



The Property Depreciation Experts



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS

Sydney | Melbourne | Brisbane | Canberra | Perth | Cairns | Adelaide | Hobart | Darwin



Office Locations:

Sydney | Melbourne | Brisbane | Canberra
Perth | Cairns | Adelaide | Hobart | Darwin

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29-May-20

LEVEL EFFECT SUPERANNUATION SUPER FUND
Delivered via E-mail
FILE NO: 105372

Dear Christy,

4 / 26-28 Bennett Street, BURWOOD VIC 3125

Thank you for choosing Washington Brown to prepare your Building Depreciation Schedule.

Please find attached our estimate of the costs that relate to the Capital Works Allowance as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 43 of the Income Tax Assessment Act 1997.

The Capital Works Allowance, (or more commonly known as the Building Allowance), is based upon our estimate of the original construction costs, together with any additional Capital Allowances carried out by others after the original completion of the property.

In accordance with the ITAA 1997, residential property investors can claim an allowance of 2.5% of the original construction cost, per annum, based upon the actual cost of construction.

The property needs to have been built after 1987 in order to claim these deductions.

If brand new Plant & Equipment items have been installed by you they will also be included in your report and you will be provided with a choice of claiming these items based upon the Prime Cost Method or the Diminishing Value Method.



Washington Brown Depreciation Pty. Ltd. does not accept any contractual, tortious or other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or using this valuation.

Regards,

Washington Brown Depreciation Pty Ltd

Washington Brown Depreciation Pty Ltd

Registered Tax Agent 26956002

Thanks for choosing Washington Brown



Powered by process

Consistency comes down to process. It's not sexy but it's what gets the job done right every time. That's why we've built our offering around TAXMAX500™—our digitally powered quality assurance process that evaluates every single property across over 500 variables.

Constantly updated as ATO policies change, it ensures our more than 20 years of property depreciation expertise is put to work for every one of our clients. It's how we can guarantee maximum depreciation every time—and if you're in our game, that's really sexy.



Global made local

Australians with investment properties overseas usually have much more complex tax structures.

So if that's you, then it makes sense to choose the only property depreciation consultants in Australia with a global network—having worked across 22 countries on five continents and growing.

That gives us the ability to inspect and calculate costs overseas, which means maximum returns on your overseas investments within the Australian taxation system.

And that's a difference that makes those complex structures a lot simpler—and a lot more lucrative.



Award-winning

It's not vanity that makes us call ourselves depreciation consultants instead of quantity surveyors. It's because we truly offer so much more.

That's not hot air either—we're the only multi award-winning Quantity Surveyor in Australia, including the Smart Property Investor Quantity Surveyor of the year 2015.

It's why we're trusted to provide the estimates for industry leaders like RP Data/Core Logic, Meriton Apartments, Finbar International and Knight Frank. So if you're unsure, don't take our word for it, take theirs.



Upside only

It's usually not easy understanding the value in property depreciation schedules—but that's what we've achieved by simply taking risk off the table.

Our unique 'Washington Brown - Return on Investment Screening' process asks the questions that matter up front, ensuring we'll deliver a minimum of twice our fee in deductions within the first 12 months after settlement, or the report is free.

Coupled with the fact our depreciation schedules are for up to 40 years, compared with as little as five from some competitors, and it's clear that with Washington Brown there really is only upside.



Depreciation Schedule Fact Sheet

What is a building depreciation schedule?

A building depreciation schedule is a report supplied by a quantity surveyor that estimates the construction costs of a property, where the costs are unknown, having regard to the Division 43 Capital Works allowance available to you. This report also itemises Plant & Equipment items that are brand new and can be depreciated.

What has the report been based upon?

We have based our assessment upon the information as provided, together with the plans and where applicable a property inspection. This, together with other documentation will form the basis of our estimate of probable construction costs.

What is this report used for?

This building depreciation schedule has been prepared for the sole purpose of depreciation claims in order to identify the relative depreciation claims that can be made and may not be used for any other purpose. This report will become void if you sell this property. Future owners should contact this office to discuss any future claims.

What is a depreciating asset?

Plant and Equipment refers to items within a building, such as ovens, dishwashers, carpets and blinds. The Plant and Equipment allowance comprises of a number of item categories which are claimed at specific percentages over the particular item's effective life.

The calculation of the amount of a deduction allowed with respect to a depreciating asset in part depends upon the cost of that asset. The cost has been determined by the amount you have paid for the depreciating asset.

In accordance with the Treasury Laws Amendment (Housing Tax Integrity) Bill 2017, "previously used" depreciating assets can no longer be depreciated.



What is the Diminishing Value method of Depreciation?

This method depreciates items more quickly up front. This method recognises the fact that most Plant and Equipment items tend to lose a higher portion of their value early on.

What is the Prime Cost method of depreciation?

This method evenly spreads out the depreciation you can claim on Plant and Equipment items.

What is the Building or Capital Works allowance?

This deduction relates to the construction costs of the building itself (concrete and brickwork etc.). This allowance is calculated at either 2.5% or 4% per annum based upon the original construction cost and the date of completion.

What is effective life?

Also known as useful life, effective life is the length of the life of an item of Plant and Equipment in an investment property as deemed by the tax office. Each item can be depreciated over a period of its effective life.

When does the \$300 immediate write off apply?

You can claim immediate deductions (i.e. 100% of the cost price) for items costing \$300 or less.

What is a Low Value Pool Item?

Items which cost more than \$300 but less than \$1000 can be allocated to a low value pool and are depreciated at a 37.5% per year under the Diminishing Value Method.

What are design and professional fees?

These fees include architect fees, engineering costs and any other design fees involved in creating a property.



What are builder's preliminaries?

These costs relate to items such as scaffolding, materials, handling insurances and labour costs.

What are owner inclusions?

This relates to the work or additions that you made to your property after settlement of the property.

What if I co-own my property?

Where depreciating assets are co-owned, the individual's interest (share) in the asset is applicable. Each co-owner therefore must treat their depreciating asset (their interest in the underlying asset) in accordance with their own tax profile.

Why are my claims for the Diminishing Value Method and the Prime Cost Method the same?

This is due to having no eligible plant and equipment items to claim (likely because the assets have been "previously used"). The deductions on plant and equipment are accelerated using the Diminishing Value method.

However, regardless of the depreciation method chosen, the building allowance is calculated at 2.5% per annum, which is why the deductions in both methods are identical when there is no eligible plant and equipment.



Your Property Details

Property Address	4 / 26-28 Bennett Street, BURWOOD VIC 3125
Purchase Price Of Property	\$905,000
Settlement Date	16-Aug-19
Year Of Construction	2015



CERTIFICATE OF DEPRECIATION

We hereby certify that the following costs in our opinion relate to the Plant and Equipment as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 40 of the Income Tax Assessment Act 1997.

We hereby certify that the following costs in our opinion relate to the Capital Works Allowance as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 43 of the Income Tax Assessment Act 1997.

The depreciation of the Plant and Equipment in this depreciation schedule has been determined in accordance with the relevant legislation at the time of writing this report.



DEPRECIATION SCHEDULE & CAPITAL WORKS ALLOWANCE

BASED UPON

THE DIMINISHING VALUE METHOD

This method depreciates items at a greater rate in the beginning. This method recognises the fact that most plant and equipment items tend to lose a higher portion of their value to begin with.

CONSTRUCTION SUMMARY - DIMINISHING VALUE METHOD

DEPRECIATION & BUILDING ALLOWANCES BASED ON THE DIMINISHING VALUE METHOD AS OUTLINED IN THE
NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT1999.
AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY
THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017
(HOUSING TAX INTEGRITY)

PROJECT: 4 / 26-28 Bennett Street, BURWOOD VIC 3125

DATE: 29-May-20

CLIENT: LEVEL EFFECT SUPERANNUATION SUPER FUND

JOB: 105372

DESCRIPTION	CALCULATIONS
PURCHASE PRICE	\$905,000
BUILDING ALLOWANCE - ORIGINAL STRUCTURE	\$389,797
RENOVATION/CAPITAL WORK - PREVIOUS OWNER	\$0
RENOVATION/CAPITAL WORK - PURCHASED POST-SETTLEMENT	\$0
TOTAL BUILDING ALLOWANCES	\$389,797
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
PLANT AND EQUIPMENT - PURCHASED POST-SETTLEMENT (NOT PREVIOUSLY USED)	\$0
TOTAL PLANT & EQUIPMENT NOT 'PREVIOUSLY USED'	\$0

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 4 / 26-28 Bennett Street, BURWOOD VIC 3125

DATE: 29-May-20

CLIENT: LEVEL EFFECT SUPERANNUATION SUPER FUND

JOB: 105372

Category : BUILDING ALLOWANCE (45 items)

Depreciable Item				
CARPENTRY -				
Carpentry - General	\$ 4,281	40	2.50%	\$ 3,853
Carpentry - Built in Robes	\$ 5,256	40	2.50%	\$ 4,730
Carpentry - Door hardware	\$ 726	40	2.50%	\$ 654
Carpentry - Doors	\$ 2,408	40	2.50%	\$ 2,167
Carpentry - Linen/storage cupboards	\$ 841	40	2.50%	\$ 757
CEILING FINISHES	\$ 23,242	40	2.50%	\$ 20,917
CONCRETE WORKS	\$ 63,188	40	2.50%	\$ 56,869
ELECTRICAL SERVICES -				
Electrical Services - General	\$ 7,454	40	2.50%	\$ 6,709
Electrical Services - Boards	\$ 994	40	2.50%	\$ 894
EXTERNAL WORKS -				
External Works - Driveway	\$ 8,180	40	2.50%	\$ 7,362
External Works - Hard landscaping	\$ 5,381	40	2.50%	\$ 4,843
External Works - Walling, fencing and gates	\$ 12,118	40	2.50%	\$ 10,906
FLOOR FINISHES -				
Floor Finishes - General	\$ 18,141	40	2.50%	\$ 16,327
Floor Finishes - Tiling to wet areas	\$ 5,543	40	2.50%	\$ 4,989
GLAZING	\$ 18,234	40	2.50%	\$ 16,411
KITCHEN/BATHROOM FIXTURES -				

Kitchen/Bathroom Fixtures - Bath	\$ 1,345	40	2.50%	\$ 1,210
Kitchen/Bathroom Fixtures - Bathroom accessories	\$ 1,567	40	2.50%	\$ 1,411
Kitchen/Bathroom Fixtures - Bathroom tapware	\$ 765	40	2.50%	\$ 688
Kitchen/Bathroom Fixtures - Kitchen cupboards and bench top	\$ 14,908	40	2.50%	\$ 13,417
Kitchen/Bathroom Fixtures - Kitchen sink	\$ 573	40	2.50%	\$ 516
Kitchen/Bathroom Fixtures - Kitchen tapware	\$ 497	40	2.50%	\$ 447
Kitchen/Bathroom Fixtures - Laundry tub	\$ 612	40	2.50%	\$ 550
Kitchen/Bathroom Fixtures - Mirrors/Cabinets	\$ 1,043	40	2.50%	\$ 938
Kitchen/Bathroom Fixtures - Shower screens	\$ 2,714	40	2.50%	\$ 2,443
Kitchen/Bathroom Fixtures - Vanity basins	\$ 2,691	40	2.50%	\$ 2,422
Kitchen/Bathroom Fixtures - WC Suites	\$ 1,362	40	2.50%	\$ 1,226
MECHANICAL SERVICES	\$ 9,113	40	2.50%	\$ 8,201
METALWORK -				
Metalwork - General	\$ 1,606	40	2.50%	\$ 1,445
Metalwork - Garage door	\$ 1,850	40	2.50%	\$ 1,665
Metalwork - Letterbox and numbering	\$ 229	40	2.50%	\$ 206
PAINTING	\$ 21,063	40	2.50%	\$ 18,956
PLUMBING	\$ 27,102	40	2.50%	\$ 24,392
ROOFING	\$ 31,843	40	2.50%	\$ 28,658
WALL FINISHES -				
Wall Finishes - General	\$ 25,573	40	2.50%	\$ 23,016
Wall Finishes - Kitchen splashback	\$ 2,446	40	2.50%	\$ 2,202
Wall Finishes - Tiling to wet areas	\$ 5,772	40	2.50%	\$ 5,195
WALLING - STRUCTURAL	\$ 55,199	40	2.50%	\$ 49,679
WATERPROOFING	\$ 3,937	40	2.50%	\$ 3,544

VALUE OF BUILDING ALLOWANCE

\$ 389,797

\$ 350,818



DIMINISHING VALUE - YEAR END SUMMARY				
4 / 26-28 Bennett Street, BURWOOD VIC 3125				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2019 / 2020*	\$0	\$0	\$8,520	\$8,520
2020 / 2021	\$0	\$0	\$9,745	\$9,745
2021 / 2022	\$0	\$0	\$9,745	\$9,745
2022 / 2023	\$0	\$0	\$9,745	\$9,745
2023 / 2024	\$0	\$0	\$9,745	\$9,745
2024 / 2025	\$0	\$0	\$9,745	\$9,745
2025 / 2026	\$0	\$0	\$9,745	\$9,745
2026 / 2027	\$0	\$0	\$9,745	\$9,745
2027 / 2028	\$0	\$0	\$9,745	\$9,745
2028 / 2029	\$0	\$0	\$9,745	\$9,745
2029 / 2030	\$0	\$0	\$9,745	\$9,745
2030 / 2031	\$0	\$0	\$9,745	\$9,745
2031 / 2032	\$0	\$0	\$9,745	\$9,745
2032 / 2033	\$0	\$0	\$9,745	\$9,745
2033 / 2034	\$0	\$0	\$9,745	\$9,745
2034 / 2035	\$0	\$0	\$9,745	\$9,745
2035 / 2036	\$0	\$0	\$9,745	\$9,745
2036 / 2037	\$0	\$0	\$9,745	\$9,745
2037 / 2038	\$0	\$0	\$9,745	\$9,745
2038 / 2039	\$0	\$0	\$9,745	\$9,745
2039 / 2040	\$0	\$0	\$9,745	\$9,745
2040 / 2041	\$0	\$0	\$9,745	\$9,745
2041 / 2042	\$0	\$0	\$9,745	\$9,745
2042 / 2043	\$0	\$0	\$9,745	\$9,745
2043 / 2044	\$0	\$0	\$9,745	\$9,745
2044 / 2045	\$0	\$0	\$9,745	\$9,745
2045 / 2046	\$0	\$0	\$9,745	\$9,745
2046 / 2047	\$0	\$0	\$9,745	\$9,745
2047 / 2048	\$0	\$0	\$9,745	\$9,745
2048 / 2049	\$0	\$0	\$9,745	\$9,745
2049 / 2050	\$0	\$0	\$9,745	\$9,745
2050 / 2051	\$0	\$0	\$9,745	\$9,745
2051 / 2052	\$0	\$0	\$9,745	\$9,745
2052 / 2053	\$0	\$0	\$9,745	\$9,745
2053 / 2054	\$0	\$0	\$9,745	\$9,745
2054 / 2055	\$0	\$0	\$9,745	\$9,745
2055 / 2056	\$0	\$0	\$1,225	\$1,225
2056 / 2057	\$0	\$0	\$0	\$0
2057 / 2058	\$0	\$0	\$0	\$0
2058 / 2059	\$0	\$0	\$0	\$0
2059 / 2060	\$0	\$0	\$0	\$0

*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

**Capital Works Deductions are calculated at the Prime Cost rate of 2.5% per annum, regardless of which depreciation method is chosen for the plant and equipment allowances.



DEPRECIATION SCHEDULE & CAPITAL WORKS ALLOWANCE

BASED UPON

THE PRIME COST METHOD

This method evenly spreads out the depreciation you can claim on Plant and Equipment items.

CONSTRUCTION SUMMARY - PRIME COST METHOD

DEPRECIATION & BUILDING ALLOWANCES BASED ON THE PRIME COST METHOD AS OUTLINED IN THE
NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT1999.
AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY
THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017
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PROJECT: 4 / 26-28 Bennett Street, BURWOOD VIC 3125

DATE: 29-May-20

CLIENT: LEVEL EFFECT SUPERANNUATION SUPER FUND

JOB: 105372

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TOTAL BUILDING ALLOWANCES	\$389,797
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
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TOTAL PLANT & EQUIPMENT NOT 'PREVIOUSLY USED'	\$0

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 4 / 26-28 Bennett Street, BURWOOD VIC 3125

DATE: 29-May-20

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Category : BUILDING ALLOWANCE (45 items)

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Carpentry - General	\$ 4,281	40	2.50%	\$ 3,853
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\$ 350,818



PRIME COST - YEAR END SUMMARY			
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2023 / 2024	\$0	\$9,745	\$9,745
2024 / 2025	\$0	\$9,745	\$9,745
2025 / 2026	\$0	\$9,745	\$9,745
2026 / 2027	\$0	\$9,745	\$9,745
2027 / 2028	\$0	\$9,745	\$9,745
2028 / 2029	\$0	\$9,745	\$9,745
2029 / 2030	\$0	\$9,745	\$9,745
2030 / 2031	\$0	\$9,745	\$9,745
2031 / 2032	\$0	\$9,745	\$9,745
2032 / 2033	\$0	\$9,745	\$9,745
2033 / 2034	\$0	\$9,745	\$9,745
2034 / 2035	\$0	\$9,745	\$9,745
2035 / 2036	\$0	\$9,745	\$9,745
2036 / 2037	\$0	\$9,745	\$9,745
2037 / 2038	\$0	\$9,745	\$9,745
2038 / 2039	\$0	\$9,745	\$9,745
2039 / 2040	\$0	\$9,745	\$9,745
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2041 / 2042	\$0	\$9,745	\$9,745
2042 / 2043	\$0	\$9,745	\$9,745
2043 / 2044	\$0	\$9,745	\$9,745
2044 / 2045	\$0	\$9,745	\$9,745
2045 / 2046	\$0	\$9,745	\$9,745
2046 / 2047	\$0	\$9,745	\$9,745
2047 / 2048	\$0	\$9,745	\$9,745
2048 / 2049	\$0	\$9,745	\$9,745
2049 / 2050	\$0	\$9,745	\$9,745
2050 / 2051	\$0	\$9,745	\$9,745
2051 / 2052	\$0	\$9,745	\$9,745
2052 / 2053	\$0	\$9,745	\$9,745
2053 / 2054	\$0	\$9,745	\$9,745
2054 / 2055	\$0	\$9,745	\$9,745
2055 / 2056	\$0	\$1,225	\$1,225
2056 / 2057	\$0	\$0	\$0
2057 / 2058	\$0	\$0	\$0
2058 / 2059	\$0	\$0	\$0
2059 / 2060	\$0	\$0	\$0

*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

