

Accelerated Or Special Rate Of Industrial Building Allowance

No	Type Of Building	CA Rate		Authority
		IA	AA	
1	Private hospital, maternity home, nursing home	10%	3%	Para 37A, Sch. 3 of ITA 1967
2	Buildings used for research	10%	3%	Para 37B, Sch. 3 of ITA 1967
3	Building used for warehouse	-	10%	Para 37C, Sch. 3 of ITA 1967
4	Building used in approved service sector	10%	3%	Para 37E, Sch. 3 of ITA 1967
5	Hotel	10%	3%	Para 37F, Sch. 3 of ITA 1967
6	Airport	10%	3%	Para 37G, Sch. 3 of ITA 1967
7	Motor racing circuit	10%	3%	Para 37H, Sch. 3 of ITA 1967
8	Living accommodation for employees	40%	3%	Para 42(1), Sch. 3 of ITA 1967
9	Living accommodation for employees in manufacturing, hotel or tourism business or approved service project	-	10%	Para 42A(1), Sch. 3 of ITA 1967
10	Child care centre	-	10%	Para 42A(2), Sch. 3 of ITA 1967
11	School or educational institution approved by Minister of Higher Education on any relevant authority	-	10%	Para 42B, Sch. 3 of ITA 1967
12	Industrial, technical or vocational training approved by Minister	-	10%	Para 42C, Sch. 3 of ITA 1967
13	Factory	10%	3%	Para 64, Sch. 3 of ITA 1967
14	Canteen, restroom, recreation room, lavatory, bathhouse, bathroom or wash-room for employees	10%	3%	Para 65(1), Sch. 3 of ITA 1967

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15	Public road and ancillary structures	10%	6%	Para 67A, Sch. 3 of ITA 1967
16	Building constructed by a person on built, lease and transferred – subject to the approval of the Minister	10%	6%	Para 67B, Sch. 3 of ITA 1967
17	Old folks care centre	-	10%	P.U.(A) 143/2003
18	Building used by Multimedia Super Corridor (MSC) company	-	10%	P.U.(A) 202/2006
19	Bionexus status company	-	10%	P.U.(A) 374/2007
20	Building under privatization project and private financing initiatives	10%	6%	P.U.(A) 119/2010