

Table 3

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
Assets, general:				
air conditioning assets	see table 5 on page 46	see table 5 on page 46	see table 5 on page 46	
cable trays				✓
ceiling fans	own estimate	5	5	
clocks, electric	13 1/3	10	10	
cupboards, other than freestanding				✓
DVD players	own estimate	5	5	
door closers	own estimate	10	10	
door locks and latches (excluding electronic code pads)				✓
door stops, fixed				✓
door stops, freestanding	own estimate	10	10	
electrical assets (including conduits, distribution boards, power points, safety switches, switchboards, switches and wiring)				✓
escalators (machinery and moving parts)	see table 4 on page 45	see table 4 on page 45	see table 4 on page 45	
evaporative coolers	see table 6 on page 47	see table 6 on page 47	see table 6 on page 47	
facade, fixed				✓
floor coverings, fixed (including cork, linoleum, parquetry, tiles and vinyl)				✓
floor coverings (removable without damage):				
carpet	10	10	8	
floating timber	own estimate	15	15	
linoleum	10	10	10	
vinyl	10	10	10	
furniture, freestanding	13 1/3	13 1/3	13 1/3	
garbage bins	6 2/3	10	10	
garbage chutes				✓
garbage compacting systems (excluding chutes)	6 2/3	6 2/3	6 2/3	
generators	20	20	20	
grease traps				✓
gym assets:				
cardiovascular	own estimate	5	5	
resistance	own estimate	10	10	

Table 3 continued

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	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
hand dryers, electrical	10	10	10	
hand rails				✓
heaters:				
fixed:				
ducts, pipes, vents and wiring				✓
electric	10	15	15	
fire places (including wood heaters)				✓
gas:				
ducted central heating unit	own estimate	20	20	
other	own estimate	15	15	
freestanding	10	15	15	
home automation control assets	own estimate	own estimate	10	
hooks, robe				✓
hot-water systems (excluding piping):				
electric	20	12	12	
gas	20	12	12	
solar	20	15	15	
hot-water system piping				✓
hydronic assets – controls	own estimate	own estimate	10	
hydronic assets – water heaters	own estimate	own estimate	15	
insulation				✓
intercom system assets	own estimate	10	10	
lift wells				✓
lifts (including hydraulic and traction lifts)	see table 4 on page 45	see table 4 on page 45	see table 4 on page 45	
lights:				
fittings (excluding hardwired)	20	5	5	
fittings, hardwired				✓
freestanding	own estimate	5	5	
shades, removable	own estimate	5	5	
linen	own estimate	5	5	
master antenna television (MATV) assets:				
amplifiers	own estimate	10	10	
modulators	own estimate	10	10	
power sources	own estimate	10	10	

Table 3 continued

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
master antenna television (MATV) assets (excluding amplifiers, modulators and power sources)				✓
mirrors, fixed				✓
mirrors, freestanding	own estimate	15	15	
radios	10	10	10	
ramps				✓
rugs	own estimate	7	7	
safes, fixed				✓
sanitary fixtures, fixed (including soap dispensers)				✓
satellite dishes				✓
screens				✓
shelving, other than freestanding				✓
shutters				✓
signs, fixed				✓
skylights				✓
skylights – controls	own estimate	own estimate	10	
skylights – motors	own estimate	own estimate	10	
solar-powered generating systems (incorporating batteries, inverters, solar panels, regulators)	own estimate	20	20	
stereo systems (incorporating amplifiers, cassette players, compact disc players, radios and speakers)	own estimate	7	7	
surround sound systems (incorporating audio-video receivers and speakers)	own estimate	10	10	
telecommunications assets:				
cordless phones	own estimate	4	4	
distribution frames				✓
PABX computerised assets	20	10	7	
telephone hand sets	own estimate	10	6	
television antennas, fixed				✓
television antennas, freestanding	own estimate	5	5	
television sets	10	10	8	
vacuum cleaners:				
ducted:				
hoses	own estimate	10	10	
motors	own estimate	10	10	
wands	own estimate	10	10	
portable	10	10	10	

Table 3 continued

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
vacuum cleaners, ducted (excluding hoses, motors and wands)				✓
ventilation ducting and vents				✓
ventilation fans	own estimate	20	20	
video cassette recorder systems (VCR)	own estimate	5	5	
water pumps – multi-story	20	20	20	
water pumps – rainwater tanks	20	20	5	
water pumps – single residence pressure pumps	20	20	8	
water tanks				✓
window awnings, insect screens, louvres, pelmets and tracks				✓
window blinds, internal	20	10	10	
window curtains	6 ² / ₃	6	6	
window shutters, automatic:				
controls	own estimate	10	10	
motors	own estimate	10	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	3	
exhaust fans (including light/heating)	own estimate	10	10	
fixtures (including baths, bidets, tapware, toilets, vanity units and wash basins)				✓
heated towel rails, electric	own estimate	10	10	
shower assets (including doors, rods, screens and trays)				✓
shower curtains (excluding curtain rods and screens)	own estimate	2	2	
spa baths (excluding pumps)				✓
spa bath pumps	20	20	10	

Table 3 continued

Asset	Deduction for decline in value (effective life in years)		Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004	
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			✓
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 $\frac{1}{3}$	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:			
AC variable speed drives	own estimate	10	
pressurisation and extraction fans	own estimate	25	
sensors	own estimate	10	
water piping			✓
water tanks			✓

Table 3 continued

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
Kitchen assets:				
cook tops	own estimate	12	12	
crockery	own estimate	5	5	
cutlery	own estimate	5	5	
dishwashers	own estimate	10	8	
fixtures (including bench tops, cupboards, sinks, tapware and tiles)				✓
freezers	13 ¹ / ₃	12	12	
garbage disposal units	6 ² / ₃	10	10	
microwave ovens	6 ² / ₃	10	8	
ovens	own estimate	12	12	
range hoods	own estimate	12	12	
refrigerators	13 ¹ / ₃	12	12	
stoves	20	12	12	
water filters, electrical	own estimate	15	15	
water filters, fixed (attached to plumbing)				✓
Laundry assets:				
clothes dryers	own estimate	10	7	
fixtures (including tapware, tiles and tubs)				✓
ironing boards, freestanding	own estimate	7	5	
ironing boards, other than freestanding				✓
irons	own estimate	5	5	
washing machines	6 ² / ₃	10	8	
Outdoor assets:				
automatic garage doors:				
controls	own estimate	5	5	
motors	own estimate	10	10	
automatic garage doors (excluding controls and motors)				✓
barbecues:				
fixed:				✓
sliding trays and cookers	own estimate	10	10	
freestanding	own estimate	5	5	
boat sheds				✓
bollards, fixed				✓
car parks, sealed				✓

Table 3 continued

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
carports				✓
clotheslines				✓
driveways, sealed				✓
fencing				✓
floor carpet (including artificial grass and matting)	own estimate	5	5	
folding arm awnings – controls	own estimate	own estimate	10	
folding arm awnings – motors	own estimate	own estimate	10	
furniture, freestanding	13 ⅓	5	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	5	
pumps	20	5	5	
timing devices	own estimate	5	5	
gardening watering installations (excluding control panels, pumps and timing devices)				✓
garden lights, fixed				✓
garden lights, solar	own estimate	8	8	
garden sheds, freestanding	own estimate	15	15	
garden sheds, other than freestanding				✓
gates, electrical:				
controls	own estimate	5	5	
motors	own estimate	10	10	
gates (excluding electrical controls and motors)				✓
jetties (including boat sheds and pontoons)				✓
letterboxes				✓
operable pergola louvres:				
controls	own estimate	15	15	
motors	own estimate	15	15	
operable pergola louvres (excluding controls and motors)				✓
paths				✓
rainwater tanks – galvanised steel	own estimate	own estimate	25	
rainwater tanks – polyethylene	own estimate	own estimate	15	
roller blinds – controls	own estimate	own estimate	10	

Table 3 continued

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
roller blinds – motors	own estimate	own estimate	10	
retaining walls				✓
saunas (excluding heating assets)				✓
sauna heating assets	13 ⅓	15	15	
screens, fixed (including glass screens)				✓
septic tanks				✓
sewage treatment assets:				
controls	own estimate	8	8	
motors	own estimate	8	8	
sewage treatment assets (excluding controls and motors)				✓
spas:				
fixed:				✓
chlorinators	13 ⅓	12	10	
filtration (including pumps)	13 ⅓	12	10	
heaters (electric or gas)	13 ⅓	15	15	
freestanding (incorporating blowers, controls, filters, heaters and pumps)	20	17	17	
swimming pool assets:				
chlorinators	13 ⅓	12	10	
cleaning	13 ⅓	7	7	
covers (including blankets)	own estimate	own estimate	8	
filtration (including pumps)	13 ⅓	12	10	
heaters:				
electric heaters	13 ⅓	15	15	
gas heaters	13 ⅓	15	15	
solar heaters	13 ⅓	20	20	
swimming pools				✓
tennis court assets:				
cleaners	own estimate	3	3	
drag brooms	own estimate	3	3	
nets	own estimate	5	5	
rollers	own estimate	3	3	
umpire chairs	own estimate	15	15	
tennis court assets, fixed (including fences, lights, posts and surfaces)				✓

Table 3 continued

Asset	Deduction for decline in value (effective life in years)		Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004	
Security and monitoring assets:			
access control systems:			
code pads	own estimate	5	
door controllers	own estimate	5	
proximity readers	own estimate	7	
swipe card readers	own estimate	3	
closed circuit television systems:			
cameras	6 ² / ₃	4	
monitors	6 ² / ₃	4	
digital recorders	own estimate	4	
time lapse recorders	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 infrared, and vibration)	6 ² / ₃	5	
detectors – global system for mobiles (GSM) units (including glass, passive infrared, and vibration)	6 ² / ₃	5	
detector noise makers (including bells and sirens)	6 ² / ₃	5	

Table 4

Asset	Deduction for decline in value (effective life in years)		Capital works deduction
	Assets acquired before 1 January 2004	Assets acquired from 1 January 2004	
escalators (machinery and moving parts)	16 ² / ₃	20	
lifts:			
electric	16 ² / ₃	30	
hydraulic	20	30	

Table 5

Asset	Deduction for decline in value (effective life in years)		Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004	
Air conditioning assets (excluding ducting, pipes and vents)			
air handling units		20	
chillers:			
absorption		25	
centrifugal		20	
volumetrics air-cooled (including reciprocating, rotary, screw, scroll)		15	
volumetrics water-cooled (including reciprocating, rotary, screw, scroll)		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)	13½		
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	13½		

Table 6

Asset	Deduction for decline in value (effective life in years)			Capital works deduction
	Assets acquired before 1 July 2004	Assets acquired from 1 July 2004 and before 1 July 2019	Assets acquired from 1 July 2019	
evaporative coolers:				
fixed (excluding ducting and vents)	own estimate	20	15	
portable	own estimate	10	10	
ducting and vents				✓