

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

**S 37/56**

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**SUBSIDIARY LEGISLATION**

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

**ARRANGEMENT OF RULES**

**Rule**

1. Citation.
2. Annual allowance.

**SCHEDULE — RATES**

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## SUBSIDIARY LEGISLATION

## Rule 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 &amp; 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