

Update Amortization Tables 2015

The amortization tables are the most common method to amortize. According to the tax reform of 2015 the tax amortization tables were simplified, setting the table found below.

Kind of Element	Maximum linear coefficient	Maximum period of years
Civil Work		
Common civil work	2%	100
Pavements	6%	34
Infrastructure and mining work	7%	30
Power stations		
Hydraulic power stations	2%	100
Nuclear power stations	3%	60
Coal plants	4%	50
Renovated stations	7%	30
Other power stations	5%	40
Buildings		
Industrial buildings	3%	68
Land dedicated exclusively to slag heaps	4%	50
Warehouses and bonded warehouses (gaseous, liquid and solid)	7%	30
E Commercial, administrative, service and residential buildings	2%	100
Installations		
Substations, transport networks and energy distribution	5%	40
Cables	7%	30
Rest of the installations	10%	20
Machinery	12%	18
Medical equipment and similars	15%	14
Transport elements		
Locomotives, cars and traction equipment	8%	25
Ships and aircraft	10%	20
Internal transport elements	10%	20
External transport elements	16%	14
Lorries	20%	10
Furniture and furnishings		
Furniture	10%	20
Lingerie	25%	8
Glassware	50%	4
Utensils and tools	25%	8
Dies, matrix and models	33%	6
Other furnishings	15%	14
Electronic equipment and installations, systems and programs		
Electronic equipment	20%	10
Information processing equipment	25%	8
Computer systems and programs	33%	6
Film productions	33%	6
Phonography, videos and audio-visual series	33%	6
Other elements	10%	20