

## Depreciation Chart as per Sec-32 of the Income Tax Act-1961 (43 of 1961)

Number	Nature of Assets	Rates
<b>Building</b>		
Block 1	Residential Building (Other than Hotels and Boarding Houses )	5%
Block 2	Office, factory, godowns or building (Other than residential purpose)	10%
Block 3	Temporary erections such as wooden structures	100%
<b>Furniture</b>		
Block 4	Any furniture / fittings including electricals fittings	10%
<b>Plant &amp; Machinery</b>		
Block 5	Any Plant or Machinery (not covered by Block 6,7,8,9,10,11 or 12) and Motors Cars (other than those used in a business of running them on hire)	15%
Block 6	Ocean-going ships, vessels ordinary operating on inland waters including speed boats	20%
Block 7	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	30%
Block 8	Aeroplanes, life saving medical equipment	40%
Block 9	Containers made of glass or plastic used as refills, new commercial vehicle which is acquired for the purpose of business / profession	50%
Block 10	Computers including computer software and Books (other than annual publication) owned by a professional	60%
Block 11	Energy saving devices; renewal energy devices; rollers in flour mills, sugar works and steel industry	80%
Block 12	Air pollution control equipments; water pollution control equipments; solid waste control equipments, recycling and resource recovery systems; and Annual publications owned by assessee carrying on a profession or Books (may or may not be annual publications) carrying on business in running lending libraries	100%
<b>Intangible Assets</b>		
Block 13	Know-How, Patents, Copyrights, Trademarks, Licences, Franchises and Any other Business or Commercial Rights of similar nature	25%