APPENDIX I

(*See* rule 25)

TABLE OF RATES AT WHICH DEPRECIATION IS ADMISSIBLE

PART A				
TANGIBLE ASSETS				
S. No.			*Block of assets*	*Depreciation allowance as percentage of written down value*
(1)			(2)	(3)
I.			**Building** *[See* Notes 1 to 4 below]	
	1.		Buildings which are used mainly for residential purposes except hotels and boarding houses	5
	2.		Buildings other than those used mainly for residential purposes and not covered by sub-items (*1*) above and (3) below	10
	3.		Buildings for installing machinery and plant forming part of water supply project or water treatment system and which is put to use for the purpose of business of providing infrastructure facilities under section 80-IA(4)(*i*) of the Income-tax Act, 1961	40
	4		Purely temporary erections such as wooden structures	40
II			**Furniture and fittings**	
			Furniture and fittings including electrical fittings [See Note 5 below]	10
III			**Machinery and Plant**	
	1.		Machinery and plant other than those covered by sub-items (*2*), (3) and (8) below:	15
	2	(*i*)	Motor cars, other than those used in a business of running them on hire, except those covered under entry (*ii*) acquired on or after the 1st April, 1990;	15
		(*ii*)	Motor cars, other than those used in a business of running them on hire, acquired on or after the 23rd August, 2019 but before the 1st April, 2020 and is put to use before the 1st April, 2020.	30
	3	(*i*)	Aeroplanes - Aeroengines	40
		(*ii*)	Motor buses, motor lorries and motor taxis used in a business of running them on hire.	30
		(*iii*)	Motor buses, motor lorries and motor taxis used in a business of running them on hire, acquired on or after the 23rd August, 2019 but before the 1st April, 2020 and is put to use before the 1st April, 2020.	45
		(*iv*)	New commercial vehicle which is acquired on or after the 1st January, 2009 but before the 1st October, 2009 and is put to use before the 1st October, 2009 for the purposes of business or profession [See Note 6 below]	40
		(*v*)	Moulds used in rubber and plastic goods factories	30
		(*vi*)	Air pollution control equipment, being—	
			(*a*) Electrostatic precipitation systems	40
			(*b*) Felt-filter systems	40
			(*c*) Dust collector systems	40
			(*d*) Scrubber-counter current/venturi/packed bed/cyclonic scrubbers	40
			(*e*) Ash handling system and evacuation system	40
		(*vii*)	Water pollution control equipment, being—	
			(*a*) Mechanical screen systems	40
			(*b*) Aerated detritus chambers (including air compressor)	40
			(*c*) Mechanically skimmed oil and grease removal systems	40
			(*d*) Chemical feed systems and flash mixing equipment	40
			(*e*) Mechanical flocculators and mechanical reactors	40
			(*f*) Diffused air/mechanically aerated activated sludge systems	40
			(*g*) Aerated lagoon systems	40
			(*h*) Biofilters	40
			(*i*) Methane-recovery anaerobic digester systems	40
			(*j*) Air flotation systems	40
			(*k*) Air/steam stripping systems	40
			(*l*) Urea Hydrolysis systems	40

			(*m*)		Marine outfall systems	40
			(*n*)		Centrifuge for dewatering sludge	40
			(*o*)		Rotating biological contractor or bio-disc	40
			(*p*)		Ion exchange resin column	40
			(*q*)		Activated carbon column	40
		(*viii*)	(*a*)		Solid waste, control equipment being - caustic/lime/ chrome/mineral/cryolite recovery systems	40
			(*b*)		Solid waste recycling and resource recovery systems	40
		(*ix*)	Machinery and plant, used in semi-conductor industry covering all Integrated Circuits (ICs) (excluding hybrid integrated circuits) ranging from Small Scale Integration (SSI) to Large Scale Integration/Very Large Scale Integration (LSI/VLSI) as also discrete semi-conductor devices such as diodes, transistors, thyristors, triacs, etc., other than those covered by entries (*iv*), (*v*) and (*vi*) of this sub-item and sub- item (7) below.			30
		(*x*)	Life saving medical equipment, being—			
			(*a*)		D.C. Defibrillators for internal use and pace makers	40
			(*b*)		Heamodialysors	40
			(*c*)		Heart lung machine	40
			(*d*)		Cobalt Therapy Unit	40
			(*e*)		Colour Doppler	40
			(*f*)		SPECT Gamma Camera	40
			(*g*)		Vascular Angiography System including Digital Subtraction Angiography	40
			(*h*)		Ventilator used with anaesthesia apparatus	40
			(*i*)		Magnetic Resonance Imaging System	40
			(*j*)		Surgical Laser	40
			(*k*)		Ventilator other than those used with anaesthesia	40
			(*l*)		Gamma knife	40
			(*m*)		Bone Marrow Transplant Equipment including silastic long standing intravenous catheters for chemotherapy	40
			(*n*)		Fibre optic endoscopes including, Paediatric resectoscope/audit resectoscope, Peritoneoscopes, Arthoscope, Microlaryngoscope, Fibreoptic Flexible Nasal Pharyngo Bronchoscope, Fibreoptic Flexible Laryngo Bronchoscope, Video Laryngo Bronchoscope and Video Oesophago Gastroscope, Stroboscope, Fibreoptic Flexible Oesophago Gastroscope	40
			(*o*)		Laparoscope (single incision)	40
	4		Containers made of glass or plastic used as re-fills			40
	5		Computers including computer software (*See* Note 7 below)			40
	6		Machinery and plant, acquired and installed on or after the 1st September, 2002 in a water supply project or a water treatment system and which is put to use for the purpose of business of providing infrastructure facility under clause (*i*) of sub-section (4) of section 80-IA of the Income-tax Act, 1961 [See Notes 4 and 8 below]			40
	7	(*i*)	Wooden parts used in artificial silk manufacturing machinery			40
		(*ii*)	Cinematograph films - bulbs of studio lights			40
		(*iii*)	Match factories - Wooden match frames			40
		(*iv*)	Mines and quarries			
			(*a*)		Tubs winding ropes, haulage ropes and sand stowing pipes	40
			(*b*)		Safety lamps	40
		(*v*)	Salt works - Salt pans, reservoirs and condensers, etc., made of earthy, sandy or clayey material or any other similar material			40
		(*vi*)	Flour mills - Rollers			40
		(*vii*)	Iron and steel industry - Rolling mill rolls			40
		(*viii*)	Sugar works - Rollers			40
		(*ix*)	Energy saving devices, being—			
			A.		Specialised boilers and furnaces:	
				(*a*)	Ignifluid/fluidized bed boilers	40
				(*b*)	Flameless furnaces and continuous pusher type furnaces	40
				(*c*)	Fluidized bed type heat treatment furnaces	40
				(*d*)	High efficiency boilers (thermal efficiency higher than 75 per cent in case of coal fired and 80 per cent in case of oil/gas fired boilers)	40
			B.		Instrumentation and monitoring system for monitoring energy flows :	

				(*a*)	Automatic electrical load monitoring systems	40
				(*b*)	Digital heat loss meters	40
				(*c*)	Micro-processor based control systems	40
				(*d*)	Infra-red thermography	40
				(*e*)	Meters for measuring heat losses, furnace oil flow, steam flow, electric energy and power factor meters	40
				(*f*)	Maximum demand indicator and clamp on power meters	40
				(*g*)	Exhaust gases analyzer	40
				(*h*)	Fuel oil pump test bench	40
			C.	Waste heat recovery equipment:		
				(*a*)	Economisers and feed water heaters	40
				(*b*)	Recuperators and air pre-heaters	40
				(*c*)	Heat pumps	40
				(*d*)	Thermal energy wheel for high and low temperature waste heat recovery	40
			D.	Co-generation systems:		
				(*a*)	Back pressure pass out, controlled extraction, extraction-cum-condensing turbines for co- generation along with pressure boilers	40
				(*b*)	Vapour absorption refrigeration systems	40
				(*c*)	Organic rankine cycle power systems	40
				(*d*)	Low inlet pressure small steam turbines	40
			E.	Electrical equipment:		
				(*a*)	Shunt capacitors and synchronous condenser systems	40
				(*b*)	Automatic power cut-off devices (relays) mounted on individual motors	40
				(*c*)	Automatic voltage controller	40
				(*d*)	Power factor controller for AC motors	40
				(*e*)	Solid state devices for controlling motor speeds	40
				(*f*)	Thermally energy-efficient stenters (which require 800 or less kilocalories of heat to evaporate one kilogram of water)	40
				(*g*)	Series compensation equipment	40
				(*h*)	Flexible AC Transmission (FACT) devices - Thyristor controlled series compensation equipment	40
				(*i*)	Time of Day (ToD) energy meters	40
				(*j*)	Equipment to establish transmission highways for National Power Grid to facilitate transfer of surplus power of one region to the deficient region	40
				(*k*)	Remote terminal units/intelligent electronic devices, computer hardware/software, router/bridges, other required equipment and associated communication systems for supervisory control and data acquisition systems, energy management systems and distribution management systems for power transmission systems	40
				(*l*)	Special energy meters for Availability Based Tariff (ABT)	40
			F.	Burners:		
				(*a*)	0 to 10 per cent excess air burners	40
				(*b*)	Emulsion burners	40
				(*c*)	Burners using air with high pre-heat temperature (above 300°C)	40
			G.	Other equipment:		
				(*a*)	Wet air oxidation equipment for recovery of chemicals and heat	40
				(*b*)	Mechanical vapour recompressors	40
				(*c*)	Thin film evaporators	40
				(*d*)	Automatic micro-processor based load demand controllers	40
				(*e*)	Coal based producer gas plants	40
				(*f*)	Fluid drives and fluid couplings	40
				(*g*)	Turbo charges/super-charges	40
				(*h*)	Sealed radiation sources for radiation processing plants	40
		(*x*)	Gas cylinders including valves and regulators			40
		(*xi*)	Glass manufacturing concerns - Direct fire glass melting furnaces			40
		(*xii*)	Mineral oil concerns:			

			(*a*)	Plant used in field operations (above ground) distribution -Returnable packages	40
			(*b*)	Plant used in field operations (below ground), but not including kerbside pumps including underground tanks and fittings used in field operations (distribution) by mineral oil concerns	40
			(*c*)	Oil wells not covered in clauses (*a*) and (*b*)	15
		(*xiii*)	Renewable energy devices being		
			(*a*)	Flat plate solar collectors	40
			(*b*)	Concentrating and pipe type solar collectors	40
			(*c*)	Solar cookers	40
			(*d*)	Solar water heaters and systems	40
			(*e*)	Air/gas/fluid heating systems	40
			(*f*)	Solar crop driers and systems	40
			(*g*)	Solar refrigeration, cold storages and air conditioning systems	40
			(*h*)	Solar steels and desalination systems	40
			(*i*)	Solar power generating systems	40
			(*j*)	Solar pumps based on solar-thermal and solar- photovoltaic conversion	40
			(*k*)	Solar-photovoltaic modules and panels for water pumping and other applications	40
			(*l*)	Wind mills and any specially designed devices which run on wind mills installed on or after the 1st April, 2014	40
			(*m*)	Any special devices including electric generators and pumps running on wind energy installed on or after the 1st April, 2014	40
			(*n*)	Biogas-plant and biogas-engines	40
			(*o*)	Electrically operated vehicles including battery powered or fuel-cell powered vehicles	40
			(*p*)	Agricultural and municipal waste conversion devices producing energy	40
			(*q*)	Equipment for utilising ocean waste and thermal energy	40
			(*r*)	Machinery and plant used in the manufacture of any of the above sub-items	40
	8	(*i*)	Books owned by assessees carrying on a profession—		
			(*a*)	Books, being annual publications	40
			(*b*)	Books, other than those covered by entry (*a*) above	40
		(*ii*)	Books owned by assessees carrying on business in running lending libraries		40
IV		Ships			
	(1)	Ocean-going ships including dredgers, tugs, barges, survey launches and other similar ships used mainly for dredging purposes and fishing vessels with wooden hull			20
	(2)	Vessels ordinarily operating on inland waters, not covered by sub-item (3) below			20
	(3)	Vessels ordinarily operating on inland waters being speed boats [*See* Note 9 below]			20

PART B

INTANGIBLE ASSETS

S. No.	*Block of assets*	*Depreciation allowance as percentage of written down value*
(*1*)	(*2*)	(*3*)
	Know-how, patents, copyrights, trademarks, licences, franchises or any other business or commercial rights of similar nature	25

Notes:

1.	"Buildings" include roads, bridges, culverts, wells and tubewells.
2.	A building shall be deemed to be a building used mainly for residential purposes, if the built up floor area thereof used for residential purposes is not less than sixty-six and two-third per cent of its total built-up floor area and shall include any such building in the factory premises.
3.	In respect of any structure or work by way of renovation or improvement in or in relation to a building referred to in section 33(6), the percentage to be applied will be the percentage specified against sub-item (1) or (2) of item 1 of PART A as may be appropriate to the class of building in or in relation to which the renovation or improvement is effected. Where the structure is constructed or the work is done by way of extension of any such building, the percentage to be applied would be such percentage as would be appropriate, as if the structure or work constituted a separate building.
4.	Water treatment system includes system for desalination, demineralisation and purification of water.

5.	"Electrical fittings" include electrical wiring, switches, sockets, other fittings and fans, etc.
6.	"Commercial vehicle" means "heavy goods vehicle", "heavy passenger motor vehicle", "light motor vehicle", "medium goods vehicle" and "medium passenger motor vehicle" but does not include "maxi-cab", "motor-cab", "tractor" and "road-roller". The expressions "heavy goods vehicle", "heavy passenger motor vehicle", "light motor vehicle", "medium goods vehicle", "medium passenger motor vehicle", "maxi-cab", "motor-cab", "tractor" and "road-roller" shall have the meanings respectively assigned to them in section 2 of the Motor Vehicles Act, 1988 (59 of 1988).
7.	"Computer software" means any computer program recorded on any disc, tape, perforated media or other information storage device.
8.	Machinery and plant includes pipes needed for delivery from the source of supply of raw water to the plant and from the plant to the storage facility.
9.	"Speed boat" means a motor boat driven by a high speed internal combustion engine capable of propelling the boat at a speed exceeding 24 kilometres per hour in still water and so designed that when running at a speed, it will plane, *i.e.*, its bow will rise from the water.