

## Examples of buildings, depreciable assets and inventory assets subject to compensation

Category	Account	Examples
Buildings	Buildings	Offices, shops, factories, etc.
	Equipments attached to buildings	Electric/ plumbing equipments, elevator, etc.
Depreciable assets	Structures	Asphalt pavement of parking lot, gate and fence, signboard, etc.
	Machinery and equipments	Special motor vehicle (agricultural machinery, etc.), manufacturing facilities, etc.
	Motor vehicles and transport equipment	Special motor vehicle (fork lift, etc.), motorized bicycle, light vehicle (bicycle drawn cart, etc.), etc.
	Tools, equipment and fixtures	Business furniture and fixtures, office supplies, factory tools, orchard trees, etc.
	construction in progress	Buildings under construction, machinery in production
Inventory assets	-	Merchandise, products, work-in-process, raw materials, expenditure for incomplete work, real estate for sale, agricultural materials, etc.

\* Buildings owned by private business owners will be compensated as buildings owned by individuals.

\* The assets declared as assets for common use with household by private business owners will be compensated as household goods owned by individuals.

\*This attachment has been replaced with a revised version on August 23, 2012.