

APPENDIX A

PRESCRIBED AVERAGE LIFE SPAN OF VARIOUS ASSETS PROVIDED BY EMPLOYERS TO EMPLOYEES

ASSETS	PRESCRIBED AVERAGE LIFE SPAN (YEARS)
1. Motorcar	8
2. Furniture and fittings: (i) Curtains and carpets (ii) Furniture, sewing machine (iii) Air conditioner (iv) Refrigerator	5 15 8 10
3. Kitchen equipment (i.e. crockery, rice cooker, electric kettle, toaster, coffee maker, gas cooker, cooker hood, oven, dish washer, washing machine, dryer, food processor etc.)	6
4. Entertainment and recreation: (i) Piano (ii) Organ (iii) TV, video recorder, CD/ DVD player, stereo set (iv) Swimming pool (detachable), sauna	20 10 7 15
5. Miscellaneous	5
