

Effective lives (Asset Categories)**Table B as at 1 July 2012**

A			
ASSET	LIFE (YEARS)	REVIEWED	DATE OF APPLICATION
<i>Advertising samples and designs (for decorative steel and iron work)</i>	40		1 Jan 2001
<i>Advertising signs:</i>			
Billboards (hoarding)	20		1 Jan 2001
Roller board (moving surface)	6 ² / ₃		1 Jan 2001
Solar powered (real estate signs)	13 ¹ / ₃		1 Jan 2001
<i>Air compressors:</i>			
Compressors – reciprocating	7	*	1 Jul 2008
Compressors – rotary screw	10	*	1 Jul 2008
<i>Air-conditioning assets (excluding pipes, duct work and vents):</i>			
Air handling units	20	*	1 Jul 2003
Cooling towers	15	*	1 Jul 2003
Condensing sets	15	*	1 Jul 2003
<i>Chillers:</i>			
Absorption	25	*	1 Jul 2003
Centrifugal	20	*	1 Jul 2003

Master Tax Guide 2013 Depreciation Rates

CCH New Zealand Ltd



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New Zealand Master Tax Guide (2013 edition) CCH New Zealand Ltd, 2013-07-01 The Master Tax Guide New Zealand's most popular tax handbook contains practical examples and concise summaries of legislation cases and IRD rulings and statements affecting the 2012 2013 and future tax years The commentary is concise and easy to read The new edition also includes discussion of various proposals introduced under the Taxation Livestock Valuation Assets Expenditure and Remedial Matters Bill including proposed mixed use asset rules new calculation methods for some foreign currency hedges GST changes including a new zero rating rule further livestock valuation changes **New Zealand Depreciation Rates (2013 edition)** CCH New Zealand Ltd, 2013-07-01 Easy to use volume including all New Zealand's depreciation rates in table format consolidated to 1 January 2013 An essential reference tool for tax practitioners students and anyone involved in business New Zealand Tax Regulations and Determinations (2013 edition) CCH New Zealand Ltd, 2013-07-01 Consolidates tax regulations Orders in Council and determinations to 1 January 2013 Includes consolidated tables of depreciation rates and a summary of amendments *U.S. Master Tax Guide* CCH Tax Editors, 2008-12 The Hardbound Edition of CCH's U S Master Tax Guide is identical in content to the standard softbound MTG but is produced in an attractive hardcover format with elegant gold stamping for year round permanent reference Like the softbound edition the Hardbound Edition provides helpful and practical guidance on today's federal tax law **International Master Tax Guide 2009/10**, 2009 This book is a concise foreign tax reference tool for the practitioner who needs quick answers to basic corporate and individual tax questions **Australian Master Tax Guide 2012** CCH Australia Staff, 2012 **U.S. Master Tax Guide (2009)**, 2008-11 Providing helpful and practical guidance on today's federal tax law this 92nd edition of the U S Master Tax Guide reflects all pertinent federal taxation changes that affect 2008 returns and provides fast and reliable answers to tax questions affecting individuals and business income tax *New Zealand Master Bookkeepers Guide* Stephen J Marsden, 2013-07-01 This practical guide covers not only bookkeeping essentials but also a range of accounting and taxation issues that bookkeepers need to be aware of when dealing with their clients and their accountants It has a very practical approach with numerous worked examples diagrams checklists tables and FAQs Adapted for New Zealand from the popular Australian edition by Stephen Marsden this book is an invaluable resource for bookkeepers accounting technicians and accountants U.S. Master Tax Guide, 1921 *U.S. Master GAAP Guide* Bill D. Jarnagin, 2008-09 In a single affordable volume U S Master GAAP Guide offers solutions to many complex accounting and disclosure problems by providing accountants with superior technical analysis new insights and practical explanations of accounting principles

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