

## List of CCA rates and classes

The following chart is a **partial list** and description of the most common capital cost allowance (CCA) classes. You will find a complete list in Schedule II of the *Income Tax Regulations*.

Class number	Description	CCA rate
1	Most buildings made of brick, stone, or cement acquired after 1987, including their component parts such as electric wiring, lighting fixtures, plumbing, heating and cooling equipment, elevators, and escalators (additional allowance of 6% for buildings used for manufacturing and processing in Canada and 2% for buildings used for other non-residential purposes, for buildings acquired after March 18, 2007)	4%
3	Most buildings made of brick, stone, or cement acquired before 1988, including their component parts as listed in Class 1 above	5%
6	Buildings made of frame, log, stucco on frame, galvanized iron, or corrugated metal that are used in the business of farming or fishing, or that have no footings below-ground; fences and most greenhouses	10%
7	Canoes, boats, and most other vessels, including their furniture, fittings, or equipment	15%
8	Property that is not included in any other class such as furniture, calculators and cash registers (that do not record multiple sales taxes), photocopy and fax machines, printers, display fixtures, refrigeration equipment, machinery, tools costing \$500 or more, and outdoor advertising billboards and greenhouses with rigid frames and plastic covers	20%
9	Aircraft, including furniture, fittings, or equipment attached, and their spare parts	25%
10	Automobiles (except taxis and others used for lease or rent), vans, wagons, trucks, buses, tractors, trailers, drive-in theatres, general-purpose electronic data-processing equipment (for example, personal computers) and systems software, and timber-cutting and removing equipment	30%
10.1	Passenger vehicles costing more than \$30,000 if acquired after 2000	30%
12	Chinaware, cutlery, linen, uniforms, dies, jigs, moulds or lasts, computer software (except systems software), cutting or shaping parts of a machine, certain property used for earning rental income such as apparel or costumes, and videotape cassettes; certain property costing less than \$500 such as kitchen utensils, tools, and medical or dental equipment acquired after May 1, 2006	100%
13	Property that is leasehold interest (the maximum CCA rate depends on the type of leasehold and the terms of the lease)	n/a
14	Patents, franchises, concessions, and licences for a limited period – the CCA is limited to whichever is less: <ul style="list-style-type: none"> <li>■ the capital cost of the property spread out over the life of the property; or</li> <li>■ the undepreciated capital cost of the property at the end of the tax year</li> </ul> Class 14 also includes patents, and licences to use patents for a limited period, that you elect not to include in Class 44	n/a
16	Automobiles for lease or rent, taxicabs, and coin-operated video games or pinball machines; certain tractors and large trucks acquired after December 6, 1991, that are used to haul freight and that weigh more than 11,788 kilograms	40%
17	Roads, sidewalks, parking-lot or storage areas, telephone, telegraph, or non-electronic data communication switching equipment	8%
38	Most power-operated movable equipment acquired after 1987 used for moving, excavating, placing, or compacting earth, rock, concrete, or asphalt	30%
39	Machinery and equipment acquired after 1987 that is used in Canada mainly to manufacture and process goods for sale or lease	25%
43	Manufacturing and processing machinery and equipment acquired after February 25, 1992, described in Class 39 above	30%
44	Patents and licences to use patents for a limited or unlimited period that the corporation acquired after April 26, 1993—however, you can elect not to include such property in Class 44 by attaching a letter to the return for the year the corporation acquired the property. In the letter, indicate the property you do not want to include in Class 44	25%
45	Computer equipment that is “general-purpose electronic data processing equipment and system software” included in paragraph f of Class 10 acquired after March 22, 2004. Also see class 50 and 52.	45%
46	Data network infrastructure equipment that supports advanced telecommunication applications, acquired after March 22, 2004 – it includes assets such as switches, multiplexers, routers, hubs, modems, and domain name servers that are used to control, transfer, modulate and direct data, but does not include office equipment such as telephones, cell phones or fax machines, or property such as wires, cables or structures	30%
50	General-purpose computer equipment and systems software acquired after March 18, 2007, that is not used principally as electronic process control, communications control, or monitor equipment, and the systems software related to such equipment, and data handling equipment that is not ancillary to general-purpose computer equipment	55%
52	General-purpose computer equipment and systems software acquired after January 27, 2009, and before February 2011	100%