

## Income Tax Rules On ACA For Plant And Machinery

No	Type Of Asset	CA Rate		Authority	Effective Date	Details
		IA	AA			
1	All assets used in storage, treatment or disposal of scheduled waste	40	20	P.U.(A) 339/1995	1.1.1990 - 31.12.1994	
2	Buses using natural gas and natural gas refueling equipment	40	20	P.U.(A) 265/1997	From 1.1.1997	
3	Heavy machinery used in construction, mining, plantation and timber industries	10	10	P.U.(A) 474/1997	From 17.10.1997	
4	Machinery used in the industry – i) Building and construction ii) Timber and mining	30 60		P.U.(A) 294/1998	From YA 1998	
5	Pollution control equipment	40	20	P.U.(A) 295/1998	From YA 1996	
6	Computers and Information technology equipment	20	40	P.U.(A) 187/1998	From YA 1996	Revoked via P.U.(A) 358/2008
7	Computer software	20	40	P.U.(A) 272/1999	From YA 1999	Revoked via P.U.(A) 358/2008
8	Motor vehicle, heavy machinery	-	20	P.U.(A) 52/2000	From YA 2000 (CY)	
	Plant and machinery	-	14			
	Others assets	-	10			
9	All assets – recycling of waste	40	20	P.U.(A) 505/2000	From YA 2001	
10	All assets - agriculture project	40	20	P.U.(A) 506/2000	From YA 2001	
11	All assets – conservation of energy	40	20	P.U.(A) 82/2001	From YA 2001	Revoked via P.U.(A) 349/2003

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12	All assets – conservation of energy for own business	40	60	P.U.(A) 349/2003	From YA 2003	Revoked via P.U.(A) 64/2006 wef 1.10 2005
13	Equipment for control of quality electric power for own use	20	40	P.U.(A) 87/2005	YA 2005 onwards	
14	All assets – generate energy for own use	20	40	P.U.(A) 88/2005	YA 2005 onwards	Revoked via P.U.(A) 107/2008
15	All assets – agriculture business	20	40	P.U.(A) 188/2005	YA 2005 onwards	
16	Mould for industrial building system	-	-	P.U.(A) 283/2005	YA 2005 onwards	Insert "... have effect from YA 2005 in P.U.(A) 188/2005
17	Conservation of energy	-	-	P.U.(A) 64/2006	1.10.2005 onwards	
18	Mould for the Production of Industrialised Building System Component	40	20	P.U.(A) 249/2006	YA 2006 onwards	
19	All assets – generate energy for own use	-	-	P.U.(A) 107/2008	YA 2008 onwards	
20	Security control or monitor equipment	20	80	P.U.(A) 205/2008	YA 2008 - 2012	Revoked via P.U.(A) 359/2008
21	Bus	20	80	P.U.(A) 356/2008	YA 2009 - 2011	
22	All assets	20	80	P.U.(A) 357/2008	YA 2009 - 2010	
23	IT equipment	20	80	P.U.(A) 358/2008	YA 2009 - 2013	
24	Security control equipment	20	80	P.U.(A) 359/2008	YA 2009 - 2012	
25	All assets	20	40	P.U.(A) 1111/2009	10.3.2009 – 31.12.2010	