

## Samples of Depreciating Assets – Division 40

### Diminishing Value Rates – A.T.O Listed

Mobile Phones	25.00%	Hovercraft	30.00%
Forklifts	25.00%	Wharves	4.00%
Pallets	30.00%	Bowling Balls	30.00%
Draught Horses	15.00%	Bulldozers	25.00%
Mannequins	30.00%	Wheelbarrows	15.00%
Marinas, Floating	15.00%	Camels	15.00%
Linoleum/ Vinyl	16.67%	Caravans-Mobile	33.33%
Aircraft	50.00%	Chimney Stacks	3.00%
Hot Air Balloons	7.50%	Escalators	13.33%
Merry-Go-Rounds	7.50%	Tanks	15.00%
Strongroom Doors	4.00%	Parachute	50.00%
Turnstiles	15.00%	Racing Cars	75.00%
Binoculars	15.00%	Judges Robes	10.00%
Gym Equipment	15.00%	Windmills	7.50%