

Appendix C Property, Plant and Equipment Classification and Useful Lives

Categories	Useful life (Years)
Land and Building	
<i>Land</i>	
Leasehold Land	Lease term
Freehold Land	Infinity
<i>Building</i>	
Residential Building	25 – 50
Office Building	25 – 50
Others Building	25 – 50
Works and Infrastructure	
Land Transport Facilities	7 – Infinity
Air Transport Facilities	10 – 15
Water Transport Facilities	20 – 100
Public Park and Recreation	5 – 10
Drainage and Irrigation Facilities	50-100
Flood Control Facilities	20 – 100
Sewerage Facilities	20 – 100
Power Generating facilities	20 – 30
Machinery and Equipment	
Plant and Machinery	8 – 20
Office Equipment and Appliances	3 – 10
Furniture	3 – 10
ICT Equipment and Appliances	5 – 13
Communication Equipment and Appliances	3 – 20
Broadcasting and Musical Equipment and Appliances	3 – 38
Lab Equipment and Appliances	3 – 40
Environments Equipment and Appliances	3 – 10
Sports and Recreation Equipment and Appliances	5 – 10
Agriculture/Forestry/Marine Equipment & Appliances	5 – 25
Medical Equipment & Appliances	5 – 20
Security Equipment & Appliances	3 – 30
Engineering Equipment & Appliances	3 – 20
Defense assets	
Vehicles	
Robotic Vehicles	5 – 10
Cars	5 – 10
Bus	5 – 15
Motorcycles	5 -10
Lorry/Trucks	5 – 15
Boats and Ships	5 – 20
Aero planes and Helicopters	12 – 30
Others Vehicles	5 – 15
Assets under capital lease	
Category same as other PPE	Shorter of lease term or its useful life
Service concession asset	
Category same as other PPE	Same as other PPE
Life assets	
Dogs	3 – 10
Horses	3 – 15