CAPITAL ALLOWANCE TABLE
NTA, Table I (Paragraph 6*j*)

Class	Rate	Qualifying Capital Expenditure
1	10%	(i) Building Expenditure (ii) Agricultural Expenditure (iii) Mast Expenditure (iv) Intangible assets Expenditure (v) Heavy Transportation Expenditure
2	20%	(i) Plant Expenditure (ii) Agricultural Equipment Expenditure (iii) Furniture and Fittings Expenditure (iv) Mining Expenditure (v) Other Equipment Expenditure
3	25%	(i) Motor Vehicle Expenditure (ii) Software Expenditure (iii) Other Capital Expenditure