

Rates of Depreciation For Different Items

• Residential Building	5%
• Commercial Building	10%
• Temporary Erection	100%
• Roads / Dams / Bridges	10%
• Furnitures / Fixtures	10%
• Plant & Machinery	15%
• Motor Cars	15%
• Motor Cars for Tourist Purpose	30%
• Aeroplanes	40%
• Computers including Computer Softwares	60%
• Books benig Annual publication	100%
• Books for Library	100%
• Other Books	60%
• Intagible Assets (licences / Franchises / Trade Marks)	25%