

# Capital Allowance Depreciation Rates - 2006



**Government of  
Antigua and Barbuda  
Inland Revenue Department**

**ANTIGUA & BARBUDA**  
**INLAND REVENUE DEPARTMENT**  
**CAPITAL ALLOWANCE/DEPRECIATION RATES**

	<b><u>% RATE</u></b>
<b><u>AGRICULTURAL</u></b>	Building and Works (General) 7 ½
<b><u>AIRCRAFT</u></b>	(including engines) 20
<b><u>AIRCONDITIONING PLANT</u></b>	10
<b><u>BAKERIES</u></b>	Plant & Machinery (General) 10
<b><u>BOARDING HOUSES</u></b>	(as under Hotels) ----
<b><u>BREWERIES</u></b>	Boilers 7 ½ Bottles & Cases (Valuation Basis) ---- Bottling & Washing Plant 12 ½ Electrical Installations 7 ½ Plant & Machinery (General) 12 ½ Refrigeration Plant 15
<b><u>BICYCLES</u></b>	15
<b><u>BUILDING</u></b>	(other than industrial) 2
<b><u>CIMENAS</u></b>	Projectors 12 ½ Seating 7 ½
<b><u>CLEANING &amp; DYEING</u></b>	Plant & Machinery (General) ---
<b><u>CLOTHING MANUFACTURE</u></b>	Plant & Machinery (General) 10
<b><u>COCOA DRYING EQUIPMENT</u></b>	10
<b><u>COLD STORES</u></b>	Refrigeration Plant 15 (Compressors, condensers, ice tanks (Coolers, conduits, moulds, coils, Travelers, ect.)  Electrical Plant and Insulation 10 (but not lagging, bolting ect.)
<b><u>CREAMERIES: DAIRIES &amp; ICE CREAM MANUFACTURING</u></b>	Boilers and Tanks 7 ½ Refrigeration Plant 15 Bottling & Washing Plant 12 ½ Electrical Installations 7 ½
<b><u>DAIRIES</u></b>	(as under creameries) ---
<b><u>DENTISTS</u></b>	Equipment 10 (other than office equipment)

<b><u>POULTRY FARMING</u></b>	(and see under farming):	
	Portable Poultry Houses	10
	Incubators	12 ½
	Plant & Machinery (General)	12 ½
<b><u>PRINTING</u></b>	Plant & Machinery (General)	10
<b><u>RESTAURANTS</u></b>	(as under Hotels)	---
<b><u>ROAD MAKING EQUIPMENT</u></b>	Rollers (Mechanically propelled)	22 ½
	Bulldozers	22 ½
	Compressors & Drills	22 ½
	Crushers	25
	Excavators	22 ½
<b><u>SHIP BUILDING &amp; REPAIRS</u></b>	Dock Installations (Generally)	15
<b><u>SHIPPING</u></b>	Tankers	15
	Motorized Launches	12 ½
	Lighters	10
	Sailing Vessels	10
	Motor Vessels (Generally)	12 ½
<b><u>SHOE MANUFACTURE</u></b>	Plant & Machinery (General)	10
<b><u>SOAP MANUFACTURE</u></b>	Plant & Machinery (General)	10
<b><u>SOFT DRINKS MANUFACTURE</u></b>	Plant & Machinery (General)	12
<b><u>WELFARE EQUIPMENT</u></b>	Canteen Equipment	10
<b><u>WELDING PLANT</u></b>		12
<b><u>GENERAL</u></b>	(where not otherwise stated)	
	Plant & Machinery	10
	Furniture, Fixture, Fittings & Equipment	7 ½
	Building/Building Renovation	2
	Roads/Fencing/Pavements	2
	Leasehold Improvements	4
	Computer Hardware & Software	33 1/3
	Air conditioning Units	12 ½
	Generators	10

Note: Small tools, utensils, implements and other similar items of equipment not regarded as “plant” will be dealt with on a removal basis.

<b><u>DYEING &amp; CLEANING</u></b>	(as under Cleaning)	---
<b><u>DISTILLERIES</u></b>	Rum (plant & Machinery)	10
	Nutmegs (Plant & Machinery)	10
<b><u>FARMING</u></b>	(see under Poultry Farming)	
	Electrical Installations	7 ½
	Tractors	22 ½
	Sprayers	17 ½
	Machinery & Plant (General)	15
<b><u>FERTILISER MANUFACTURER</u></b>	Plant & Machinery (General)	12 ½

<b><u>FURNITURE MANUFACTURE</u></b>	Electrical Installations	7 ½
	Plant & Machinery (General)	10
<b><u>GARAGES</u></b>	Plant & Machinery (including gasoline pumps)	10
<b><u>HOTELS:</u></b>	(including Boarding Houses & Restaurants)	
	Furniture (excluding soft furnishings)	12 ½
	Fixtures & Fitting	10
	Kitchen Equipment	15
	Refrigerators & Deep Freezer cabinets	12 ½
	Sports equipment	12 ½
	Tennis courts	2
	Roads/Fencing/Pavements	2
<b><u>ICE MANUFACTURE</u></b>	(as under cold stores)	---
<b><u>INDUSTRIAL BUILDINGS</u></b>		
<b><u>LABORATORIES</u></b>	Fixtures, Fittings & Equipment	10
<b><u>LAUNDRIES</u></b>	Plant & Machinery (General)	12 1/2
<b><u>LIME PRODUCTS MANUFACTURE</u></b>	Plant & Machinery (General)	10
<b><u>LIGHT METAL CASTINGS ECT, MANUFACTURE</u></b>	Plant & Machinery (General)	10
	Welding Plant	12 ½
	Electrical Installations	7 ½
<b><u>MOTOR VEHICLES</u></b>	(unless otherwise stated):	
	Motor Cars & Vans	20
	Motor Vans	22 ½
	Motor Lorries & Trucks	22 ½
	Taxis	20
	Golf Carts	20
	Boats	20
<b><u>NET MANUFACTURE</u></b>	Plant & Machinery (General)	10
<b><u>NUTMEG DISTILLATION</u></b>	(see under distilleries)	--
<b><u>OIL REFINERIES &amp; INSTALLATIONS</u></b>	Plant & Machinery (General)	10
<b><u>OFFICE EQUIPMENT</u></b>	(Accounting Machines, typewriters)	10