



1 March 2017

Super Stones Superannuation Fund Pty Ltd as trustee for Super Stones  
Superannuation Fund  
24 Magnetic Drive  
Tamborine Mountain QLD 4272

**ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
BY SUPER STONES SUPERANNUATION FUND PTY LTD AS TRUSTEE FOR  
SUPER STONES SUPERANNUATION FUND**

Thank you for giving us the opportunity to identify Property Tax Allowances for your investment in the above property.

Our findings are summarised on page one of the enclosed report. We are confident you will be as pleased with the results as we are.

This schedule is based on the settlement date 09/03/2017.

DEPPRO are the only company in Australia to specialise 100% in Tax Depreciation and its team of Quantity Surveyors are dedicated to adding value to depreciation.

Please visit our web site at [www.deppro.com.au](http://www.deppro.com.au)

If you have any queries relating to this report please do not hesitate to contact us.

Yours faithfully,  
**DEPPRO Pty Ltd**

Paul Bennion  
BAppSc(Quantity Surveying), AAIQS  
Director

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# **SCHEDULE OF PROPERTY TAX ALLOWANCES**

**FOR THE**

**ACQUISITION OF**

**308/38 LOVE STREET, BULIMBA**

**BY**

**SUPER STONES SUPERANNUATION FUND PTY LTD AS  
TRUSTEE FOR SUPER STONES SUPERANNUATION FUND**

**ACQUIRED:**

**2 February 2017**

**SETTLED:**

**9 March 2017**

**our ref : 308/38 Love Street, Bulimba**

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**ACQUISITION OF 308/38 LOVE STREET, BULIMBA**

**BY SUPER STONES SUPERANNUATION FUND PTY LTD AS TRUSTEE FOR SUPER STONES SUPERANNUATION FUND**

**1.0 SUMMARY OF ENTITLEMENTS**

2,589 + 872  
= 3,461

| Financial Year   | SUMMARY OF CLAIM<br>BY USING DIMINISHING VALUE METHOD |                       |                    |                      | OR                          | SUMMARY OF CLAIM<br>BY USING PRIME COST METHOD |                    |                  |
|------------------|---|-----------------------|--------------------|----------------------|-----------------------------|--|--------------------|------------------|
|                  | Depreciation<br>on Plant                              | Capital<br>Allowances | Yearly<br>Total    | Low Value<br>Pooling | Depreciation<br>on<br>Plant | Capital<br>Allowances                          | Yearly<br>Total    |                  |
|                  | \$  | \$                    | \$                 | \$                   | \$                          | \$   | \$                 |                  |
| 10/3/2017 - 2017 | 3,092 +   | 1,374 +               | 2,597 =            | 7,063                | or                          | 2,762 +  | 2,597 =            | 5,359            |
| 2017 - 2018      | 3,771 +   | 2,232 +               | 8,389 =            | 14,392               |                             | 2,934 +  | 8,389 =            | 11,323           |
| 2018 - 2019      | 3,092 +   | 1,395 +               | 8,389 =            | 12,876               |                             | 2,934 +  | 8,389 =            | 11,323           |
| 2019 - 2020      | 2,589 +   | 872 +                 | 8,389 =            | 11,850               |                             | 2,915 +  | 8,389 =            | 11,304           |
| 2020 - 2021      | 2,196 +   | 1,453 +               | 8,389 =            | 12,039               |                             | 2,871 +  | 8,389 =            | 11,260           |
| 2021 - 2022      | 1,880 +   | 0 +                   | 8,389 =            | 10,269               |                             | 2,750 +  | 8,389 =            | 11,139           |
| 2022 - 2023      | 1,620 +   | 0 +                   | 8,389 =            | 10,009               |                             | 2,351 +  | 8,389 =            | 10,740           |
| 2023 - 2024      | 1,403 +   | 0 +                   | 8,389 =            | 9,792                |                             | 2,056 +  | 8,389 =            | 10,445           |
| 2024 - 2025      | 1,221 +   | 0 +                   | 8,389 =            | 9,610                |                             | 2,056 +  | 8,389 =            | 10,445           |
| 2025 - 2026      | 1,066 +   | 0 +                   | 8,389 =            | 9,455                |                             | 2,056 +  | 8,389 =            | 10,445           |
| 2026 - 2027      | 934 +   | 0 +                   | 8,389 =            | 9,323                |                             | 1,897 +  | 8,389 =            | 10,286           |
| 2027 - 2028      | 821 +   | 0 +                   | 8,389 =            | 9,210                |                             | 1,543 +  | 8,389 =            | 9,932            |
| 2028 - 2029      | 724 +   | 0 +                   | 8,389 =            | 9,113                |                             | 1,411 +  | 8,389 =            | 9,800            |
| 2029 - 2030      | 640 +   | 0 +                   | 8,389 =            | 9,029                |                             | 1,111 +  | 8,389 =            | 9,500            |
| 2030 - 2031      | 567 +   | 0 +                   | 8,389 =            | 8,956                |                             | 1,111 +  | 8,389 =            | 9,500            |
| 2031 - 2032      | 503 +   | 0 +                   | 8,389 =            | 8,892                |                             | 883 +  | 8,389 =            | 9,272            |
| 2032 - 2033      | 448 +   | 0 +                   | 8,389 =            | 8,837                |                             | 393 +  | 8,389 =            | 8,782            |
| 2033 - 2034      | 399 +   | 0 +                   | 8,389 =            | 8,788                |                             | 393 +  | 8,389 =            | 8,782            |
| 2034 - 2035      | 357 +   | 0 +                   | 8,389 =            | 8,746                |                             | 393 +  | 8,389 =            | 8,782            |
| 2035 - 2036      | 320 +   | 0 +                   | 8,389 =            | 8,709                |                             | 393 +  | 8,389 =            | 8,782            |
| 2036 - 2037      | 287 +   | 0 +                   | 8,389 =            | 8,676                |                             | 356 +  | 8,389 =            | 8,745            |
| 2037 - 2038      | 258 +   | 0 +                   | 8,389 =            | 8,647                |                             | 274 +  | 8,389 =            | 8,663            |
| 2038 - 2039      | 233 +   | 0 +                   | 8,389 =            | 8,622                |                             | 274 +  | 8,389 =            | 8,663            |
| 2039 - 2040      | 210 +   | 0 +                   | 8,389 =            | 8,599                |                             | 274 +  | 8,389 =            | 8,663            |
| 2040 - 2041      | 190 +   | 0 +                   | 8,389 =            | 8,579                |                             | 274 +  | 8,389 =            | 8,663            |
| 2041 - 2042      | 172 +   | 0 +                   | 8,389 =            | 8,561                |                             | 274 +  | 8,389 =            | 8,663            |
| 2042 - 2043      | 156 +   | 0 +                   | 8,389 =            | 8,545                |                             | 274 +  | 8,389 =            | 8,663            |
| 2043 - 2044      | 142 +   | 0 +                   | 8,389 =            | 8,531                |                             | 274 +  | 8,389 =            | 8,663            |
| 2044 - 2045      | 129 +   | 0 +                   | 8,389 =            | 8,518                |                             | 274 +  | 8,389 =            | 8,663            |
| 2045 - 2046      | 117 +   | 0 +                   | 8,389 =            | 8,506                |                             | 274 +  | 8,389 =            | 8,663            |
| 2046 - 2047      | 107 +   | 0 +                   | 8,389 =            | 8,496                |                             | 197 +  | 8,389 =            | 8,586            |
| 2047 - 2048      | 98 +  | 0 +                   | 8,389 =            | 8,487                |                             | 0 +  | 8,389 =            | 8,389            |
| 2048 - 2049      | 90 +  | 0 +                   | 8,389 =            | 8,479                |                             | 0 +  | 8,389 =            | 8,389            |
| 2049 - 2050      | 82 +  | 0 +                   | 8,389 =            | 8,471                |                             | 0 +  | 8,389 =            | 8,389            |
| 2050 - 2051      | 75 +  | 0 +                   | 8,389 =            | 8,464                |                             | 0 +  | 8,389 =            | 8,389            |
| 2051 - 2052      | 69 +  | 0 +                   | 8,389 =            | 8,458                |                             | 0 +  | 8,389 =            | 8,389            |
| 2052 - 2053      | 63 +  | 0 +                   | 8,389 =            | 8,452                |                             | 0 +  | 8,389 =            | 8,389            |
| 2053 - 2054      | 58 +  | 0 +                   | 8,389 =            | 8,447                |                             | 0 +  | 8,389 =            | 8,389            |
| 2054 - 2055      | 54 +  | 0 +                   | 8,389 =            | 8,443                |                             | 0 +  | 8,389 =            | 8,389            |
| 2055 - 2056      | 672 +   | 0 +                   | 23 =               | 695                  |                             | 0 +  | 23 =               | 23               |
| <b>Total</b>     | <b>\$30,905 +</b>                                     | <b>\$7,326 +</b>      | <b>\$321,402 =</b> | <b>\$359,633</b>     |                             | <b>\$38,231 +</b>                              | <b>\$321,402 =</b> | <b>\$359,633</b> |

**ACQUISITION OF 308/38 LOVE STREET, BULIMBA**

**BY SUPER STONES SUPERANNUATION FUND PTY LTD AS TRUSTEE FOR SUPER STONES SUPERANNUATION FUND**

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**2.0 CERTIFICATION AND DISCLAIMER**

It is hereby certified that :

In accordance with the Act, the above named property has been inspected and report calculated and prepared all by a suitably experienced and qualified Quantity Surveyor and Associate Member of the Australian Institute of Quantity Surveyors.

All Plant and Capital Works deductions contained in this report have been calculated fully in accordance with our interpretation of the Income Tax Assessment Act 1997 and associated Acts and Appendages applicable at this time.

This report has been prepared under the understanding that no schedule of Depreciation Allowances form part of the Contract of Sale and that the exclusive ownership of all items of plant listed in this report are to the name or names specified in this report.

This report was prepared for the exclusive use by the name or names specified in this report for the sole purpose of claiming Property Tax Allowances by that name or names for the property specified in this report and is not to be used for any other purpose or to be reproduced without the express permission of the author.

DEPPRO Pty Ltd will not accept any liability for events arising as a result of any other person acting upon or using this schedule.

**3.0 CAPITAL EXPENDITURE ANALYSED**

.01 This report has been calculated and based on the total capital expenditure made up as follows:

|   |                  |
|---|------------------|
| Purchase Price (advised) :                  | \$640,000        |
| Stamp Duty (advised/calculated) :           | \$21,225         |
| Legal Fees (advised) :                      | \$1,625          |
|   | <hr/>            |
| <b>TOTAL CAPITAL EXPENDITURE ANALYSED :</b> | <b>\$662,850</b> |

.02 All figures contained in this report will be eligible to claim commencing the immediate day following the settlement date (advised) :

9-Mar-17

**ACQUISITION OF 308/38 LOVE STREET, BULIMBA**

**BY SUPER STONES SUPERANNUATION FUND PTY LTD AS TRUSTEE FOR SUPER STONES SUPERANNUATION FUND**

**4.0 RECONCILIATION OF CAPITAL EXPENDITURE**

Total capital expenditure analysed can be broken up as follows :

|     |       |          |
|-----|-------|----------|
| .01 | PLANT | \$38,231 |
|-----|-------|----------|

All plant listed in this report was identified during a site inspection and has been valued as an overall apportionment of the total capital expenditure analysed.

All plant listed and rates used are all in accordance with our interpretation and knowledge of legislation in force current at the date of this report.

Where applicable depreciation rates used in this report are taken from those recommended in legislation at the time of "Acquisition", or signing of the contract as stated on the cover of this report.

Where the acquisition date is unable to be determined, a nominal 30 days prior settlement has been assumed.

|     |                          |           |
|-----|--------------------------|-----------|
| .02 | CAPITAL WORKS ALLOWANCES | \$321,402 |
|-----|--------------------------|-----------|

Capital Works Allowances are based on the written down value of the historical construction cost with the exclusion of plant and ineligible items.

Where it has been unable to obtain the actual construction cost an estimate of works de-escalated to the date of construction has been used.

|     |                  |           |
|-----|------------------|-----------|
| .03 | INELIGIBLE ITEMS | \$303,217 |
|-----|------------------|-----------|

This figure comprises all items that are ineligible for taxation depreciation. This includes the land value, landscaping and any ineligible Capital Allowance associated with the property.

If the investment property is part of a complex any common area ineligible items have been included in this figure.

Items such as land and landscaping are considered to appreciate in value and therefore are deemed as being ineligible for depreciation.

TOTAL : \$662,850



**DIVISION 40 ALLOWANCES**

**DEPRECIABLE PLANT**

**USING**

**DIMINISHING VALUE METHOD**

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b> | <b>Total Cost<br/>9-Mar-17</b> | <b>Diminishing<br/>Value Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|---|--------------------------------|-----------------------------------|---|--|
|   | \$                             | %                                 | \$  | \$                                     |
| <b>Diminishing Value</b>  |                                |                                   |   |  |
| Items using effective lives as stated in TR 2014/4              |                                |                                   |   |  |
| <b>Assets generally</b>   |                                |                                   |   |  |
| Air-conditioning :  |                                |                                   |   |  |
| * Air Handling Units  | 684.10                         | 10.00                             | 21.18   | 662.92                                 |
| * Chillers, condensing sets                                     | 3,762.55                       | 13.33                             | 155.27  | 3,607.28                               |
| * Damper Motors   | 342.05                         | 20.00                             | 21.18   | 320.87                                 |
| * Fan coil units  | 684.10                         | 13.33                             | 28.23   | 655.87                                 |
| * Pumps   | 1,368.20                       | 10.00                             | 42.36   | 1,325.84                               |
| Floor coverings (removable without damage)                      |                                |                                   |   |  |
| * Carpet  | 2,153.00                       | 20.00                             | 133.31  | 2,019.69                               |
| * Floating timber floor   | 6,323.00                       | 13.33                             | 260.94  | 6,062.06                               |
| Hot Water Installation  |                                |                                   |   |  |
| * Gas   | 1,356.00                       | 16.66                             | 69.94   | 1,286.06                               |
| Lifts (including hydraulic and traction)                        | 8,223.00                       | 6.66                              | 169.55  | 8,053.45                               |
| <b>Kitchen assets</b>   |                                |                                   |   |  |
| Dishwashers   | 1,364.00                       | 20.00                             | 84.46   | 1,279.54                               |
| Ovens   | 1,515.00                       | 16.66                             | 78.14   | 1,436.86                               |
| <b>Security and monitoring assets</b>                           |                                |                                   |   |  |
| Access control systems  |                                |                                   |   |  |
| * Code pads   | 765.60                         | 40.00                             | 94.81   | 670.79                                 |
| * Door controllers  | 319.00                         | 40.00                             | 39.50   | 279.50                                 |
| * Readers, swipe cards  | 191.40                         | 66.66                             | 39.50   | 151.90                                 |
| <b>TOTAL</b>  | <b>\$ 29,051.00</b>            |                                   | <b>\$ 1,238.36</b>                              | <b>27,812.64</b>                       |

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b>  | <b>Total Cost<br/>9-Mar-17</b> | <b>Diminishing<br/>Value Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|--|--------------------------------|-----------------------------------|---|--|
|  | \$                             | %                                 | \$  | \$                                     |
| <b>Low Value Pooling Items</b>   |                                |                                   |   |  |
| Items valued under \$1000 depreciated at 18.75% in the first financial year (irrespective of the number of days owned) and at 37.5% for each following year. |                                |                                   |   |  |
| <b>Assets generally</b>  |                                |                                   |   |  |
| Ceiling Fans   | 861.00                         | 18.75                             | 161.44  | 699.56                                 |
| Master antenna television (MATV)   |                                |                                   |   |  |
| * Amplifier  | 286.80                         | 18.75                             | 53.78   | 233.03                                 |
| * Modulator  | 119.50                         | 18.75                             | 22.41   | 97.09                                  |
| * Power source   | 71.70                          | 18.75                             | 13.44   | 58.26                                  |
| Window blinds, internal  | 159.00                         | 18.75                             | 29.81   | 129.19                                 |
| Window curtains  | 2,552.00                       | 18.75                             | 478.50  | 2,073.50                               |
| <b>Fire control assets</b>   |                                |                                   |   |  |
| Detection and alarm systems  |                                |                                   |   |  |
| * Detectors (incl addressable manual call points, heat, multi type and smoke)  | 325.00                         | 18.75                             | 60.94   | 264.06                                 |
| * Fire indicator panel   | 957.00                         | 18.75                             | 179.44  | 777.56                                 |
| <b>Kitchen assets</b>  |                                |                                   |   |  |
| Cooktop  | 957.00                         | 18.75                             | 179.44  | 777.56                                 |
| Range hoods  | 399.00                         | 18.75                             | 74.81   | 324.19                                 |
| <b>Laundry assets</b>  |                                |                                   |   |  |
| Clothes dryer  | 638.00                         | 18.75                             | 119.63  | 518.38                                 |
| <b>TOTAL</b>   | <b>\$ 7,326.00</b>             |                                   | <b>\$ 1,373.63</b>                              | <b>5,952.38</b>                        |

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b>  | <b>Total Cost<br/>9-Mar-17</b> | <b>Diminishing<br/>Value Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|--|--------------------------------|-----------------------------------|---|--|
|  | \$                             | %                                 | \$  | \$                                     |
| <b>Immediate Write Off Items</b>   |                                |                                   |   |  |
| Items valued under \$300 each written off in full in the first financial year of ownership, taking into account the set rule and grouping of like items. |                                |                                   |   |  |
| <b>Assets generally</b>  |                                |                                   |   |  |
| Door closer  | 251.00                         | 100.00                            | 251.00  | Nil                                    |
| Furniture (freestanding)   | 41.00                          | 100.00                            | 41.00   | Nil                                    |
| Telecommunications   |                                |                                   |   |  |
| * Telephone hand set   | 191.00                         | 100.00                            | 191.00  | Nil                                    |
| Ventilation fans   | 287.00                         | 100.00                            | 287.00  | Nil                                    |
| <b>Fire control assets</b>   |                                |                                   |   |  |
| Detection and alarm systems  |                                |                                   |   |  |
| * Fire alarm bell  | 258.00                         | 100.00                            | 258.00  | Nil                                    |
| Fire extinguishers   | 10.00                          | 100.00                            | 10.00   | Nil                                    |
| Hoses and nozzles  | 125.00                         | 100.00                            | 125.00  | Nil                                    |
| <b>Kitchen assets</b>  |                                |                                   |   |  |
| Refrigerators  | 21.00                          | 100.00                            | 21.00   | Nil                                    |

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b> | <b>Total Cost<br/>9-Mar-17</b> | <b>Diminishing<br/>Value Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|---|--------------------------------|-----------------------------------|---|--|
|   | \$                             | %                                 | \$  | \$                                     |
| <b>Outdoor assets</b>   |                                |                                   |   |  |
| Barbeque  |                                |                                   |   |  |
| * Freestanding  | 11.00                          | 100.00                            | 11.00   | Nil                                    |
| Floor carpet (incl artificial grass and matting)                |                                |                                   |   |  |
| * Carpet  | 74.00                          | 100.00                            | 74.00   | Nil                                    |
| Furniture (freestanding)  | 378.00                         | 100.00                            | 378.00  | Nil                                    |
| Garden Watering Systems   |                                |                                   |   |  |
| *Control panel  | 13.50                          | 100.00                            | 13.50   | Nil                                    |
| * Pumps   | 8.10                           | 100.00                            | 8.10  | Nil                                    |
| * Timing device   | 5.40                           | 100.00                            | 5.40  | Nil                                    |
| Gates, electrical   |                                |                                   |   |  |
| * Controls  | 6.00                           | 100.00                            | 6.00  | Nil                                    |
| * Motors  | 24.00                          | 100.00                            | 24.00   | Nil                                    |
| Swimming Pools  |                                |                                   |   |  |
| * Chlorinator   | 37.50                          | 100.00                            | 37.50   | Nil                                    |
| * Cleaning  | 22.50                          | 100.00                            | 22.50   | Nil                                    |
| * Filtration (incl pumps)                                       | 90.00                          | 100.00                            | 90.00   | Nil                                    |
| <b>TOTAL</b>  | <b>\$ 1,854.00</b>             |                                   | <b>\$ 1,854.00</b>                              |  |



**DIVISION 40 ALLOWANCES**

**DEPRECIABLE PLANT**

**USING**

**PRIME COST METHOD**

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
BY SUPER STONES SUPERANNUATION FUND PTY  
LTD AS TRUSTEE FOR SUPER STONES  
SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b>                  | <b>Total Cost<br/>9-Mar-17</b> | <b>Prime Cost<br/>Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|--|--------------------------------|----------------------------|---|--|
|  | \$                             | %                          | \$  | \$                                     |
| <b>Prime Cost</b>  |                                |                            |   |  |
| Items using effective lives as stated in TR 2014/4                               |                                |                            |   |  |
| <b>Assets generally</b>  |                                |                            |   |  |
| Air-conditioning :   |                                |                            |   |  |
| * Air Handling Units   | 684.10                         | 5.00                       | 10.59   | 673.51                                 |
| * Chillers, condensing sets  | 3,762.55                       | 6.67                       | 77.70   | 3,684.85                               |
| * Damper Motors  | 342.05                         | 10.00                      | 10.59   | 331.46                                 |
| * Fan coil units   | 684.10                         | 6.67                       | 14.13   | 669.97                                 |
| * Pumps  | 1,368.20                       | 5.00                       | 21.18   | 1,347.02                               |
| Ceiling Fans   | 861.00                         | 20.00                      | 53.31   | 807.69                                 |
| Floor coverings (removable without damage)                                       |                                |                            |   |  |
| * Carpet   | 2,153.00                       | 10.00                      | 66.65   | 2,086.35                               |
| * Floating timber floor  | 6,323.00                       | 6.67                       | 130.57  | 6,192.43                               |
| Hot Water Installation   |                                |                            |   |  |
| * Gas  | 1,356.00                       | 8.33                       | 34.97   | 1,321.03                               |
| Lifts (including hydraulic and traction)   | 8,223.00                       | 3.33                       | 84.77   | 8,138.23                               |
| Master antenna television (MATV)   |                                |                            |   |  |
| * Amplifier  | 286.80                         | 10.00                      | 8.88  | 277.92                                 |
| * Modulator  | 119.50                         | 10.00                      | 3.70  | 115.80                                 |
| * Power source   | 71.70                          | 10.00                      | 2.22  | 69.48                                  |
| Window blinds, internal  | 159.00                         | 10.00                      | 4.92  | 154.08                                 |
| Window curtains  | 2,552.00                       | 16.66                      | 131.63  | 2,420.37                               |
| <b>Fire control assets</b>   |                                |                            |   |  |
| Detection and alarm systems  |                                |                            |   |  |
| * Detectors (incl addressable manual call points,<br>heat, multi type and smoke) | 325.00                         | 5.00                       | 5.03  | 319.97                                 |
| * Fire indicator panel   | 957.00                         | 8.33                       | 24.68   | 932.32                                 |



ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b> | <b>Total Cost<br/>9-Mar-17</b> | <b>Prime Cost<br/>Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|---|--------------------------------|----------------------------|---|--|
|   | \$                             | %                          | \$  | \$                                     |
| <b>Kitchen assets</b>   |                                |                            |   |  |
| Cooktop   | 957.00                         | 8.33                       | 24.68   | 932.32                                 |
| Dishwashers   | 1,364.00                       | 10.00                      | 42.23   | 1,321.77                               |
| Ovens   | 1,515.00                       | 8.33                       | 39.07   | 1,475.93                               |
| Range hoods   | 399.00                         | 8.33                       | 10.29   | 388.71                                 |
| <b>Laundry assets</b>   |                                |                            |   |  |
| Clothes dryer   | 638.00                         | 10.00                      | 19.75   | 618.25                                 |
| <b>Security and monitoring assets</b>                           |                                |                            |   |  |
| Access control systems  |                                |                            |   |  |
| * Code pads   | 765.60                         | 20.00                      | 47.40   | 718.20                                 |
| * Door controllers  | 319.00                         | 20.00                      | 19.75   | 299.25                                 |
| * Readers, swipe cards  | 191.40                         | 33.33                      | 19.75   | 171.65                                 |
| <b>TOTAL</b>  | <b>\$ 36,377.00</b>            |                            | <b>\$ 908.44</b>                                | <b>35,468.56</b>                       |

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b>  | <b>Total Cost<br/>9-Mar-17</b> | <b>Prime Cost<br/>Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|--|--------------------------------|----------------------------|---|--|
|  | \$                             | %                          | \$  | \$                                     |
| <b>Immediate Write Off Items</b>   |                                |                            |   |  |
| Items valued under \$300 each written off in full in the first financial year of ownership, taking into account the set rule and grouping of like items. |                                |                            |   |  |
| <b>Assets generally</b>  |                                |                            |   |  |
| Door closer  | 251.00                         | 100.00                     | 251.00  | Nil                                    |
| Furniture (freestanding)   | 41.00                          | 100.00                     | 41.00   | Nil                                    |
| Telecommunications   |                                |                            |   |  |
| * Telephone hand set   | 191.00                         | 100.00                     | 191.00  | Nil                                    |
| Ventilation fans   | 287.00                         | 100.00                     | 287.00  | Nil                                    |
| <b>Fire control assets</b>   |                                |                            |   |  |
| Detection and alarm systems  |                                |                            |   |  |
| * Fire alarm bell  | 258.00                         | 100.00                     | 258.00  | Nil                                    |
| Fire extinguishers   | 10.00                          | 100.00                     | 10.00   | Nil                                    |
| Hoses and nozzles  | 125.00                         | 100.00                     | 125.00  | Nil                                    |
| <b>Kitchen assets</b>  |                                |                            |   |  |
| Refrigerators  | 21.00                          | 100.00                     | 21.00   | Nil                                    |

ACQUISITION OF 308/38 LOVE STREET, BULIMBA  
 BY SUPER STONES SUPERANNUATION FUND PTY  
 LTD AS TRUSTEE FOR SUPER STONES  
 SUPERANNUATION FUND

| <b>Capital Expenditure Incurred<br/>Upon Plant and Articles</b> | <b>Total Cost<br/>9-Mar-17</b> | <b>Prime Cost<br/>Rate</b> | <b>Depreciation<br/>Over First<br/>113 Days</b> | <b>Opening<br/>W.D.V.<br/>1-Jul-17</b> |
|---|--------------------------------|----------------------------|---|--|
|   | \$                             | %                          | \$  | \$                                     |
| <b>Outdoor assets</b>   |                                |                            |   |  |
| Barbeque  |                                |                            |   |  |
| * Freestanding  | 11.00                          | 100.00                     | 11.00   | Nil                                    |
| Floor carpet (incl artificial grass and matting)                |                                |                            |   |  |
| * Carpet  | 74.00                          | 100.00                     | 74.00   | Nil                                    |
| Furniture (freestanding)  | 378.00                         | 100.00                     | 378.00  | Nil                                    |
| Garden Watering Systems   |                                |                            |   |  |
| *Control panel  | 13.50                          | 100.00                     | 13.50   | Nil                                    |
| * Pumps   | 8.10                           | 100.00                     | 8.10  | Nil                                    |
| * Timing device   | 5.40                           | 100.00                     | 5.40  | Nil                                    |
| Gates, electrical   |                                |                            |   |  |
| * Controls  | 6.00                           | 100.00                     | 6.00  | Nil                                    |
| * Motors  | 24.00                          | 100.00                     | 24.00   | Nil                                    |
| Swimming Pools  |                                |                            |   |  |
| * Chlorinator   | 37.50                          | 100.00                     | 37.50   | Nil                                    |
| * Cleaning  | 22.50                          | 100.00                     | 22.50   | Nil                                    |
| * Filtration (incl pumps)                                       | 90.00                          | 100.00                     | 90.00   | Nil                                    |
| <b>TOTAL</b>  | <b>\$ 1,854.00</b>             |                            | <b>\$ 1,854.00</b>                              |  |



## **DIVISION 43 ALLOWANCES**

## **CAPITAL WORKS ALLOWANCES**

ACQUISITION OF 308/38 LOVE STREET, BULIMBA

BY SUPER STONES SUPERANNUATION FUND PTY LTD AS TRUSTEE FOR SUPER STONES SUPERANNUATION FUND

**Capital Expenditure Incurred on Qualifying Building Allowance**

| Start & Finish Dates of Construction | Total Historical Cost | Prime Cost Rate | Annual Claim | Opening Residual Value 9-Mar-17 | Total Capital Allowance for 113 Days | Opening W.D.V. 1-Jul-17 |
|--------------------------------------|-----------------------|-----------------|--------------|---------------------------------|--------------------------------------|-------------------------|
| Start - Completion                   | \$                    | %               | \$           | \$                              | \$                                   | \$                      |
| 1.) 25/3/15 - 1/7/15                 | 334,559               | 2.50            | 8,364        | 320,430                         | 2,589                                | 317,841                 |
| <b>sub-total</b>                     | <b>334,559</b>        |                 | <b>8,364</b> | <b>320,430</b>                  | <b>2,589</b>                         | <b>317,841</b>          |

**Capital Expenditure Incurred on Qualifying Structural Improvements**

| Start & Finish Dates of Construction | Total Historical Cost | Prime Cost Rate | Annual Claim | Opening Residual Value 9-Mar-17 | Total Capital Allowance for 113 Days | Opening W.D.V. 1-Jul-17 |
|--------------------------------------|-----------------------|-----------------|--------------|---------------------------------|--------------------------------------|-------------------------|
| Start - Completion                   | \$                    | %               | \$           | \$                              | \$                                   | \$                      |
| 1.) 25/3/15 - 1/7/15                 | 1,015                 | 2.50            | 25           | 972                             | 8                                    | 964                     |
| <b>sub-total</b>                     | <b>1,015</b>          |                 | <b>25</b>    | <b>972</b>                      | <b>8</b>                             | <b>964</b>              |

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|              |           |                |  |              |                |              |                |
|--------------|-----------|----------------|--|--------------|----------------|--------------|----------------|
| <b>TOTAL</b> | <b>\$</b> | <b>335,573</b> |  | <b>8,389</b> | <b>321,402</b> | <b>2,597</b> | <b>318,805</b> |
|--------------|-----------|----------------|--|--------------|----------------|--------------|----------------|

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**Super Stones Superannuation Fund Pty Ltd as trustee for Super Stones Superannuation Fund**  
**24 Magnetic Drive**  
**Tamborine Mountain QLD 4272**

Attention :

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## TAX INVOICE / RECEIPT

8-Feb-17

**Invoice No : 308/38 Love Street, Bulimba**

**Re : Super Stones Superannuation Fund Pty Ltd as trustee for Super Stones Superannuation Fund**

**FOR : 308/38 Love Street, Bulimba**

QLD

Preparation and presentation of a detailed Property Allowances Schedule

Quoted Fee : \$600.00

GST \$60.00

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**Total Amount Payable :**

**Paid**

**\$660.00**

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