

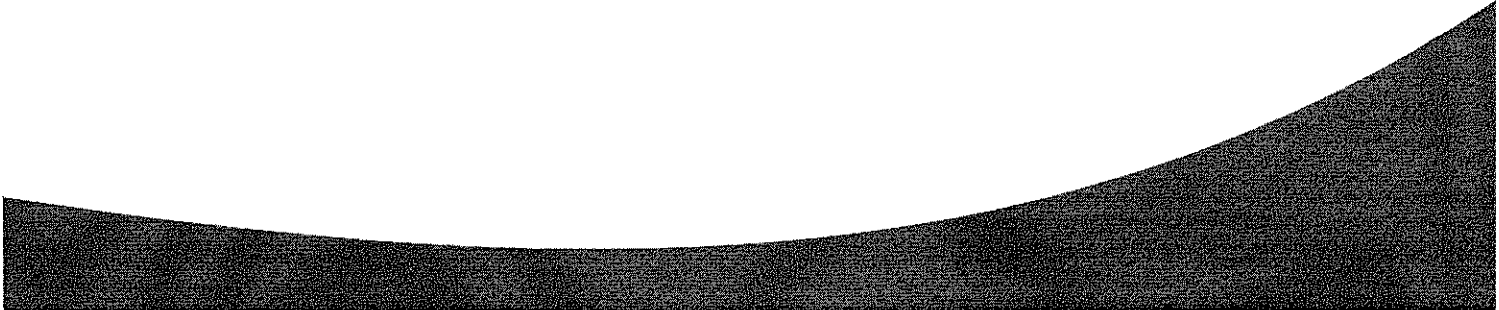


BMIT Tax Depreciation
QUANTITY SURVEYORS

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

Frog Fryer Pty Ltd ATF Whatevera Super Fund
68 Channon Street
GYMPIE QLD 4570



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 (\$)
9-Jun-18 to 30-Jun-18	5,011	1,687	1-Jul-38 to 30-Jun-39	3,684	3,614
1-Jul-18 to 30-Jun-19	22,377	12,097	1-Jul-39 to 30-Jun-40	3,658	3,614
1-Jul-19 to 30-Jun-20	17,952	12,097	1-Jul-40 to 30-Jun-41	3,641	3,614
1-Jul-20 to 30-Jun-21	14,735	12,097	1-Jul-41 to 30-Jun-42	3,631	3,614
1-Jul-21 to 30-Jun-22	12,798	12,097	1-Jul-42 to 30-Jun-43	3,624	3,614
1-Jul-22 to 30-Jun-23	10,811	12,097	1-Jul-43 to 30-Jun-44	3,621	3,614
1-Jul-23 to 30-Jun-24	10,627	12,090	1-Jul-44 to 30-Jun-45	3,618	3,614
1-Jul-24 to 30-Jun-25	8,798	12,009	1-Jul-45 to 30-Jun-46	1,056	1,053
1-Jul-25 to 30-Jun-26	7,666	11,963	1-Jul-46 to 30-Jun-47	942	940
1-Jul-26 to 30-Jun-27	6,752	11,217	1-Jul-47 to 30-Jun-48	941	940
1-Jul-27 to 30-Jun-28	6,129	10,901	1-Jul-48 to 30-Jun-49	940	940
1-Jul-28 to 30-Jun-29	5,698	5,899	1-Jul-49 to 30-Jun-50	940	940
1-Jul-29 to 30-Jun-30	5,391	5,899	1-Jul-50 to 30-Jun-51	940	940
1-Jul-30 to 30-Jun-31	5,171	5,899	1-Jul-51 to 30-Jun-52	940	940
1-Jul-31 to 30-Jun-32	5,009	5,899	1-Jul-52 to 30-Jun-53	735	735
1-Jul-32 to 30-Jun-33	4,369	5,105	1-Jul-53 to 30-Jun-54	0	0
1-Jul-33 to 30-Jun-34	4,067	4,003	1-Jul-54 to 30-Jun-55	0	0
1-Jul-34 to 30-Jun-35	4,078	4,003	1-Jul-55 to 30-Jun-56	0	0
1-Jul-35 to 30-Jun-36	3,904	4,003	1-Jul-56 to 30-Jun-57	0	0
1-Jul-36 to 30-Jun-37	3,795	4,003	1-Jul-57 to 30-Jun-58	0	0
1-Jul-37 to 30-Jun-38	3,726	3,984	Total	201,775	201,775

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Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed for additional works completed to this property. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Additional works	14-Aug-92	2.5 %	33,596
Additional works	17-Jul-05	2.5 %	106,953
Additional works	6-Apr-13	2.5 %	37,619

Calculation for write-off provision:

Period	Original division 43 (\$)
9-Jun-18 to 30-Jun-18	280
1-Jul-18 to 30-Jun-19	4,454
1-Jul-19 to 30-Jun-20	4,454
1-Jul-20 to 30-Jun-21	4,454
1-Jul-21 to 30-Jun-22	4,454
1-Jul-22 to 30-Jun-23	4,454
1-Jul-23 to 30-Jun-24	4,454
1-Jul-24 to 30-Jun-25	4,454
1-Jul-25 to 30-Jun-26	4,454
1-Jul-26 to 30-Jun-27	4,454

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Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
9-Jun-18 to 30-Jun-18	1,747	2,984	4,731	280	5,011
1-Jul-18 to 30-Jun-19	13,077	4,846	17,923	4,454	22,377
1-Jul-19 to 30-Jun-20	10,467	3,031	13,498	4,454	17,952
1-Jul-20 to 30-Jun-21	8,368	1,893	10,281	4,454	14,735
1-Jul-21 to 30-Jun-22	6,491	1,853	8,344	4,454	12,798
1-Jul-22 to 30-Jun-23	5,199	1,158	6,357	4,454	10,811
1-Jul-23 to 30-Jun-24	2,702	3,471	6,173	4,454	10,627
1-Jul-24 to 30-Jun-25	2,173	2,171	4,344	4,454	8,798
1-Jul-25 to 30-Jun-26	1,542	1,670	3,212	4,454	7,666
1-Jul-26 to 30-Jun-27	1,255	1,043	2,298	4,454	6,752
1-Jul-27 to 30-Jun-28	1,023	652	1,675	4,454	6,129
1-Jul-28 to 30-Jun-29	835	409	1,244	4,454	5,698
1-Jul-29 to 30-Jun-30	682	255	937	4,454	5,391
1-Jul-30 to 30-Jun-31	558	159	717	4,454	5,171
1-Jul-31 to 30-Jun-32	457	98	555	4,454	5,009
1-Jul-32 to 30-Jun-33	254	401	655	3,714	4,369
1-Jul-33 to 30-Jun-34	203	250	453	3,614	4,067
1-Jul-34 to 30-Jun-35	0	464	464	3,614	4,078
1-Jul-35 to 30-Jun-36	0	290	290	3,614	3,904
1-Jul-36 to 30-Jun-37	0	181	181	3,614	3,795
1-Jul-37 to 30-Jun-38	0	112	112	3,614	3,726
1-Jul-38 to 30-Jun-39	0	70	70	3,614	3,684
1-Jul-39 to 30-Jun-40	0	44	44	3,614	3,658
1-Jul-40 to 30-Jun-41	0	27	27	3,614	3,641
1-Jul-41 to 30-Jun-42	0	17	17	3,614	3,631
1-Jul-42 to 30-Jun-43	0	10	10	3,614	3,624
1-Jul-43 to 30-Jun-44	0	7	7	3,614	3,621
1-Jul-44 to 30-Jun-45	0	4	4	3,614	3,618
1-Jul-45 to 30-Jun-46	0	3	3	1,053	1,056
1-Jul-46 to 30-Jun-47	0	2	2	940	942
1-Jul-47 to 30-Jun-48	0	1	1	940	941
1-Jul-48 to 30-Jun-49	0	0	0	940	940
1-Jul-49 to 30-Jun-50	0	0	0	940	940
1-Jul-50 to 30-Jun-51	0	0	0	940	940
1-Jul-51 to 30-Jun-52	0	0	0	940	940
1-Jul-52 to 30-Jun-53	0	0	0	735	735
1-Jul-53 to 30-Jun-54	0	0	0	0	0
1-Jul-54 to 30-Jun-55	0	0	0	0	0
1-Jul-55 to 30-Jun-56	0	0	0	0	0
1-Jul-56 to 30-Jun-57	0	0	0	0	0
1-Jul-57 to 30-Jun-58	0	0	0	0	0
Total	57,053	27,576	84,629	117,146	201,775

} \$45,340
see 64

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Prime cost method summary

Date	Division 40	Division 43	Total
9-Jun-18 to 30-Jun-18	1,407	280	1,687
1-Jul-18 to 30-Jun-19	7,643	4,454	12,097
1-Jul-19 to 30-Jun-20	7,643	4,454	12,097
1-Jul-20 to 30-Jun-21	7,643	4,454	12,097
1-Jul-21 to 30-Jun-22	7,643	4,454	12,097
1-Jul-22 to 30-Jun-23	7,643	4,454	12,097
1-Jul-23 to 30-Jun-24	7,636	4,454	12,090
1-Jul-24 to 30-Jun-25	7,555	4,454	12,009
1-Jul-25 to 30-Jun-26	7,509	4,454	11,963
1-Jul-26 to 30-Jun-27	6,763	4,454	11,217
1-Jul-27 to 30-Jun-28	6,447	4,454	10,901
1-Jul-28 to 30-Jun-29	1,445	4,454	5,899
1-Jul-29 to 30-Jun-30	1,445	4,454	5,899
1-Jul-30 to 30-Jun-31	1,445	4,454	5,899
1-Jul-31 to 30-Jun-32	1,445	4,454	5,899
1-Jul-32 to 30-Jun-33	1,391	3,714	5,105
1-Jul-33 to 30-Jun-34	389	3,614	4,003
1-Jul-34 to 30-Jun-35	389	3,614	4,003
1-Jul-35 to 30-Jun-36	389	3,614	4,003
1-Jul-36 to 30-Jun-37	389	3,614	4,003
1-Jul-37 to 30-Jun-38	370	3,614	3,984
1-Jul-38 to 30-Jun-39	0	3,614	3,614
1-Jul-39 to 30-Jun-40	0	3,614	3,614
1-Jul-40 to 30-Jun-41	0	3,614	3,614
1-Jul-41 to 30-Jun-42	0	3,614	3,614
1-Jul-42 to 30-Jun-43	0	3,614	3,614
1-Jul-43 to 30-Jun-44	0	3,614	3,614
1-Jul-44 to 30-Jun-45	0	3,614	3,614
1-Jul-45 to 30-Jun-46	0	1,053	1,053
1-Jul-46 to 30-Jun-47	0	940	940
1-Jul-47 to 30-Jun-48	0	940	940
1-Jul-48 to 30-Jun-49	0	940	940
1-Jul-49 to 30-Jun-50	0	940	940
1-Jul-50 to 30-Jun-51	0	940	940
1-Jul-51 to 30-Jun-52	0	940	940
1-Jul-52 to 30-Jun-53	0	735	735
1-Jul-53 to 30-Jun-54	0	0	0
1-Jul-54 to 30-Jun-55	0	0	0
1-Jul-55 to 30-Jun-56	0	0	0
1-Jul-56 to 30-Jun-57	0	0	0
1-Jul-57 to 30-Jun-58	0	0	0
Total	84,629	117,146	201,775

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BMT report

HL

Denise Stewart

From: John Clarke
Sent: Wednesday, 24 June 2020 11:35 AM
To: Denise Stewart
Cc: Michael Dicello
Subject: Ranaweera smsf FW: BMT report for Gympie Clinic

Ok so wont be here in time so we just complete 19 and include the claim next year as all the one 15% rate in an smsf

From: Denise Stewart <Denise.Stewart@clarkemcewan.com.au>
Sent: Wednesday, 24 June 2020 9:34 AM
To: John Clarke <John.Clarke@clarkemcewan.com.au>
Subject: BMT report for Gympie Clinic

The site inspection is today, the report takes 7 to 10 days to complete.

Kind Regards

Denise Stewart
B Com CA



Celebrating 24 years in Business

Sunshine Coast Office : Level 1, 63 The Esplanade | Maroochydore Qld 4558
Tel: +61 7 5475 4300 | Fax: +61 7 5475 4700

Brisbane Office : Level 3, 349 Coronation Drive | Milton Qld 4064
Tel: +61 7 3842 3128 | Fax: +61 7 3371 7300

Email: info@clarkemcewan.com.au
Web: www.clarkemcewan.com.au



We are often asked if we are able to help additional clients. We are a growing firm and do appreciate your referrals. We consider it a compliment when you recommend us to your friends and business contacts.

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Depreciation Worksheet

2020

Title CAPITAL COSTS
 Transfer to
 Private Use % (default private use % for this worksheet)

Taxpayer is eligible for Small Business accelerated depreciation for General Pool (Y or BLANK)

Total Cost	Opening	Acquisition Date	Acquisition Cost	Total Value	Rate %	Type P/D	Decline in Value	Private Portion	Closing
All Assets (1)									
Metalworld									
1,845	0	17/01/2020	1,845	1,845	2.50	P	21	0	1,824

Total Cost	Opening	Acquisition Cost	Total Value	Decline in Value	Private	Closing
1,845	0	1,845	1,845	21	0	1,824

	Deduct for Private Use	<input type="text" value="0"/>
	Net Depreciation	<input type="text"/>
Disposals:	Deduct for Private Use	<input type="text"/>
	Net Adjustment	<input type="text"/>
	Total Claimed for Depreciation	<input type="text" value="21"/>

Total Assets - 1 [On hand the full year - 0, Acquisitions - 1, Disposals - 0]

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Metalworld Gympie Pty Ltd

44 Excelsior Road, Gympie Qld 4570

29 963 343 432
07 54825921
07 5482 5968
metalworld@tpg.co

Tax Invoice

Invoice No.: 00004647

Date: 17/01/2020

Bill To:

The Gympie Clinic
68 Shannon Street
Gympie QLD 4570
Australia

DESCRIPTION	AMOUNT	CODE
10 lengths 6.5m 25x25x1.6 galv-shs	\$455.00	GST
7 sheets 2400x1200x50x50x2.3 galv handi mesh	\$315.00	GST
8 hours labour on cutting, welding, installation, painting and delivery	\$1,260.00	GST

Your Order No:	Customer ABN:	Delivery:	\$0.00	GST								
	Terms: C.O.D.	GST:	\$184.55									
Comment:	<table border="1"> <thead> <tr> <th>Code</th> <th>Rate</th> <th>GST</th> <th>Sale Amount</th> </tr> </thead> <tbody> <tr> <td>GST</td> <td>10%</td> <td>\$184.55</td> <td>\$1,845.45</td> </tr> </tbody> </table>	Code	Rate	GST	Sale Amount	GST	10%	\$184.55	\$1,845.45	Total Inc GST:	\$2,030.00	
Code	Rate	GST	Sale Amount									
GST	10%	\$184.55	\$1,845.45									
		Amount Applied:	\$0.00									
			Balance Due:	\$2,030.00								

How to

Please make cheques payable to Metalworld Gympie
BSB: 084 691 Account Number: 47712 1838
Please advise by email if you make an EFT payment
Thank You.

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Metalworld Gympie Pty Ltd


Invoice

Amount \$2030.00

00004647

Due 17/01/20

Pay by BPAY®



Bill Code: 848283
Ref: 5156127832

Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings or transaction account. More info: www.bpay.com.au

Any payment must be for the exact amount of this invoice. Otherwise, any amount paid will not be accepted and will be returned.

Pay by Credit Card



Pay with your credit card by clicking Pay now in your invoice email.

We accept American Express, Visa and Mastercard.

Paid on

Receipt/Reference no