

Qualifying improvements list

Item	Years
Bath or Shower	12
Wash hand basin	12
Toilet	12
Kitchen sink	10
Storage cupboards in kitchen or bathroom	10
Work surfaces for food preparation	10
Space or water heating	12
Thermostatic radiator valves	7
Insulation of pipes, water tank or cylinder	10
Loft insulation	20
Cavity wall insulation	20
Draught proofing or external doors or windows	8
Double glazing or other window replacement or secondary glazing	20
Rewiring or the provision of power and lighting or other electrical fittings (including smoke detectors)	15
Security measures (excluding burglar alarms)	10

Compensation is then calculated using the following formula:

$$\text{Cost of work} \times \left(1 - \frac{\text{years elapsed since completion}}{\text{Notional life of improvement}} \right)$$

If replacement windows were put in ten years ago costing £2000, this is calculated as follows:

Number of complete years (10) divided by the notional life (20) = 0.5

Then $1 - 0.5 = 0.5 \times 2000$ (original cost) = £1000 (compensation payable)