

CAPITAL ALLOWANCE RATES

ASSET	INITIAL ALLOWANCE %	ANNUAL ALLOWANCE %
Agricultural Plant and Machinery:		
(a) Electrical, including meters	20	15
(b) Spraying equipment	20	15
(c) Other	20	10
Aerated beverage plant:		
(a) Electrical	20	15%
(b) Steam	20	10%
Aircraft, parts and equipment	20	33 1/3%
Bakery plant and machinery	20	15%
Bicycles	20	25%
Block and brick manufacturing plant and machinery	20	15%
Cigarette manufacturing machinery	20	15%
Cinematograph:		
(a) Machinery (projectors)	20	20%
(b) Electrical appliances including fans and public address systems	20	15%
(c) Seating	20	15%
Clothing Trade:		
(a) Steam boilers, engines and similar plant and machinery	20	10%
(b) General Machinery including sewing machines	20	15%
(c) Electrical plant and machinery	20	15%
Copra crushing and refining plant	20	15%
Cranes and hoists	20	15%
Diesel engines and motors	20	15%
Electricity undertakings:		
(a) Generating plant	20	15%
(b) Mains	20	10%
(c) Other equipment water turbines and transformers	20	10%
Electrical lifts	20	15%
Engineering workshops:		
(a) Electrical equipment	20	15%
(b) Heavy plant	20	10%
(c) Lathes and milling machines	20	15%
(d) Welding plant, tools and instruments	20	15%
Furniture Workshops:		
(a) Electrical equipment	20	15%
(b) Other	20	15%
Furniture	20	15%
Garages :		
Gasoline and Kerosene tanks and pumps	20	10%
Gas :		
(a) Gas holders or containers	20	10%
(b) Other plant	20	10%

Ice manufacture and Cold stores:		
(a) Electrical plant and insulation	20	15%
(b) Refrigeration machinery, compressors, condensers, tanks, etc.	20	15%
(c) Steam and gas engines	20	10%
Laundry and dry cleaning:		
(a) Steam boilers, engines and similar plant and machinery	20	10%
(b) General machinery	20	15%
(c) Electrical plant and machinery	20	15%
Motor cars, lorries, omnibuses, vans,Jeeps, tractors, trucks, land rovers	20	25%
Motor cycles	20	25%
Neon signs	20	15%
Office appliances : Accounting, adding, calculating, cash registers and duplicating and copying machines, typewriters	20	15%
Oil tanks and pumps	20	10%
Photographic equipment	20	15%
Printing :		
(a) Plant and machinery	20	10%
(b) Type	20	15%
(c) Computer hardware	20	25%
(d) Computer software	20	331/3%
Pumps:		
(a) Electric	20	15%
(b) Other	20	10%
Radio equipment:		
(a) Amplifiers and receivers	20	15%
(b) Lines and speakers	20	10%
Refrigeration, deep freeze and refrigeration cabinets	20	15%
Rum plant and breweries:		
Boilers, pumps, stills and vats	20	10%
Stoves	20	15%
Scales	20	10%
Shipping:		
Launches, lighters, canoes and sail boats	20	15%
Traction and hauling equipment	20	25%
Trailers	20	15%
Timber merchants:		
(a) Saw milling machinery and electrical motors	20	15%
(b) Steam engines and boilers	20	10%
Waterworks:		
Appliances and apparatus used for storage, purification, conveyance, measurement or regulation of water	20	10%
Plant and machinery not elsewhere specified	20	15%
CCA on industrial building	None	5%
CCA on commercial buildings	None	2.5