

# 教育部文件

[ [2017]9 X

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! " # \$ % & ' ( ) \* + , -  
. / 0 1 2 3 4 5 6 7 8

" + 9 , : ; - <

> ? @ ! " : A " B # \$ C D , : ! E F G H I J I 2  
K L M D N O P Q 4 5 6 7 8 R S H U V 2017 W 7 X Y @ [ H "  
# \$ \ ] < ^ \_ " B ` + , - . / 0 1 a b 2 3 c d % e > 4 f  
g R S [ O V 2017 W 7 2 X Y @ [ H " # \$ < . / 0 1 h i j k l m  
2 3 n U > 4 c d f g R S [ O V 2017 W 7 0 X Y ' @ ! " \* +  
, : ; - . / 0 1 2 3 o p n U R S [ V 2012 W 6 X Y : / #  
% e q s t % & ' ( ) \* + , - . / 0 1 2 3 u v w x 7 8 <

! " # \$ % & ' ( ) \* + , - . / 0 , - y z { - | / }  
~ . / 0 1 4 ! " 2 3 # \$ q , - - % & . / 0 1 2 3 ' ( )  
\* \$ + , q - 2 - E . & . / 0 1 2 3 ' ( 4 / 0 1 \$ , 2 , -

3KL45q67' 89{ - O1: b} ~ }ab}; <h=} >?D6@} ABCD} EFGH: ! " I J 2K; L3@bL ". /O123MNqP; - . /O14PA\* E. }QR232 ! I ST4, - 3Os/ - U' VW234XYZp[ Lq\7 ] ^@b4\* \_ . /O123MNqA\* 23; - . /O12, - O>?O1%` ' 23' ( 4aOq I b3cd4. /O1 23' ( , eqfg23\$+h4i , 2

1!23() 45\* +0, - 3j k. l Omn] oO1: bcd} =Xpq}rs~ tq: %eqKL{ - 45qK; uvqwxyl qz p{ | q67} ~O1: b 2, - O Z O123 23bKLq O1: b23#

23 2 O1: b L s/O1 d qd - uvq ; - A\* 232, - O() O dO14/< q Z. /O1[ L q O1 b 2 6!78() 9: !9; <=0, - . /O13 4g ; }K mn4PQ] aOq\* v v . /O12fa v v O14q3 jk%e pC Cl q p 4p = q O h O1hi 4 fev =X2067v }v O1 q4s 232

>!?\$%() A5BCOO\$ ~ tq 3 C 4 eO1q J, - /abqabK \$ J 10 ' (ELC ! " I m2O\$ ~ tq4 eO1q \* ab] o= d= 1500 x4q , -

10 ' (EL T b#O C ! " q ! "  
C[ H" I m \* ab] o= d= 1500  
pS 1500 Y4q , - C ! " q !  
" TC[ H" I m2O1~ tq j k@  
! " \* +, - eO1rs~ tq RS T1Y p2  
~ tq ~ 4q3 ~ 2, - O1ab q  
Oj %e Zp Oa32  
D! 78() A5EF\* +O, - /ab ~ tq  
3 C 4 eO1 4 q Q, - q qA  
\* 232 K \ DO1ab4qj k@^ , ' .  
ZK \ DUR@. O # \$ \ ] 4P ^ , ' .  
ZK \ DU 56%e4f gRS. ] V2016W16XY  
' @^ , ' . UR 4P : /#%e p2  
p 4O1ab qj k@^\_\_mn] o. /O1  
ab23opnURS[ V2008W495XY/#%e p2  
G! H< \$%I J K L M N O P \* + Q. O, - K \ O  
1hi I m' ( q J, - 1 \$ 2, - O K L K \ D' (   
45q>?. I /#%eql eK \ O1hi j k l m' (   
( q%&K \ O1hi MN4 ' ( qj O xX  
K \ O1hi 9j O q89O1hi m23q 4  
K \ O1hi I m' ( 2  
, - K \ D23" B3j k. /O1hi 23' (   
O q @. /O1hi j k l m Rqu b#I m 2

, - . / O123" B3 l m E q 5 ' (EL  
8\l m q\$ tJ 15 ' (ELq {tJK \  
hi j kl m S T 2YC ! " q ! "  
C[ H" 2

R! ST() \* + UVWXYZO, - 3A @B} [ " %  
} Z. / O1>? D6@ϕl- . / O1G2O }  
L" y| { } s / @ P O n O] Dq MD2  
3>? A2, - 3 >? D23' ! O. / O1>? A4  
L3 } c? 4 f } ( 4%& ZpGy' ,( ) O  
123>? A423 qf g O1>? ~2

[ ! 23() \ ] ^ \_ M` O, - 3j k < ' <  
bKL4 67O1; < h=" qf K; L3}  
}%& p4 U} ' q 4 ' h={ - .  
/ O123; < 2, - O() ; < h=K 4 q ; <  
h=4K ( O1: b} ~ ' ab4 O ?q u, .  
/ O14 ~ } 8[ ' / < 2

a! Yb&' ( ) c d e f g d O, - 3 tJ 2  
Lq p t J. / O123 CD ! " 2CD4 / OL  
< l J 6 @ } MN @ b' , e: l O1 ~ 23  
O1ab23 q ab O14 } ' ab  
q 4 ~ q J 23 4 \ < } 4  
' 6 : O123 : 2

h! 3i &' ( ) j k \* + O, - O67} ~. / O1GH

23\$+l q) D } G } B: " B ( GHqu,  
L" y| q ! . / O1 " 2 ! " (# O, - . / O  
1234\$. ' GH%J q&' j ( q ] s. / O12  
3 ^ 4) v } 23\* + ' , - { qH ( PZ2  
, - O . / O' : L ! " } [ H" &' 4GH (' ( 2  
, - 3>?[ H" } ! " b#%eqKL45 q  
12{ - . / O123nUq C ! " I ( 2

T<1. ! " \* +, - eO1rs~ tq  
2.K \ hi j kl m

! "

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附件 1

! " \* + , - e O 1 r s ~ t q

固定资产类别	内容		最低使用年限 ( 年 )
9 < N = >	n O 23 9	3KN	50
		34567KN	50
		85KN	30
		8: KN	30
	G; 9		8
	9 < +@P		8
	N = >		8
	f @I	B M@I	
n @I		6	
? @		8	
A m@I		5	
MB@I		10	
CD@I		5	
E } FGC' HI . J @I		10	
f > @I		5	
KL} CM} CN@I		5	
OPO		5	
CQ' f > Rd@I		5	
Bd P! d! } SP		5	
@I		TU} U} U' VW@I	
	XYZ [ D @I		10
	XY' D; ' n @I		10
	\ ] ' ^ + _ \ ` I @I		10
	C%' n @I		20
	a ^ + U > I b' n @I		10
	' n @I		20

J c J Z' n @I	20
' MB	10
dn' enMB	10
: f' (' @I	10
qb(' @I	10
h (' @I	10
i j (' @I	10
kY(>' I (' @I	10
m' @I	10
no} Np} I Q' qr (' @I	10
Vs' \tMB	10
D; ub' ^u @I	5
vw@I	5
C' } CQ x 1@I	5
~x 1@I	10
yH @I	10
z {   } @I	10
@I	3
' MB	10
~葬@I b	5
铁路 输@I	10
p f 输@I	10

J c P

附件 2

K \ hi j kl m

编l ] o<

^额] o<

p 类型	l m j kc	=			hi =			率S%Y			I 注
		O1 额	1 债 额	净O1	O1 额	1 债 额	净O1	O1 额	1 债 额	净O1	
让											
许											
( = 投O											
LB											



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" L] </#" E. qn 厅} HU司}, m司} K 司

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