

**DEPERCIATION RATE CHART AS PER PART “C” OF SCHEDULE II OF THE COMPANIES ACT, 2013**

<b>S. No.</b>	<b>Nature of Assets</b>	<b>Useful Life (Years)</b>	<b>Rate [SLM]</b>	<b>Rate [WDV]</b>
<b>(I)</b>	<b>Buildings [NESD]</b>			
(a)	Building (other than factory buildings) RCC Frame Structure	60	1.58%	4.87%
(b)	Building (other than factory buildings) other than RCC Frame Structure	30	3.17%	9.50%
(c)	Factory buildings	30	3.17%	9.50%
(d)	Fences, wells, tube wells	5	19.00%	45.07%
(e)	Other (including temporary structure, etc.)	3	31.67%	63.16%
<b>(II)</b>	<b>Bridges, culverts, bunkers, etc. [NESD]</b>	<b>30</b>	<b>3.17%</b>	<b>9.50%</b>
<b>(III)</b>	<b>Roads [NESD]</b>			
(a)	Carpeted Roads			
(i)	<i>Carpeted Roads – RCC</i>	10	9.50%	25.89%
(ii)	<i>Carpeted Roads – other than RCC</i>	5	19%	45.07%
(b)	Non-carpeted roads	3	31.67%	63.16%
<b>(IV)</b>	<b>Plant and Machinery</b>			
<b>(a)</b>	<b>General rate applicable to Plant and Machinery not covered under Special Plant and Machinery</b>			
(i)	<i>Plant and Machinery other than continuous process plant not covered under specific</i>	15	6.33%	18.10%
(ii)	<i>Continuous process plant for which no special rate has been prescribed under (ii) below</i>	25	3.8%	11.29%
<b>(b)</b>	<b>Special Plant and Machinery</b>			
(i)	Plant and Machinery related to production and exhibition of Motion Picture Films			
1	Cinematograph films – Machinery used in the production and exhibition of cinematograph films, recording and reproducing equipments, developing machines, printing machines, editing machines, synchronizers and studio lights	13	7.31%	20.58%
2	Projecting equipment for exhibition of films	13	7.31%	20.58%
(ii)	Plant and Machinery used in glass Manufacturing			
1	Plant and Machinery except direct fire glass melting furnaces – Recuperative and regenerative glass melting furnaces	13	7.31%	20.58%
2	Plant and Machinery except direct fire glass melting furnaces – Moulds [NESD]	8	11.88%	31.23%
3	Float Glass Melting Furnaces [NESD]	10	9.50%	25.89%
(iii)	Plant and Machinery used in mines and quarries Portable underground machinery and earth moving machinery used in open cast mining	8	11.88%	31.23%
(iv)	Plant and Machinery used in Telecommunications [NESD]			
1	Towers	18	5.28%	15.33%

**DEPERCIATION RATE CHART AS PER PART “C” OF SCHEDULE II OF THE COMPANIES ACT, 2013**

2	Telecom transceivers, switching centres, transmission and other network equipment	13	7.31%	20.58%
3	Telecom – Ducts, Cables and optical fibre	18	5.28%	15.33%
4	Satellites	18	5.28%	15.33%
<b>(v)</b>	<b><i>Plant and Machinery used in exploration, production and refining oil and gas [NESD]</i></b>			
1	Refineries	25	3.80%	11.29%
2	Oil and gas assets (including wells), processing plant and facilities	25	3.80%	11.29%
3	Petrochemical Plant	25	3.80%	11.29%
4	Storage tanks and related equipment	25	3.80%	11.29%
5	Pipelines	30	3.17%	9.50%
6	Drilling Rig	30	3.17%	9.50%
7	Field operations (above ground) Portable boilers, drilling tools, well-head tanks, etc.	8	11.88%	31.23%
8	Loggers	8	11.88%	31.23%
<b>(vi)</b>	<b><i>Plant and Machinery used in generation, transmission and distribution of power [NESD]</i></b>			
1	Thermal / Gas / Combined Cycle Power Generation Plant	40	2.38%	7.22%
2	Hydro Power Generation Plant	40	2.38%	7.22%
3	Nuclear Power Generation Plant	40	2.38%	7.22%
4	Transmission lines, cables and other network assets	40	2.38%	7.22%
5	Wind Power Generation Plant	22	4.32%	12.73%
6	Electric Distribution Plant	35	2.71%	8.20%
7	Gas Storage and Distribution Plant	30	3.17%	9.50%
8	Water Distribution Plant including pipelines	30	3.17%	9.50%
<b>(vii)</b>	<b><i>Plant and Machinery used in manufacture of</i></b>			
1	Sinter Plant	20	4.75%	13.91%
2	Blast Furnace	20	4.75%	13.91%
3	Coke Ovens	20	4.75%	13.91%
4	Rolling mill in Steel plant	20	4.75%	13.91%
5	Basic Oxygen Furnace Converter	25	3.80%	11.29%
<b>(viii)</b>	<b><i>Plant and Machinery used in manufacture of nonferrous metals</i></b>			
1	Metal pot line [NESD]	40	2.38%	7.22%
2	Bauxite crushing and grinding section	40	2.38%	7.22%
3	Digester Section [NESD]	40	2.38%	7.22%
4	Turbine [NESD]	40	2.38%	7.22%
5	Equipments for Calcinations [NESD]	40	2.38%	7.22%
6	Copper Smelter [NESD]	40	2.38%	7.22%
7	Roll Grinder	40	2.38%	7.22%
8	Soaking Pit	30	3.17%	9.50%

**DEPERCIATION RATE CHART AS PER PART “C” OF SCHEDULE II OF THE COMPANIES ACT, 2013**

9	Annealing Furnace	30	3.17%	9.50%
10	Rolling Mills	30	3.17%	9.50%
11	Equipments for Scalping, Slitting, etc. [NSED]	30	3.17%	9.50%
12	Surface Miner, Ripper Dozer, etc. used in mines	25	3.80%	11.29%
13	Copper refining plant [NSED]	25	3.80%	11.29%
<b>(ix)</b>	<b><i>Plant and Machinery used in medical and surgical operations [NESD]</i></b>			
1	Electrical Machinery, X-ray and electrotherapeutic apparatus and accessories thereto, medical, diagnostic equipments, namely, Cat-scan, Ultrasound Machines, ECG Monitors, etc.	13	7.31%	20.58%
2	Other Equipments	15	6.33%	18.10%
<b>(x)</b>	<b><i>Plant and Machinery used in manufacture of pharmaceuticals and chemicals [NESD]</i></b>			
1	Reactors	20	4.75%	13.91%
2	Distillation Columns	20	4.75%	13.91%
3	Drying equipments / Centrifuges and Decanters	20	4.75%	13.91%
4	Vessel / Storage tanks	20	4.75%	13.91%
<b>(xi)</b>	<b><i>Plant and Machinery used in civil construction</i></b>			
1	Concreting, Crushing, Piling Equipments and Road Making Equipments	12	7.92%	22.09%
2	Heavy Lift Equipments –			
	– Cranes with capacity more than 100 tons	20	4.75%	13.91%
	– Cranes with capacity less than 100 tons	15	6.33%	18.10%
3	Transmission line, Tunnelling Equipments [NESD]	10	9.50%	25.89%
4	Earth-moving equipments	9	10.56%	28.31%
5	Others including Material Handling / Pipeline / Welding Equipments [NESD]	12	7.92%	22.09%
<b>(xii)</b>	<b><i>Plant and Machinery used in salt works [NESD]</i></b>	15	6.33%	18.10%
<b>(V)</b>	<b><i>Furniture and fittings [NESD]</i></b>			
(a)	General furniture and fittings	10	9.50%	25.89%
(b)	Furniture and fittings used in hotels, restaurants and boarding houses, schools, colleges and other education institutions, libraries, welfare centres, meeting halls, cinema houses, theatres and circuses and furniture and fittings let out on hire for used on occasion of marriages and similar functions	10	9.5%	25.89%
<b>(VI)</b>	<b><i>Motor Vehicles [NESD]</i></b>			
(a)	Motorcycles, scooters and other mopeds	10	9.50%	25.89%
(b)	Motor buses, motor lorries, motor cars and motor taxies used in a business of running them on hire	6	15.83%	39.30%
(c)	Motor buses, motor lorries, motor cars and motor taxies other than those used in a business of running them on	8	11.88%	31.23%
(d)	Motor tractors, harvesting combines and heavy vehicles	8	11.88%	31.23%

**DEPERCIATION RATE CHART AS PER PART “C” OF SCHEDULE II OF THE COMPANIES ACT, 2013**

(e)	Electrically operated vehicles	8	11.88%	31.23%
<b>(VII)</b>	<b>Ships [NESD]</b>			
<b>(a)</b>	<b>Ocean-going ships</b>			
(i)	Bulk Carriers and liner vessels	25	3.80%	11.29%
(ii)	Crude tankers, product carriers and easy chemical carriers with or without conventional	20	4.75%	13.91%
(iii)	Chemicals and Acid Carriers			
1	With Stainless steel tanks	25	3.80%	11.29%
2	With other tanks	20	4.75%	13.91%
(iv)	Liquefied gas carriers	30	3.17%	9.50%
(v)	Conventional large passenger vessels which are used for cruises purpose also	30	3.17%	9.50%
(vi)	Coastal service ships of all categories	30	3.17%	9.50%
(vii)	Offshore supply and support vessels	20	4.75%	13.91%
(viii)	Catamarans and other high-speed passenger for ships or boats	20	4.75%	13.91%
(ix)	Drill ships	25	3.80%	11.29%
(x)	Hovercrafts	15	6.33%	18.10%
(xi)	Fishing vessels with wooden hull	10	9.50%	25.89%
(xii)	i) Dredgers, tugs, barges, survey launches, and other similar ships used mainly for dredging	14	6.79%	19.26%
<b>(b)</b>	<b>Vessels ordinarily operating on inland waters</b>			
(i)	Speed boats	13	7.31%	20.58%
(ii)	Other vessels	28	3.39%	10.15%
<b>(VIII)</b>	<b>Aircrafts or Helicopters [NESD]</b>	20	4.75%	13.91%
<b>(IX)</b>	<b>Railway siding, locomotives, rolling stocks, tramways and railway used by concerns, excluding railway</b>	15	6.33%	18.10%
<b>(X)</b>	<b>Ropeway structures [NESD]</b>	15	6.33%	18.10%
<b>(XI)</b>	<b>Office equipments [NESD]</b>	5	19.00%	45.07%
<b>(XII)</b>	<b>Computers and data processing units [NESD]</b>			
(a)	Servers and networks	6	15.83%	39.30%
(b)	End user devices, such as, desktops, laptops, etc.	3	31.67%	63.16%
<b>(XIII)</b>	<b>Laboratory equipment [NESD]</b>			
(a)	General laboratory equipment	10	9.50%	25.89%
(b)	Laboratory equipments used in education institutions	5	19.00%	45.07%
<b>(XIV)</b>	<b>Electrical Installations and Equipment [NESD]</b>	10	9.50%	25.89%
<b>(XV)</b>	<b>Hydraulic woks, pipelines and sluices [NESD]</b>	15	6.33%	18.10%

**Note(s):**

- 1) For assets purchased on or after 01-04- 2014
- 2) Residual value =5%
- 3) Useful life = as mentioned above