

List of Plant & Articles typically found in Residential Rental Properties:

This extract taken from ATO publication titled " Rental Properties 2005"

	Construction Allowance	Plant & Equipment Effective life (years)					
		Assets acquired before 1 Jan 2003	Assets acquired from 1 Jan 2003	Assets acquired before 1 July 2003	Assets acquired from 1 July 2003	Assets acquired before 30 June 2004	Assets acquired from 1 July 2004
Assets, general:							
cable trays	Yes						
ceiling fans						own estimate	5
clocks, electric						13 1/3	10
cupboards, other than freestanding	Yes						
digital video display (DVD) players own estimate						5	
door closers						own estimate	10
door locks and latches (excluding electronic code pads)	Yes						
door stops, fixed	Yes						
door stops, freestanding						own estimate	10
electrical assets (including conduits, distribution boards, power points, safety switches, switchboards, switches and wiring)	Yes						
facade, fixed	Yes						
floor coverings, fixed (including cork, linoleum, parquetry, tiles and vinyl)	Yes						
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	Yes						
garbage compacting systems (excluding chutes)						6 2/3	6 2/3
generators						20	20
grease traps	Yes						
gym assets:							
cardiovascular						own estimate	5
resistance						own estimate	10
hand dryers, electrical						10	10
hand rails	Yes						
heaters:							
fixed:							

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ducts, pipes, vents and wiring electric	Yes					10	15
fire places (including wood heaters)	Yes						
gas:							
ducted central heating unit						own estimate	20
other						own estimate	15
freestanding						10	15
hooks, robe	Yes						
hot water systems (excluding piping):							
electric						20	12
gas						20	12
solar						20	15
hot water system piping	Yes						
insulation	Yes						
intercom system assets						own estimate	10
lift wells	Yes						
lights:							
fittings (excluding hardwired)						20	5
fittings, hardwired	Yes						
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)	Yes						
mirrors, fixed	Yes						
mirrors, freestanding						own estimate	15
radios						10	10
ramps	Yes						
rugs						own estimate	7
safes, fixed	Yes						

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sanitary fixtures, fixed (including soap dispensers)	Yes						
satellite dishes	Yes						
screens	Yes						
shelving, other than freestanding	Yes						
shutters	Yes						
signs, fixed	Yes						
skylights	Yes						
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	Yes						
PABX computerised assets						20	10
telephone hand sets						own estimate	10
television antennas, fixed	Yes						
television antennas, freestanding						own estimate	5
television sets						10	10
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)	Yes						
ventilation ducting and vents	Yes						
ventilation fans						own estimate	20
video cassette recorder systems (VCR)						own estimate	5
water pumps						20	20
water tanks	Yes						
window awnings, insect screens, louvres, pelmets and tracks	Yes						

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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)	Yes						
Bathroom assets:							
accessories, fixed (including mirrors, rails, soap holders and toilet roll holders)	Yes						
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)	Yes						
heated towel rails, electric						own estimate	10
shower assets (including doors, rods, screens and trays)	Yes						
shower curtains (excluding curtain rods and screens)						own estimate	2
spa baths (excluding pumps)	Yes						
spa bath pumps						20	20
Bedroom assets:							
wardrobes, other than freestanding (incorporating doors, fixed fittings and mirrors)	Yes						
Fire control assets:							
alarms:							
heat						20	6
smoke						20	6
detection and alarm systems:							
alarm bells						20	12
cabling and reticulation	Yes						
detectors (including addressable manual call points, heat, multi-type and smoke)						own estimate	20

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fire indicator panels						20	12
manual call points (non-addressable)	Yes						
doors, fire and separation	Yes						
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)	Yes						
hoses and nozzles						20	10
hydrant boosters (excluding pumps)	Yes						
hydrants	Yes						
lights, exit and emergency	Yes						
pumps (including diesel and electric)						20	25
sprinkler systems (excluding pumps)	Yes						
stair pressurisation assets:							
AC variable speed drives						own estimate	10
pressurisation and extraction fans						own estimate	25
sensors						own estimate	10
water piping	Yes						
water tanks	Yes						
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)	Yes						
freezers						13 1/3	12
garbage disposal units						6 2/3	10
microwave ovens						6 2/3	10

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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)	Yes						
Laundry assets:							
clothes dryers						own estimate	10
fixtures (including tap ware, tiles and tubs)	Yes						
ironing boards, freestanding						own estimate	7
ironing boards, other than freestanding	Yes						
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)	Yes						
barbecues:							
fixed:	Yes						
sliding trays and cookers						own estimate	10
freestanding						own estimate	5
boat sheds	Yes						
bollards, fixed	Yes						
car parks, sealed	Yes						
carports	Yes						
clotheslines	Yes						
driveways, sealed	Yes						
fencing	Yes						
floor carpet (including artificial grass and matting)						own estimate	5
furniture, freestanding						13 1/3	5
furniture, other than freestanding	Yes						
garage doors (excluding motors and controls)	Yes						

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garden awnings and shade structures, fixed	Yes						
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)	Yes						
garden lights, fixed	Yes						
garden lights, solar						own estimate	8
garden sheds, freestanding						own estimate	15
garden sheds, other than freestanding	Yes						
gates, electrical:							
controls						own estimate	5
motors						own estimate	10
gates (excluding electrical controls and motors)	Yes						
jetties (including boat sheds and pontoons)	Yes						
letter boxes	Yes						
operable pergola louvres:							
controls						own estimate	15
motors						own estimate	15
operable pergola louvres (excluding controls and motors)	Yes						
paths	Yes						
retaining walls	Yes						
saunas (excluding heating assets)	Yes						
sauna heating assets						13 1/3	15
screens, fixed (including glass screens)	Yes						
septic tanks	Yes						
sewage treatment assets:							
controls						own estimate	8
motors						own estimate	8
sewage treatment assets (excluding controls and motors)	Yes						
spas:							
fixed:	Yes						

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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	Yes						
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)	Yes						
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

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time lapse						own estimate	2
switching units (including multiplexes)						own estimate	5
doors and screens	Yes						
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
escalators (machinery and moving parts)		16 2/3	20				
lifts:							
electric		16 2/3	30				
hydraulic		20	30				
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		
dampers 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		

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room units					10		
air conditioning ducts, pipes and vents	Yes						
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			