

Residential rental property items

Treatment as depreciating assets or capital works

In the following list, 'Own estimate' refers to the fact that there was no Commissioner's determination in effect, and you may make an estimate of the effective life in accordance with the principles set out at page 21.

TABLE 1

ASSET	DECLINE IN VALUE DEDUCTION (Div 40) Effective life (years)		CAPITAL WORKS DEDUCTION (Div 43)
	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
Assets, general:			
air conditioning assets	See Table 3 on page 28		
cable trays			✓
ceiling fans	Own estimate	5	
clocks, electric	13 1/3	10	
cupboards, other than freestanding			✓
digital video display (DVD) players	Own estimate	5	
door closers	Own estimate	10	
door locks and latches (excluding electronic code pads)			✓
door stops, fixed			✓
door stops, freestanding	Own estimate	10	
electrical assets (including conduits, distribution boards, power points, safety switches, switchboards, switches and wiring)			✓
escalators (machinery and moving parts)	See Table 2 on page 28		
facade, fixed			✓
floor coverings, fixed (including cork, linoleum, parquetry, tiles and vinyl)			✓
floor coverings (removable without damage):			
carpet	10	10	
floating timber	Own estimate	15	
linoleum	10	10	
vinyl	10	10	
furniture, freestanding	13 1/3	13 1/3	
garbage bins	6 2/3	10	
garbage chutes			✓
garbage compacting systems (excluding chutes)	6 2/3	6 2/3	
generators	20	20	
grease traps			✓
gym assets:			
cardiovascular	Own estimate	5	
resistance	Own estimate	10	
hand dryers, electrical	10	10	
hand rails			✓
heaters:			
fixed:			
ducts, pipes, vents and wiring			✓
electric	10	15	
fire places (including wood heaters)			✓
gas:			
ducted central heating unit	Own estimate	20	
other	Own estimate	15	
freestanding	10	15	

ASSET	DECLINE IN VALUE DEDUCTION (Div 40) Effective life (years)		CAPITAL WORKS DEDUCTION (Div 43)
	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
hooks, robe			✓
hot water systems (excluding piping):			
electric	20	12	
gas	20	12	
solar	20	15	
hot water system piping			✓
insulation			✓
intercom system assets	Own estimate	10	
lift wells			✓
lifts (including hydraulic and traction lifts)	See Table 2 on page 28		
lights:			
fittings (excluding hardwired)	20	5	
fittings, hardwired			✓
freestanding	Own estimate	5	
shades, removable	Own estimate	5	
linen	Own estimate	5	
master antenna television (MATV) assets:			
amplifiers	Own estimate	10	
modulators	Own estimate	10	
power sources	Own estimate	10	
master antenna television (MATV) assets (excluding amplifiers, modulators and power sources)			✓
mirrors, fixed			✓
mirrors, freestanding	Own estimate	15	
radios	10	10	
ramps			✓
rugs	Own estimate	7	
safes, fixed			✓
sanitary fixtures, fixed (including soap dispensers)			✓
satellite dishes			✓
screens			✓
shelving, other than freestanding			✓
shutters			✓
signs, fixed			✓
skylights			✓
solar powered generating system assets	Own estimate	20	
stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	Own estimate	7	
surround sound systems (incorporating audio-video receivers and speakers)	Own estimate	10	
telecommunications assets:			
cordless phones	Own estimate	4	
distribution frames			✓
PABX computerised assets	20	10	
telephone hand sets	Own estimate	10	
television antennas, fixed			✓
television antennas, freestanding	Own estimate	5	
television sets	10	10	

ASSET	DECLINE IN VALUE DEDUCTION (Div 40) Effective life (years)		CAPITAL WORKS DEDUCTION (Div 43)
	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
vacuum cleaners:			
ducted:			
hoses	Own estimate	10	
motors	Own estimate	10	
wands	Own estimate	10	
portable	10	10	
vacuum cleaners, ducted (excluding hoses, motors and wands)			✓
ventilation ducting and vents			✓
ventilation fans	Own estimate	20	
video cassette recorder systems (VCR)	Own estimate	5	
water pumps	20	20	
water tanks			✓
window awnings, insect screens, louvres, pelmets and tracks			✓
window blinds, internal	20	10	
window curtains	6 2/3	6	
window shutters, automatic:			
controls	Own estimate	10	
motors	Own estimate	10	
window shutters, automatic (excluding controls and motors)			✓
Bathroom assets:			
accessories, fixed (including mirrors, rails, soap holders and toilet roll holders)			✓
accessories, freestanding (including shower caddies, soap holders, toilet brushes)	Own estimate	5	
exhaust fans (including light/heating)	Own estimate	10	
fixtures (including baths, bidets, tap ware, toilets, vanity units and wash basins)			✓
heated towel rails, electric	Own estimate	10	
shower assets (including doors, rods, screens and trays)			✓
shower curtains (excluding curtain rods and screens)	Own estimate	2	
spa baths (excluding pumps)			✓
spa bath pumps	20	20	
Bedroom assets:			
wardrobes, other than freestanding (incorporating doors, fixed fittings and mirrors)			✓
Fire control assets:			
alarms:			
heat	20	6	
smoke	20	6	
detection and alarm systems:			
alarm bells	20	12	
cabling and reticulation			✓
detectors (including addressable manual call points, heat, multi type and smoke)	Own estimate	20	
fire indicator panels	20	12	
manual call points (non-addressable)			✓
doors, fire and separation			✓

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	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
emergency warning and intercommunication systems (EWIS):			
master emergency control panels	20	12	
speakers	20	12	
strobe lights	20	12	
warden intercom phone	20	12	
extinguishers	13 1/3	15	
hose cabinet and reels (excluding hoses and nozzles)			✓
hoses and nozzles	20	10	
hydrant boosters (excluding pumps)			✓
hydrants			✓
lights, exit and emergency			✓
pumps (including diesel and electric)	20	25	
sprinkler systems (excluding pumps)			✓
stair pressurisation assets:			
A C variable speed drives	Own estimate	10	
pressurisation and extraction fans	Own estimate	25	
sensors	Own estimate	10	
water piping			✓
water tanks			✓
Kitchen assets:			
cook tops	Own estimate	12	
crockery	Own estimate	5	
cutlery	Own estimate	5	
dishwashers	Own estimate	10	
fixtures (including bench tops, cupboards, sinks, tap ware and tiles)			✓
freezers	13 1/3	12	
garbage disposal units	6 2/3	10	
microwave ovens	6 2/3	10	
ovens	Own estimate	12	
range hoods	Own estimate	12	
refrigerators	13 1/3	12	
stoves	20	12	
water filters, electrical	Own estimate	15	
water filters, fixed (attached to plumbing)			✓
Laundry assets:			
clothes dryers	Own estimate	10	
fixtures (including tap ware, tiles and tubs)			✓
ironing boards, freestanding	Own estimate	7	
ironing boards, other than freestanding			✓
irons	Own estimate	5	
washing machines	6 2/3	10	
Outdoor assets:			
automatic garage doors:			
controls	Own estimate	5	
motors	Own estimate	10	
automatic garage doors (excluding controls and motors)			✓

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	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
barbecues:			
fixed:			✓
sliding trays and cookers	Own estimate	10	
freestanding	Own estimate	5	
boat sheds			✓
bollards, fixed			✓
car parks, sealed			✓
carports			✓
clotheslines			✓
driveways, sealed			✓
fencing			✓
floor carpet (including artificial grass and matting)	Own estimate	5	
furniture, freestanding	13 1/3	5	
furniture, other than freestanding			✓
garage doors (excluding motors and controls)			✓
garden awnings and shade structures, fixed			✓
gardening watering installations:			
control panels	Own estimate	5	
pumps	20	5	
timing devices	Own estimate	5	
gardening watering installations (excluding control panels, pumps and timing devices)			✓
garden lights, fixed			✓
garden lights, solar	Own estimate	8	
garden sheds, freestanding	Own estimate	15	
garden sheds, other than freestanding			✓
gates, electrical:			
controls	Own estimate	5	
motors	Own estimate	10	
gates (excluding electrical controls and motors)			✓
jetties (including boat sheds and pontoons)			✓
letter boxes			✓
operable pergola louvres:			
controls	Own estimate	15	
motors	Own estimate	15	
operable pergola louvres (excluding controls and motors)			✓
paths			✓
retaining walls			✓
saunas (excluding heating assets)			✓
sauna heating assets	13 1/3	15	
screens, fixed (including glass screens)			✓
septic tanks			✓
sewage treatment assets:			
controls	Own estimate	8	
motors	Own estimate	8	
sewage treatment assets (excluding controls and motors)			✓

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	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004	
	spas :		
fixed:			✓
chlorinators	13 1/3	12	
filtration (including pumps)	13 1/3	12	
heaters (electric or gas)	13 1/3	15	
freestanding (incorporating blowers, controls, filters, heaters and pumps)	20	17	
swimming pool assets:			
chlorinators	13 1/3	12	
cleaning	13 1/3	7	
filtration (including pumps)	13 1/3	12	
heaters:			
electric	13 1/3	15	
gas	13 1/3	15	
solar	13 1/3	20	
swimming pools			✓
tennis court assets:			
cleaners	Own estimate	3	
drag brooms	Own estimate	3	
nets	Own estimate	5	
rollers	Own estimate	3	
umpire chairs	Own estimate	15	
tennis court assets, fixed (including fences, lights, posts and surfaces)			✓
Security and monitoring assets:			
access control systems:			
code pads	Own estimate	5	
door controllers	Own estimate	5	
readers:			
proximity	Own estimate	7	
swipe card	Own estimate	3	
closed circuit television systems:			
cameras	6 2/3	4	
monitors	6 2/3	4	
recorders:			
digital	Own estimate	4	
time lapse	Own estimate	2	
switching units (including multiplexes)	Own estimate	5	
doors and screens			✓
security systems:			
code pads	6 2/3	5	
control panels	6 2/3	5	
detectors (including glass, passive infra-red, and vibration)	6 2/3	5	
global system for mobiles (GSM) units	6 2/3	5	
noise makers (including bells and sirens)	6 2/3	5	

TABLE 2

ASSET	DECLINE IN VALUE DEDUCTION (Div 40) Effective life (years)		CAPITAL WORKS DEDUCTION (Div 43)
	Assets acquired before 1 January 2003	Assets acquired from 1 January 2003	
	Escalators (machinery and moving parts)	16 ² / ₃	
Lifts:			
electric	16 ² / ₃	30	
hydraulic	20	30	

TABLE 3

ASSET	DECLINE IN VALUE DEDUCTION (Div 40) Effective life (years)		CAPITAL WORKS DEDUCTION (Div 43)
	Assets acquired before 1 July 2003	Assets acquired from 1 July 2003	
	Air conditioning:		
air conditioning assets (excluding ducting, pipes and vents):			
air handling units		20	
chillers:			
absorption		25	
centrifugal		20	
volumetrics (including reciprocating, rotary, screw, scroll):			
air-cooled		15	
water-cooled		20	
condensing sets		15	
cooling towers		15	
damper motors (including variable air volume box controller)		10	
fan coil units (connected to condensing set)		15	
mini split systems up to 20kW (including ceiling, floor and high wall split system)		10	
packaged air conditioning units		15	
pumps		20	
room units		10	
air conditioning ducts, pipes and vents			✓
air conditioning plant:			
central type (including ducting and vents)	13 ¹ / ₃		
structural alterations and additions associated with the installation of this plant which forms an integral part of it	100		
room units	10		
solar energy powered	13 ¹ / ₃		