



Income Producing Buildings

Use of Building	Capital Works Commenced	Write-Off Rate %
Non-residential buildings		
Industrial	27/02/1992	4%
Non-industrial buildings	20/07/1982-21/08/1984	2.5%
	22/08/1984 – 15/09/1987	4%
	16/09/1987 onwards	2.5%
Residential buildings		
Short-term traveller accommodation	22/08/1979-21/08/1984	2.5%
	22/08/1984-15/09/1987	4%
	16/09/1987-26/02/1992	2.5%
	27/02/1992 onwards	4%
Residential income producing buildings	18/07/1985-15/09/1987	4%
	16/09/1987 onwards	2.5%
Structural improvements	27/02/1992 onwards	2.5%
Environment protection earthworks	19/08/1992 onwards	2.5%