

SUBSIDIARY LEGISLATION

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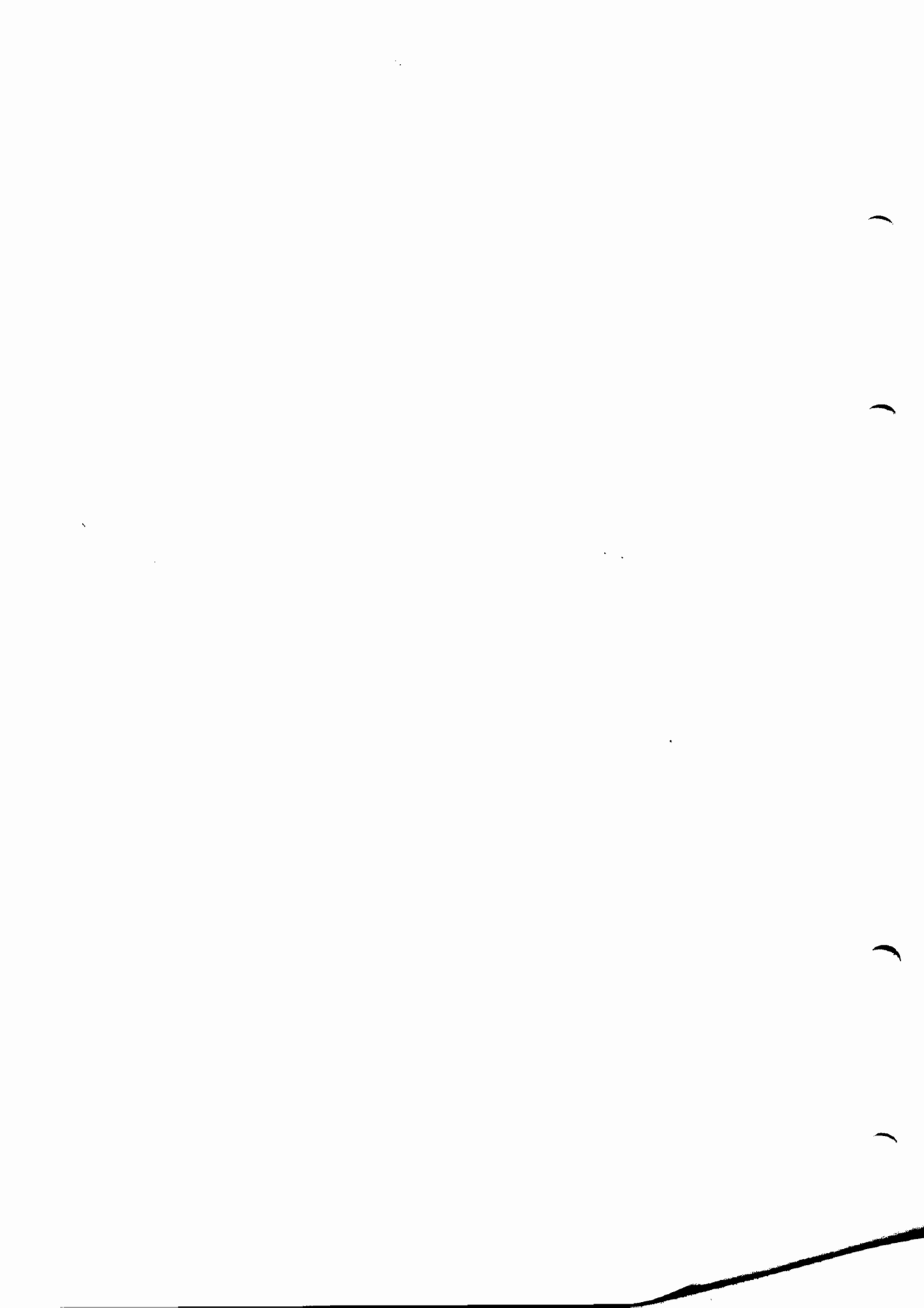
**INCOME TAX ACT
(CHAPTER 35)
INCOME TAX (MACHINERY OR PLANT) (ANNUAL
ALLOWANCE) RULES**

S 37/56

REVISED EDITION 2003

(1st December 2003)

B.L.R.O. 3/2003



SUBSIDIARY LEGISLATION

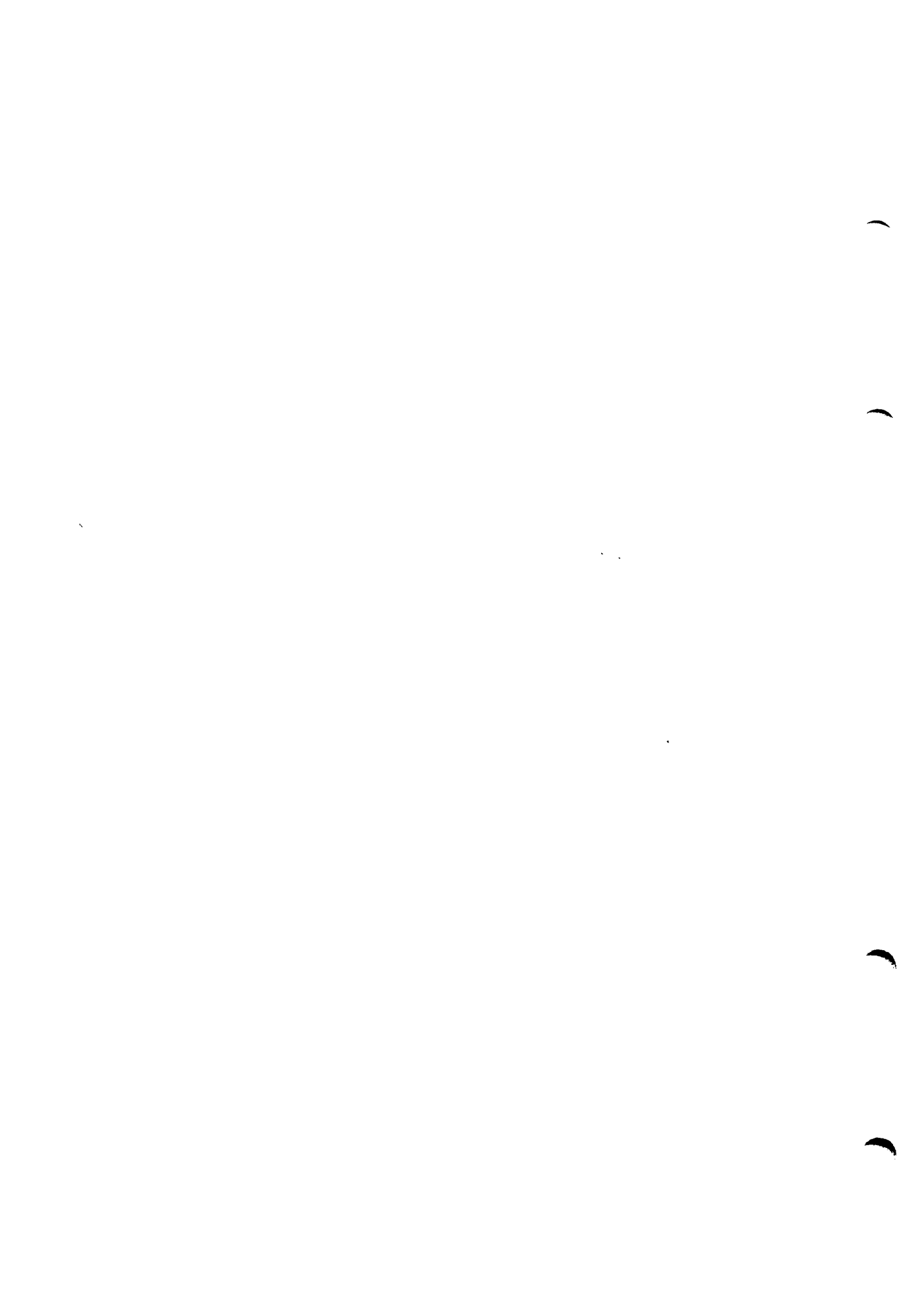
INCOME TAX (MACHINERY OR PLANT) (ANNUAL ALLOWANCE) RULES

ARRANGEMENT OF RULES

Rule

1. Citation.
2. Annual allowance.

SCHEDULE — RATES



SUBSIDIARY LEGISLATION

Rules under sections 5 and 16

INCOME TAX (MACHINERY OR PLANT)
(ANNUAL ALLOWANCE) RULES*Commencement: 1st January 1956***Citation.**

1. These Rules may be cited as the Income Tax (Machinery or Plant) (Annual Allowance) Rules.

Annual allowance.

2. The annual allowance under subsection (2) of section 16 of the Income Tax Act for depreciation by wear and tear of machinery or plant shall be calculated at the respective rates prescribed in the Schedule to these Rules.

SCHEDULE

RATES

A. RATES FOR PARTICULAR TRADES, PROFESSIONS OR BUSINESS

	Percentage %
BAKERIES —	
Machinery or plant generally	8
The non-metal parts of the structure of ovens will be included, for purposes of the allowance, as part of the bakery machinery or plant.	
BOLT, NUT, SCREW AND RIVET MANUFACTURE —	
Machinery or plant generally	10
Taps and dies will be dealt with on a renewals basis	
BOOKBINDING —	
General binding machinery	7½
BRASSFOUNDING —	
Machinery or plant generally	10

[Subsidiary]

SCHEDULE — (continued)

Percentage %

BREWERIES AND DISTILLERIES —

Conveyors, elevators, screening plant, grist mills, wort pumps, tuns, backs, coppers, liquor piping and brewing and distilling plant generally	6¼
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BRICK MAKING —

See Clay Industries.

CHEMICAL MANUFACTURE —

Chemical plant, other than sulphuric acid plant	7½
Sulphuric acid plant	15
Other plant	5

CINEMAS —

Projectors	15
Organs	7½
Seating	7½

CLAY INDUSTRIES —

Building Brick Manufacture —

Mixing and brick-making machines	5
Crushing and grinding plant (milling plant)	7½

Heavy Clay Industry & Pottery Manufacture —

General machinery or plant, e.g. piping, mixing, shaping and glazing machines (blungers, tankers, arks, sifters, pumps, jiggers, jolleys, presses etc.) conveyors, trucks (or cars), propelling mechanism and tracks, air supply and exhaust fans and dust extraction plant excluding electric fans	5
Electric fans (milling plant)	7½
Crushing and grinding plant (milling plant)	7½
Gas-producing plant (wellman-galusha type)	7½
Coal pulverising plant and mechanical stokers	7½
Ovens and kilns	10

CLEANING —

See Dyeing and Cleaning.

COLD STORES —

See Ice Manufacture.

SCHEDULE — (continued)

	Percentage %
COLLIERIES —	
Railway wagons, other than light railway wagons	6¼
Surface machinery or plant, other than electrical plant	6½
All underground plant installed in the shaft pillar	7½
Other underground plant	10
CREAMERIES, DAIRIES AND ICE CREAM FACTORIES —	
Storage tanks	5
Refrigerating plant (except iceless cabinets) and bottling and washing machines	10
Iceless cabinets	15
Other machinery or plant	7½
Loose plant, box cycles, utensils (churns, bottles etc.) and piping will be dealt with on a renewals basis.	
DAIRIES —	
See Creameries.	
DYEING AND CLEANING —	
Machinery or plant generally	10
ELECTRICITY UNDERTAKINGS —	
Generating and distributing machinery or plant —	
Cables	3
Concrete cooling towers	4
Meters	7½
Other generating machinery or plant	8
Other plant, exclusive of loose tools	5
Domestic Electrical Appliances —	
Cookers and kettles	20
Refrigerator, washing machines, washing boilers and water heaters	15
Other kinds of apparatus	10
Conduits and loose tools will be dealt with on a renewals basis.	
FLOUR MILLING —	
Roller mills, automatic weighers, elevators and conveyors (with legging) and spouting	7½

[Subsidiary]

SCHEDULE — (continued)

	Percentage %
Other machinery or plant	10
FURNITURE MANUFACTURE —	
Machinery or plant generally	7½
GAS UNDERTAKINGS—	
Coke-handling plant	}
Pan ash and clinker plant	
Chemical plant	
Benzol plant	
Sulphate of ammonia plant	
Tar distillation plant	7½
Other machinery or plant, excluding concrete cooling towers and masonry tar tanks	5
HEAVY CLAY INDUSTRY —	
See Clay Industries.	
ICE CREAM FACTORIES —	
See Creameries.	
ICE MANUFACTURE AND COLD STORES —	
Insulation	7½
Refrigerating machinery, i.e compressors, condensers, ice tanks, coolers, conduits, moulds, coils, travellers etc.	10
Lagging, belting, loose plant, utensils etc. will be dealt with on a renewals basis.	
LAUNDRIES —	
Machinery or plant generally	10
LIGHT METAL CASTINGS MANUFACTURE —	
Machinery or plant generally	10
MATCH MANUFACTURE —	
Lathes, wood-cutting and wax taper-making machinery, including taper drums	5
General machinery or plant, including match making, splint-levelling and cleaning, and box filling machines	7½

SCHEDULE — (continued)

	Percentage %
MILK BARS —	
Milk and ice cream refrigerating and delivery units	15
Carbonating plant, sterilising and washing plant and boilers	10
Other machinery or plant	7½
MINING —	
Dredges (tin mines)	12½
Transmission lines	10
General machinery or plant	10
NAIL MANUFACTURE —	
Machinery or plant generally	5
PAINT, COLOUR AND VARNISH MANUFACTURE —	
Storage tanks	5
General machinery or plant, including grinding machinery	7½
PAPER BAG MANUFACTURE —	
Machinery or plant generally	7½
PLANTATIONS —	
Machinery or plant generally	10
POTTERY MANUFACTURE —	
See Clay Industries.	
PRINTING —	
Printing and binding machines	7½
Type (subject to note)	10
Note : Normally type will be dealt with on a renewals basis.	
PRINTING —	
Printing and binding machines	7½
Type (subject to note)	10
Note — Normally type will be dealt with on a renewals basis.	
RIVET MANUFACTURE —	
See Bolt, Nut, Screw and Rivet Manufacture.	

[Subsidiary]

SCHEDULE — (continued)

Percentage %

SAW MILLING —

See Timber Merchants.

SHOE AND SLIPPER MANUFACTURE —

Manufacturing machinery (process plant) 10

TIMBER MERCHANTS, SAW MILLERS AND TIMBER GOODS
MANUFACTURE —

General saw-milling machinery or plant 7½

Traction engines and haulage plant 20

VARNISH MANUFACTURE —

See Paint.

WATER UNDERTAKINGS —

Cast iron mains } 3

Asbestos cement mains }

Steel mains 5

Meters 10

General machinery or plant 5

**B. RATES FOR PARTICULAR TYPES OF MACHINERY OR
PLANT NOT CONFINED TO SPECIFIC TRADES
PROFESSIONS OR BUSINESS**

ENGINES AND POWER PLANTS —

Steam and gas engines, boilers and shafting 5

Electric motors, dynamos and electrical plant, including transformers ... 7½

Internal combustion engines, excluding outboard engines 10

FURNACES —

Electric furnaces — All parts of the furnace, including transformers,
switchgears, high and low tension cable connections, furnaces,
tilting gear and regulators 12½Furnaces (other than electric furnaces) will be dealt with on a renewals
basis.

LIGHT RAILWAY AND TRAMWAY TRACKS AND WAGONS 10

SCHEDULE — (continued)

	Percentage %
MARINE VESSELS —	
Vessels propelled by steam or internal combustion engines, where such plant is fixed permanently to the vessels	5
Sailing and others	4
OFFICE EQUIPMENT —	
Typewriters, accounting machines and other similar office appliances.....	10
Furniture	5
PETROL PUMPS	7½
ROAD ROLLERS —	
Steam rollers	10
Diesel rollers	20
Petrol rollers	20
VEHICLES —	
Steam lorries and tractors (excluding caterpillar tractors)	15
Cars, vans, wagons, lorries, omnibuses and tractors (excluding caterpillar tractors) driven by internal combustion engines	20
Caterpillar tractors, excavators, bulldozers etc. (see also Road Rollers).	25
WELFARE EQUIPMENT —	
Canteen equipment and such items and wash basins, bath and lavatory pans, where these do not form a fixed part of any industrial building or structure or marine vessel	10

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