4.9 in 

"In module 2, if a new provision for depreciation is made for the first time, it may be assumed that the plant has been acquired for use in the new plant, and that the plant is to be used in the new plant and not in the old plant. If it is further assumed that the plant is to be used in the new plant and not in the old plant, it may be assumed that the plant is to be used in the new plant and not in the old plant. If it is further assumed that the plant is to be used in the new plant and not in the old plant, it may be assumed that the plant is to be used in the new plant and not in the old plant. If it is further assumed that the plant is to be used in the new plant and not in the old plant, it may be assumed that the plant is to be used in the new plant and not in the old plant. If it is further assumed that the plant is to be used in the new plant and not in the old plant, it may be assumed that the plant is to be used in the new plant and not in the old plant.