

**The Seventh Schedule is reproduced hereunder. For rates applicable prior to 1/1/95, kindly contact the Board of Inland Revenue .**

(Sec. 11A of the I.T.A)

**DEPRECIATION RATES - WEAR & TEAR SCHEDULE**

**CLASS A (WEAR AND TEAR RATE) 10%**

Adding Machines and Calculators – Manual	10
Bakers’ Plant	10
Billiard Tables	10
Boats – Barges	10
Boats – Lighters	10
Boats – Motor	10
Boats – Pontoons	10
Boats – Punts	10
Boats – Rowing and Sailing	10
Brick-making Plant – Walls and Windbreak	10
Buildings (Housing machinery) – Industrial	10
Buildings (Housing machinery) – Other	10
Calculating Machines – Hand-operated	10
Cameras	10
Cash registers – Manual	10
Cigarette – Manufacturing Machinery	10
Cigarette – Tools and Equipment	10
Cigarette Papers – Cutting and Folding Plant	10
Coffee Manufacturing	10
Cylinders – Gas	10
Dentists – Fittings	10
Dentists – Instruments	10
Dictaphones	10
Doctors – Instruments	10
Filing Cabinets	10
Fire Extinguishers	10
Fixtures and Fittings	10
Furniture – Household	10
Hydraulic Jacks	10
Ice Company Plant – Refrigerator	10
Irrigation – Water Supply	10
Lighters	10
Medical Practitioners – Instruments	10
Medical Practitioners – Radium Plaques and Needles	10
Motor Boats	10
Newspaper Equipment – Linotype metal	10
Newspaper Equipment – Stereos and Blocks	10
Newspaper Equipment – Type	10
Office Machines and Equipment – Addressograph	10

Office Machines and Equipment – Cash Registers	10
Office Machines and Equipment – Dictaphones	10
Office Machines and Equipment – Proof Machines – Banks	10
Office Machines and Equipment – Telephones	10
PBX Systems	10
Photography Equipment	10
Poultry Farmers – Eggboxes and Fillers	10
Poultry Farmers – Egg Grader	10
Radio Transceiver Sets	10
Road-making Plant – Utensils for drawing	10
Safes	10
Scales – Weighbridge	10
Shop Fittings	10
Sea-craft	10
Vacuum Cleaners	10
Water Tanks and Pumps	10
Weighbridges	10
Wireless Sets	10

**CLASS B (WEAR AND TEAR RATE) 25%**

Accounting Machines	25
Adding Machines and Calculators – Electrical	25
Aerated Water Plant – Bottling Plant	25
Air-conditioning Equipment – Large General Unit	25
Air-conditioning Equipment – Single Units	25
Aircraft – Commercial – New	25
Arc and Gas Welding Plan	25
Automotive Equipment	25
Beverage Coolers	25
Biscuit-making Plant	25
Bicycles – Motor	25
Bicycles – Ordinary – Commercial	25
Boats – Launches	25
Boats – Tugs	25
Boats – Sloops and Streamers Ocean-going	25
Boilers	25
Boilers – General Binding Machinery and Plant	25
Boilers – Engines, Shafting	25
Bookbinding Plant and Machinery – Boilers	25
Boot and Shoe-making – Boilers	25
Boot and Shoe-making – Box (Cardboard) Manufacturers' Machinery	25
Boot and Shoe-making – General Plant and Machinery	25
Boot and Shoe-making – Motor Vans and Lorries	25
Brick-making Plant – Grog Crusher	25
Brick-making Plant – Railway Siding	25

Brick-making Plant – Traxcavator	25
Brick-making Plant – Tunnel Kilns and Dryers	25
Brewery Plant	25
Bucket Elevator – Quarrying	25
Calculating Machines – Electrical	25
Caravans – Mobile Site Office	25
Carpets (Cost over \$500.)	25
Cement and Concrete Tile – Manufacturing Plant	25
Clothing and Millinery – Manufacturing Plant	25
Clothing and Millinery – Other Plant	25
Clothing and Millinery – Sewing Machines	25
Coconut Oil Manufacturing Plant	25
Cold Stores and Ice Manufacturing – Ice Cans	25
Cold Stores and Ice Manufacturing – Machinery and Plant	25
Compressors – Air and Oxygen Types	25
Compressors – Ammonia – Horizontal	25
Compressors – Ammonia – Vertical	25
Concrete Mixers	25
Confectioners’ Machinery	25
Containers-makers’ Plant	25
Copra	25
Cotton Knitting and Spinning Plant	25
Dentists – Carpets	25
Dentists – Electric Motors	25
Dentists – Furniture	25
Dentists – Plants	25
Dies	25
Diesel Engines and Motors	25
Distillery Plant	25
Dredges	25
Drying Kilns	25
Dumpers – Quarrying	25
Electrical Fittings	25
Elevators and Lifts	25
Engineering Works	25
Furniture – Office	25
Generators	25
Hollman Compressors	25
Ice Company Plant – Coils	25
Ice Company Plant – Cold Storage Plant	25
Ice Company Plant – Fabric Inserted Matting	25
Ice Company Plant – Factory Plant and Machinery	25
Ice Company Plant – Ice Breaker	25
Ice Company Plant – Ice Crusher	25
Ice Company Plant – Water Filter	25
Laundry Plant – General Plant	25

Laundry Plant – Washing Machines	25
Lifts and Elevators	25
Live Network	25
Lorries (Motor)	25
Loudspeakers and Phones	25
Match Factory Plant	25
Medical Practitioners – Diathermy Plant	25
Medical Practitioners – Electro-Cardiograph	25
Medical Practitioners – High-Frequency Current Machines	25
Medical Practitioners – Ophthalmic Surgeon’s Plant	25
Medical Practitioners – Other Plant	25
Medical Practitioners – X-Ray Plant	25
Millinery Manufacturing Plant – Other Plant	25
Millinery Manufacturing Plant – Sewing Machines	25
Milk Treatment Plant	25
Mobile Site Office – Caravan	25
Molasses Industry – Concrete Sump and Gear	25
Molasses Industry – Mill Storage	25
Molasses Industry – Pipe Lines	25
Molasses Industry – Pumps	25
Molasses Industry – Punts	25
Molasses Industry – Storage Tanks	25
Motor Cars and Vehicles	25
Neon Signs	25
Newspaper Equipment – Boilers	25
Newspaper Equipment – Engines and Shafting	25
Newspaper Equipment – Printing Machines	25
Office Machines and Equipment – Accounting Machines	25
Office Machines and Equipment – Adding Machines	25
Office Machines and Equipment – Calculating Machines	25
Office Machines and Equipment – Duplicating Machines	25
Office Machines and Equipment – Typewriters	25
Oxygen Acetylene Plant	25
Oxygen Manufacturing Plant	25
Plastic Extrusion Machine	25
Poultry Farmers – Incubators	25
Printing Press	25
Pumps	25
Quarrying Plant and Machinery	25
RHF Welding Machine	25
Radio Equipment	25
Radios, Radiograms and Phonographs	25
Railway Sidings	25
Refrigerating Plant and Machinery	25
Road-making Plant – Asphalt Plant	25
Road-making Plant – Barbergreen Finisher	25

Road-making Plant – Crawler Loader	25
Road-making Plant – Loader	25
Road-making Plant – Office Machinery	25
Road-making Plant – Motor Dumper	25
Road-making Plant – Rollers and Steam	25
Road-making Plant – Service Cars	25
Road-making Plant – Special Tools	25
Rum Refinery Plant	25
Sewing Machines	25
Ship-building Plant	25
Steel Barrels	25
Stone Crushing Plant	25
Sugar Industry – Boilers, Auxiliaries, Steam Piping	25
Sugar Industry – Distilling Plant	25
Sugar Industry – Drainage and Irrigation Plant	25
Sugar Industry – Factory	25
Television Sets	25
Transformers	25
Typewriters	25
Vulcanizing Machine	25
Water Coolers	25
Welding Units	25

**CLASS C (WEAR AND TEAR RATE) 33.3%**

Aerated Water Plant – Bottles and Cases	33.3
Agricultural Machinery – Tractors, Ploughs, Harvesters, etc.	33.3
Audition Unit – Station and Testing Equipment	33.3
Bulldozers	33.3
Cranes – Electrical or otherwise	33.3
Cranes – Gantries	33.3
Cutlassing Machine	33.3
Farming Equipment	33.3
Forklift Trucks	33.3
Rigs (Oil)	33.3
Road-making Plant – Jitney	33.3
Road-making Plant – Spray Trucks	33.3
Computers	33.3

**CLASS D (WEAR AND TEAR RATE) 40%**

Aircraft – Engine Props – Rotable Spares	40
Aircraft – Second-hand	40