Depreciation periods

The **AfA table** (“Absetzung für Abnutzung”, depreciation table) is a tool for estimating the normal useful life of a fixed asset. It is required for calculating tax-related depreciation and is published by the Federal Ministry of Finance. The AfA tables relevant to the hospitality industry have been compiled by hotel consultants at the expert office Giancarlo Bethke:

- AfA table “Fixed assets — alphabetical order” — more
- AfA table “Fixed assets — numerical order” — more
- AfA table “Coffee and tea processing” — more
- AfA table “Hospitality industry” — more
- AfA table “Hospitality industry I” — more
- AfA table “Breweries and malt houses” — more
- AfA table “Soft drinks and mineral water industry” — more
- AfA table “Meat products industry — butcheries” — more
- AfA table “Bakery, bread and baked goods industry” — more
- AfA table “Operating and business equipment” — more
- AfA table “Viticulture and wine trade” — more
- Amendment to the “General notes on the AfA tables” and shift allowances dated 02.02.2001 — more