## SCHEDULE Regulation 2 QUALIFYING IMPROVEMENTS AND NOTIONAL LIFE OF IMPROVEMENT

A.	B.
Qualifying Improvement	Notional Life
1. Bath or shower.	12
2. Wash-hand basin.	12
3. Toilet.	12
4. Kitchen sink	10
5. Storage cupboards in bathroom or kitchen.	10
6. Work surfaces for food preparation.	10
7. Space or water heating.	12
8. Thermostatic radiator valves.	7
9. Insulation of pipes, water tank or cylinder.	10
10. Loft insulation.	20
11. Cavity wall insulation.	20
12. Draught proofing of external doors or windows.	8
13. Double glazing or other external window replacement or secondary glazing.	20
14. Rewiring or the provision of power and lighting or other electrical fittings (including smoke detectors).	15
15. Any object which improves the security of the dwelling-house, but excluding burglar alarms.	10