

Asset type	Depreciation Rate
<i>Computerized information</i>	
1. Software	.315
2. Databases	.315
<i>Innovative property</i>	
3. Mineral exploration	.075
4. R&D (scientific)	.150
5. Entertainment and artistic originals	.200
6. New product/systems in financial services	.200
7. Design and other new product/systems	.200
<i>Economic competencies</i>	
8. Brand equity	
a. Advertising	.550
b. Market research	.550
9. Firm-specific resources	
a. Employer-provided training	.400
b. Organizational structure	.400

Master Tax Guide 2013 Depreciation Rates

CCH New Zealand Ltd



Master Tax Guide 2013 Depreciation Rates:

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

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