Asset type	Depreciation Rate
Computerized information	
1. Software	.315
2. Databases	.315
Innovative property	
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
Economic competencies	
8. Brand equity	
a. Advertising	.550
b. Market research	.550
9. Firm-specific resources	
a. Employer-provided training	.400
b. Organizational structure	.400

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