

Depreciation Schedule

PROFESSIONALLY PREPARED FOR JOB #115879

Client Name: Srinivasan Ranganathan

This depreciation schedule is applicable only to

Unit 2 27 Superior Drive DANDENONG SOUTH VIC 3164.

This property was exchanged on 13/09/2018 and was first available to let on 17/02/2019.

Depreciation calculations for the first financial year are based on 133 days.

WE HAVE BEEN ADVISED THAT:

This is a commercial property:

The Owner is registered for GST

depreciator

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A note from the Head Quantity Surveyor

Dear Srinivasan,

To begin... thank you for choosing Depreciator.

I'd like to offer you some tips when reading through your Tax Depreciation Schedule. The tables of most interest to you will be the summaries on pages 8 & 9. These set out the depreciation claimable over 20 years using the Diminishing Value or Prime Cost methods. The calculations pages that make up the bulk of the report list all your assets.

There are 3 areas of depreciation that are taken into account when compiling a complete Tax Depreciation Schedule:

(i) The Building Allowance. This is the actual building – walls, doors, windows, plumbing, wiring etc. Hotels and guesthouse where construction started after 21st August, 1979, can be depreciated. For other commercial buildings the date, 20th July, 1982, applies. Renovations can also be depreciated.

(ii) Depreciating Assets. These can be loosely classed as anything that can be easily removed from the property, such as appliances, furnishings, floor coverings etc.

(iii) The Low Value Pool. A Pool is available to enable Assets to be grouped and depreciated more rapidly. Different rates and rules apply to individuals and Small Businesses.

Finally, if you are pleased with the results in this report, the greatest compliment you can pay us is to refer us to your colleagues and friends. And yes, we do have a referral rewards programme.

We look forward to hearing from you when you purchase your next investment, or renovate this one.

Sincerely,

The team at Depreciator

Registered Tax Agent #: 26741008

Staff are members of the Australian Institute of Quantity Surveyors (AIQS)

depreciator

We believe strongly in taking the technical jargon out of your report as much as possible, so we have provided a definition of terms to aid in your understanding of the entire process. However, as with many taxation and finance related documents, there is always a degree of information you need to be familiar with before interpreting any written results. Please read through carefully as there may be some distinctions contained in this page that you were not aware of. Please also consult your qualified advisors for distinctions and how they may relate to your personal position.

- ▶▶ The contents of the depreciation schedule should not be treated as advice in taxation, investment or financial strategy. Nor should the contents be viewed as legal or accounting advice. Please consult with your qualified and registered advisors before acting on the contents of this report in any way.
- ▶▶ You must choose only ONE method of depreciation (prime cost or diminishing value). The two options have been summarised in two separate tables for ease of use. However, technically the difference only applies to the Depreciating Assets. The Building Allowances are always calculated with the Prime Cost Method, and the Low Value Pool is always calculated with the Diminishing Value Method. Please ensure your accountant is aware of this fact and uses each and every Depreciator annual total for your tax returns. If only the 1st year is utilised and your accountant's software package calculates subsequent years, your return may be inaccurate and possibly undervalued. Your accountant will be able to help you decide which method represents the best strategy for you.
- ▶▶ This Depreciation schedule is compiled and calculated in accordance with legislation in effect at the time of delivery. It is based on a professional "interpretation" of the Income Tax Assessment Act of 1997, tax rulings and an understanding of the intent ruled by the Commissioner of Taxation.
- ▶▶ As advised in our booking process, it is your responsibility to advise Depreciator when you know actual costs as we are required by the ATO to use actual costs when they are known. If you would like us to amend any part of this schedule in light of this so that it reflects actual receipted costs, please contact us.
- ▶▶ The values of the individual items contained in this depreciation schedule are "estimations" prepared by a person deemed to be appropriately qualified by the ATO, and as such are recognised under legislation by the ATO to be an accurate and fair value for those assets. Individual items represent estimated values and collectively are indicative of the overall depreciable allowance of your investment property.
- ▶▶ Your depreciation schedule was prepared for the sole purpose of depreciation claims and is not to be used for any other purpose.
- ▶▶ Your depreciation schedule may need to be updated if your investment property is altered in the future in any way. If you alter your property in any way, we will be pleased to re-inspect and provide an updated schedule for a fee. Alternatively, we could update your depreciation schedule using actual costs provided by you. Please notify us when considering alterations to your property as we may provide valuable information affecting the resultant depreciation on your additions or renovations.

▶▶ Official information and Disclaimers

- ▶▶ This report has been prepared on the basis that no other schedule of depreciation has been used for this property or exists as a condition of your purchase documents.
- ▶▶ Construction expenditure is determined on the basis of the actual cost incurred in relation to the construction of a building, structural improvements, extension, etc. Construction expenditure includes preliminary expenses such as architects fees, engineering fees, surveying fees, building fees, costs associated with obtaining the necessary building approvals and the cost of foundation excavations.
- ▶▶ The value of an owner/builder's contribution to capital works (such as labour and expertise) and any notional profit element are not included in construction expenditure.
- ▶▶ Certain types of capital expenditure are specifically excluded from being construction expenditure. These are a) the cost of acquiring land; b) the cost of demolishing existing structures; c) the cost of preparing a construction site before carrying out excavation works; d) the cost of landscaping.
- ▶▶ Your report has been prepared on the assumption that you are entitled to input tax credits and therefore GST is not included.
- ▶▶ This schedule was compiled from information given to us by you, and from data gathered during an inspection. If we have included items that you or your accountant intend claiming as a repair, or items that have already been claimed, it is your responsibility to delete them from the schedule.
- ▶▶ It is your responsibility to adjust any items that are sold or disposed of that are included in this report.

Depreciating Assets	Formerly known as "Plant and Articles", Depreciating Assets can be defined as items with a limited effective life that are reasonably expected to decline in value. They are also loosely defined as items that are "easily" removed from a property as opposed to being "permanently fixed" or builtin.
Installed Cost	Any fees associated with installing the asset or items into its final position. These costs might include labour or fees etc.
Effective Life	The period an asset can be used to produce income which is determined by the Commissioner of Tax. For the purposes of Prime Cost calculations, the effective life is divided by 100 to provide a percentage rate. The effective life is divided by 200 to acquire the Diminishing Value method percentage rate.
Diminishing Value Method	A method of calculating the Decline in Value that uses an opening adjusted value as the base for the calculation as you would find in the previous date period.
Prime Cost Method	A method of calculating Decline in Value that uses a constant opening cost base that you would find at the beginning of the depreciation period.
Decline in Value	The amount of depreciation between any two date periods.
Adjusted Value	The value of an asset after some period of decline in value. (Previously referred to as written down value or WDV)
Black Hole Expenditure	The portion of a purchase that is not claimable due to the age of a building or type of asset.

Prime Cost Method

The "Prime Cost" method of depreciation can be defined as "depreciating items at a constant rate every year" derived from the initial value of an asset at the time eligible for depreciation.

For example: If a carpet is valued at \$5,000 when the property was first available for lease and the effective life assigned by the Tax Commissioner is 10 years, then you will be entitled to claim \$500 every year for 10 years.

$100 \div 10 \text{ years} = 10\%$

The 10% rate is then applied to the \$5,000 value to result in a \$500 depreciation amount every year for carpet.

Year 1	Year 2	Year 3	Year 4	Year 5
\$500.00	\$500.00	\$500.00	\$500.00	\$500.00

Diminishing Value Method

The "Diminishing Value" method of Depreciation is the most popular with investors as the percentage rate in the beginning phase of Depreciation is greater than the prime cost method for the same period. The percentage rates then scale in line with the total depreciation value of the item for the remaining depreciation period.

For example: The same carpet would have a slightly different percentage rate applied. 200 is divided by the effective life and then the rate is applied to the previous year's adjusted value.

$200 \div 10 \text{ years} = 20\%$

Year 1	Year 2	Year 3	Year 4	Year 5
\$1000.00	\$800.00	\$640.00	\$512.00	\$409.60

▶▶ Diminishing Value Method Summary

NOTES ▶▶ The first year of depreciation is apportioned (pro rata) to the number of days the property was available for lease in the 1st financial year. The figures in grey italics denote items belonging to the common area of the building if applicable. These items are added to your property total depreciation to derive a grand total deduction.

	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Depreciating Assets	1245.81	1219.21	389.39	311.51	249.21	0.00	0.00	0.00	0.00	0.00
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Low Value Pool	474.18	770.56	1180.60	737.88	461.17	662.06	413.78	258.61	161.63	101.02
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Div 40	1719.99	1989.77	1569.99	1049.39	710.38	662.06	413.78	258.61	161.63	101.02
Building Allowance	2167.17	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50
Common Area	<i>148.03</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>
Total Div 43	2315.20	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75
Total Depreciation	4035.19	8343.52	7923.74	7403.14	7064.13	7015.81	6767.53	6612.36	6515.38	6454.77

	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Depreciating Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Low Value Pool	63.14	39.47	24.67	16.02	9.96	6.21	3.75	2.95	0.83	0.52
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Total Div 40	63.14	39.47	24.67	16.02	9.96	6.21	3.75	2.95	0.83	0.52
Building Allowance	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50
Common Area	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>
Total Div 43	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75	6353.75
Total Depreciation	6416.89	6393.22	6378.42	6369.77	6363.71	6359.96	6357.50	6356.70	6354.58	6354.27

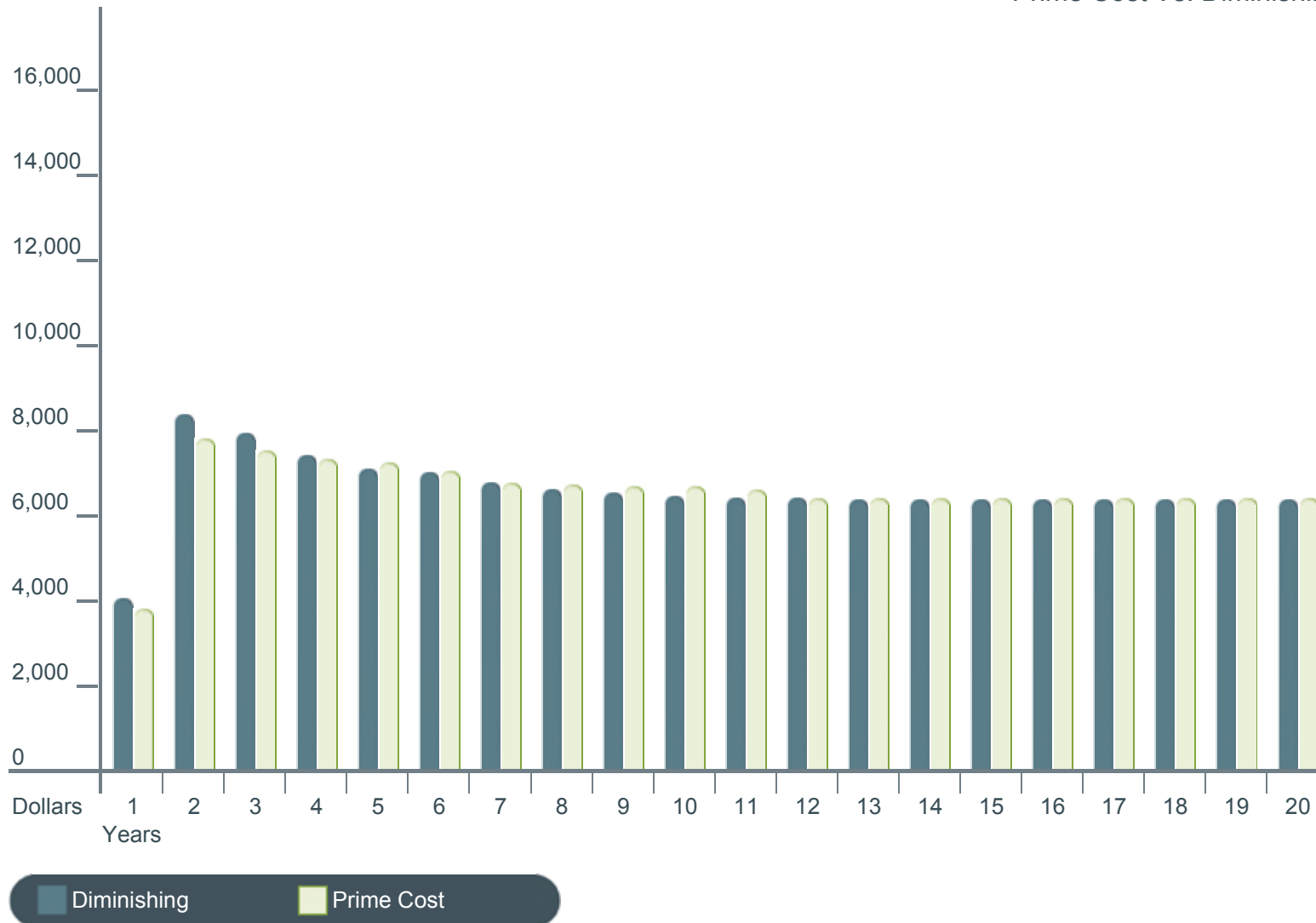


NOTES ▶▶ The first year of depreciation is apportioned (pro rata) to the number of days the property was available for lease in the 1st financial year. The figures in grey italics denote items belonging to the common area of the building if applicable. These items are added to your property total depreciation to derive a grand total deduction.

	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Depreciating Assets	996.40	684.45	684.45	684.45	684.45	549.99	315.45	315.45	315.45	315.45
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Low Value Pool	474.18	770.56	481.59	301.00	188.12	117.58	73.48	45.93	28.70	17.94
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Building Allowance	2167.17	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50
Common Area	<i>148.03</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>
Total Depreciation	3785.78	7808.76	7519.79	7339.20	7226.32	7021.32	6742.68	6715.13	6697.90	6687.14

	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Depreciating Assets	219.80	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Low Value Pool	11.22	7.02	4.39	3.34	2.04	1.26	0.65	0.00	0.00	0.00
Common Area	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Building Allowance	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50	5947.50
Common Area	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>	<i>406.25</i>
Total Depreciation	6584.77	6413.72	6411.09	6410.04	6408.74	6407.96	6407.35	6406.70	6406.70	6406.70

Prime Cost Vs. Diminishing Value Methods



Years 1-10	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Your Property	\$2167.17	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50
Common areas	\$148.03	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25

Years 11-20	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Your Property	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50	\$5947.50
Common areas	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25	\$406.25

- NOTES ▶▶ Your Commercial property's estimated construction cost in 2007 is \$169200.00 is depreciable at 2.5% over 40 years. The date that you are eligible to start claiming this deduction is 17-02-2019.
- ▶▶ Your property's common area construction cost is \$16250.00 and is depreciable at 2.5% over 40 years. The date that you are eligible to start claiming this deduction is 17-02-2019.
- ▶▶ Your property's estimated renovation cost in 2017 is \$39420.00 is depreciable at 2.5% over 40 years. The date that you are eligible to start claiming this deduction is 17-02-2019.
- ▶▶ Your property's estimated renovation cost in 2019 is \$29280.00 is depreciable at 2.5% over 40 years. The date that you are eligible to start claiming this deduction is 17-02-2019.
- ▶▶ If the cost above shows \$0 that is because the depreciation allowance on the building has expired and / or the renovation or additional items refers to assets, not structural works.

▶▶ Diminishing Value Assets - Depreciating Assets [Years 1-10]

	Cost Element	Rate	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Factories & Fuel Stations												
Carpet	1845.00	40.00%	268.92	630.43	LVA							
Data cabling	1059.00	10.00%	38.59	102.04	LVA							
Door closers	45.00	100.00%	45.00									
Light fitting (halogen)	334.00	20.00%	LVA									
Lighting System (fluorescent)	771.00	10.00%	LVA									
Lighting System (fluorescent)	495.00	10.00%	LVA									
Split AC system	2625.00	20.00%	191.30	486.74	389.39	311.51	249.21	LVA				
Split AC system	929.00	20.00%	LVA									
Fire Services												
Fire Extinguisher	224.00	100.00%	224.00									
Hydraulic Services												
Hot Water Service	195.00	100.00%	195.00									
Mechanical Services												
Exhaust Fans	198.00	100.00%	198.00									
Window Coverings												
Blinds & Venetians	85.00	100.00%	85.00									

LVA denotes that the item is a Low Value Asset and falls into the Low Value Pool
 * denotes that the item price was supplied by the client

▶▶ Diminishing Value Assets - Depreciating Assets [Years 11-20]

	Cost Element	Rate	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Factories & Fuel Stations												
Carpet	1845.00	40.00%										
Data cabling	1059.00	10.00%										
Door closers	45.00	100.00%										
Light fitting (halogen)	334.00	20.00%										
Lighting System (fluorescent)	771.00	10.00%										
Lighting System (fluorescent)	495.00	10.00%										
Split AC system	2625.00	20.00%										
Split AC system	929.00	20.00%										
Fire Services												
Fire Extinguisher	224.00	100.00%										
Hydraulic Services												
Hot Water Service	195.00	100.00%										
Mechanical Services												
Exhaust Fans	198.00	100.00%										
Window Coverings												
Blinds & Venetians	85.00	100.00%										

LVA denotes that the item is a Low Value Asset and falls into the Low Value Pool
 * denotes that the item price was supplied by the client

►► Diminishing Value - Low Value Pool - Depreciating Assets [Years 1-10]

The Low Value Pool is depreciated at 18.75% for the first year and 37.50% each year after

	Cost Element	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Factories & Fuel Stations											
Carpet	1845.00			354.62	221.64	138.52	86.58	54.11	33.82	21.14	13.21
Data cabling	1059.00			344.39	215.24	134.53	84.08	52.55	32.84	20.53	12.83
Door closers	45.00										
Light fitting (halogen)	334.00	62.62	101.77	63.60	39.75	24.85	15.53	9.70	6.07	3.79	2.37
Lighting System (fluorescent)	771.00	144.56	234.92	146.82	91.76	57.35	35.85	22.40	14.00	8.75	5.47
Lighting System (fluorescent)	495.00	92.81	150.82	94.26	58.92	36.82	23.01	14.38	8.99	5.62	3.51
Split AC system	2625.00						373.82	233.64	146.02	91.26	57.04
Split AC system	929.00	174.19	283.05	176.91	110.57	69.10	43.19	27.00	16.87	10.54	6.59
Fire Services											
Fire Extinguisher	224.00										
Hydraulic Services											
Hot Water Service	195.00										
Mechanical Services											
Exhaust Fans	198.00										
Window Coverings											
Blinds & Venetians	85.00										

* denotes that the item price was supplied by the client

►► Diminishing Value - Low Value Pool - Depreciating Assets [Years 11-20]

The Low Value Pool is depreciated at 18.75% for the first year and 37.50% each year after

	Cost Element	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Factories & Fuel Stations											
Carpet	1845.00	8.25	5.16	3.22	2.02	1.26	0.79	0.49	0.82		
Data cabling	1059.00	8.02	5.01	3.13	1.96	1.22	0.76	0.48	0.80		
Door closers	45.00										
Light fitting (halogen)	334.00	1.48	0.93	0.58	0.96						
Lighting System (fluorescent)	771.00	3.42	2.14	1.34	0.83	0.52	0.87				
Lighting System (fluorescent)	495.00	2.20	1.37	0.86	0.54	0.89					
Split AC system	2625.00	35.65	22.28	13.93	8.70	5.44	3.40	2.13	1.33	0.83	0.52
Split AC system	929.00	4.12	2.58	1.61	1.01	0.63	0.39	0.65			
Fire Services											
Fire Extinguisher	224.00										
Hydraulic Services											
Hot Water Service	195.00										
Mechanical Services											
Exhaust Fans	198.00										
Window Coverings											
Blinds & Venetians	85.00										

* denotes that the item price was supplied by the client

▶▶ Prime Cost Assets - Depreciating Assets [Years 1-10]

	Cost Element	Rate	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Factories & Fuel Stations												
Carpet	1845.00	20.00%	134.46	369.00	369.00	369.00	369.00	234.54				
Data cabling	1059.00	5.00%	19.29	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95
Door closers	45.00	100.00%	45.00									
Light fitting (halogen)	334.00	10.00%	LVA									
Lighting System (fluorescent)	771.00	5.00%	LVA									
Lighting System (fluorescent)	495.00	5.00%	LVA									
Split AC system	2625.00	10.00%	95.65	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50
Split AC system	929.00	10.00%	LVA									
Fire Services												
Fire Extinguisher	224.00	100.00%	224.00									
Hydraulic Services												
Hot Water Service	195.00	100.00%	195.00									
Mechanical Services												
Exhaust Fans	198.00	100.00%	198.00									
Window Coverings												
Blinds & Venetians	85.00	100.00%	85.00									

LVA denotes that the item is a Low Value Asset and falls into the Low Value Pool

* denotes that the item price was supplied by the client

▶▶ Prime Cost Assets - Depreciating Assets [Years 11-12]

	Cost Element	Rate	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Factories & Fuel Stations												
Carpet	1845.00	20.00%										
Data cabling	1059.00	5.00%	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95	52.95
Door closers	45.00	100.00%										
Light fitting (halogen)	334.00	10.00%										
Lighting System (fluorescent)	771.00	5.00%										
Lighting System (fluorescent)	495.00	5.00%										
Split AC system	2625.00	10.00%	166.85									
Split AC system	929.00	10.00%										
Fire Services												
Fire Extinguisher	224.00	100.00%										
Hydraulic Services												
Hot Water Service	195.00	100.00%										
Mechanical Services												
Exhaust Fans	198.00	100.00%										
Window Coverings												
Blinds & Venetians	85.00	100.00%										

LVA denotes that the item is a Low Value Asset and falls into the Low Value Pool

* denotes that the item price was supplied by the client

► Prime Cost - Low Cost Pool - Depreciating Assets [Years 1-10]

The Low Value Pool is depreciated at 18.75% for the first year and 37.50% each year after

	Cost Element	→ 30/6/19	→ 30/6/20	→ 30/6/21	→ 30/6/22	→ 30/6/23	→ 30/6/24	→ 30/6/25	→ 30/6/26	→ 30/6/27	→ 30/6/28
Factories & Fuel Stations											
Carpet	1845.00										
Data cabling	1059.00										
Door closers	45.00										
Light fitting (halogen)	334.00	62.62	101.77	63.60	39.75	24.85	15.53	9.70	6.07	3.79	2.37
Lighting System (fluorescent)	771.00	144.56	234.92	146.82	91.76	57.35	35.85	22.40	14.00	8.75	5.47
Lighting System (fluorescent)	495.00	92.81	150.82	94.26	58.92	36.82	23.01	14.38	8.99	5.62	3.51
Split AC system	2625.00										
Split AC system	929.00	174.19	283.05	176.91	110.57	69.10	43.19	27.00	16.87	10.54	6.59
Fire Services											
Fire Extinguisher	224.00										
Hydraulic Services											
Hot Water Service	195.00										
Mechanical Services											
Exhaust Fans	198.00										
Window Coverings											
Blinds & Venetians	85.00										

* denotes that the item price was supplied by the client

▶▶ Prime Cost - Low Cost Pool - Depreciating Assets [Years 11-20]

The Low Value Pool is depreciated at 18.75% for the first year and 37.50% each year after

	Cost Element	→ 30/6/29	→ 30/6/30	→ 30/6/31	→ 30/6/32	→ 30/6/33	→ 30/6/34	→ 30/6/35	→ 30/6/36	→ 30/6/37	→ 30/6/38
Factories & Fuel Stations											
Carpet	1845.00										
Data cabling	1059.00										
Door closers	45.00										
Light fitting (halogen)	334.00	1.48	0.93	0.58	0.96						
Lighting System (fluorescent)	771.00	3.42	2.14	1.34	0.83	0.52	0.87				
Lighting System (fluorescent)	495.00	2.20	1.37	0.86	0.54	0.89					
Split AC system	2625.00										
Split AC system	929.00	4.12	2.58	1.61	1.01	0.63	0.39	0.65			
Fire Services											
Fire Extinguisher	224.00										
Hydraulic Services											
Hot Water Service	195.00										
Mechanical Services											
Exhaust Fans	198.00										
Window Coverings											
Blinds & Venetians	85.00										

* denotes that the item price was supplied by the client