Depriciation As per Income Tax Act, 1961

Applicable as per A.Y. 2006-07 Onwards

Block	Nature of Assets	Rate on WDV
1	Residential Building	5%
2	Office Building	10%
3	Building used for Hotel Purpose	20%
4	Purely Temporary Erection such as Wooden Structures	100%
5	Furnitures & Fixtures	10%
6	Plant & Machinery (Excluding pts.7,8,9,10,11)	15%
7	Motar Car other than those used in a business of running them on hire, acquired or put to use on or after 1st Day of April 1990	15%
8	Aiplanes used in the business of running them on hire.	40%
9	Motors, Buses, Motor Lorries, & Motor taxis used in the business of running them on hire.	30%
10	Computers including Computer Software	60%
11	Containers made of glass & plastics used as re-fills	50%
12	Air Pollution, water pollution control equipment, Solid Waste Control Equipment, Recycling & resource recovery system	100%
13	Knowhow, patents, copyrights, trademarks, licence, franchises or any other business rights of similar nature. (acquired after 31.03.1998)	25%