

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 for Div 40 and Div 43	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
20-May-15 to 30-Jun-15	3,235	1,889	1-Jul-35 to 30-Jun-36	4,769	4,427
1-Jul-15 to 30-Jun-16	9,347	6,730	1-Jul-36 to 30-Jun-37	4,640	4,427
1-Jul-16 to 30-Jun-17	8,091	6,730	1-Jul-37 to 30-Jun-38	4,560	4,427
1-Jul-17 to 30-Jun-18	7,371	6,730	1-Jul-38 to 30-Jun-39	4,510	4,427
1-Jul-18 to 30-Jun-19	7,022	6,730	1-Jul-39 to 30-Jun-40	4,479	4,427
1-Jul-19 to 30-Jun-20	6,314	6,711	1-Jul-40 to 30-Jun-41	4,459	4,427
1-Jul-20 to 30-Jun-21	5,980	6,504	1-Jul-41 to 30-Jun-42	4,447	4,427
1-Jul-21 to 30-Jun-22	5,565	6,285	1-Jul-42 to 30-Jun-43	4,440	4,427
1-Jul-22 to 30-Jun-23	5,428	6,285	1-Jul-43 to 30-Jun-44	4,435	4,427
1-Jul-23 to 30-Jun-24	5,153	6,285	1-Jul-44 to 30-Jun-45	4,432	4,427
1-Jul-24 to 30-Jun-25	4,967	6,158	1-Jul-45 to 30-Jun-46	2,543	2,540
1-Jul-25 to 30-Jun-26	4,848	5,186	1-Jul-46 to 30-Jun-47	2	0
1-Jul-26 to 30-Jun-27	4,760	5,147	1-Jul-47 to 30-Jun-48	1	0
1-Jul-27 to 30-Jun-28	4,703	4,805	1-Jul-48 to 30-Jun-49	1	0
1-Jul-28 to 30-Jun-29	4,654	4,805	1-Jul-49 to 30-Jun-50	1	0
1-Jul-29 to 30-Jun-30	4,622	4,805	1-Jul-50 to 30-Jun-51	0	0
1-Jul-30 to 30-Jun-31	4,596	4,805	1-Jul-51 to 30-Jun-52	0	0
1-Jul-31 to 30-Jun-32	4,575	4,805	1-Jul-52 to 30-Jun-53	0	0
1-Jul-32 to 30-Jun-33	4,557	4,805	1-Jul-53 to 30-Jun-54	0	0
1-Jul-33 to 30-Jun-34	4,542	4,805	1-Jul-54 to 30-Jun-55	0	0
1-Jul-34 to 30-Jun-35	4,529	4,763	Total	162,578	162,578

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 ATO legislated dates.

Works	Date	Rate	Original cost (\$)
Original Works	27-Jan-06	2.5 %	177,072

Calculation for write-off provision:

Period	Original Division 43 (\$)
20-May-15 to 30-Jun-15	522
1-Jul-15 to 30-Jun-16	4,427
1-Jul-16 to 30-Jun-17	4,427
1-Jul-17 to 30-Jun-18	4,427
1-Jul-18 to 30-Jun-19	4,427
1-Jul-19 to 30-Jun-20	4,427
1-Jul-20 to 30-Jun-21	4,427
1-Jul-21 to 30-Jun-22	4,427
1-Jul-22 to 30-Jun-23	4,427
1-Jul-23 to 30-Jun-24	4,427

Finishing value method summary

Date	Effective life	Pooled plant	Division 40	Division 43	Total
1-Jul-15 to 30-Jun-15	1,433	1,280	2,713	522	3,235
1-Jul-15 to 30-Jun-16	2,838	2,082	4,920	4,427	9,347
1-Jul-16 to 30-Jun-17	2,363	1,301	3,664	4,427	8,091
1-Jul-17 to 30-Jun-18	1,793	1,151	2,944	4,427	7,371
1-Jul-18 to 30-Jun-19	1,209	1,386	2,595	4,427	7,022
1-Jul-19 to 30-Jun-20	1,021	866	1,887	4,427	6,314
1-Jul-20 to 30-Jun-21	700	853	1,553	4,427	5,980
1-Jul-21 to 30-Jun-22	605	533	1,138	4,427	5,565
1-Jul-22 to 30-Jun-23	358	643	1,001	4,427	5,428
1-Jul-23 to 30-Jun-24	322	404	726	4,427	5,153
1-Jul-24 to 30-Jun-25	290	250	540	4,427	4,967
1-Jul-25 to 30-Jun-26	261	160	421	4,427	4,848
1-Jul-26 to 30-Jun-27	235	98	333	4,427	4,760
1-Jul-27 to 30-Jun-28	211	65	276	4,427	4,703
1-Jul-28 to 30-Jun-29	190	37	227	4,427	4,654
1-Jul-29 to 30-Jun-30	171	24	195	4,427	4,622
1-Jul-30 to 30-Jun-31	154	15	169	4,427	4,596
1-Jul-31 to 30-Jun-32	138	10	148	4,427	4,575
1-Jul-32 to 30-Jun-33	125	5	130	4,427	4,557
1-Jul-33 to 30-Jun-34	112	3	115	4,427	4,542
1-Jul-34 to 30-Jun-35	101	1	102	4,427	4,529
1-Jul-35 to 30-Jun-36	0	342	342	4,427	4,769
1-Jul-36 to 30-Jun-37	0	213	213	4,427	4,640
1-Jul-37 to 30-Jun-38	0	133	133	4,427	4,560
1-Jul-38 to 30-Jun-39	0	83	83	4,427	4,510
1-Jul-39 to 30-Jun-40	0	52	52	4,427	4,479
1-Jul-40 to 30-Jun-41	0	32	32	4,427	4,459
1-Jul-41 to 30-Jun-42	0	20	20	4,427	4,447
1-Jul-42 to 30-Jun-43	0	13	13	4,427	4,440
1-Jul-43 to 30-Jun-44	0	8	8	4,427	4,435
1-Jul-44 to 30-Jun-45	0	5	5	4,427	4,432
1-Jul-45 to 30-Jun-46	0	3	3	2,540	2,543
1-Jul-46 to 30-Jun-47	0	2	2	0	2
1-Jul-47 to 30-Jun-48	0	1	1	0	1
1-Jul-48 to 30-Jun-49	0	1	1	0	1
1-Jul-49 to 30-Jun-50	0	1	1	0	1
1-Jul-50 to 30-Jun-51	0	0	0	0	0
1-Jul-51 to 30-Jun-52	0	0	0	0	0
1-Jul-52 to 30-Jun-53	0	0	0	0	0
1-Jul-53 to 30-Jun-54	0	0	0	0	0
1-Jul-54 to 30-Jun-55	0	0	0	0	0

Prime cost method summary

Date	Effective Life Plant	Division 43	Total
20-May-15 to 30-Jun-15	1,367	522	1,889
1-Jul-15 to 30-Jun-16	2,303	4,427	6,730
1-Jul-16 to 30-Jun-17	2,303	4,427	6,730
1-Jul-17 to 30-Jun-18	2,303	4,427	6,730
1-Jul-18 to 30-Jun-19	2,303	4,427	6,730
1-Jul-19 to 30-Jun-20	2,284	4,427	6,711
1-Jul-20 to 30-Jun-21	2,077	4,427	6,504
1-Jul-21 to 30-Jun-22	1,858	4,427	6,285
1-Jul-22 to 30-Jun-23	1,858	4,427	6,285
1-Jul-23 to 30-Jun-24	1,858	4,427	6,285
1-Jul-24 to 30-Jun-25	1,731	4,427	6,158
1-Jul-25 to 30-Jun-26	759	4,427	5,186
1-Jul-26 to 30-Jun-27	720	4,427	5,147
1-Jul-27 to 30-Jun-28	378	4,427	4,805
1-Jul-28 to 30-Jun-29	378	4,427	4,805
1-Jul-29 to 30-Jun-30	378	4,427	4,805
1-Jul-30 to 30-Jun-31	378	4,427	4,805
1-Jul-31 to 30-Jun-32	378	4,427	4,805
1-Jul-32 to 30-Jun-33	378	4,427	4,805
1-Jul-33 to 30-Jun-34	378	4,427	4,805
1-Jul-34 to 30-Jun-35	336	4,427	4,763
1-Jul-35 to 30-Jun-36	0	4,427	4,427
1-Jul-36 to 30-Jun-37	0	4,427	4,427
1-Jul-37 to 30-Jun-38	0	4,427	4,427
1-Jul-38 to 30-Jun-39	0	4,427	4,427
1-Jul-39 to 30-Jun-40	0	4,427	4,427
1-Jul-40 to 30-Jun-41	0	4,427	4,427
1-Jul-41 to 30-Jun-42	0	4,427	4,427
1-Jul-42 to 30-Jun-43	0	4,427	4,427
1-Jul-43 to 30-Jun-44	0	4,427	4,427
1-Jul-44 to 30-Jun-45	0	4,427	4,427
1-Jul-45 to 30-Jun-46	0	2,540	2,540
1-Jul-46 to 30-Jun-47	0	0	0
1-Jul-47 to 30-Jun-48	0	0	0
1-Jul-48 to 30-Jun-49	0	0	0
1-Jul-49 to 30-Jun-50	0	0	0
1-Jul-50 to 30-Jun-51	0	0	0
1-Jul-51 to 30-Jun-52	0	0	0
1-Jul-52 to 30-Jun-53	0	0	0
1-Jul-53 to 30-Jun-54	0	0	0
1-Jul-54 to 30-Jun-55	0	0	0