

Part	Rules		<b>THE THIRD SCHEDULE (Amended Bill 2014-15)</b>
			Depreciation (Section 22) <b>NEW</b> <del>Omitted and deleted</del>

II			INITIAL ALLOWANCE AND FIRST YEAR ALLOWANCE See Sections 23, 23A and 23B
		1	The rate of initial allowance under section 23 shall be 25% for plant and machinery and <del>25%</del> <b>10%</b> <del>15%</del> for buildings