

BMT Tax Depreciation
QUANTITY SURVEYORS

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

Jaynerod Pty Ltd ATF Rodjayne Pty Ltd ATF Harper Superfund
Unit 1005/15 Everage Street
MOONEE PONDS VIC 3039

9 December 2020

Jaynerod Pty Ltd ATF Rodjayne Pty Ltd ATF Harper Superfund
23 Barton Drive
SANDHURST VIC 3977

Dear Sir/Madam,

Thank you for selecting BMT Tax Depreciation to complete your Capital Allowance and Tax Depreciation Schedule.

This document outlines the relevant information, legislation and methodology used in the assessment of the potential capital works deductions for Unit 1005/15 Everage Street, MOONEE PONDS VIC 3039.

For your convenience we have included an explanation and summary of the calculations used in this schedule.

We trust our service and the deductions outlined in the following schedules will exceed your expectations. BMT strive for excellence and appreciate any feedback you may have.

Our commitment to the continuous development of our service ensures you receive the maximum depreciation deductions you're entitled to.

We invite you to register for our online portal MyBMT. MyBMT allows you to view and update your schedule, access and download existing schedules, upload property files including photos and receipts, add members of your investment team and share your schedule with your Accountant or Tax Adviser all in one convenient location. For more information and to register visit www.mybmt.bmtqs.com.au.

To learn more about property depreciation visit www.bmtqs.com.au. We have a range of free tools and resources to assist you on your property investing journey.

Should you require any further information or clarification, please contact one of our depreciation experts or our Chief Executive Officer, Mr Bradley Beer.

Once again, thank you for choosing BMT Tax Depreciation and we look forward to working with you in the future.

Yours sincerely,



BMT Tax Depreciation Pty Ltd
Quantity Surveyors
AIQS, RICS, AVAA, Tax Agent: 53712009

Maximising Property
Tax Depreciation Deductions

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BMT Capital Allowance and Tax Depreciation Schedule overview

The following is a summary of the information used by BMT Tax Depreciation when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership details and structure play a significant part in the methodology that is used and subsequently changes the results of the schedule and the calculations used within it. Any changes to the ownership entity or structure may make this report inaccurate. To update your details please contact the expert team at BMT Tax Depreciation on 1300 728 726 or log in to MyBMT at www.mybmt.bmtqs.com.au.

Schedule prepared for:	Jaynerod Pty Ltd ATF Rodjayne Pty Ltd ATF Harper Superfund
Property address:	Unit 1005/15 Everage Street, MOONEE PONDS VIC 3039
Ownership interest:	100 per cent

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 per cent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997 (ITAA 1997), are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset. For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items costing \$600 or less as each co-owner's share is no more than \$300 each. When an owner's share of an asset is valued at less than \$1,000, it can be added to a low-value pool assuming there is no immediate write-off.

Property type:	Residential
Purchase price:	\$396,000
Settlement date:	21 August 2020
Construction completion date:	21 August 2020
Schedule start date:	21 August 2020
Date available to provide income:	21 August 2020

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Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for Jaynerod Pty Ltd ATF Rodjayne Pty Ltd ATF Harper Superfund on Unit 1005/15 Everage Street, MOONEE PONDS VIC 3039 has been prepared and calculated in accordance with the legislation applicable on 9 December 2020.

The Capital Allowance and Tax Depreciation Schedule is based on BMT Tax Depreciation's understanding of the Commissioner of Taxation's assumed intent and the interpretation of the relevant tax rulings and supportive documents:

- The Income Tax Assessment Act 1997, (ITAA) 1936, Part 3, Division 3A, Sections 54, 55, 56, 60, 61 and 62
- The basis of depreciation of an item of plant and equipment includes its purchase price (ITAA Sect 42-65) delivery and installation costs (IT 2197) and the costs associated with bringing the plant into full operation (ITAA97 Sect 8-1)
- Capital allowances in accordance with Division 10D, Sections 124ZF-ZH and Section 1234ZFB and ITAA 1997 Division 40 and 43
- Changes from the Ralph Review of Business Taxation of 21 September 1999
- Legislation by the Australian Taxation Office in Market Valuations for Tax Purposes
- Documentation and procedures defined in the Australian Accounting Standards AASB 116 Property, Plant and Equipment and AASB13 Fair Value Measurement
- Taxation Ruling 2019/5 – Income Tax: Effective Life of Depreciating Assets

It is a requirement to advise BMT Tax Depreciation when any actual costs in whole or part thereof are available prior to the preparation of the Capital Allowance and Tax Depreciation Schedule. Where costs have been provided, they have been used and noted accordingly in this schedule. In the event that costs are not available, BMT Tax Depreciation use estimating procedures and methodology provided to estimate a fair market value based on cost advice as at the 9 December 2020. Where applicable, all cost estimates are adjusted to that of the historical date in which the actual construction or installation took place.

The construction expenditure has been determined on the basis of the actual cost incurred in relation to the construction of a building.

Construction expenditure calculated includes:

- Preliminary expenses such as professional Architect, Engineer and Surveyor's fees and the cost of foundation excavations
- Builder's or Contractor's margin
- Contingencies
- All plant and equipment

The construction expenditure calculated excludes:

- Site clearance, earthworks that are permanent, can be economically maintained and are not integral to the installation or construction of a structure
- Demolition of existing structures
- Soft landscaping
- Cost of acquiring land
- Developer's profit and overheads

The following additional information has been used in the preparation of the Capital Allowance and Tax Depreciation Schedule:

- Written and verbal information provided by Jaynerod Pty Ltd ATF Rodjayne Pty Ltd ATF Harper Superfund
- Verbal information provided by Moonee Valley City Council
- Purchase price of \$396,000

The following assumptions have been made in the preparation of the Capital Allowance and Tax Depreciation Schedule.

- That all items of plant and equipment listed in the schedule are owned by the tax payer
- That you are not entitled to input tax credits and therefore GST is included in the appropriate items within the schedule
- That no schedule of depreciation allowances existed or formed a condition of the purchase documentation
- Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income, excluding short-term traveller's accommodation or non-residential usage
- No additional actual costs in whole or part thereof are available at this time
- The owners are not carrying on a rental property business

Owners are advised to discuss and confirm the above assumptions with their Tax Adviser prior to using this Capital Allowance and Tax Depreciation Schedule.

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75 per cent in the year of acquisition and 37.5 per cent each year thereafter. The cumulative capital loss total row of figures displays the amount of division 40 deductions that have not been able to be claimed during ownership up until the end of the financial year.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

Experience and qualifications

Quantity Surveyors are recognised by the Commissioner of Taxation to have appropriate construction costing skills to estimate building costs for the purpose of determining your capital works and tax depreciation deductions (see Tax Ruling 97/25).

Please find below BMT Tax Depreciation's relevant qualifications and associations with governing bodies:

- **AIQS - Australian Institute of Quantity Surveyors**

As a member of the AIQS, a professional standards body, BMT Tax Depreciation upholds its professionalism and standards to the highest level. The institute plays an important role by ensuring that industry standards and information are continuously updated.

- **RICS - Royal Institute of Chartered Surveyors**

BMT Tax Depreciation are proud members of RICS, allowing us access to the latest methodology used by Surveyors across Australia and the world.

- **AVAA - Auctioneers & Valuers Association of Australia**

BMT Tax Depreciation is also a member of the AVAA. The AVAA works to elevate and maintain the standards of professional knowledge and sound practice relating to accurately valuing a variety of plant and equipment.

- **PIPA - Property Investment Professionals of Australia**

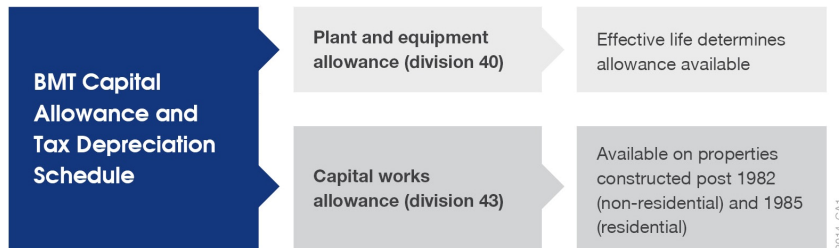
As a member of PIPA, BMT Tax Depreciation are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **Registered Tax Agent**

BMT Tax Depreciation are registered Tax Agents qualified to prepare depreciation schedules for any rental, commercial or investment property under the Tax Agents Services Act 2009. **Our Tax Agents number is 53712009.**

Summary of capital expenditure

Purchase price	\$396,000
Total expenditure	\$396,000



Division 40 - plant and equipment	\$32,156
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The calculations for plant and equipment assets have been prepared in accordance with the relevant Taxation Ruling in place at the time of preparing this report. This ruling discusses the methodology outlined by the Commissioner of Taxation to determine the effective life of depreciating assets under section 40-100 of the Income Tax Assessment Act 1997 (ITAA 1997).

Division 43 - capital works allowance	\$220,500
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Division 43, as outlined in ITAA 1997, allows a deduction for capital expenditure incurred in the construction of any capital works. The deduction claimed as a capital works allowance depends on the type of construction and the date construction started. See the definition of division 43 and the table under this heading within the glossary of key terms for further clarification of the qualifying dates for capital works deductions. The deductible amount for division 43 excludes both division 40 above and any non-qualifying balance of capital expenditure.

Balance of capital expenditure	\$143,344
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This represents all items that do not qualify for capital works deductions or decline in value and any capital works deductions which are already exhausted. Construction expenditure that cannot be claimed (as per Australian Taxation Office (ATO) guidelines) include:

- Land
- Expenditure on clearing the land prior to construction
- Earthworks that are permanent, and are not integral to the construction
- Expenditure on soft landscaping
- Demolition

Total capital expenditure	\$396,000
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Capital Allowance and Tax Depreciation Schedule summary

Total deductions - 40 year forecast

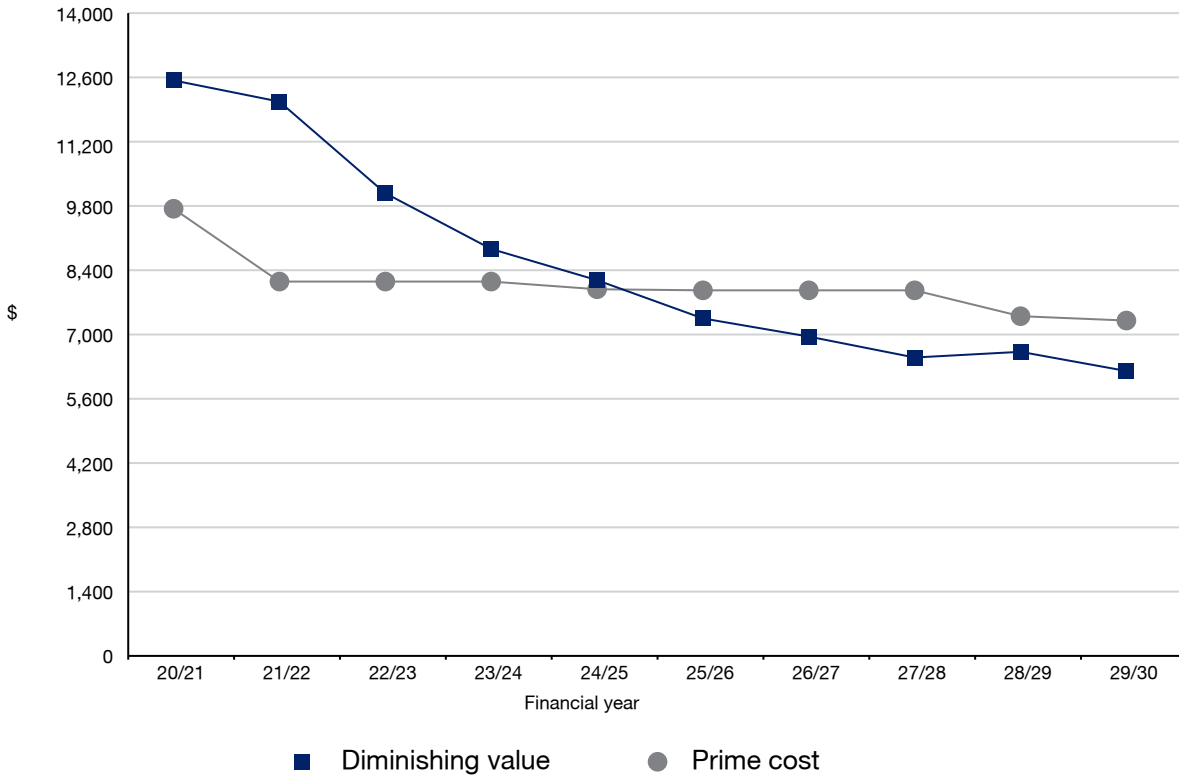
The forty year projection summary outlines the total yearly deductions available over the lifetime of the property. These totals include the division 43 and division 40 components as a total yearly deduction. Both the diminishing value (DV) and prime cost (PC) method values are shown for easy comparison.

Years 1-21			Years 22-41		
Period	Total deductions		Period	Total deductions	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
21-Aug-20 to 30-Jun-21	12,534	9,739	1-Jul-41 to 30-Jun-42	5,515	5,656
1-Jul-21 to 30-Jun-22	12,072	8,153	1-Jul-42 to 30-Jun-43	5,515	5,656
1-Jul-22 to 30-Jun-23	10,077	8,153	1-Jul-43 to 30-Jun-44	5,513	5,656
1-Jul-23 to 30-Jun-24	8,863	8,153	1-Jul-44 to 30-Jun-45	5,513	5,656
1-Jul-24 to 30-Jun-25	8,183	7,986	1-Jul-45 to 30-Jun-46	5,513	5,656
1-Jul-25 to 30-Jun-26	7,350	7,962	1-Jul-46 to 30-Jun-47	5,513	5,656
1-Jul-26 to 30-Jun-27	6,955	7,962	1-Jul-47 to 30-Jun-48	5,513	5,656
1-Jul-27 to 30-Jun-28	6,499	7,962	1-Jul-48 to 30-Jun-49	5,513	5,656
1-Jul-28 to 30-Jun-29	6,623	7,399	1-Jul-49 to 30-Jun-50	5,513	5,656
1-Jul-29 to 30-Jun-30	6,205	7,304	1-Jul-50 to 30-Jun-51	5,513	5,532
1-Jul-30 to 30-Jun-31	5,949	6,665	1-Jul-51 to 30-Jun-52	5,513	5,513
1-Jul-31 to 30-Jun-32	5,785	6,578	1-Jul-52 to 30-Jun-53	5,513	5,513
1-Jul-32 to 30-Jun-33	5,685	5,968	1-Jul-53 to 30-Jun-54	5,513	5,513
1-Jul-33 to 30-Jun-34	5,619	5,878	1-Jul-54 to 30-Jun-55	5,513	5,513
1-Jul-34 to 30-Jun-35	5,579	5,878	1-Jul-55 to 30-Jun-56	5,513	5,513
1-Jul-35 to 30-Jun-36	5,554	5,707	1-Jul-56 to 30-Jun-57	5,513	5,513
1-Jul-36 to 30-Jun-37	5,538	5,685	1-Jul-57 to 30-Jun-58	5,513	5,513
1-Jul-37 to 30-Jun-38	5,529	5,685	1-Jul-58 to 30-Jun-59	5,513	5,513
1-Jul-38 to 30-Jun-39	5,521	5,685	1-Jul-59 to 30-Jun-60	5,513	5,513
1-Jul-39 to 30-Jun-40	5,518	5,685	1-Jul-60 to 30-Jun-61	751	751
1-Jul-40 to 30-Jun-41	5,516	5,665	Total	252,656	252,656

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10 year forecast comparison graph

The below graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods. The graph demonstrates the diminishing value method's increased deductions over the initial years and the prime cost method's greater deductions in later years.



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Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed over forty years from the construction completion date. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Original works	21-Aug-20	2.5%	220,500

Calculation for write-off provision:

Period	Original division 43 (\$)
21-Aug-20 to 30-Jun-21	4,742
1-Jul-21 to 30-Jun-22	5,513
1-Jul-22 to 30-Jun-23	5,513
1-Jul-23 to 30-Jun-24	5,513
1-Jul-24 to 30-Jun-25	5,513
1-Jul-25 to 30-Jun-26	5,513
1-Jul-26 to 30-Jun-27	5,513
1-Jul-27 to 30-Jun-28	5,513
1-Jul-28 to 30-Jun-29	5,513
1-Jul-29 to 30-Jun-30	5,513

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Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
21-Aug-20 to 30-Jun-21	5,786	2,006	7,792	4,742	12,534
1-Jul-21 to 30-Jun-22	2,618	3,941	6,559	5,513	12,072
1-Jul-22 to 30-Jun-23	2,099	2,465	4,564	5,513	10,077
1-Jul-23 to 30-Jun-24	1,442	1,908	3,350	5,513	8,863
1-Jul-24 to 30-Jun-25	814	1,856	2,670	5,513	8,183
1-Jul-25 to 30-Jun-26	677	1,160	1,837	5,513	7,350
1-Jul-26 to 30-Jun-27	389	1,053	1,442	5,513	6,955
1-Jul-27 to 30-Jun-28	330	656	986	5,513	6,499
1-Jul-28 to 30-Jun-29	0	1,110	1,110	5,513	6,623
1-Jul-29 to 30-Jun-30	0	692	692	5,513	6,205
1-Jul-30 to 30-Jun-31	0	436	436	5,513	5,949
1-Jul-31 to 30-Jun-32	0	272	272	5,513	5,785
1-Jul-32 to 30-Jun-33	0	172	172	5,513	5,685
1-Jul-33 to 30-Jun-34	0	106	106	5,513	5,619
1-Jul-34 to 30-Jun-35	0	66	66	5,513	5,579
1-Jul-35 to 30-Jun-36	0	41	41	5,513	5,554
1-Jul-36 to 30-Jun-37	0	25	25	5,513	5,538
1-Jul-37 to 30-Jun-38	0	16	16	5,513	5,529
1-Jul-38 to 30-Jun-39	0	8	8	5,513	5,521
1-Jul-39 to 30-Jun-40	0	5	5	5,513	5,518
1-Jul-40 to 30-Jun-41	0	3	3	5,513	5,516
1-Jul-41 to 30-Jun-42	0	2	2	5,513	5,515
1-Jul-42 to 30-Jun-43	0	2	2	5,513	5,515
1-Jul-43 to 30-Jun-44	0	0	0	5,513	5,513
1-Jul-44 to 30-Jun-45	0	0	0	5,513	5,513
1-Jul-45 to 30-Jun-46	0	0	0	5,513	5,513
1-Jul-46 to 30-Jun-47	0	0	0	5,513	5,513
1-Jul-47 to 30-Jun-48	0	0	0	5,513	5,513
1-Jul-48 to 30-Jun-49	0	0	0	5,513	5,513
1-Jul-49 to 30-Jun-50	0	0	0	5,513	5,513
1-Jul-50 to 30-Jun-51	0	0	0	5,513	5,513
1-Jul-51 to 30-Jun-52	0	0	0	5,513	5,513
1-Jul-52 to 30-Jun-53	0	0	0	5,513	5,513
1-Jul-53 to 30-Jun-54	0	0	0	5,513	5,513
1-Jul-54 to 30-Jun-55	0	0	0	5,513	5,513
1-Jul-55 to 30-Jun-56	0	0	0	5,513	5,513
1-Jul-56 to 30-Jun-57	0	0	0	5,513	5,513
1-Jul-57 to 30-Jun-58	0	0	0	5,513	5,513
1-Jul-58 to 30-Jun-59	0	0	0	5,513	5,513
1-Jul-59 to 30-Jun-60	0	0	0	5,513	5,513
1-Jul-60 to 30-Jun-61	0	0	0	751	751
Total	14,155	18,001	32,156	220,500	252,656

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Prime cost method summary

Date	Division 40	Division 43	Total
21-Aug-20 to 30-Jun-21	4,997	4,742	9,739
1-Jul-21 to 30-Jun-22	2,640	5,513	8,153
1-Jul-22 to 30-Jun-23	2,640	5,513	8,153
1-Jul-23 to 30-Jun-24	2,640	5,513	8,153
1-Jul-24 to 30-Jun-25	2,473	5,513	7,986
1-Jul-25 to 30-Jun-26	2,449	5,513	7,962
1-Jul-26 to 30-Jun-27	2,449	5,513	7,962
1-Jul-27 to 30-Jun-28	2,449	5,513	7,962
1-Jul-28 to 30-Jun-29	1,886	5,513	7,399
1-Jul-29 to 30-Jun-30	1,791	5,513	7,304
1-Jul-30 to 30-Jun-31	1,152	5,513	6,665
1-Jul-31 to 30-Jun-32	1,065	5,513	6,578
1-Jul-32 to 30-Jun-33	455	5,513	5,968
1-Jul-33 to 30-Jun-34	365	5,513	5,878
1-Jul-34 to 30-Jun-35	365	5,513	5,878
1-Jul-35 to 30-Jun-36	194	5,513	5,707
1-Jul-36 to 30-Jun-37	172	5,513	5,685
1-Jul-37 to 30-Jun-38	172	5,513	5,685
1-Jul-38 to 30-Jun-39	172	5,513	5,685
1-Jul-39 to 30-Jun-40	172	5,513	5,685
1-Jul-40 to 30-Jun-41	152	5,513	5,665
1-Jul-41 to 30-Jun-42	143	5,513	5,656
1-Jul-42 to 30-Jun-43	143	5,513	5,656
1-Jul-43 to 30-Jun-44	143	5,513	5,656
1-Jul-44 to 30-Jun-45	143	5,513	5,656
1-Jul-45 to 30-Jun-46	143	5,513	5,656
1-Jul-46 to 30-Jun-47	143	5,513	5,656
1-Jul-47 to 30-Jun-48	143	5,513	5,656
1-Jul-48 to 30-Jun-49	143	5,513	5,656
1-Jul-49 to 30-Jun-50	143	5,513	5,656
1-Jul-50 to 30-Jun-51	19	5,513	5,532
1-Jul-51 to 30-Jun-52	0	5,513	5,513
1-Jul-52 to 30-Jun-53	0	5,513	5,513
1-Jul-53 to 30-Jun-54	0	5,513	5,513
1-Jul-54 to 30-Jun-55	0	5,513	5,513
1-Jul-55 to 30-Jun-56	0	5,513	5,513
1-Jul-56 to 30-Jun-57	0	5,513	5,513
1-Jul-57 to 30-Jun-58	0	5,513	5,513
1-Jul-58 to 30-Jun-59	0	5,513	5,513
1-Jul-59 to 30-Jun-60	0	5,513	5,513
1-Jul-60 to 30-Jun-61	0	751	751
Total	32,156	220,500	252,656

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Diminishing value method schedule (years 1 - 5)

Tax grouping	Total cost @ 21-Aug-20 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	3,220	10	20.0%	554	533	427	341	273	1,092
Bathroom Accessories - Freestanding	141	3	100.0%	141	0	0	0	0	0
Blinds	2,168	10	37.5%	0*	0	0	0	0	269
Carpet	2,217	8	25.0%	477	435	326	0*	0	382
Cooktops	1,932	12	16.7%	277	276	230	192	0*	598
Dishwashers	2,448	8	25.0%	526	481	360	270	0*	507
Door Closers	226	10	100.0%	226	0	0	0	0	0
Exhaust Fans	515	10	37.5%	0*	0	0	0	0	64
Floating Timber Floors	2,890	15	13.3%	331	341	296	256	222	1,444
Ovens	3,864	12	16.7%	554	552	460	383	319	1,596
Rangehoods	1,159	12	16.7%	166	0*	0	0	0	151
Smoke Alarms	193	6	100.0%	193	0	0	0	0	0
Subtotal	20,973			3,445	2,618	2,099	1,442	814	6,103
Existing common property									
Air Conditioning - Packaged Unit	48	15	100.0%	48	0	0	0	0	0
Audio Visual Entertainment Assets	8	10	100.0%	8	0	0	0	0	0
Automatic Garage Door - Motors	17	10	100.0%	17	0	0	0	0	0
Automatic Gate - Motors	1	10	100.0%	1	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	12	10	100.0%	12	0	0	0	0	0
Bathroom Accessories - Freestanding	6	3	100.0%	6	0	0	0	0	0
Carpet	602	8	37.5%	0*	0	0	0	0	74
Closed Circuit Television - Cameras & Monitors	403	4	37.5%	0*	0	0	0	0	49
Closed Circuit Television - Digital Recorders	358	4	37.5%	0*	0	0	0	0	44
Coffee Making Machines	1	5	100.0%	1	0	0	0	0	0
Cooktops	1	12	100.0%	1	0	0	0	0	0
Dishwashers	2	8	100.0%	2	0	0	0	0	0
Door Closers	34	10	100.0%	34	0	0	0	0	0
Emergency Warning & Intercommunication Systems	439	12	37.5%	0*	0	0	0	0	54
Exhaust Fans	1	10	100.0%	1	0	0	0	0	0
Fire Alarm Bells	26	12	100.0%	26	0	0	0	0	0
Fire Booster Pumps	132	20	100.0%	132	0	0	0	0	0
Fire Detection Alarms	150	20	100.0%	150	0	0	0	0	0
Fire Extinguishers	96	15	100.0%	96	0	0	0	0	0
Fire Hoses & Nozzles	74	10	100.0%	74	0	0	0	0	0
Fire Indicator Panels	220	12	100.0%	220	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	10	5	100.0%	10	0	0	0	0	0
Furniture - Freestanding A	30	13	100.0%	30	0	0	0	0	0
Furniture - Outdoor A	7	5	100.0%	7	0	0	0	0	0
Garbage Bins	336	10	37.5%	0*	0	0	0	0	42
Gym Asset - Cardiovascular	198	5	100.0%	198	0	0	0	0	0
Gym Asset - Resistance	123	10	100.0%	123	0	0	0	0	0
Heaters - Gas	4	15	100.0%	4	0	0	0	0	0
Hot Water Systems	998	12	37.5%	0*	0	0	0	0	124
Intercom System Assets	1,005	10	20.0%	173	0*	0	0	0	127
Lifts - A	4,289	30	37.5%	0*	0	0	0	0	532
Lifts - B	127	30	100.0%	127	0	0	0	0	0
Light Shades	24	5	100.0%	24	0	0	0	0	0
MATV System	243	10	100.0%	243	0	0	0	0	0
Microwave Ovens	1	8	100.0%	1	0	0	0	0	0
Ovens	2	12	100.0%	2	0	0	0	0	0
Rangehoods	1	12	100.0%	1	0	0	0	0	0
Refrigerators	1	12	100.0%	1	0	0	0	0	0
Sauna Heating Assets	14	15	100.0%	14	0	0	0	0	0

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Diminishing value method schedule (years 1 - 5) Continued

Tax grouping	Total cost @ 21-Aug-20 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Security Monitoring Door Controllers & Code Pads	212	5	100.0%	212	0	0	0	0	0
Security Monitoring Proximity Readers	210	7	100.0%	210	0	0	0	0	0
Shower Curtains	1	2	100.0%	1	0	0	0	0	0
Stair Pressurisation Assets	15	10	100.0%	15	0	0	0	0	0
Surround Sound Systems	4	10	100.0%	4	0	0	0	0	0
Swimming Pool - Cleaners	2	7	100.0%	2	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	13	10	100.0%	13	0	0	0	0	0
Swimming Pool & Spa - Heaters	22	15	100.0%	22	0	0	0	0	0
Television Sets	2	8	100.0%	2	0	0	0	0	0
Ventilation Fans	585	20	37.5%	0*	0	0	0	0	72
Vinyl	9	10	100.0%	9	0	0	0	0	0
Water Pumps - Multi-storey	58	20	100.0%	58	0	0	0	0	0
Water Tanks - Polyethylene	6	15	100.0%	6	0	0	0	0	0
Subtotal	11,183			2,341	0	0	0	0	1,118
Total division 40 - plant	21,463			5,786	2,618	2,099	1,442	814	4,132
Total division 40 - pooled plant (Page 23)	10,693			2,006	3,941	2,465	1,908	1,856	3,089
Total division 40	32,156			7,792	6,559	4,564	3,350	2,670	7,221
Division 43 - capital works allowance									
Total division 43 (Page 12)	220,500			4,742	5,513	5,513	5,513	5,513	193,706
Total depreciation	252,656			12,534	12,072	10,077	8,863	8,183	200,927

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	1,092	10	20.0%	218	0*	0	0	0	133
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	269	10	37.5%	0	0	0	0	0	26
Carpet	382	8	37.5%	0	0	0	0	0	36
Cooktops	598	12	37.5%	0	0	0	0	0	57
Dishwashers	507	8	37.5%	0	0	0	0	0	48
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	64	10	37.5%	0	0	0	0	0	6
Floating Timber Floors	1,444	15	13.3%	193	167	145	0*	0	367
Ovens	1,596	12	16.7%	266	222	185	0*	0	361
Rangehoods	151	12	37.5%	0	0	0	0	0	14
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	6,103			677	389	330	0	0	1,048
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	74	8	37.5%	0	0	0	0	0	7
Closed Circuit Television - Cameras & Monitors	49	4	37.5%	0	0	0	0	0	4
Closed Circuit Television - Digital Recorders	44	4	37.5%	0	0	0	0	0	4
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	54	12	37.5%	0	0	0	0	0	5
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	42	10	37.5%	0	0	0	0	0	4
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	124	12	37.5%	0	0	0	0	0	12
Intercom System Assets	127	10	37.5%	0	0	0	0	0	12
Lifts - A	532	30	37.5%	0	0	0	0	0	51
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Diminishing value method schedule (years 6 - 10) Continued

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	72	20	37.5%	0	0	0	0	0	7
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	1,118			0	0	0	0	0	106
Total division 40 - plant	4,132			677	389	330	0	0	0
Total division 40 - pooled plant (Page 25)	3,089			1,160	1,053	656	1,110	692	1,154
Total division 40	7,221			1,837	1,442	986	1,110	692	1,154
Division 43 - capital works allowance									
Total division 43 (Page 12)	193,706			5,513	5,513	5,513	5,513	5,513	166,141
Total depreciation	200,927			7,350	6,955	6,499	6,623	6,205	167,295

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	133	10	37.5%	0	0	0	0	0	12
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	26	10	37.5%	0	0	0	0	0	2
Carpet	36	8	37.5%	0	0	0	0	0	4
Cooktops	57	12	37.5%	0	0	0	0	0	6
Dishwashers	48	8	37.5%	0	0	0	0	0	4
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	6	10	37.5%	0	0	0	0	0	0
Floating Timber Floors	367	15	37.5%	0	0	0	0	0	35
Ovens	361	12	37.5%	0	0	0	0	0	34
Rangehoods	14	12	37.5%	0	0	0	0	0	1
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	1,048			0	0	0	0	0	98
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	7	8	37.5%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	4	4	37.5%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	4	4	37.5%	0	0	0	0	0	0
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	5	12	37.5%	0	0	0	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	4	10	37.5%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	12	12	37.5%	0	0	0	0	0	0
Intercom System Assets	12	10	37.5%	0	0	0	0	0	0
Lifts - A	51	30	37.5%	0	0	0	0	0	4
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Diminishing value method schedule (years 11 - 15) Continued

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	7	20	37.5%	0	0	0	0	0	0
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	106			0	0	0	0	0	4
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 27)	1,154			436	272	172	106	66	102
Total division 40	1,154			436	272	172	106	66	102
Division 43 - capital works allowance									
Total division 43 (Page 12)	166,141			5,513	5,513	5,513	5,513	5,513	138,576
Total depreciation	167,295			5,949	5,785	5,685	5,619	5,579	138,678

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	12	10	37.5%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	2	10	37.5%	0	0	0	0	0	0
Carpet	4	8	37.5%	0	0	0	0	0	0
Cooktops	6	12	37.5%	0	0	0	0	0	0
Dishwashers	4	8	37.5%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10	37.5%	0	0	0	0	0	0
Floating Timber Floors	35	15	37.5%	0	0	0	0	0	4
Ovens	34	12	37.5%	0	0	0	0	0	3
Rangehoods	1	12	37.5%	0	0	0	0	0	0
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	98			0	0	0	0	0	7
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	0	8	37.5%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	37.5%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	37.5%	0	0	0	0	0	0
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	37.5%	0	0	0	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	0	10	37.5%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	0	12	37.5%	0	0	0	0	0	0
Intercom System Assets	0	10	20.0%	0	0	0	0	0	0
Lifts - A	4	30	37.5%	0	0	0	0	0	0
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Diminishing value method schedule (years 16 - 20) Continued

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	0	20	37.5%	0	0	0	0	0	0
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	4			0	0	0	0	0	0
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 29)	102			41	25	16	8	5	7
Total division 40	102			41	25	16	8	5	7
Division 43 - capital works allowance									
Total division 43 (Page 12)	138,576			5,513	5,513	5,513	5,513	5,513	111,011
Total depreciation	138,678			5,554	5,538	5,529	5,521	5,518	111,018

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method pooling schedule (years 1 - 5)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air Conditioner - Split Systems	*874	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Blinds	2,168	10	37.5%	407	660	413	258	161	269
Carpet	*979	8	37.5%	0	0	0	367	230	382
Cooktops	*957	12	37.5%	0	0	0	0	359	598
Dishwashers	*811	8	37.5%	0	0	0	0	304	507
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	515	10	37.5%	97	157	98	61	38	64
Floating Timber Floors	*939	15	0.0%	0	0	0	0	0	0
Ovens	*923	12	0.0%	0	0	0	0	0	0
Rangehoods	*993	12	37.5%	0	372	233	146	91	151
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	2,683			504	1,189	744	832	1,183	1,971
Existing common property									
Air Conditioning - Packaged Unit	0	15	0.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Carpet	602	8	37.5%	113	183	115	72	45	74
Closed Circuit Television - Cameras & Monitors	403	4	37.5%	76	123	77	48	30	49
Closed Circuit Television - Digital Recorders	358	4	37.5%	67	109	68	43	27	44
Coffee Making Machines	0	5	0.0%	0	0	0	0	0	0
Cooktops	0	12	0.0%	0	0	0	0	0	0
Dishwashers	0	8	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	439	12	37.5%	82	134	84	52	33	54
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	0.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	0.0%	0	0	0	0	0	0
Garbage Bins	336	10	37.5%	63	102	64	40	25	42
Gym Asset - Cardiovascular	0	5	0.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Heaters - Gas	0	15	0.0%	0	0	0	0	0	0
Hot Water Systems	998	12	37.5%	187	304	190	119	74	124
Intercom System Assets	*832	10	37.5%	0	312	195	122	76	127
Lifts - A	4,289	30	37.5%	804	1,307	817	510	319	532
Lifts - B	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	0	10	0.0%	0	0	0	0	0	0
Microwave Ovens	0	8	0.0%	0	0	0	0	0	0
Ovens	0	12	0.0%	0	0	0	0	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Refrigerators	0	12	0.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0%	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 1 - 5) Continued

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Shower Curtains	0	2	0.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	0.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	0.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0%	0	0	0	0	0	0
Television Sets	0	8	0.0%	0	0	0	0	0	0
Ventilation Fans	585	20	37.5%	110	178	111	70	44	72
Vinyl	0	10	0.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	0.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	0.0%	0	0	0	0	0	0
Subtotal	8,010			1,502	2,752	1,721	1,076	673	1,118
Total - pooled items	10,693			2,006	3,941	2,465	1,908	1,856	3,089

Items marked by an * are allocated to the low-value pool in later years.

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Diminishing value method pooling schedule (years 6 - 10)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air Conditioner - Split Systems	*874	10	37.5%	0	328	205	128	80	133
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Blinds	269	10	37.5%	101	63	39	25	15	26
Carpet	382	8	37.5%	143	90	56	35	22	36
Cooktops	598	12	37.5%	224	140	88	55	34	57
Dishwashers	507	8	37.5%	190	119	74	47	29	48
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	64	10	37.5%	24	15	9	6	4	6
Floating Timber Floors	*939	15	37.5%	0	0	0	352	220	367
Ovens	*923	12	37.5%	0	0	0	346	216	361
Rangehoods	151	12	37.5%	57	35	22	14	9	14
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	1,971			739	790	493	1,008	629	1,048
Existing common property									
Air Conditioning - Packaged Unit	0	15	0.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Carpet	74	8	37.5%	28	17	11	7	4	7
Closed Circuit Television - Cameras & Monitors	49	4	37.5%	18	12	7	5	3	4
Closed Circuit Television - Digital Recorders	44	4	37.5%	17	10	6	4	3	4
Coffee Making Machines	0	5	0.0%	0	0	0	0	0	0
Cooktops	0	12	0.0%	0	0	0	0	0	0
Dishwashers	0	8	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	54	12	37.5%	20	13	8	5	3	5
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	0.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	0.0%	0	0	0	0	0	0
Garbage Bins	42	10	37.5%	16	10	6	4	2	4
Gym Asset - Cardiovascular	0	5	0.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Heaters - Gas	0	15	0.0%	0	0	0	0	0	0
Hot Water Systems	124	12	37.5%	47	29	18	11	7	12
Intercom System Assets	127	10	37.5%	48	30	18	12	7	12
Lifts - A	532	30	37.5%	200	125	78	48	30	51
Lifts - B	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	0	10	0.0%	0	0	0	0	0	0
Microwave Ovens	0	8	0.0%	0	0	0	0	0	0
Ovens	0	12	0.0%	0	0	0	0	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Refrigerators	0	12	0.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0%	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 6 - 10) Continued

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Shower Curtains	0	2	0.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	0.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	0.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0%	0	0	0	0	0	0
Television Sets	0	8	0.0%	0	0	0	0	0	0
Ventilation Fans	72	20	37.5%	27	17	11	6	4	7
Vinyl	0	10	0.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	0.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	0.0%	0	0	0	0	0	0
Subtotal	1,118			421	263	163	102	63	106
Total - pooled items	3,089			1,160	1,053	656	1,110	692	1,154

Items marked by an * are allocated to the low-value pool in later years.

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Diminishing value method pooling schedule (years 11 - 15)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air Conditioner - Split Systems	133	10	37.5%	50	31	20	12	8	12
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Blinds	26	10	37.5%	10	6	4	2	2	2
Carpet	36	8	37.5%	14	8	5	3	2	4
Cooktops	57	12	37.5%	21	14	8	5	3	6
Dishwashers	48	8	37.5%	18	11	7	5	3	4
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	6	10	37.5%	2	2	1	1	0	0
Floating Timber Floors	367	15	37.5%	138	86	54	33	21	35
Ovens	361	12	37.5%	135	85	53	33	21	34
Rangehoods	14	12	37.5%	5	3	2	2	1	1
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	1,048			393	246	154	96	61	98
Existing common property									
Air Conditioning - Packaged Unit	0	15	0.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Carpet	7	8	37.5%	3	2	1	1	0	0
Closed Circuit Television - Cameras & Monitors	4	4	37.5%	2	1	1	0	0	0
Closed Circuit Television - Digital Recorders	4	4	37.5%	2	1	1	0	0	0
Coffee Making Machines	0	5	0.0%	0	0	0	0	0	0
Cooktops	0	12	0.0%	0	0	0	0	0	0
Dishwashers	0	8	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	5	12	37.5%	2	1	1	1	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	0.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	0.0%	0	0	0	0	0	0
Garbage Bins	4	10	37.5%	2	1	1	0	0	0
Gym Asset - Cardiovascular	0	5	0.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Heaters - Gas	0	15	0.0%	0	0	0	0	0	0
Hot Water Systems	12	12	37.5%	5	3	2	1	1	0
Intercom System Assets	12	10	37.5%	5	3	2	1	1	0
Lifts - A	51	30	37.5%	19	12	8	5	3	4
Lifts - B	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	0	10	0.0%	0	0	0	0	0	0
Microwave Ovens	0	8	0.0%	0	0	0	0	0	0
Ovens	0	12	0.0%	0	0	0	0	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Refrigerators	0	12	0.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0%	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 11 - 15) Continued

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Shower Curtains	0	2	0.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	0.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	0.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0%	0	0	0	0	0	0
Television Sets	0	8	0.0%	0	0	0	0	0	0
Ventilation Fans	7	20	37.5%	3	2	1	1	0	0
Vinyl	0	10	0.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	0.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	0.0%	0	0	0	0	0	0
Subtotal	106			43	26	18	10	5	4
Total - pooled items	1,154			436	272	172	106	66	102

Items marked by an * are allocated to the low-value pool in later years.

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Diminishing value method pooling schedule (years 16 - 20)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air Conditioner - Split Systems	12	10	37.5%	5	3	2	1	1	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Blinds	2	10	37.5%	1	1	0	0	0	0
Carpet	4	8	37.5%	2	1	1	0	0	0
Cooktops	6	12	37.5%	2	2	1	1	0	0
Dishwashers	4	8	37.5%	2	1	1	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Floating Timber Floors	35	15	37.5%	13	8	5	3	2	4
Ovens	34	12	37.5%	13	8	5	3	2	3
Rangehoods	1	12	37.5%	1	0	0	0	0	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	98			39	24	15	8	5	7
Existing common property									
Air Conditioning - Packaged Unit	0	15	0.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	0.0%	0	0	0	0	0	0
Carpet	0	8	0.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	0.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0%	0	0	0	0	0	0
Coffee Making Machines	0	5	0.0%	0	0	0	0	0	0
Cooktops	0	12	0.0%	0	0	0	0	0	0
Dishwashers	0	8	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10	0.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	0.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	0.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	0.0%	0	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0%	0	0	0	0	0	0
Heaters - Gas	0	15	0.0%	0	0	0	0	0	0
Hot Water Systems	0	12	0.0%	0	0	0	0	0	0
Intercom System Assets	0	10	0.0%	0	0	0	0	0	0
Lifts - A	4	30	37.5%	2	1	1	0	0	0
Lifts - B	0	30	0.0%	0	0	0	0	0	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
MATV System	0	10	0.0%	0	0	0	0	0	0
Microwave Ovens	0	8	0.0%	0	0	0	0	0	0
Ovens	0	12	0.0%	0	0	0	0	0	0
Rangehoods	0	12	0.0%	0	0	0	0	0	0
Refrigerators	0	12	0.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0%	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 16 - 20) Continued

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0%	0	0	0	0	0	0
Shower Curtains	0	2	0.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	0.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	0.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	0.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0%	0	0	0	0	0	0
Television Sets	0	8	0.0%	0	0	0	0	0	0
Ventilation Fans	0	20	0.0%	0	0	0	0	0	0
Vinyl	0	10	0.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	0.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	0.0%	0	0	0	0	0	0
Subtotal	4			2	1	1	0	0	0
Total - pooled items	102			41	25	16	8	5	7

Items marked by an * are allocated to the low-value pool in later years.

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Prime cost method schedule (years 1 - 5)

Tax grouping	Total cost @ 21-Aug-20 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	3,220	10	10.0%	277	322	322	322	322	1,655
Bathroom Accessories - Freestanding	141	3	100.0%	141	0	0	0	0	0
Blinds	2,168	10	10.0%	187	217	217	217	217	1,113
Carpet	2,217	8	12.5%	238	277	277	277	277	871
Cooktops	1,932	12	8.3%	139	161	161	161	161	1,149
Dishwashers	2,448	8	12.5%	263	306	306	306	306	961
Door Closers	226	10	100.0%	226	0	0	0	0	0
Exhaust Fans	515	10	10.0%	44	52	52	52	52	263
Floating Timber Floors	2,890	15	6.7%	166	193	193	193	193	1,952
Ovens	3,864	12	8.3%	277	322	322	322	322	2,299
Rangehoods	1,159	12	8.3%	83	97	97	97	97	688
Smoke Alarms	193	6	100.0%	193	0	0	0	0	0
Subtotal	20,973			2,234	1,947	1,947	1,947	1,947	10,951
Existing common property									
Air Conditioning - Packaged Unit	48	15	100.0%	48	0	0	0	0	0
Audio Visual Entertainment Assets	8	10	100.0%	8	0	0	0	0	0
Automatic Garage Door - Motors	17	10	100.0%	17	0	0	0	0	0
Automatic Gate - Motors	1	10	100.0%	1	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	12	10	100.0%	12	0	0	0	0	0
Bathroom Accessories - Freestanding	6	3	100.0%	6	0	0	0	0	0
Carpet	602	8	12.5%	65	75	75	75	75	237
Closed Circuit Television - Cameras & Monitors	403	4	25.0%	87	101	101	101	13	0
Closed Circuit Television - Digital Recorders	358	4	25.0%	77	90	90	90	11	0
Coffee Making Machines	1	5	100.0%	1	0	0	0	0	0
Cooktops	1	12	100.0%	1	0	0	0	0	0
Dishwashers	2	8	100.0%	2	0	0	0	0	0
Door Closers	34	10	100.0%	34	0	0	0	0	0
Emergency Warning & Intercommunication Systems	439	12	8.3%	31	37	37	37	37	260
Exhaust Fans	1	10	100.0%	1	0	0	0	0	0
Fire Alarm Bells	26	12	100.0%	26	0	0	0	0	0
Fire Booster Pumps	132	20	100.0%	132	0	0	0	0	0
Fire Detection Alarms	150	20	100.0%	150	0	0	0	0	0
Fire Extinguishers	96	15	100.0%	96	0	0	0	0	0
Fire Hoses & Nozzles	74	10	100.0%	74	0	0	0	0	0
Fire Indicator Panels	220	12	100.0%	220	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	10	5	100.0%	10	0	0	0	0	0
Furniture - Freestanding A	30	13	100.0%	30	0	0	0	0	0
Furniture - Outdoor A	7	5	100.0%	7	0	0	0	0	0
Garbage Bins	336	10	10.0%	29	34	34	34	34	171
Gym Asset - Cardiovascular	198	5	100.0%	198	0	0	0	0	0
Gym Asset - Resistance	123	10	100.0%	123	0	0	0	0	0
Heaters - Gas	4	15	100.0%	4	0	0	0	0	0
Hot Water Systems	998	12	8.3%	72	83	83	83	83	594
Intercom System Assets	1,005	10	10.0%	86	101	101	101	101	515
Lifts - A	4,289	30	3.3%	123	143	143	143	143	3,594
Lifts - B	127	30	100.0%	127	0	0	0	0	0
Light Shades	24	5	100.0%	24	0	0	0	0	0
MATV System	243	10	100.0%	243	0	0	0	0	0
Microwave Ovens	1	8	100.0%	1	0	0	0	0	0
Ovens	2	12	100.0%	2	0	0	0	0	0
Rangehoods	1	12	100.0%	1	0	0	0	0	0
Refrigerators	1	12	100.0%	1	0	0	0	0	0
Sauna Heating Assets	14	15	100.0%	14	0	0	0	0	0

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Prime cost method schedule (years 1 - 5) Continued

Tax grouping	Total cost @ 21-Aug-20 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Security Monitoring Door Controllers & Code Pads	212	5	100.0%	212	0	0	0	0	0
Security Monitoring Proximity Readers	210	7	100.0%	210	0	0	0	0	0
Shower Curtains	1	2	100.0%	1	0	0	0	0	0
Stair Pressurisation Assets	15	10	100.0%	15	0	0	0	0	0
Surround Sound Systems	4	10	100.0%	4	0	0	0	0	0
Swimming Pool - Cleaners	2	7	100.0%	2	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	13	10	100.0%	13	0	0	0	0	0
Swimming Pool & Spa - Heaters	22	15	100.0%	22	0	0	0	0	0
Television Sets	2	8	100.0%	2	0	0	0	0	0
Ventilation Fans	585	20	5.0%	25	29	29	29	29	444
Vinyl	9	10	100.0%	9	0	0	0	0	0
Water Pumps - Multi-storey	58	20	100.0%	58	0	0	0	0	0
Water Tanks - Polyethylene	6	15	100.0%	6	0	0	0	0	0
Subtotal	11,183			2,763	693	693	693	526	5,815
Total division 40 - plant	32,156			4,997	2,640	2,640	2,640	2,473	16,766
Division 43 - capital works allowance									
Total division 43 (Page 12)	220,500			4,742	5,513	5,513	5,513	5,513	193,706
Total depreciation	252,656			9,739	8,153	8,153	8,153	7,986	210,472

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Prime cost method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	1,655	10	10.0%	322	322	322	322	322	45
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	1,113	10	10.0%	217	217	217	217	217	28
Carpet	871	8	12.5%	277	277	277	40	0	0
Cooktops	1,149	12	8.3%	161	161	161	161	161	344
Dishwashers	961	8	12.5%	306	306	306	43	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	263	10	10.0%	52	52	52	52	52	3
Floating Timber Floors	1,952	15	6.7%	193	193	193	193	193	987
Ovens	2,299	12	8.3%	322	322	322	322	322	689
Rangehoods	688	12	8.3%	97	97	97	97	97	203
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	10,951			1,947	1,947	1,947	1,447	1,364	2,299
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	237	8	12.5%	75	75	75	12	0	0
Closed Circuit Television - Cameras & Monitors	0	4	25.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	25.0%	0	0	0	0	0	0
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	260	12	8.3%	37	37	37	37	37	75
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	171	10	10.0%	34	34	34	34	34	1
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	594	12	8.3%	83	83	83	83	83	179
Intercom System Assets	515	10	10.0%	101	101	101	101	101	10
Lifts - A	3,594	30	3.3%	143	143	143	143	143	2,879
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Prime cost method schedule (years 6 - 10) Continued

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	444	20	5.0%	29	29	29	29	29	299
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	5,815			502	502	502	439	427	3,443
Total division 40 - plant	16,766			2,449	2,449	2,449	1,886	1,791	5,742
Division 43 - capital works allowance									
Total division 43 (Page 12)	193,706			5,513	5,513	5,513	5,513	5,513	166,141
Total depreciation	210,472			7,962	7,962	7,962	7,399	7,304	171,883

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Prime cost method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	45	10	10.0%	45	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	28	10	10.0%	28	0	0	0	0	0
Carpet	0	8	12.5%	0	0	0	0	0	0
Cooktops	344	12	8.3%	161	161	22	0	0	0
Dishwashers	0	8	12.5%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	3	10	10.0%	3	0	0	0	0	0
Floating Timber Floors	987	15	6.7%	193	193	193	193	193	22
Ovens	689	12	8.3%	322	322	45	0	0	0
Rangehoods	203	12	8.3%	97	97	9	0	0	0
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	2,299			849	773	269	193	193	22
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	0	8	12.5%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	25.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	25.0%	0	0	0	0	0	0
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	75	12	8.3%	37	37	1	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	1	10	10.0%	1	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	179	12	8.3%	83	83	13	0	0	0
Intercom System Assets	10	10	10.0%	10	0	0	0	0	0
Lifts - A	2,879	30	3.3%	143	143	143	143	143	2,164
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Prime cost method schedule (years 11 - 15) Continued

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	299	20	5.0%	29	29	29	29	29	154
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	3,443			303	292	186	172	172	2,318
Total division 40 - plant	5,742			1,152	1,065	455	365	365	2,340
Division 43 - capital works allowance									
Total division 43 (Page 12)	166,141			5,513	5,513	5,513	5,513	5,513	138,576
Total depreciation	171,883			6,665	6,578	5,968	5,878	5,878	140,916

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Prime cost method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	0	10	10.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Blinds	0	10	10.0%	0	0	0	0	0	0
Carpet	0	8	12.5%	0	0	0	0	0	0
Cooktops	0	12	8.3%	0	0	0	0	0	0
Dishwashers	0	8	12.5%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10	10.0%	0	0	0	0	0	0
Floating Timber Floors	22	15	6.7%	22	0	0	0	0	0
Ovens	0	12	8.3%	0	0	0	0	0	0
Rangehoods	0	12	8.3%	0	0	0	0	0	0
Smoke Alarms	0	6	100.0%	0	0	0	0	0	0
Subtotal	22			22	0	0	0	0	0
Existing common property									
Air Conditioning - Packaged Unit	0	15	100.0%	0	0	0	0	0	0
Audio Visual Entertainment Assets	0	10	100.0%	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0%	0	0	0	0	0	0
Automatic Gate - Motors	0	10	100.0%	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	3	100.0%	0	0	0	0	0	0
Carpet	0	8	12.5%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	25.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	25.0%	0	0	0	0	0	0
Coffee Making Machines	0	5	100.0%	0	0	0	0	0	0
Cooktops	0	12	100.0%	0	0	0	0	0	0
Dishwashers	0	8	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	8.3%	0	0	0	0	0	0
Exhaust Fans	0	10	100.0%	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0%	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0%	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0%	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0%	0	0	0	0	0	0
Floor Carpet - Artificial Grass & Matting	0	5	100.0%	0	0	0	0	0	0
Furniture - Freestanding A	0	13	100.0%	0	0	0	0	0	0
Furniture - Outdoor A	0	5	100.0%	0	0	0	0	0	0
Garbage Bins	0	10	10.0%	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0%	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0%	0	0	0	0	0	0
Heaters - Gas	0	15	100.0%	0	0	0	0	0	0
Hot Water Systems	0	12	8.3%	0	0	0	0	0	0
Intercom System Assets	0	10	10.0%	0	0	0	0	0	0
Lifts - A	2,164	30	3.3%	143	143	143	143	143	1,449
Lifts - B	0	30	100.0%	0	0	0	0	0	0
Light Shades	0	5	100.0%	0	0	0	0	0	0
MATV System	0	10	100.0%	0	0	0	0	0	0
Microwave Ovens	0	8	100.0%	0	0	0	0	0	0
Ovens	0	12	100.0%	0	0	0	0	0	0
Rangehoods	0	12	100.0%	0	0	0	0	0	0
Refrigerators	0	12	100.0%	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0%	0	0	0	0	0	0

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Prime cost method schedule (years 16 - 20) Continued

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Security Monitoring Door Controllers & Code Pads	0	5	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0%	0	0	0	0	0	0
Shower Curtains	0	2	100.0%	0	0	0	0	0	0
Stair Pressurisation Assets	0	10	100.0%	0	0	0	0	0	0
Surround Sound Systems	0	10	100.0%	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	10	100.0%	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0%	0	0	0	0	0	0
Television Sets	0	8	100.0%	0	0	0	0	0	0
Ventilation Fans	154	20	5.0%	29	29	29	29	29	9
Vinyl	0	10	100.0%	0	0	0	0	0	0
Water Pumps - Multi-storey	0	20	100.0%	0	0	0	0	0	0
Water Tanks - Polyethylene	0	15	100.0%	0	0	0	0	0	0
Subtotal	2,318			172	172	172	172	172	1,458
Total division 40 - plant	2,340			194	172	172	172	172	1,458
Division 43 - capital works allowance									
Total division 43 (Page 12)	138,576			5,513	5,513	5,513	5,513	5,513	111,011
Total depreciation	140,916			5,707	5,685	5,685	5,685	5,685	112,469

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Grouped depreciation rates - diminishing value method

BMT Tax Depreciation has allocated each asset into a group based on their rate of depreciation. The following tables provide a summary of the total deductions available for each depreciation rate for both the diminishing value method and the prime cost method of depreciation. This may assist when entering depreciation into accounting software packages.

Basic rate (%)	Years				
	21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)
2.5	4,742	5,513	5,513	5,513	5,513
13.33	331	341	296	256	222
16.67	997	828	690	575	319
18.75	2,006	0	0	0	0
20	727	533	427	341	273
25	1,003	916	686	270	0
37.5	0	3,941	2,465	1,908	1,856
100	2,728	0	0	0	0
Total	12,534	12,072	10,077	8,863	8,183

Basic rate (%)	Years				
	1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)
2.5	5,513	5,513	5,513	5,513	5,513
13.33	193	167	145	0	0
16.67	266	222	185	0	0
18.75	0	0	0	0	0
20	218	0	0	0	0
25	0	0	0	0	0
37.5	1,160	1,053	656	1,110	692
100	0	0	0	0	0
Total	7,350	6,955	6,499	6,623	6,205

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Grouped depreciation rates - prime cost method

Basic rate (%)	Years				
	21-Aug-20 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)
2.5	4,742	5,513	5,513	5,513	5,513
3.33	123	143	143	143	143
5	25	29	29	29	29
6.67	166	193	193	193	193
8.33	602	700	700	700	700
10	623	726	726	726	726
12.5	566	658	658	658	658
25	164	191	191	191	24
100	2,728	0	0	0	0
Total	9,739	8,153	8,153	8,153	7,986

Basic rate (%)	Years				
	1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)
2.5	5,513	5,513	5,513	5,513	5,513
3.33	143	143	143	143	143
5	29	29	29	29	29
6.67	193	193	193	193	193
8.33	700	700	700	700	700
10	726	726	726	726	726
12.5	658	658	658	95	0
25	0	0	0	0	0
100	0	0	0	0	0
Total	7,962	7,962	7,962	7,399	7,304

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Glossary of terms

Building first use

Refers to a new property which has not been previously used. Capital works deductions can be claimed for forty years from the construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim both the capital works deduction and depreciation of plant and equipment assets as long as they own the property and it is being used to produce income for a taxable purpose.

Building cost index

The building cost index is a statistical based method of measuring building price movements over time. It is a composite index with weighted factors on an industry-wide basis.

Division 40 - plant and equipment

Division 40 refers to the plant and equipment assets contained within the property. These assets are deemed to be mechanical or easily removed from the property as opposed to items that are permanently fixed to the structure of the building. These are assets which are also listed as recognised plant and equipment assets by the ATO. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by its age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the ATO which contributes to the depreciable amount. Examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

For an easy way to search for all depreciable plant and equipment assets in residential properties download our app BMT Resi Rates. Alternatively, to search for plant and equipment assets in other property types download our app BMT Rate Finder. Both of these apps are available free of charge in the App Store™ and Google Play™.

Division 43

Division 43 refers to a deduction available for the structural element of a building and assets that are fixed to the building. This is commonly referred to as a capital works deduction. A deduction can be claimed for the building, structural improvements and fixed assets of a property at a rate of either 2.5 per cent or 4 per cent each year depending on the classification of the property's use and the property's construction commencement date.

Current ATO legislation states that a property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction after the 15th of September 1987 and the present time. The capital works deduction can only be claimed for a maximum of forty years after the construction completion date. Examples of assets that will qualify for division 43 include walls, roof, tiles, built in robes, cabinets, fixed bathroom fittings and vanities.

Property owners may also be able to claim building write-off for renovations that have been completed to a property, even if these renovations were completed by a previous owner of the property.

Diminishing value method

The diminishing value method is one of two methods used to claim depreciation for plant and equipment assets. Under the diminishing value method the decline in value is calculated using the asset's base value. The base value of an asset is, broadly, its cost plus any costs incurred on the asset since you first held it less the decline in value of the asset up to the end of the prior year.

The formulas for the diminishing value method are:

Diminishing value method				
For depreciating assets you started to hold on or after 10th May 2006				
Base value*	X	Days held ----- 365	X	200 per cent ----- asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held ----- 365	X	150 per cent ----- asset's effective life

* For the income year in which an asset is first used or installed ready for use for any purpose, the **base value** is the asset's cost. For a later income year, the base value is the asset's opening adjustable value plus any amounts included in the asset's second element of cost for that year.

This method assumes that the decline in value each year is a constant proportion of the amount not yet written off and produces a progressively smaller decline in value over time.

This method results in a higher rate of depreciation deductions in the first five to ten years of owning the property.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

The effective life of depreciable assets is set by the Tax Commissioner and is used to show how long an asset is likely to last and be effective. Legislation in place at the time this schedule is completed provides an effective life for each individual asset claimable as plant and equipment. The value of depreciation is determined based upon this effective life.

Immediate write-off

Individual assets which cost \$300 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100 per cent of the value of an asset in the same financial year as its purchase so long as the asset meets certain criteria as set by the ATO.

To be eligible for the immediate write-off, an asset must be used for the purpose of producing assessable income that was not income from carrying out a business. The asset also cannot be part of a set of assets acquired in the income year that together cost more than \$300. The cost of individual assets that have been acquired after the 1 July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with ATO legislation) must be added together when applying the \$300 threshold. If their combined total cost is more than \$300, they cannot be written off in the year of purchase (unless there are multiple owners and their interest in the asset is less than \$300). Alternatively, you may be able to allocate the asset to a low-value pool.

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Low-value pooling

From 1 July 2000, an optional low-value pooling arrangement for plant was introduced. This applied to certain plant and equipment costing less than \$1,000 or having an undeducted cost of less than \$1,000.

Under Uniform Capital Allowance (UCA) rules, you can allocate low-cost assets and low value assets to a low-value pool.

You work out the decline in value of an asset you hold jointly with others based on the cost of your interest in the asset. This means if you hold an asset jointly and the cost of your interest in the asset or the opening adjustable value of your interest is less than \$1,000, you can allocate your interest in the asset to your low-value pool. Once you choose to create a low-value pool and allocate a low-cost asset to it, you must pool all other low-cost assets you start to hold in that income year and in later income years. However, this rule does not apply to low-value assets. You can decide whether to allocate low-value assets to the pool on an asset-by-asset basis.

Assets which are placed into a low-value pool are able to be claimed by the property owner at an accelerated rate of 18.75 per cent in the year of purchase and 37.5 per cent every year thereafter.

Low-cost assets

A low-cost asset is a depreciable asset that has an opening value of less than \$1,000 in the year of acquisition.

Low-value assets

A low-value asset is a depreciable asset that has a written down value of less than \$1,000. That is, the value of the asset may have been greater than \$1,000 in the year of acquisition however the value remaining after a previous year's depreciation deduction is less than \$1,000.

Non-depreciable components

Examples of non-depreciable components include land value, market premiums, rates, taxes, holding costs and assets which have not been deemed to be depreciable according to current legislation, for example soft landscaping.

Preliminaries

Construction preliminaries refers to the associated expenses or costs that contractors incur in the completion of a project, for example a site office or temporary fencing, rather than the actual materials and fees used during construction such as bricks and mortar and labour costs.

Prime cost method

The prime cost method is one of two methods used to claim depreciation for plant and equipment. Under the prime cost method the decline in value is generally calculated as a constant percentage of the asset's cost and reflects a uniform decline in value over time. The formula is:

Prime cost method				
Asset's cost	X	Days held ----- 365	X	100 per cent ----- asset's effective life

* The cost of an asset includes both the amount you pay for it as well as any additional amounts you spend on transporting it and installing it. Cost also includes amounts you spend on improving the asset.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Pro-rata calculations

Pro-rata calculations are used to show a portion of a total quantity. When an investment property is rented partway through a year, capital works deductions and plant and equipment depreciation deductions are required to be based on a pro-rata calculation of the time that the property (or asset acquired and installed within the property) was income producing.

Substantial renovations

Substantial renovations of a building is defined under Section 195-1 of the GST Act as renovations in which all, or substantially all, of a building is removed or replaced. However, the renovations need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Split schedule

Ownership structures influence how depreciation deductions are calculated. Properties with multiple owners can create a complex tax situation. A BMT Tax Depreciation Schedule makes the process easier for Accountants by splitting depreciation deductions to ensure the owners' claims are maximised. BMT Tax Depreciation can take into account any number of owners and ownership percentages from two owners at 60:40 or even four owners at 70:15:10:5.

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