附件：

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| **高校固定资产最低使用年限表**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **固定资产类别** | **国标分类·代码** | **内容** | **最低****使用****年限****（年）** | **备注** |
| 房屋及构筑物 |  | 业务及管理用房 | 钢结构 | 50 |  |
| 钢筋混凝土结构 | 50 |  |
| 砖混结构 | 30 |  |
| 砖木结构 | 30 |  |
|  | 简易房 | 8 |  |
| 1029000 | 房屋附属设施 | 8 | 围墙、停车设施等 |
| 1030000 | 构筑物 | 8 | 池、罐、槽、塔等 |
| 通用设备 | 2010000 | 计算机设备 | 6 | 计算机、网络设备、安全设备、终端设备、存储设备等 |
| 2020000 | 办公设备 | 6 | 电话机、传真机、摄像机、刻录机等 |
| 2030000 | 车辆 | 8 | 载货汽车、牵引汽车、乘用车、专用车辆等 |
| 2040000 | 图书档案设备 | 5 |  |
| 2100000 | 机械设备 | 10 | 锅炉、液压机械、金属加工设备、泵、风机、气体压缩机、气体分离及液化设备、分离及干燥设备等 |
| 2200000 | 电气设备 | 5 | 电机、变压器、电源设备、生活用电器等 |
| 2300000 | 雷达、无线电和卫星导航设备 | 10 |  |
| 2310000 | 通信设备 | 5 |  |
| 2320000 | 广播、电视、电影设备 | 5 |  |
| 2400000 | 仪器仪表 | 5 |  |
| 2410000 | 电子和通信测量设备 | 5 |  |
| 2420000 | 计量标准器具及量具、衡器 | 5 |  |
| 专用设备 | 3010000 | 探矿、采矿、选矿和造块设备 | 10 |  |
| 3020000 | 石油天然气开采专用设备 | 10 |  |
| 3030000 | 石油和化学工业专用设备 | 10 |  |
| 3040000 | 炼焦和金属冶炼轧制设备 | 10 |  |
| 3050000 | 电力工业专用设备 | 20 |  |
| 3060000 | 非金属矿物制品工业专用设备 | 10 |  |
| 3070000 | 核工业专用设备 | 20 |  |
| 3080000 | 航空航天工业专用设备 | 20 |  |
| 3100000 | 工程机械 | 10 |  |
| 3110000 | 农业和林业机械 | 10 |  |
| 3130000 | 木材采集和加工设备 | 10 |  |
| 3140000 | 食品加工专用设备 | 10 |  |
| 3150000 | 饮料加工设备 | 10 |  |
| 3160000 | 烟草加工设备 | 10 |  |
| 3170000 | 粮油作物和饲料加工设备 | 10 |  |
| 3180000 | 纺织设备 | 10 |  |
| 3190000 | 缝纫、服饰、制革和毛皮加工设备 | 10 |  |
| 3200000 | 造纸和印刷机械 | 10 |  |
| 3210000 | 化学药品和中药专用设备 | 5 |  |
| 3220000 | 医疗设备 | 5 |  |
| 3230000 | 电工、电子专用生产设备 | 5 |  |
| 3240000 | 安全生产设备 | 10 |  |
| 3250000 | 邮政专用设备 | 10 |  |
| 3260000 | 环境污染防治设备 | 10 |  |
| 3270000 | 公安专用设备 | 3 |  |
| 3280000 | 水工机械 | 10 |  |
| 3390000 | 殡葬设备及用品 | 5 |  |
| 3500000 | 铁路运输设备 | 10 |  |
| 3510000 | 水上交通运输设备 | 10 |  |
| 3520000 | 航空器及其配套设备 | 10 |  |
| 3600000 | 专用仪器仪表 | 5 |  |
| 3700000 | 文艺设备 | 5 |  |
| 3710000 | 体育设备 | 5 |  |
| 3720000 | 娱乐设备 | 5 |  |
| 家具、用具及装具 | 6010000 | 家具 | 15 | 其中学生家具5年 |
| 6020000 | 用具、装具 | 5 |  |

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