

**DEPRECIATION CHART AS PER SECTION 32 OF THE INCOME TAX ACT-1961
FROM THE ASSESSMENT YEAR 2018-19 ONWARDS**

S. No.	Nature of Assets	Rates
I.	Building	
a.	Residential Building(Other than Hotels and Boarding Houses)	5%
b.	Office, factory, Godowns or building (Other than residential purpose)	10%
c.	Buildings acquired on or after the 1st day of September, 2002 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 infra- structure facilities under clause (j) of sub-section (4) of section 80-IA	40%
d.	Temporary erections such as wooden structures	40%
II.	Furniture	
a.	Any furniture / fittings including electricals fittings	10%
III.	Plant & Machinery	
a.	Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and	15%
b.	i. Motors Cars (other than those used in a business of running them on hire)	15%
	ii. Motors Cars (other than those used in a business of running them on hire), acquired on or after 23 rd August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020.	30%
c.	Aeroplanes- Aeroengines	40%
d.	i. Motor Buses, motor lorries and motor taxies used in business of running them on hire, other than those covered below.	30%
	ii. Buses, lorries and taxies used in business of running them on hire, machinery used in semi-conductor industry, moulds used in rubber and plastic goods factories , acquired on or after 23 rd August, 2019 but before the 1 st day of April, 2020 and is put to use before the 1 st day of April, 2020.	45%
e.	Aeroplanes-Aeroengines	40%
f.	Lifesaving medical equipment	30%
g.	Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession	40%
h.	Computers including computer software andBooks (other than annual publication) owned by a professional	40%
i.	Rollers in flour mills, Iron & Steel industry, sugar works, Wooden match factories, wooden parts used in artificial silk manufacturing machinery, bulbs of studio lights, salt works	40%
j.	Air pollution control equipments, water pollution control equipments, solid waste control equipments, recycling and resource recovery systems; and Annual publications owned by assesseees carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries	40%
IV.	Intangible Assets	
a.	Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any Other Business or Commercial Rights of similar nature	25%
V.	Other Assets	
a.	Computers & softwares	40%
b.	Books, being annual publications owned by assessee carrying on a profession or assessee carrying on library business	40%
c.	Other Books owned by assessee carrying on a profession	40%

*For further details refers to the Income Tax web site

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