipment (not specified)	5	33	24
Air conditioners (mobile)	8	22	15.5
Answering machines (for telephones)	3	50	40
Appliances (domestic type)	8	22	15.5
Benches	20	9.5	6.5
Binders		expense	expense
Binding machines	8	22	15.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Office Equipment and Furniture (Cont'd)</i>			
Calculators	3	50	40
Chairs	12.5	15	10
Cheque signing machines	8	22	15.5
Clock systems (centralised)	10	18	12.5
Coin and note counters	8	22	15.5
Counters (fitted)	20	9.5	6.5
Cupboards	20	9.5	6.5
De-humidifiers	8	22	15.5
Desks	15.5	12	8
Dictating machines	3	50	40
Doors (strongroom)	25	7.5	5.5
Drawing boards	15.5	12	8
Duplicators (spirit)	8	22	15.5
Duplicators (stencil)	8	22	15.5
Facsimile machines	5	33	24
Filing cabinets	15.5	12	8
Flameproof cabinets	25	7.5	5.5
Folders and the like		expense	expense
Furniture (fitted)	20	9.5	6.5
Furniture (loose)	12.5	15	10
Guillotines	15.5	12	8
Intercom systems	8	22	15.5
Micofiche printers	8	22	15.5
Microfiche readers	8	22	15.5
Microfilm printers	8	22	15.5
Microfilm readers	8	22	15.5
Monitoring systems	10	18	12.5
PA systems	8	22	15.5
Paging systems	5	33	24
Photocopiers	5	33	24
Plan copiers	5	33	24
Postal franking machines	8	22	15.5
Projectors	8	22	15.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Office Equipment and Furniture (Cont'd)</i>			
Radios	5	33	24
Safes	25	7.5	5.5
Safety deposit boxes	25	7.5	5.5
Screens (for offices)	15.5	12	8
Security systems	10	18	12.5
Shelving (fixed)	20	9.5	6.5
Shredders	8	22	15.5
Stationery		expense	expense
Tables	15.5	12	8
Telephone systems	6.66	26	18
Telephones (mobile)	3	50	40
Telephones (portable)	3	50	40
Time recorders	10	18	12.5
Transcribing machines	3	50	40
Typewriters	5	33	24
Water coolers	8	22	15.5
Whiteboards (electronic)	5	33	24
Word processors	5	33	24
<i>Pumping Sets (where not industry specified)</i>			
Pumps (not specified)	10	18	12.5
Borewell pumps	10	18	12.5
Centrifugal pumps	10	18	12.5
Dosing pumps	5	33	24
Drum pumps	5	33	24
Fire main pumps	25	7.5	5.5
Fire pumps (portable)	10	18	12.5
Geared type pumps	12.5	15	10
Hydraulic pumps	12.5	15	10
In-line pumps	10	18	12.5
Laboratory pumps	5	33	24
Peristaltic pumps	5	33	24
Piston type pumps	12.5	15	10
Pneumatic (not diaphragm type) pumps	10	18	12.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Pumping Sets (Cont'd)</i>			
Pneumatic diaphragm pumps	5	33	24
Pump chambers and the like	50	4	3
Pumps (for use with highly corrosive products, e.g., strong acid or alkali)	3	50	40
Sewerage pumps	10	18	12.5
Sprinkler pumps	25	7.5	5.5
Stainless steel constructed pumps	12.5	15	10
Stator type pumps	12.5	15	10
Submersible pumps	10	18	12.5
Sump pumps	10	18	12.5
Vacuum pumps	12.5	15	10
<i>Refrigeration</i>			
Refrigeration plant and equipment (not specified)	20	9.5	6.5
Blast freezing equipment	15.5	12	8
Chilling/cooling plant (for water)	15.5	12	8
Compressors (for refrigeration, 15kw and above)	20	9.5	6.5
Compressors (for refrigeration, below 15kw)	12.5	15	10
Condensors	20	9.5	6.5
Control equipment	5	33	24
Coolant charge		expense	expense
Datalogging equipment	5	33	24
Evaporators	20	9.5	6.5
Fans	15.5	12	8
Forced draught coolers	15.5	12	8
Freezers (for carcasses)	15.5	12	8
Freezers (for cartons)	15.5	12	8
Glycol refrigeration equipment	20	9.5	6.5
Heat exchangers (except stainless steel)	20	9.5	6.5
Heat exchangers (stainless steel)	25	7.5	5.5
Pots (ammonia)	25	7.5	5.5
Pumps (ammonia)	12.5	15	10
Pumps (heat)	10	18	12.5
Purgers	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
Refrigeration (Cont'd)			
Receivers	25	7.5	5.5
Rectifiers	25	7.5	5.5
Temperature probes (fixed)	5	33	24
Temperature probes (portable)	5	33	24
Reticulation Systems (excluding electrical, communications and gas reticulation)			
Reticulation (not specified)	25	7.5	5.5
Culverts (concrete)	50	4	3
Piping (for sewerage)	25	7.5	5.5
Piping (for steam)	20	9.5	6.5
Piping (for stormwater)	25	7.5	5.5
Piping (for water)	25	7.5	5.5
Spillways (concrete)	50	4	3
Tunnels (concrete)	50	4	3
Tunnels (partly lined)	50	4	3
Valves (for sewerage)	25	7.5	5.5
Valves (for steam)	20	9.5	6.5
Valves (for stormwater)	25	7.5	5.5
Valves (for water)	25	7.5	5.5
Scientific, Medical and Laboratory Equipment			
Scientific, medical, veterinary, dental, optical, funeral directors (excluding casket making machinery) and laboratory equipment (not specified)	10	18	12.5
Alarms (for patients)	5	33	24
Anaesthesia equipment	10	18	12.5
Audiometers	8	22	15.5
Autoclaves	20	9.5	6.5
Baths (water)	12.5	15	10
Breathing apparatus	10	18	12.5
Callipers	8	22	15.5
Cameras (gamma)	10	18	12.5
Centrifuges	10	18	12.5
Chambers (vacuum)	10	18	12.5
Chromatographs	8	22	15.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
Scientific, Medical and Laboratory Equipment (Cont'd)			
Compasses	8	22	15.5
Crematoriums	25	7.5	5.5
Crutches	3	50	40
Cylinders (gas)	5	33	24
Defibrillators	8	22	15.5
Dental chairs	15.5	12	8
Dental units	8	22	15.5
Diathermy equipment	8	22	15.5
Drill bits, saw blades and the like		expense	expense
Electrical test meters	8	22	15.5
Electro-diagnostic equipment	8	22	15.5
Electrocardiographs	8	22	15.5
Electronic balances	8	22	15.5
Electrosurgical equipment	8	22	15.5
Flasks (vacuum)	10	18	12.5
Flow measuring equipment	8	22	15.5
Freezers	10	18	12.5
Fume cabinets	15.5	12	8
Furnaces	15.5	12	8
Furniture (fixed)	20	9.5	6.5
Furniture (loose, laboratory)	10	18	12.5
Furniture (loose, medical)	10	18	12.5
Gastrosopes and the like	8	22	15.5
Hardness testers and the like (laboratory)	15.5	12	8
Hoists (for patients)	10	18	12.5
Humidifiers	10	18	12.5
Hydrocollators	10	18	12.5
Incinerators (pathological)	20	9.5	6.5
Incubators (laboratory)	12.5	15	10
Infant incubators	10	18	12.5
Instruments (hand held)	5	33	24
Invalid scooters	8	22	15.5
Irradiation plant	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Scientific, Medical and Laboratory Equipment (Cont'd)</i>			
Lamps (for treatment)	8	22	15.5
Laser surgical and dental equipment	5	33	24
Lighting (examination)	12.5	15	10
Lighting (operating theatre)	12.5	15	10
Mannequins	10	18	12.5
Meteorological equipment	10	18	12.5
Micrometers	8	22	15.5
Microscope equipment	10	18	12.5
Microtomes	10	18	12.5
Navigational equipment	8	22	15.5
Operating tables	20	9.5	6.5
Optical equipment	10	18	12.5
Orthopaedic appliances	3	50	40
Oscilloscopes	8	22	15.5
Ovens	12.5	15	10
Patient monitoring equipment	8	22	15.5
Physiotherapy equipment	10	18	12.5
Radiation detection equipment	10	18	12.5
Recorders	8	22	15.5
Refrigerators	8	22	15.5
Respiration apparatus	10	18	12.5
Resuscitators	8	22	15.5
Scanners	10	18	12.5
Skeletons	10	18	12.5
Sluicers	10	18	12.5
Spectrophotometers	8	22	15.5
Splints	3	50	40
Sterilisers	20	9.5	6.5
Surveying equipment	8	22	15.5
Surveying equipment (electronic)	4	40	30
Telescopes (optical)	25	7.5	5.5
Telescopes (radio)	25	7.5	5.5
Tools (power)	10	18	12.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Scientific, Medical and Laboratory Equipment (Cont'd)</i>			
Trusses	3	50	40
Ultrasonic equipment	8	22	15.5
Ventilators	10	18	12.5
Vessels (vacuum)	10	18	12.5
Walking frames	3	50	40
Weighing equipment (mechanical)	20	9.5	6.5
Wheelchairs (non-powered)	12.5	15	10
Wheelchairs (powered)	8	22	15.5
X-ray equipment (except as shown elsewhere)	10	18	12.5
X-ray equipment (mobile)	8	22	15.5
X-ray processors	8	22	15.5
X-ray viewers	12.5	15	10
<i>Software</i>			
The copyright in software, the right to use the copyright in software or the right to use software	4	40	30
<i>Tanks, Vats and Reservoirs (where not industry specified)</i>			
Tanks and vats (not specified)	25	7.5	5.5
Reservoirs (concrete, in-ground)	100	2	1.5
Reservoirs (concrete, above ground)	50	4	3
Reservoirs (lined earth)	50	4	3
Reservoirs (other than concrete or lined-earth)	33.3	6	4
Tanks & vats affected by highly corrosive acid or alkali (with a general DV depn rate of 15%)	8	22	15.5
Tanks & vats affected by highly corrosive acid or alkali (with a general DV depn rate of 7.5%)	12.5	15	10
Tanks & vats affected by highly corrosive acid or alkali (with a general DV depn rate of 9.5%)	10	18	12.5
Tanks (underground)	20	9.5	6.5
Tanks and vats (ceramic)	25	7.5	5.5
Tanks and vats (concrete)	25	7.5	5.5
Tanks and vats (fibreglass)	12.5	15	10
Tanks and vats (plastic)	12.5	15	10
Tanks and vats (pressure)	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Tanks, Vats and Reservoirs (Cont'd)</i>			
Tanks and vats (rubber-lined)	25	7.5	5.5
Tanks and vats (stainless steel)	25	7.5	5.5
Tanks and vats (steel, galvanised)	20	9.5	6.5
Tanks and vats (steel, mild, welded)	20	9.5	6.5
<i>Transportation</i>			
Transportation (not specified)	20	9.5	6.5
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight exceeding 15,000kg, other than helicopters) (see section 9.2)	15	9.5	6.5
Aeroplanes (mechanically propelled, fixed wing, of an unladen weight not exceeding 15,000kg*)	15	9.5	6.5
Aeroplanes (top dressing and spraying) and specialised attachments	10	18	12.5
Airport runways	33.3	6	4
Airships	12.5	15	10
Ambulances	12.5	15	10
Animal drawn vehicles	20	9.5	6.5
Baggage conveyor systems	15.5	12	8
Baggage imaging machines	8	22	15.5
Balloons	12.5	15	10
Barges	20	9.5	6.5
Barriers (electrically operated)	10	18	12.5
Bicycles (pedal)	5	33	24
Buoys	20	9.5	6.5
Buses (for transporting people, over 12 seats)	12.5	15	10
Cablecars	20	9.5	6.5
Campervans	10	18	12.5
Canoes	10	18	12.5
Caravans	12.5	15	10
Chairlifts	20	9.5	6.5
Coaches (for transporting people, over 12 seats)	12.5	15	10
Concrete trucks	12.5	15	10
Containers	20	9.5	6.5
Cranes		See lifting	

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Transportation (Cont'd)</i>			
Dirigibles	12.5	15	10
Dredges	20	9.5	6.5
Drilling platforms	20	9.5	6.5
Dump trucks	15.5	12	8
Ferries	20	9.5	6.5
Fire boats	25	7.5	5.5
Fire engines	20	9.5	6.5
Floating docks	25	7.5	5.5
Fork lift trucks (8 tonnes and over)	12.5	15	10
Fork lift trucks (8 tonnes and over used for short term hire)	8	22	15.5
Fork lift trucks (under 8 tonne used for short term hire)	6.66	26	18
Fork lift trucks (under 8 tonne)	10	18	12.5
Freight cars (rail)	25	7.5	5.5
Freight cars (tramway)	25	7.5	5.5
Funicular railways	20	9.5	6.5
Gliders	12.5	15	10
Gondolas and the like	20	9.5	6.5
Gyrocopters	3	50	40
Hang gliders	3	50	40
Helicopters	20	9.5	6.5
Horse floats	20	9.5	6.5
Hovercraft	12.5	15	10
Inflatable boats	8	22	15.5
Inflatable rafts	8	22	15.5
Jet-skis	5	33	24
Jetboats	10	18	12.5
Lifeboats (excluding inflatable)	15.5	12	8
Lifejackets and the like	4	40	30
Locomotives (diesel)	25	7.5	5.5
Locomotives (electric)	25	7.5	5.5
Locomotives (steam)	25	7.5	5.5
Maintenance cars (rail)	25	7.5	5.5
Maintenance cars (tramway)	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Transportation (Cont'd)</i>			
Metal detectors	8	22	15.5
Microlites	3	50	40
Military type vehicles	15.5	12	8
Minibuses (up to and including 12 seats)*	5	26	18
Monorail vehicles	15.5	12	8
Mopeds	6.66	26	18
Motor launches	20	9.5	6.5
Motor scooters	6.66	26	18
Motor vehicles (for transporting people, up to and including 12 seats and used for short term hire)	4	40	30
Motor vehicles (for transporting people, up to and including 12 seats)*	5	26	18
Motor vehicles, class NA (for transporting goods, not exceeding 3.5 tonnes unladen weight)	10	18	12.5
Motor vehicles, class NB (for transporting goods, exceeding 3.5 tonnes but not exceeding 12 tonnes unladen weight)	12.5	15	10
Motor vehicles, class NC (for transporting goods, exceeding 12 tonnes unladen weight)	10	18	12.5
Motorcycles	6.66	26	18
Parachutes	3	50	40
Pleasure vessels	15.5	12	8
Radar navigational signalling equipment	10	18	12.5
Radar navigational traffic control equipment	10	18	12.5
Railway jiggers	20	9.5	6.5
Road signs	6.66	26	18
Roll-on/roll-off vessels	20	9.5	6.5
Roof rack	5	33	24
Rowing boats	15.5	12	8
Rubbish trucks	12.5	15	10
Ship loading and unloading equipment (not elsewhere specified)	15.5	12	8
Ships (bulk carrier)	20	9.5	6.5
Ships (cargo)	25	7.5	5.5
Ships (container)	20	9.5	6.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Transportation (Cont'd)</i>			
Ships (cruise)	25	7.5	5.5
Ships (livestock)	20	9.5	6.5
Ships (refrigerated)	20	9.5	6.5
Ships (tanker)	20	9.5	6.5
Side cars	6.66	26	18
Signs (street nameplates)	6.66	26	18
Small boats	15.5	12	8
Special purpose vehicles	12.5	15	10
Straddle carriers	15.5	12	8
Street furniture (excluding signs)	5	33	24
Taxis (up to and including 12 seats)*	5	26	18
Towing tractors	15.5	12	8
Tracklayers	15.5	12	8
Tracks (monorail)	25	7.5	5.5
Tracks (rail)	25	7.5	5.5
Traction batteries	5	33	24
Traction engines	25	7.5	5.5
Tractors (farm type)	15.5	12	8
Traffic lights	12.5	15	10
Trailer, class TC (for transporting goods, exceeding 3.5 tonnes but not exceeding 10 tonnes unladen weight)	20	9.5	6.5
Trailer, class TD (for transporting goods, exceeding 10 tonnes unladen weight)	15.5	12	8
Trailer, classes TA and TB (for transporting goods, not exceeding 3.5 tonnes unladen weight and excluding domestic type trailers)	15.5	12	8
Trailer, domestic type (not exceeding 1,000 kg rated carrying capacity)	8	22	15.5
Tram tracks	20	9.5	6.5
Tram wires	20	9.5	6.5
Tricycles (pedal)	5	33	24
Trolley bus wires	20	9.5	6.5
Trolley buses	15.5	12	8
Tugs	25	7.5	5.5
Tyre chains	3	50	40

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Transportation (Cont'd)</i>			
Vehicles (road going) (not elsewhere specified)	15.5	12	8
Vending machines (for tickets)	8	22	15.5
Windsurfers	3	50	40
Yachts	15.5	12	8
<i>Water and Effluent Treatment (where not industry specified)</i>			
Water and effluent treatment plant and equipment (not specified)	25	7.5	5.5
Aerators	5	33	24
Blowers	12.5	15	10
Borewells	20	9.5	6.5
Chart recorders	5	33	24
Chlorinating systems	10	18	12.5
Clarifiers	25	7.5	5.5
Comminutors	10	18	12.5
Concentrators	25	7.5	5.5
Decanters	12.5	15	10
Deionising plant	10	18	12.5
Digesters	25	7.5	5.5
Disinfection systems (ultraviolet)	10	18	12.5
Fittings (ceramic)	25	7.5	5.5
Fittings (concrete)	25	7.5	5.5
Fittings (plastic)	25	7.5	5.5
Fittings (steel)	25	7.5	5.5
Flocculators	25	7.5	5.5
Flow meters	5	33	24
Heat exchangers	15.5	12	8
Leak detectors	10	18	12.5
Meters	5	33	24
Mixers	10	18	12.5
Piping (ceramic)	25	7.5	5.5
Piping (concrete lined steel)	25	7.5	5.5
Piping (concrete)	25	7.5	5.5
Piping (fibrous cement)	25	7.5	5.5

Asset Categories	Estimated Useful Life (Years)	DV Banded Depn Rate (%)	SL Equip Banded Depn Rate (%)
<i>Water and Effluent Treatment (Cont'd)</i>			
Piping (plastic)	25	7.5	5.5
Piping (steel)	25	7.5	5.5
Presses (belt)	12.5	15	10
Regeneration plant	10	18	12.5
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	18	12.5
Screens (rotary, except stainless steel)	10	18	12.5
Screens (stainless steel)	15.5	12	8
Thickeners	25	7.5	5.5
Valve and pump chambers and the like	50	4	3
Valves (ceramic)	25	7.5	5.5
Valves (concrete)	25	7.5	5.5
Valves (plastic)	25	7.5	5.5
Valves (steel)	25	7.5	5.5
Vessels (filter)	25	7.5	5.5
<i>Weighing Machines (where not industry specified)</i>			
Weighing machines (not specified)	8	22	15.5
Batch weighers	8	22	15.5
Check weighers	8	22	15.5
Computer weighers	8	22	15.5
Digital indicators	8	22	15.5
Digital platforms	8	22	15.5
Electronic indicators	8	22	15.5
Electronic platforms	8	22	15.5
Mechanical weighing machines	20	9.5	6.5
Shop scales	8	22	15.5
Weigh belts	8	22	15.5
Weighbridges (above ground type)	12.5	15	10
Weighbridges (in-ground type)	25	7.5	5.5
Weighing machines (electronic)	8	22	15.5