

DECISION no. 2139 as of 30 November 2004
for the approval of the Catalogue concerning the classification and normal service life of fixed assets
ISSUER: THE GOVERNMENT
PUBLISHED IN: THE OFFICIAL GAZETTE NO. 46 as of 31 January 2005

THE CATALOGUE CONCERNING THE CLASSIFICATION AND NORMAL
SERVICE LIFE OF FIXED ASSETS

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CLASSIFICATION CODE	DESIGNATION OF THE FIXED ASSETS	NORMAL SERVICE LIFE – YEARS –
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Group 1. CONSTRUCTIONS		
1.1.	Industrial constructions	
1.1.1.	Industrial buildings except the buildings from:	40-60
1.1.1.1.	- food industry, construction materials industry, metallurgy and ferrous metallurgy	28-42
1.1.1.2.	- chemical industry	24-36
1.1.2.	Light constructions for metallic structures (production plants, assembly plants, etc.), except:	16-24
1.1.2.1.	- barracks, sheds, etc.	8-12
1.1.3.	Hydroelectric power plants, transformer stations and substations, switching stations, except:	40-60
1.1.3.1.	- special metallic constructions;	32-48
1.1.3.2.	- special concrete constructions.	24-36
1.1.4.	Thermoelectric and nuclear power plants, except:	32-48
1.1.4.1.	- the reactor building	24-36
1.1.5.	Tracks and platforms	
1.1.5.1.	- made of concrete;	24-36
1.1.5.2.	- made of ballast, macadam.	16-24
1.1.6.	Oil, gas and salt wells, and oil drillers and extractors	
1.1.6.1.	- oil, gas and salt wells	8-12
1.1.6.2.	- oil drillers and extractors	24-36
1.1.7.	Pit-head frames	24-36
1.1.8.	Mining shafts, groves, inclined planes and plats	20-30
1.1.9.	Supporting structures, construction trestles and corridors for belt conveyers	24-36
1.1.10.	Loading/unloading ramps.	25-35
1.1.11.	Underground mining constructions: for the staff; stations and sheds; pumping stations; compressor stations; bunker air shafts; raises-step downs; etc.	20-30
1.1.12.	Stacks and cooling towers	24-36
1.1.13.	Settling ponds	12-48
1.1.14.	Smoke, dust and drying chambers	28-42
1.1.15.	Uncovering construction works for mines	8-12
1.1.16.	Outdoor test fields or indoor testing rooms	12-18
1.1.17.	Other industrial constructions not listed under group 1.1.	24-36
1.2.	Agricultural constructions	
1.2.1.	Agricultural-animal husbandry buildings	24-36
1.2.2.	Light agricultural constructions (barracks, warehouses, sheds and cabins)	8-12
1.2.3.	Warehouses for mineral or natural fertilizers (composting constructions)	16-24
1.2.4.	Silos for forage	24-36
1.2.5.	Silos for storing and preservation of cereals	28-42
1.2.6.	Barns for storing corn.	20-30
1.2.7.	Constructions for animal husbandry and aviculture, paddocks.	20-30
1.2.8.	Ponds and basins; canal locks and elevators; dams; ditches etc. for pisciculture	24-36
1.2.9.	Terraces on arable, fruit-tree and win-growing plantations.	32-48
1.2.10.	Greeneries, solaría, hotbeds and mushroom beds	

1.2.10.1.	- from masonry, concrete, metal or wood and glass.	16-24
1.2.10.2.	- light construction from wood and plastic film.	2-4
1.2.11.	Other agricultural constructions not listed under group 1.2.	16-24
1.3.	Constructions for postal and telecommunication transportation	
1.3.1.	Buildings for transportations: bus terminals, train stations, subway stations, airports, ports, hangars, depots, garages, workshops, except:	32-48
1.3.1.1.	- light constructions with metallic structure	16-24
1.3.2.	Infrastructure for railway transportation with	
1.3.2.1.	- normal and narrow gauge.	40-60
1.3.2.2.	- normal gauge for subway.	32-48
1.3.2.3.	- narrow gauge, including for lumber.	28-42
1.3.2.4.	- narrow gauge for mining.	12-18
1.3.3.	Tram infrastructure and stations.	24-36
1.3.4.	Electric contact networks for electric traction	
1.3.4.1.	- for railways.	24-36
1.3.4.2.	- for tram and trackless trolley lines.	20-30
1.3.4.3.	- for mining railways.	12-18
1.3.5.	Railway transportation constructions: for passengers; grade crossing; jig; delivery roadways; for fuelling and revision of locomotives; axle lowering channels; foundations for turntables and lift bridges; slag ditches, etc.	24-36
1.3.6.	Railway apparatuses.	4-6
1.3.7.	Road infrastructure (for public, industrial, agricultural roads), alleys, streets and motorways, including all the required accessories (sidewalks, milestones, parking lots, parapets, markings, traffic signs)	
1.3.7.1.	- with ballast, stabilised earth or macadam pavement	16-24
1.3.7.2.	- with asphalt concrete pavement or pavement on soft foundation	20-30
1.3.7.3.	- with cement concrete pavement.	28-42
1.3.7.4.	- riding cut infrastructure.	24-36
1.3.8.	Airport tarmacs and parking platforms for airplanes and vehicles. Airport constructions	32-48
1.3.9.	Levees, booms and docks for ships.	40-60
1.3.10.	Tracks for ship assembly and launch	
1.3.10.1.	- Wooden chines.	12-18
1.3.10.2.	- Concrete and reinforced concrete chines.	32-48
1.3.11.	Navigation channels.	40-60
1.3.12.	Accessory constructions for road, air and naval transportation	24-36
1.3.13.	Mining and industrial cable railways	
1.3.13.1.	- on wooden poles.	12-18
1.3.13.2.	- on metallic or reinforced concrete poles.	24-36
1.3.14.	Cable railways for passengers; stations and protection constructions	
1.3.14.1.	- with cabin, gondola car or seats.	20-30
1.3.14.2.	- multi-lifts for skiing.	9-15
1.3.15.	Light type cable railways for lumber.	4-6
1.3.16.	Above-ground inclined planes.	24-36
1.3.17.	Bridges, culverts, catwalks and viaducts for railway and road transportation; viaducts	
1.3.17.1.	- made of wood.	8-12
1.3.17.2.	- made of masonry, reinforced concrete or metal.	32-48
1.3.18.	Tunnels.	40-60
1.3.19.	Buildings for post and telecommunication: telephone exchanges, radio broadcasting stations, radio and television studios, etc.	36-54
1.3.20.	Overhead telecommunication lines and cables (poles, circuits, cables, crossings, consoles, etc.)	9-15
1.3.21.	Underground urban and interurban communication networks and channels, except:	16-24
1.3.21.1.	- Support for telecommunication broadcasts through fibre optic cables (marine, river cables)	8-12
1.3.22.	Metallic platforms, towers and piles for radiotelephony, mobile telephony, radio and TV	9-15
1.3.23.	Phone booths.	4-6

1.3.24.	Light constructions for transportation and telecommunication (barracks, warehouses, sheds, cabins)	8-12
1.3.25.	Other transportation, post and telecommunication constructions not listed under subgroup 1.3.	20-30
1.4.	Hydrotechnical constructions	
1.4.1.	Dams and accessory constructions for dams (gates, overflows, waiting ports and fronts, energy dispersers, bottom discharges, sluices)	40-60
1.4.2.	Levees (for protection, subdividing, current control) for banks, crests, cutwaters; rock fillings and cribs; gratings	
1.4.2.1.	- made of fascine; wood with boulders or stones;	16-24
1.4.2.2.	- made of rock; concrete blocks; stone masonry; reinforced concrete	24-36
1.4.3.	Adduction ditches.	40-60
1.4.4.	Pitchings.	24-36
1.4.5.	Hydrotechnical, hydrometric, hydrometeorological, oceanographic constructions, meteorological platforms, except:	32-48
1.4.5.1.	- light constructions.	8-12
1.4.6.	Artificial barrier lakes	40-60
1.4.7.	Other hydrotechnical constructions not listed under group 1.4.	24-36
1.5.	Constructions for business, commerce and storage	
1.5.1.	Business centres.	40-60
1.5.2.	Commercial buildings for storing-marketing and distribution. Stores	32-48
1.5.3.	Constructions for the storage of commodities, industrial goods, construction materials and agricultural products	24-36
1.5.4.	Constructions for the storage and marketing of oil products (gas stations, etc.)	20-30
1.5.5.	Constructions for the storage of explosives, fuels and lubricants	20-30
1.5.6.	Silos for mineral aggregates, minerals, coal, powdery materials (cement, lime, plaster), etc.	20-30
1.5.7.	Storage tanks and basins, except:	20-30
1.5.7.1.	- storage tanks with cathodic protection	32-48
1.5.8.	Cold storage warehouses for food. Ice houses.	20-30
1.5.9.	Platforms for storage and commercial activities.	20-30
1.5.10.	Tanks, reservoirs, cans and barrels for the storage of beverages	24-36
1.5.11.	Loading ramps.	20-30
1.5.12.	Light constructions for business, commerce and storage (barracks, warehouses, sheds, etc.)	8-12
1.5.13.	Treasury rooms for the storage of valuables and data.	20-30
1.5.14.	Other business, commerce and storage constructions not listed under subgroup 1.5	16-24
1.6.	Dwellings and social-cultural constructions	
1.6.1.	Apartment buildings, hotels and homes, except:	40-60
1.6.1.1.	- buildings for social apartments, motels and homes in industrial centres. Public toilets	32-48
1.6.2.	Constructions for education, science, culture and arts; health protection; social assistance; physical education and recreation, except:	40-60
1.6.2.1.	- rest homes, public baths and spas.	28-42
1.6.3.	Fencing made of	
1.6.3.1.	- wood;	8-12
1.6.3.2.	- masonry, reinforced concrete, metal.	20-30
1.6.4.	Administrative buildings.	40-60
1.6.5.	Constructions for thermal stations and heating substations	24-36
1.6.6.	Support constructions for display and advertisement panels.	6-10
1.6.7.	Constructions for clock towers, watch towers and other similar constructions	9-15
1.6.8.	Other dwellings and social-cultural constructions not listed under subgroup 1.6	20-30
1.7.	Constructions for the transportation of electric energy	
1.7.1.	Supply and lighting networks, electric energy carrier lines	
1.7.1.1.	- overhead on wooden poles.	9-15
1.7.1.2.	- overhead on metallic or reinforced concrete poles.	32-48
1.7.1.3.	- underground.	12-18
1.7.2.	Power networks	

1.7.2.1.	- overhead or apparent.	9-15
1.7.2.2.	- underground.	9-15
1.7.2.3.	- in tubes, channels or protection tunnels.	24-36
1.7.3.	Other constructions for the transportation of electric energy not listed under subgroup 1.7	16-24
1.8.	Constructions for water supply, sewer networks and land improvement	
1.8.1.	Excavated or drilled pits.	24-36
1.8.2.	Drains for water supply.	24-36
1.8.3.	Water collectors and inlets.	32-48
1.8.4.	Water supply and drainage channels.	32-48
1.8.5.	Water supply and drainage tunnels.	32-48
1.8.6.	Pipelines for water supply, including crossings and distribution networks. Underground galleries for engineering-urban installations	24-36
1.8.7.	Sewerage pipelines, except:	32-48
1.8.7.1.	- technological pipelines for acid water.	12-18
1.8.8.	Water treatment, neutralisation and purification stations.	24-36
1.8.9.	Water towers.	32-48
1.8.10.	Storage ponds, mud drying beds, irrigation and infiltration fields, except:	16-24
1.8.10.1.	- irrigation channels.	24-36
1.8.11.	Reinforced concrete tanks for water storage.	40-60
1.8.12.	Pump and water separation stations, except:	32-48
1.8.12.1.	- floating pump stations	16-24
1.8.13.	Constructions and technological installations for water supply and sewerage	32-48
1.8.14.	Light constructions (barracks, warehouses, sheds, etc.)	8-12
1.8.15.	Other water supply, sewerage and land improvement constructions not listed under subgroup 1.8	24-36
1.9.	Constructions for the transportation and distribution of oil, industrial gases and liquids, compressed air and heating	
1.9.1.	Main pipelines for the transportation of oil products, industrial gases and liquids, including crossings and technological equipment, except:	20-30
1.9.1.1.	- main pipelines for the transportation of oil products equipped with cathodic protection	40-60
1.9.2.	Heating pipelines	
1.9.2.1.	- overhead or within inspection sewers.	20-30
1.9.2.2.	- non-visitable sewers.	16-24
1.9.3.	Pipelines, branch pipes and technological equipment for gas, oil product, industrial liquid, salt water distribution outside and inside constructions.	12-18
1.9.4.	Other constructions for the transportation and distribution of oil, gases, industrial liquids, compressed air and heating, not listed under subgroup 1.9	16-24
1.10.	Other constructions not listed under group 1.	24-36
GROUP 2. TECHNOLOGICAL EQUIPMENT, TRANSPORTATION MEANS, ANIMALS AND PLANTATIONS		
2.1. TECHNOLOGICAL EQUIPMENT (MACHINES, EQUIPMENT AND INSTALLATIONS)		
2.1.1.	Extraction and preparation of coal and metalliferous and non-metalliferous minerals	
2.1.1.1.	Machines, equipment and installations for the construction of mining shafts and drilling	5-9
	Coal cutters, mining combination machines and coal ploughs. Multi-purpose caterpillar machines	
2.1.1.2.	Machines, equipment and installations for the support of coal mining and for cutting-processing	3-5
2.1.1.3.	Loading machines and filling equipment.	4-8
2.1.1.4.	Rotor excavator and dumper equipment. Crushing and milling machines, equipment and installations	8-12
2.1.1.5.	Machines, equipment and installations for grading, separation and concentration (gravimetric, magnetic and electrostatic)	6-10
	Machines, equipment and installations for flotation	
2.1.1.6.	Machines, equipment and installations for the extraction and preparation of precious metals	8-12

	Salt pelleter and briquetting machines	
	Coal briquetting machines and equipment	
2.1.1.7.	Bit sharpening machines and trolley cleaning machines	4-8
2.1.1.8.	Other technological equipment not listed under class 2.1.1.	4-6
2.1.2.	Geologic and geophysical surveys, drilling and extraction of oil and gas	
2.1.2.1.	Prospecting rigs	7-11
2.1.2.2.	Equipment and installation for drilling oil and gas wells	5-9
2.1.2.3.	Tripods, metallic derricks, crown-blocks, cranes, hoists and turntables	8-12
	Cementing and fissuring assemblies	
	Machines, equipment and installations for oil and gas extraction	
2.1.2.4.	Machines, equipment and installations for core drilling, deviations and perforations	4-8
2.1.2.5.	Other technological equipment not listed under class 2.1.2.	6-10
2.1.3.	Machines, equipment and installations for ferrous metallurgy, including rolling and wire drawing of metals	
2.1.3.1.	Machines, equipment and installations for the production of metallurgic charred coal; for the production of first fusion cast iron and ferrous alloys	11-17
	Machines, equipment and installations for the manufacturing of welding electrodes	
	Machines, equipment and installations for coating and protection of rolled, pipe and wire-drawn surfaces	
2.1.3.2.	Machines, equipment and installations for the manufacturing of steel.	12-18
2.1.3.3.	Machines, equipment and installations for the manufacturing of rolled metals.	9-15
	Machines, equipment and installations for the manufacturing of bars, wires and drawn pipes.	
	Machines, equipment and installations for the manufacturing of welded pipes.	
2.1.3.4.	Other machines, equipment and installations not listed under class 2.1.3.	9-15
2.1.4.	Machines, equipment and installations for the non-ferrous metallurgy	
2.1.4.1.	Machines and installations for reduction, melting, distillation and casting.	11-17
	Furnaces for pre-refinement, machines and installations for converters and refining	
2.1.4.2.	Machines and installations for the processing of non-ferrous metallurgy products, subproducts and waste	9-15
2.1.4.3.	Other machines, equipment and installations not listed under class 2.1.4.	9-15
2.1.5.	Machines, equipment and installations for the machine industry and for metal processing.	
2.1.5.1.	Horizontal boring and milling machines.	9-15
	Slide shaping machines	
	Forge hammers	
	Forging presses; special and specialised presses; forging machines, sheet metal, profile and pipe rolling, bending and debiting machines; special auxiliary machines for forging	
	Heating machines and installations for forging	
	Machines, equipment and installation for knock-out and cleaning cast parts	
	Machines, equipment and installations for heat treatments	
	Special machines, equipment and installations for cable and conductor manufacturing	
	Special machines, equipment and installations for electric insulating material and powder manufacturing	
	Specialised machines, equipment and installations for the manufacturing of wire products (nails, needles, calks, etc.)	
	Specialised machines, equipment and installations for manufacturing thin sheet metal products (toys, packings, etc.)	
	Specialised machines, equipment and installations for manufacturing motor vehicles, tractors, locomotives and carriages	
	Specialised machines for manufacturing rivets, screws, lag screws, nuts and hobnails	
	Specialised machines, equipment and installations for the construction of ships, except:	
2.1.5.1.1.	Automated lines of moulding-casting.	12-18

2.1.5.2.	Lathes:	8-12
	- parallel	
	- frontal and vertical	
	- revolving, automated and semi-automated	
	- specialised	
	Boring machines. Milling machines	
	Shaping machines with sliding blades and mortising machines, gear cutting machines, threaders, etc., fixed grinders	
	Drillers, metal chipping machines	
	Engine units; automated and semi-automated lines; metal processing through cutting	
	Moulders, coring and precision moulding machines and easily fusible machines with model; casting machines; dryers for moulds and cores; machines, equipment and installations for metal and alloy creation	
	Machines, equipment and installations for painting and metal coating	
	Common machines, equipment and installations for electrotechnics	
	Special machines, equipment and installations for the manufacturing of transformers.	
	Special machines, equipment and installations for the manufacturing of rotary electric machines.	
	Special machines, equipment and installations for the manufacturing of high and low voltage devices, telephony and measurement electric appliances	
	Special machines, equipment and installations for the manufacturing of electrochemical products and lighting sources	
	Special machines, equipment and installations for the processing of metal through special processes (ultrasound etc.)	
	Specialised machines, equipment and installations for aeronautical constructions	
	Specialised machines for manufacturing armatures and fittings	
2.1.5.3.	Specialised machines for manufacturing springs.	9-15
2.1.5.4.	Specialised machines, equipment and installations for manufacturing watches	6-10
2.1.5.5.	Machines, equipment and installations for metal welding	6-10
2.1.5.6.	Special machines, equipment and installations for manufacturing product parts and electronic systems (semi-conductors, printed circuits, audio and video devices, electronic measurement devices and tools, computers and peripherals, etc.)	5-9
2.1.5.7.	Portable machines for grinding, sanding, cutting, drilling, etc.	2-4
2.1.5.8.	Other machines, equipment and installations not listed under class 2.1.5.	8-12
2.1.6.	Machines, equipment and installations for the chemical and petrochemical industry	
2.1.6.1.	All purpose machines, equipment and installations for chemical technology	
2.1.6.1.1.	Decanters	
	Separators, separating flasks, wet cyclones, filters and centrifuges	
	Machines, equipment and installations for liquid distillation and rectification processes	
	Machines, equipment and installations for heating, cooling and condensing processes	
	Machines, equipment and installations for vaporisation, drying and crystallisation	
	a) neutral or slightly corrosive medium;	9-15
	b) highly corrosive medium	6-10
2.1.6.1.2.	Machines, equipment and installations for gas system separation processes	
	Machines, equipment and installations for the absorption and extraction processes	
	Machines, equipment and installations for chemical and electrochemical reactions	8-12
	a) neutral or slightly corrosive medium;	
	b) highly corrosive medium.	5-9
2.1.6.2.	Special machines, equipment and installations for the inorganic chemical industry	
2.1.6.2.1.	Special machines, equipment and installations for the manufacturing of sulphuric acid and phosphatic fertilizers, ammonia, nitric acid and nitrous fertilizers	8-12

	Special machines, equipment and installations for the manufacturing of soda	
	Special machines, equipment and installations for the production of carbide, oxygen, powders and explosives. Other special machines, equipment and installations for the inorganic chemical industry	
2.1.6.2.2.	Special machines, equipment and installations for the production of chlorine and its compounds	4-8
2.1.6.3.	Special machines, equipment and installations for the organic chemical industry (without oil processing)	
2.1.6.3.1.	Special machines, equipment and installations for the production of artificial fibres and threads	9-15
	Containers for latex coagulation, casting presses, automated baling machines and rubber sample casting machines	
	Specialised machines, equipment and installations for the manufacturing of rubber products (tyres, gaskets, tubes, etc.)	
2.1.6.3.2.	Granulators for lampblack	8-12
	Reactors for dehydrogenation of butane, polymerisators	
	Specialised machines, equipment and installations for the manufacturing of plastic products	
	Specialised machines, equipment and installations for manufacturing drugs	
2.1.6.3.3.	Installations for the preparation of solutions in a closed circuit, in glass containers and quartz containers for filtration	2-4
2.1.6.3.4.	Other machines, equipment and installations for the organic chemical industry	9-15
2.1.6.4.	Special machines, equipment and installations for oil processing, except:	9-15
2.1.6.4.1.	- differential distillation columns and inert gas generators;	12-18
	- containers for propane and butane	
2.1.6.4.2.	- engine units for the hydraulic cutting of charred coal, catalyst regenerators and moisteners: Columns for the retrieval of SO ₂ from refined material and sulphur dioxide solvent treatment columns and tar burning furnaces	7-11
2.1.6.5.	Special machines, equipment and installations for the manufacturing of soap, detergents and candles	8-12
2.1.6.6.	Other machines, equipment and installations not listed under class 2.1.6.	8-12
2.1.7.	Machines, equipment and installations for the manufacturing of construction and refractory materials	
2.1.7.1.	Machines, equipment and installations for product shaping, except:	9-15
2.1.7.1.1.	- compression shaping machines;	8-12
	- rolling shaping machines;	
	- vibratory presses and cross bars for concrete blocks	
2.1.7.2.	Machines, equipment and installations for drying products.	12-18
	Machines, equipment and installations for aging products.	
2.1.7.3.	Machines, equipment and installations for burning products, except:	16-24
2.1.7.3.1.	- electric furnaces for the manufacturing of electrocorundum and carborundum and enamel burning	11-17
2.1.7.4.	Machines, equipment and installations for serving dryers and furnaces	12-18
	Special machines and installations for the manufacturing of cement, lime and plaster	
	Special machines and installations for the manufacturing of asbestos cement	
	Special machines, equipment and installations for the manufacturing of water proofing materials (felt board, etc.)	
	Special machines, equipment and installations for the manufacturing of thermal insulating materials (mineral wool, glass fibre wool and felt)	
	Special machines and installations for the manufacturing of technical gaskets	
	Special machines and installations for the manufacturing of washers, insulating plates and cork stoppers	
	Special machines and installations for the extraction and processing of marble and natural and artificial stone for constructions	
	Special machines, equipment and installations for packing products.	
	Special machines and installations for precast concrete, sand-lime bricks and	

	cement tiles, except:	
2.1.7.4.1.	- metallic and concrete moulds, heaters;	4-6
	- vertical casings	
2.1.7.4.2.	- moulds for concrete tubes.	8-12
2.1.7.5.	Other machines, equipment and installations not listed under class 2.1.7.	12-18
2.1.8.	Machines, equipment and installations for forestry, wood exploitation and working	
2.1.8.1.	Peelers, slitting, mincing and crushing machines.	8-12
	Lathes and copying machines	
	Saws, except:	
2.1.8.1.1.	- portable chain saws	2-3
2.1.8.2.	Planing, milling, drilling and chiselling machines, except:	8-12
2.1.8.2.1.	- portable planing, milling, drilling and chiselling machines	2-4
2.1.8.3.	Sanding, polishing machines, combined machines, engine units, except:	8-12
2.1.8.3.1.	- portable sanding and polishing machines.	2-4
2.1.8.4.	Machine-tools for wood working by cutting and bending machines; splicing and assembling engine units; special presses for the wood working industry; machines, equipment and installations for the preparation and application of adhesives and lacquers, except:	8-12
2.1.8.4.1.	- portable cutting machines and clip, bolt and clamp splicing machines	2-4
2.1.8.5.	Machines, equipment and installations for drying, damping and heat treatment, except:	9-15
2.1.8.5.1.	- wood damping and digestion machines and installations	4-6
2.1.8.6.	Special machines, equipment and installations for wood working production lines	9-15
2.1.8.7.	Machines, equipment and installations for silviculture.	5-9
2.1.8.8.	Other machines, equipment and installations not listed under class 2.1.8.	8-12
2.1.9.	Machines, equipment and installations for the pulp and paper industry	
2.1.9.1.	Machines, equipment and installations for manufacturing cellulose, except:	10-16
2.1.9.1.1.	- wooden coops for washing.	5-9
2.1.9.2.	Machines and installations for paper, cardboard and paperboard manufacturing	8-12
	Machines and equipment for impregnation and enrichment of paper and cardboard	
	Equipment for the exploitation and bundling of cane, except:	
2.1.9.2.1.	- special tractors for cane harvesting;	5-9
	- cane harvesting machines	
2.1.9.3.	Machines and equipment for paper clothing and paper processing	10-16
2.1.9.4.	Other machines, equipment and installations not listed under class 2.1.9.	8-12
2.1.10.	Machines, equipment and installations for the manufacturing of glass, china and earthenware	
2.1.10.1.	Furnaces for the manufacturing of glass mass and treatment of glassware, glass moulding and processing machines, except:	11-17
2.1.10.1.1.	- pot furnaces; glass bending and lamination;	9-15
	- machines for manufacturing glass instrumentation for laboratories, gauging machines, armoured glass breaker machines, glass tube straightening machines, thermometre closing machines, cullet washing machines, washer parts for glass drawing machines	
	- moulding machines for ceramic materials	
	- machines and installations for finishing and decoration of glass and fine ceramic products	
2.1.10.2.	Machines for assembling bottles, filter canvas washing and drying machines, casting slip dosing installations, etc.	11-17
2.1.10.3.	Other machines, equipment and installations not listed under class 2.1.10.	9-15
2.1.11.	Machines, equipment and installations for the textile industry	
2.1.11.1.	Machines for the primary processing of natural fibres.	8-14
	Machines, equipment and installations for the primary processing of wool fibres and hair	
	Machines for the preliminary processing of waste fibre and shreds	
	Machines and installations for cotton mills	
2.1.11.2.	Machines, equipment and installations for natural-silk mills.	8-12
	Machines, equipment and installations of bast fibre mills and wool mills	
	Machines and equipment for thread preparation	

	Machines, equipment and installations for manufacturing non-woven and electro-plush textile products	
	Machines for preparation of treatment and finishing	
	Machines, devices and installations for painting and printing on textile materials	
2.1.11.3.	Bleaching machines and installations.	8-14
	Machines and installations for damp treatments without using pigments	
	Drying press for textile materials	
	Machines and installations for the special stiffening and finishing of textile materials; controlling, adjusting and packing machines	
	Weaving machine	
2.1.11.4.	Knitting, braiding, crochet and knotting machines.	6-10
2.1.11.5.	Other machines, equipment and installations not listed under class 2.1.11.	8-12
2.1.12.	Machines, equipment and installations for the textile industry	8-12
2.1.13.	Machines, equipment and installations for the peltry and footwear industry	
2.1.13.1.	Machines, equipment and installations for manufacturing artificial soles.	8-12
	Machines, equipment and installations for the manufacturing of leather and artificial leather footwear	
	Machines, equipment and installations for the manufacturing of rubber footwear, for the manufacturing of: gloves, peltry, bag and portfolio and technical leather clothing	
2.1.13.2.	Machines, equipment and installations for tanneries, except:	8-14
2.1.13.2.1.	- softening, liming, pre-tanning, tanning and bleaching basins	16-24
2.1.13.2.2.	- reeling frames for softening, liming, decalcification, tanning and softening, liming, decalcification, dyeing, retanning, oiling, moulding etc. drums, liming and tanning helicoidal engine units	12-18
2.1.13.3.	Other machines, equipment and installations not listed under class 2.1.13.	9-15
2.1.14.	Machines, equipment and installations for the food industry	
2.1.14.1.	Machines, equipment and installations for slaughter houses and the production of meat products	8-14
2.1.14.2.	Machines, equipment and installations for the production of milk and dairy products.	8-12
2.1.14.3.	Machines, equipment and installations for the production of vegetable oils and margarine; bakery products and pasta and biscuit production	9-15
	Machines, equipment and installations for the production of alcohol, starch, glucose, dextrine and compressed yeast	
	Machines and installations for the production of brandy, natural snaps, and other distilled and aerated beverages, essences and vinegars	
2.1.14.4.	Machines, equipment and installations for packing food products.	8-12
	Machines, equipment and installations for the manufacturing of canned vegetables and fruits	
	Common machines, equipment and installations for the food industry	
2.1.14.5.	Machines, equipment and installations for milling plants.	13-21
2.1.14.6.	Machines, equipment and installations for the production of sugar.	14-22
2.1.14.7.	Machines, equipment and installations for the production of sugary products.	12-18
	Machines, equipment and installations for the production of wine. Machines, equipment and installations for the production of beer.	
	Machines, equipment and installations for processing tobacco and tobacco products	
2.1.14.8.	Household inventory for the food industry.	6-10
2.1.14.9.	Other machines, equipment and installations not listed under class 2.1.14.	9-15
2.1.15.	Machines, equipment and installations for the printing industry	8-14
2.1.16.	Power machines and power equipment	
2.1.16.1.	Generators, except:	22-34
2.1.16.1.1.	- installations for the preparation of coal dust, installations for the treatment of feed water, water collection and sludge and ash discharge installations	16-24
2.1.16.1.2.	- electric power generators	

2.1.16.1.2.1.	- direct and alternating current generators; frequency generators	12-18
2.1.16.1.2.2.	- stationary electric sets	9-15
2.1.16.1.2.3.	- mobile electric sets, mobile welding sets	6-10
2.1.16.2.	Motor engines	
2.1.16.2.1.	- direct and alternating current electric engines	12-18
2.1.16.2.2.	- steam turbines, gas turbines;	12-22
2.1.16.2.3.	- hydraulic turbines;	12-22
2.1.16.2.4.	- stable internal-combustion engines with pistons;	6-10
2.1.16.2.5.	- wind engines.	16-24
2.1.16.3.	Transformers, rectifiers, converters, batteries and compensators	
2.1.16.3.1.	- transformers and autotransformers, except:	16-24
2.1.16.3.1.1.	- welding transformers and autotransformers.	8-12
2.1.16.3.1.2.	- portable electric welding equipment.	4-6
2.1.16.3.2.	- rectifier installations; - converter installations, except:	12-18
2.1.16.3.2.1.	- mobile startup robots	4-8
2.1.16.3.3.	- storage batteries, reactive power compensating installations	8-12
2.1.16.3.4.	- storage batteries for telecommunications.	5-9
2.1.16.4.	Compressors and vacuum pumps	
2.1.16.4.1.	- stable compressors with pistons.	8-12
2.1.16.4.2.	- mobile compressors with pistons.	4-8
2.1.16.4.3.	- rotary, helicoidal compressors, with rotary pistons, rotary with liquid ring and centrifugal, stationary	9-15
2.1.16.4.4.	- rotary, helicoidal compressors, with rotary pistons, rotary with liquid ring and centrifugal, mobile	4-8
2.1.16.4.5.	- vacuum pumps.	8-12
2.1.16.5.	Apparatuses for power stations and transformer substations. Equipment for thermal, electric and nuclear power plants	8-12
2.1.16.6.	Other machines, equipment and installations not listed under class 2.1.16.	12-18
2.1.17.	Common machines, equipment and installations that operate independently	
2.1.17.1.	Pumps and devices for liquid transportation	
2.1.17.1.1.	- centrifugal pumps, except:	8-12
2.1.17.1.1.1.	- for slightly corrosive liquids;	5-9
2.1.17.1.1.2.	- for liquids with corrosive and abrasive effect	4-6
2.1.17.1.1.3.	- for oil.	3-5
2.1.17.1.2.	- axial pumps;	8-12
	- injection pumps	
	- gear pumps	
	- apparatuses and devices for liquid transportation	
2.1.17.1.3.	- piston pumps	
2.1.17.1.3.1.	- for non-corrosive liquids;	6-10
2.1.17.1.3.2.	- for liquids with abrasive and corrosive effect;	4-8
2.1.17.1.3.3.	- for oil extraction.	2-4
2.1.17.1.4.	- plunger pumps, membrane pumps and helicoidal pumps, except:	6-10
2.1.17.1.4.1.	- depth pumps with progressive cavities for oil extraction	2-4
2.1.17.2.	Common machines and equipment for the mechanical processing of earth, minerals and other raw materials	6-10
	Breakers, pug mills and attritors	
	Griddles and sieves	
	Other machines and equipment (drainer rolls, separation grills, classifiers)	
	Balancing machines	
	Mills, except:	
2.1.17.2.1.	- mills in the cement industry.	12-18
2.1.17.3.	Mural and floor ventilators, forced convection air heaters and thermal microplants, except:	6-10
2.1.17.3.1.	- air conditioners.	4-6
2.1.17.4.	Storage means (reservoirs, tanks, bunkers, industrial bottles, etc.) included in technological processes	

	a) neutral or slightly corrosive medium;	16-24
	b) highly corrosive medium.	9-15
2.1.17.5.	Mixers and homogenisers	
	a) neutral or slightly corrosive medium;	12-18
	b) highly corrosive medium;	8-12
2.1.17.6.	Machines and installations for the refrigerating industry.	9-15
2.1.17.7.	Other machines, equipment and installations not listed under class 2.1.17.	8-12
2.1.18.	Special equipment for the manufacturing of graphite electrodes.	12-18
2.1.19.	Specialised tools, devices, instruments and toolkits used in the industry	2-4
2.1.20.	Construction machines and equipment	
2.1.20.1.	Machines and equipment for excavation and land preparation. Scrapers, graders, bulldozers, excavators, ditch excavators, pit excavators and rippers. Excavators with a power under 150kW, except:	4-8
2.1.20.1.1.	- excavators of over 150kW.	6-10
2.1.20.2.	Machines and equipment for foundation works, rock works and tunnel works Full cross section drilling installations Mechanical rams and pile extractors Equipment for the execution of underwater works and drilling and pile casting machines, except:	4-8
2.1.20.2.1.	- drop hammers.	6-10
2.1.20.2.2.	- air hammers.	2-4
2.1.20.2.3.	- shields.	3-5
2.1.20.3.	Machines, equipment and installations for the preparation, transportation and casting of concrete and mortar, except:	6-10
2.1.20.3.1.	- concrete mixers and blenders, agitating trucks, pumps and automatic concrete pumps	4-8
2.1.20.3.2.	- concrete stations;	6-10
2.1.20.3.3.	- indoor and outdoor vibrators for concrete compaction	3-5
2.1.20.4.	Machines, equipment and installations for masonry works, plastering, finishings, insulations and installations, except:	4-8
2.1.20.4.1.	- portable mechanical tools (electric, pneumatic and hydraulic tools);	2-4
2.1.20.5.	Machines, equipment and installations for hydrotechnical works, except:	12-18
2.1.20.5.1.	- drag boats;	12-18
2.1.20.5.2.	- floating grabs;	9-15
2.1.20.5.3.	- elevators.	4-8
2.1.20.6.	Machines, equipment and installations for road construction and repairs, except:	6-10
2.1.20.6.1.	- towed and motorised vibratory and mixed compactors, asphalt cutting machines, vibratory plates and mechanical planers	3-5
2.1.20.7.	Machines, equipment and installations for railroad construction and repairs, except:	6-10
2.1.20.7.1.	- vibratory beater picks;	3-5
2.1.20.7.2.	- track packers;	5-9
2.1.20.7.3.	- track straightening and bending equipment;	6-10
2.1.20.7.4.	- machines for track mounting and welding;	6-10
2.1.20.7.5.	- machines for track laying, measurement and track control equipment, and joint rectifiers	6-10
2.1.20.8.	Machines for manufacturing of armatures for concrete.	4-8
2.1.20.9.	Machines and equipment for main pipeline works and electric transportation lines	4-8
2.1.20.10.	Tools, devices and instruments used in constructions.	2-4
2.1.20.11.	Other machines, equipment and installations not listed under class 2.1.20.	6-10
2.1.21.	Machines, equipment and installations for agriculture	
2.1.21.1.	Machines and equipment for farming	

2.1.21.1.1.	- farm tractors; - machines for the management of fertilizers, apparatuses and devices for the treatment of the crops (irrigation, dusting)	4-8
2.1.21.1.2.	- equipment and installations for irrigations; - machines for harvesting, thrashing, cleaning, sorting and treating seeds, collecting and packing hay and straw - machines and equipment for framing, except:	8-12
2.1.21.1.2.1.	- harrows, levellers and skimmers;	5-9
2.1.21.2.	Machines, equipment and installations for animal husbandry. Machines, installations and equipment for preparation of fodder Machines, installations and equipment for the feeding, distribution of fodder and waste evacuation Machines, equipment and installations for harvesting animal products. Machines, equipment and installations for apiculture. Machines, installations and equipment for incubation and aviculture Machines, equipment and installations for veterinary disinfection.	8-12
2.1.21.3.	Machines, installations and equipment for truck farming, viticulture and fruit farming	8-12
2.1.21.4.	Machines, equipment and installations for the production of biogas.	12-20
2.1.21.5.	Tools, devices and instruments used in farming.	2-4
2.1.21.6.	Other machines, equipment and installations not listed under class 2.1.21.	6-10
2.1.22.	Machines, equipment and installations for transportation and telecommunications	
2.1.22.1.	Machines, equipment and installations for railway transportation	
2.1.22.1.1.	- machines, equipment and installations for maintenance of tracks, locomotives and carriages	8-12
2.1.22.1.2.	- special installations for traffic safety and increase of the usage capacity at the stations, shunting yards and current railways (installations for diamond switch position control, centralised traffic control installations and automated line signalling) - telecommunication installations for railways	16-24
2.1.22.1.3.	- machines, equipment and installations used in the commercial system; - equipment for the impregnation and fireproofing of wood	11-17
2.1.22.2.	Machines, equipment and installations for the maintenance of road transportation means	9-15
2.1.22.3.	Machines, equipment and installations for the maintenance of ships, maintenance of waterways and lakes	
2.1.22.3.1.	- metallic diving boats;	8-14

2.1.22.3.2.	- air pumps for divers;	4-6
2.1.22.3.3.	- sea and river pontoons; - floating docks; dry docks	20-30
2.1.22.3.4.	- machines, equipment and installations for the maintenance waterways and lakes - installations for the maintenance and repair of ships	16-24
2.1.22.3.5.	- floating power pants; fire fighting ships; floating dormitories on ships or river ferries	16-24
2.1.22.4.	Machines, equipment and installations for the use, maintenance, protection and service of aircrafts and air traffic	8-12
2.1.22.5.	Machines, equipment and installations for post, press and telecommunications (telephony, telegraphy), except:	9-15
2.1.22.5.1.	- automatic and analogue office exchanges (telephonic and telegraphic)	12-18
2.1.22.5.2.	- automatic and analogue institution exchanges (telephonic and telegraphic)	8-12
2.1.22.5.3.	- digital telecommunication equipment and related installations (power supply, air conditioning)	5-9
2.1.22.6.	Machines, equipment and installations for radio, television and telecommunications via satellite, mobile telephony, except:	5-9
2.1.22.6.1.	- control stations, transceivers, repeaters and exciters, radio relays - aerials	9-15
2.1.22.6.2.	- radio stations, mobile radio telephones, mobile radio relay frames - professional broadband traffic receivers - satellite telecommunication equipment	8-12
2.1.22.6.3.	- feeder transformers for video and audio control monitors - video and audio control monitors	4-8
2.1.22.6.4.	- mobile telephony receivers.	2-4
2.1.22.7.	Equipment, apparatuses and devices for radio and television studios, except:	4-8
2.1.22.7.1.	- additional equipment for signal control and monitoring	9-15
2.1.22.8.	Tools, devices and instruments for transportation and telecommunications	3-5
2.1.22.9.	Other machines, equipment and installations not listed under class 2.1.22.	8-12
2.1.23.	Machines, equipment and installations for goods circulation	
2.1.23.1.	Machines for food preparation.	5-9
2.1.23.2.	Dishwasher machines. Dish dryer and heater cabinets Machines, equipment and installations for the preservation and marketing of food and beverages Self-service lines for public alimentation	8-12
2.1.23.3.	Machines, equipment and installations for the preparation of meals, except:	6-10
2.1.23.3.1.	- pressure cookers.	5-9
2.1.23.4.	Commercial automatic and semi-automatic machines. Mechanical, electric, electronic gambling machines, pool tables, etc.	5-9
2.1.23.5.	Tools, devices and instruments for goods circulation, containers and transcontainers	4-8
2.1.23.6	Other machines, equipment and installations not listed under class 2.1.23.	5-9
2.1.24.	Machines equipment and installations for town management and laundry	

2.1.24.1.	Machines for laundry and bleacheries.	6-10
2.1.24.2.	Machines, equipment and installations for salubrity and maintenance of grass plots	6-10
2.1.24.3.	Fire fighting machines, equipment and installations, except:	8-12
2.1.24.3.1.	- alerting and signalling stations.	12-18
2.1.24.4.	Equipment and installations for water supply, treatment of feed water and purification of waste water, except:	19-29
2.1.24.4.1.	- chlorination plants.	5-9
2.1.24.4.2.	- scraper bridges.	24-36
2.1.24.5.	Machines, equipment and installations for treatment of household waste.	8-12
2.1.24.6.	Containers for storing household waste, except:	6-10
2.1.24.6.1.	- ecological landfills.	4-6
2.1.24.7.	Other machines, equipment and installations not listed under class 2.1.24.	12-18
2.1.25.	Machines, equipment and installations for healthcare	
2.1.25.1.	Devices and instruments for ophthalmology and otorhinolaryngology. Dentistry devices and instruments. Physiotherapy devices and installations. Laboratory devices and installations for medical examination. Equipment, installations and devices for healthcare (sterilisation, disinfection and debugging)	8-12
2.1.25.2.	Devices and instruments for diagnostics, for surgery, narcosis and resuscitation, except:	8-12
2.1.25.2.1.	- high tech devices; - devices for the measurement of arterial tension	4-8
2.1.25.3.	Devices, instruments, equipment and installations for radiology.	9-15
2.1.25.4.	Other machines, equipment and installations not listed under class 2.1.25.	8-12
2.1.26.	Other machines, equipment and installations	
2.1.26.1.	Machines, devices and installations for movie production and movie projection, except:	8-12
2.1.26.1.1.	- electronic photoflash lamps, projectors and block terminals.	4-8
2.1.26.2.	Photographic machines, equipment and installations; equipment for theatre stages, clubs and cinemas, except:	9-15
2.1.26.2.1.	- curtains, stages;	12-18
2.1.26.2.2.	- metallic dismountable stages.	6-10
2.1.26.3.	Instruments and juke boxes, except:	8-12
2.1.26.3.1.	- electrically controlled classic organs.	40-60
2.1.26.4.	Machines, equipment and installations for the manufacturing of phonographic discs	6-10
2.1.26.5.	Machines and equipment for hydrometry. Machines and equipment for barber shops, beauty parlours, except:	9-15
2.1.26.5.1	- barber and beauty parlour tools and devices.	4-8
2.1.27.	Production accessories.	4-8
2.1.28.	Other technological equipment (machines equipment and installations) not listed under subgroup 2.1.	8-12
2.2. DEVICES AND INSTALLATIONS FOR MEASUREMENT, CONTROL AND ADJUSTMENT.		
2.2.1.	Devices and installations for the measurement of geometric, mechanic and acoustic dimensions	
2.2.1.1.	Devices, instruments and installations for the measurement of geometric dimensions Devices and installations for the measurement of mechanical and acoustic dimensions, except:	8-12
2.2.1.1.1.	- weighbridge for motor vehicles and carriages.	12-18
2.2.1.1.2.	- weighing and marking devices.	4-6
2.2.1.1.3.	- feeders, flow meters, liquid and gas meters.	4-8
2.2.1.2.	Other devices and installations for the measurement of geometric, mechanical and acoustic dimensions not listed under class 2.2.1.	8-12
2.2.2.	Devices and installations for the measurement of time, frequency and kinematic dimensions	

2.2.2.1.	Mechanical and electromechanical calibration devices and installations for the measurement of time, chronographs and calculographs, signalling clocks; installations for the verification of chronometers; frequency standard	9-15
2.2.2.2.	Measuring bridges, frequency comparison measurers; installations for checking the frequency meters and the frequency deviation measurers, except:	8-12
2.2.2.2.1.	- portable devices.	4-6
2.2.2.3.	Other devices and installations for the measurement of time, frequency and kinematic dimensions not listed under class 2.2.2.	8-12
2.2.3.	Devices and installations for the measurement of electric, electromagnetic and radiometric dimensions	
2.2.3.1.	Waston elements; portable devices.	4-6
2.2.3.2.	Other devices and installations for the measurement of electric, electromagnetic and radiometric dimensions not listed under class 2.2.3.	8-12
2.2.4.	Devices and installations for the measurement of thermal and photometric dimensions	
2.2.4.1.	Glass and quartz, bimetallic and manometric thermometers; resistance thermometers and thermocouples Calibration and colour temperature lamps, lux-metres	4-6
2.2.4.2.	Metres for hot water and thermal energy.	4-8
2.2.4.3.	Other devices and installations for the measurement of thermal and photometric dimensions not listed under class 2.2.4.	8-12
2.2.5.	Devices and installations for the measurement of analytic dimensions (materials, structures and composition); devices and installations for material, element and product testing	
2.2.5.1.	Hydraulic presses, seismic platforms for testing, equipment for power and high voltage electric testing	24-36
2.2.5.2.	Other devices and installations for the measurement of analytic dimensions (materials, structures and composition); devices and installations for testing of materials, elements and products not listed under class 2.2.5.	8-12
2.2.6.	Laboratory equipment and accessories	
2.2.6.1.	Glass laboratory equipment and accessories.	4-6
2.2.6.2.	Other laboratory equipment and accessories within the class 2.2.6.	8-12
2.2.7.	Devices and installations for scientific research.	4-6
2.2.8.	Installations for automated control and adjustment of technological processes for signalling and telemetering	8-12
2.2.9.	Electronic computers and peripheral equipment.	2-4
	Household, control and invoicing machines and appliances	
2.2.10.	Other measurement, control and adjustment devices and installations not listed under subgroup 2.2.	8-12
2.3. TRANSPORTATION MEANS		
2.3.1.	Railway transportation means	
2.3.1.1.	Locomotives, light rail motor tractors and rail cars with standard gauge. Freight and passenger carriages with standard gauge Locomotives, light rail motor tractors and rail cars with narrow or wide gauge Freight and passenger carriages with narrow gauge	12-18
2.3.1.2.	Locomotives and light rail motor tractors for mining transportation. Narrow gauge trolleys for underground mining transportation	6-10

2.3.1.3.	Quadracycles and tricycles on tracks and standard or narrow gauge trolleys	12-18
2.3.1.4.	Other railway transportation means not listed under class 2.3.1.	9-15
2.3.2.	Road transportation means	
2.3.2.1.	Passenger transportation means	
2.3.2.1.1.	- passenger cars, except:	4-6
2.3.2.1.1.1.	- cabs;	3-5
2.3.2.1.2.	- minibuses;	4-8
2.3.2.1.3.	- buses, except:	5-9
2.3.2.1.3.1.	- buses for urban transportation;	4-8
2.3.2.1.4.	- motorcycles and bicycles.	3-5
2.3.2.2.	Road freight transportation means	
2.3.2.2.1.	- Motor lorries and fixed platform motor lorries, utility cars, commercial vans and vans with a capacity of less than 4.5t	4-6
2.3.2.2.2.	- motor lorries, vans and fixed platform commercial vans with a capacity of at least 4.5t	4-8
2.3.2.2.3.	- tilt deck motor lorries and dumpers; - road tankers - insulated tank trucks and refrigerator vehicles	4-6
2.3.2.2.4.	- tractors and long haulers	4-8
2.3.2.2.5.	- wheeled and caterpillar tractors.	4-6
2.3.2.2.6.	- fixed or tilting platform trailers and single-axle trailers. - trailers: tanks, insulated and refrigerator - semitrailers: platform, wagon, tank, insulated and refrigerator, transcontainer - special trailers and semitrailers	4-6
2.3.2.2.7.	- lowered platform trailers for heavy duty.	5-9
2.3.2.2.8.	- motorcycles and tricycles for freight transportation.	3-5
2.3.2.2.9.	- special motor vehicles	
2.3.2.2.9.1.	- tower cars, telescope cars, mobile workshops and repair cars	4-8
2.3.2.2.9.2.	- motor vehicles for the transportation of powdery materials; - motor vehicles with log hoist	4-6
2.3.2.2.9.3.	- other special motor vehicles	5-9
2.3.2.3.	Other road transportation means not listed under class 2.3.2.	4-8
2.3.3.	Ship transportation means	
2.3.3.1.	foreign going and coastwise passenger sea ships Mixed passenger and freight sea ships Sea ships for the transportation of bulk materials (ore ships) and for oil products (oil tankers) Sea-going tugs on transportation lines Technical and special sea ships Sea-going harbour tugs Warehouse sea ships; tankers: fuelling, potable water and mixed Sea yachts Passenger river ships Powered river ships for the transportation of various goods River ferries, barges and sloops for dry goods, non-powered river barges with metallic body, for cane River ferries, barges and fish wells for production and transportation of fish Weir pontoons with two metallic swimmers and a wooden platform River ferry boats (river ferry boats, powered or not powered, for vehicles and passengers; trail bridges, on cable) Technical and special river ships; auxiliary ships River ships, yachts and touring launches	16-24
2.3.3.2.	Sea barges, except:	16-24
2.3.3.2.1.	- made of wood.	9-15

2.3.3.3.	Fishing sea vessels, except:	16-24
2.3.3.3.1.	- wooden fishing vessels.	9-15
2.3.3.3.2.	- metallic fishing vessels.	14-22
	- wooden cutters for fish production and transportation	
2.3.3.4.	Floating dock.	16-24
2.3.3.5.	Passenger sea cutters.	14-22
	Sea cutters	
	Non-powered sea ships for the transportation of various goods (cutters, barges, tankers)	
	River tugs and push tugs with impeller	
2.3.3.6.	Sea pilot boats.	12-18
2.3.3.7.	Auxiliary sea boats, sea boats and sporting and pleasure sea boats	
2.3.3.7.1.	- made of wood.	9-15
2.3.3.7.2.	- made of metal.	14-22
2.3.3.8.	River pleasure boats (pleasure boats, pleasure canoes, gigs and water bicycles)	8-14
	River and fishing boats (barges, fish well boats, fodder boats, prams and fishing netters)	
2.3.3.9.	All purpose auxiliary and sporting river boats, except:	8-14
2.3.3.9.1.	- metallic.	12-18
2.3.3.10.	Fishing boats.	6-10
2.3.3.11.	Other ship transportation means not listed under class 2.3.3.	12-18
2.3.4.	Air transportation means	
2.3.4.1.	Passenger, freight and mixed airplanes.	14-22
2.3.4.2.	Special airplanes: spreading chemical fertilizers, fungicides and insecticides, ambulance airplanes	4-8
2.3.4.3.	Passenger, freight and special (spreading fertilizers, mounting, etc.) helicopters	4-8
2.3.4.4.	Other air transportation means not listed under class 2.3.4.	8-12
2.3.5.	Special urban passenger transportation means	
2.3.5.1.	Electric urban transportation means on tracks.	11-17
2.3.5.2.	Tyred electric urban transportation means (trolley buses).	6-10
2.3.5.3.	Other special urban passenger transportation means not listed under class 2.3.5.	8-12
2.3.6.	Transportation and lifting equipment and installations	
2.3.6.1.	Lifting equipment (winches, hoists, etc.). Various and special cranes, except:	6-10
2.3.6.1.1.	- floating cranes.	16-24
2.3.6.1.2.	- railway cranes and transcontainer cranes.	12-18
2.3.6.2.	Rotary cranes, traveller cranes with platform and bridge cranes, except:	9-15
2.3.6.2.1.	- stationary, fixed rotary cranes with column, electrically driven tower cranes	8-12
2.3.6.2.2.	- mobile tyred and caterpillar cranes, crane trucks.	6-10
2.3.6.3.	Elevators	
2.3.6.3.1.	- for materials and people for construction works; for goods	5-9
2.3.6.3.2.	- for people in buildings.	8-12
2.3.6.3.3.	- for materials and people for mining works	12-18
2.3.6.4.	Pneumatic carriers and carrier installations, except:	8-12
2.3.6.4.1.	- band and apron conveyers; chain (cable), claw, roller, suspended and traction chain conveyers, bucket carriers and conveyer systems used in industry for processing, assembly and installation works	7-11
2.3.6.4.2.	- mobile band conveyers.	5-9
2.3.6.4.3.	- helicoidal and drag conveyers.	3-5
2.3.6.4.4.	- gutters and chutes; hydraulic carrier installations.	8-14
2.3.6.5.	Elevators, escalators and suppliers.	8-12
2.3.6.6.	Loaders, pushers and tippers, except:	6-10
2.3.6.6.1.	- frontal bucket loaders.	4-8
2.3.6.7.	Turn-tables for locomotives.	16-24
2.3.6.8.	Other conveyer and lifting machines, installations and equipment not listed under class 2.3.6, except:	8-12
2.3.6.8.1.	- electric and lift trucks.	4-8

2.3.7.	Animal drawn transportation means.	4-6
2.4. ANIMALS AND PLANTATIONS.		
2.4.1.	Animals	
2.4.1.1.	Breeding horses and hackneys. Donkeys and mules.	8-12
2.4.1.2.	Oxen; milch cows and breeding bulls.	5-9
2.4.1.3.	Breeding sheep, goats and pigs.	4-6
2.4.1.4.	Breeding poultry.	2-4
2.4.1.5.	Watch dogs and hounds	4-8
2.4.1.6.	Other animals not listed under class 2.4.1.	4-6
2.4.2.	Plantations	
2.4.2.1.	Apple, pair, plum, quince, mulberry, almond and chestnut plantations	16-24
2.4.2.2.	Cherry, wild cherry, peach, hazelnut and apricot plantations	9-15
2.4.2.3.	Nut plantations	24-36
2.4.2.4.	Gooseberry, black currant and confiture rose plantations	6-10
2.4.2.5.	Raspberry and other shrubbery and subshrubby (blackberry, strawberry, etc.) plantations	4-6
2.4.2.6.	Grape plantations	
2.4.2.6.1.	- grafted (noble) grapes and parent stock grapes.	16-24
2.4.2.6.2.	- indigenous grapes, hybrid grapes and direct producers.	12-18
2.4.2.7.	Hop plantations.	13-21
2.4.2.8.	Protection and soil consolidation plantations	
2.4.2.8.1.	- broad-leaved and coniferous trees.	50-70
2.4.2.8.2.	- poplars, acacias and willows.	24-36
2.4.2.9.	Osieries.	5-9
2.4.2.10.	Other plantations not listed under class 2.4.2.	16-24
2.5.	Other technical installations, transportation means, animals and plantations not listed under class 2.	20-30
GROUP 3. FURNITURE, OFFICE EQUIPMENT, PROTECTION SYSTEMS FOR HUMAN AND MATERIAL VALUABLES AND OTHER PHYSICAL ASSETS		
3.1.	Furniture	
3.1.1.	Furniture (including commercial and hotel furniture), except:	9-15
3.1.1.1.	- wooden and plastic commercial presentation furniture with light metallic structure	3-5
3.1.2.	Signs, panels and electric advertising.	2-4
3.1.3.	Paintings, engravings, internal decorations, except those registered as national cultural patrimony	8-12
3.1.4.	Household inventories: precious metal flatware, carpets, mirrors, chandeliers, etc.	8-12
3.1.5.	Household appliances; broadcasting receivers, television sets, video equipment, washing machines, dishwasher machines, refrigerators, vacuum cleaners, etc.	4-6
3.1.6.	Other furniture not listed under group 3.1.	6-10
3.2.	Office equipment	
3.2.1.	Typewriters, stamping machines, dictation and reproduction devices, plotting devices, heliographs, copiers and multipliers, projection devices, microfilm readers, etc.	4-6
3.2.2.	Office telecommunication devices: telephones, telefax devices, telex devices, radio control installations, people seeking devices, etc.	3-5
3.2.3.	Money counting and identification devices.	2-4
3.2.4.	Other office equipment not listed under subgroup 3.2.	3-5
3.3.	Protection systems for human and material valuables	
3.3.1.	Mechanical protection equipment – gratings, grills, armoured doors, security doors, security windows and panels (anti-burglar, anti-vandalism, bullet-proof)	16-24
3.3.2.	Valuable storage and data storage media (vaults, safe deposits, fireproof cabinets, etc.)	16-24
3.3.3.	ATFs.	8-12
3.3.4.	Fire protection systems (detection and fire fighting devices, signalling and fire fighting devices, etc.)	12-18
3.3.5.	Systems for the identification and access control surveillance, and anti-burglar alarm	8-12
3.3.6.	Other protection systems for human and material valuables not listed under subgroup 3.3.	12-18
3.4.	Other physical assets not listed under group 3.	8-15

