

P & C SUPER FUND
GENERAL LEDGER FOR THE PERIOD 22/02/2021 TO 30/06/2021
FROM ACCOUNT 250/001 TO 250/001 - ENTRIES: ALL

1-1

Printed: Monday 16 August, 2021 @ 12:12:33

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>250</u>						
<u>Interest Received</u>						
<u>250/001</u>						
<u>Cash at Bank - BOQ 23161288</u>						
30/04/2021	1	Bank Statement			288.35	(288.35)
31/05/2021	1	Bank Statement			4.18	(292.53)
30/06/2021	1	Bank Statement			8.70	(301.23)
Total Debits:						
Total Credits:				\$301.23		
Current Year Profit/(Loss):				N/A		

P & C SUPER FUND
GENERAL LEDGER FOR THE PERIOD 22/02/2021 TO 30/06/2021
FROM ACCOUNT 280/001 TO 280/001 - ENTRIES: ALL

2.1

Printed: Monday 16 August, 2021 @ 12:11:45

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>280</u> <u>Rent Received</u>						
<u>280/001</u> <u>47 Walter Street, Boonah</u>						
03/05/2021	1	Bank Statement			1,375.00 2.2	(1,375.00)
Narration: ECJ Kirchner 2/47 Walter Street						
03/05/2021	300621	Closing Journal - Cash		125.00		(1,250.00)
Narration: GST adjustment at 30/06/2021						
04/05/2021	1	Bank Statement			1,690.70 2.3	(2,940.70)
Narration: Boonah						
04/05/2021	300621	Closing Journal - Cash		153.70		(2,787.00)
Narration: GST adjustment at 30/06/2021						
10/05/2021	1	Bank Statement			1,690.70 2.4	(4,477.70)
Narration: Boonah						
10/05/2021	300621	Closing Journal - Cash		153.70		(4,324.00)
Narration: GST adjustment at 30/06/2021						
28/05/2021	1	Bank Statement			1,690.70 2.5	(6,014.70)
Narration: Boonah						
28/05/2021	300621	Closing Journal - Cash		153.70		(5,861.00)
Narration: GST adjustment at 30/06/2021						
31/05/2021	1	Bank Statement			1,690.70 2.4	(7,551.70)
Narration: Boonah						
31/05/2021	1	Bank Statement			1,375.00	(8,926.70)
Narration: Boonah						
31/05/2021	300621	Closing Journal - Cash		153.70	2.7	(8,773.00)
Narration: GST adjustment at 30/06/2021						
31/05/2021	300621	Closing Journal - Cash		125.00		(8,648.00)
Narration: GST adjustment at 30/06/2021						
				Total Debits:	\$864.80	
				Total Credits:	\$9,512.80	
				Current Year Profit/(Loss):	N/A	

P & C Investments SMSF Pty Ltd

2-1

ABN: 648 139 717

P O Box 1017

Oxenford Qld 4210

Invoice/Statement

Mobile: 0413 613 651

01 May 2021

Invoice 0001

TO: EMMA KIRCHNER
THE CUPCAKE AND BURGER HIDE-OUT
SHOP 2 47 WALTER STREET
BOONAH 4310

For:

Rent of Premises – Shop 2, 47 Walter Street Boonah

01/05/2021 to 31/05/2021	\$1,250
GST	\$ 125

TOTAL OWING	\$1,375

Please make payment to:Bank:

Acct Name:

BSB #:

Acct #:

Bank of Queensland

P & C Investments SMSF Pty Ltd

124-176

23161288

P& C Investments SMSF Pty Ltd
ABN 648 139 717

ABN: 648 139 717

Invoice/Statement

Mobile: 0413 613 651

01 May 2021

Invoice 0002

TO: Boonah Real Estate Pty Ltd

For:

Rent of Premises – Shop 3, 47 Walter Street Boonah

1/4/2021 to 30/4/2021

\$1,537.00

GST

\$153.70

TOTAL OWING

\$1,690.70

Please make payment to: Bank:

Acct Name:

BSB #:

Acct #:

Bank of Queensland

P & C Investments SMSF Pty Ltd

124-176

23161288

ABN: 648 139 717

PO Box 1017 Oxenford Qld 4210

Invoice/Statement

Mobile: 0413 613 651

01 May 2021

Invoice 0003

TO: SEQ SHEDS PTY LTD
ACN 643789860
Shop 1 47 Walter Street Boonah 4310

Rent of Premises – Shop 1 , 47 Walter Street Boonah

01/05/2021	31/05/2021	\$1,537.00
GST		\$153.70
<hr/>		
TOTAL OWING		\$1,690.70

Please make payment to:Bank:

Acct Name:

BSB #:

Acct #:

Bank of Queensland

P & C Investments SMSF Pty Ltd

124-176

23161288

P & C Investments SMSF Pty Ltd

emailed 28/5/21 2.5

ABN: 648 139 717

PO Box 1017 Oxenford Qld 4210

Invoice/Statement

Mobile: 0413 613 651

01 June 2021

paid 1/6

Invoice 0004

TO: SEQ SHEDS PTY LTD
ACN 643789860
Shop 1 47 Walter Street Boonah 4310

Rent of Premises – Shop 1 , 47 Walter Street Boonah

01/06/2021	30/06/2021	\$1,537.00
GST		\$153.70
<hr style="border-top: 1px dashed black;"/>		
TOTAL OWING		\$1,690.70

Please make payment to:Bank:

Acct Name:
BSB #:
Acct #:

**Bank of Queensland
P & C Investments SMSF Pty Ltd
124-176
23161288**

P & C Investments SMSF Pty Ltd

2.6

emailed

ABN: 648 139 717

PO Box 1017 Oxenford Qld 4210

28/5/21

Invoice/Statement

Mobile: 0413 613 651

01 June 2021

Invoice 0005

Paid 1/6

TO: BOONAH REAL ESTATE
Shop 3 47 Walter Street Boonah 4310

Rent of Premises – Shop 3 47 Walter Street Boonah

01/06/2021	30/06/2021	\$1,537.00
GST		\$153.70

TOTAL OWING		\$1,690.70

Please make payment to:Bank:

Acct Name:

BSB #:

Acct #:

Bank of Queensland

P & C Investments SMSF Pty Ltd

124-176

23161288

P&C Investments SMSF Pty Ltd
ABN 648 139 717

ABN: 648 139 717

P O Box 1017

Oxenford Qld 4210

Invoice/Statement

Mobile: 0413 613 651

01 June 2021

*emailed
28/5/21
paid 1/6*

Invoice 0006

TO: EMMA KIRCHNER
THE CUPCAKE AND BURGER HIDE-OUT
SHOP 2 47 WALTER STREET
BOONAH 4310

For:

Rent of Premises – Shop 2, 47 Walter Street Boonah

01/06/2021 to 31/06/2021
GST

\$1,250
\$ 125

TOTAL OWING

\$1,375

Please make payment to: Bank:

Acct Name:

BSB #:

Acct #:

Bank of Queensland

P & C Investments SMSF Pty Ltd

124-176

23161288

P & C SUPER FUND
LUMP SUM/RBS ROLLIN POSTING REPORT AT 6 APRIL 2021

Member Details

Member Name Kilerby, Paul Douglas
 Rollin Date 06/04/2021

Benefit Payment Data	Preserved	Res Non Pres	Unres Non Pres
Tax Free			284,102.00
Taxable - taxed element			15,898.00
- untaxed element			
KiwiSaver Tax Free			
Total			300,000.00

Journal Entry *

This Journal Entry assumes the consideration received has been posted to the Lump Sum Clearing Account (A/c: 492)

Account Description	Account	Debit	Credit
Lump Sum Clearing Account	492	300,000.00	
Unres Non Pres/Taxable	287/001		15,898.00
Unres Non Pres/Tax Free	288/001		284,102.00

3-1



3.2

Rollover benefits statement

WHEN TO USE THIS STATEMENT

! Only use this version of the form for transactions occurring on or after 1 July 2013.

If you need to correct an error regarding a payment made before 1 July 2013, use NAT 70944-05.2007.

! You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for **all** rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- You are paying a rollover superannuation benefit to another fund or RSA, and you are not already providing **all** of this information electronically under the rollover data standards.
- You have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member.
- You are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section D instead of section C).

COMPLETING THIS STATEMENT

- Print clearly in BLOCK LETTERS using a black pen only.
- Place in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

! Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

4 (a) Unique superannuation identifier (USI)

(b) Member client identifier

Section B: Member's details

5 Tax file number (TFN) 117 598 379

6 Full name

Title: Mr [X] Mrs [] Miss [] Ms [] Other []

Family name KILLERBY

First given name PAUL

Other given names DOUGLAS

7 Residential address

946 BEAUDESERT NERANG ROAD

Suburb/town/locality MOUNT NATHAN

State/territory QLD

Postcode 4211

Country if other than Australia

8 Date of birth 29 / 10 / 1947

9 Sex Male [X] Female []

10 Daytime phone number (include area code)

0413 613651

11 Email address (if applicable)

[Empty email address field]

Section C: Rollover transaction details

Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 Service period start date 25 / 06 / 2013

13 Tax components

Tax-free component \$ 284,102.00

KiwiSaver tax-free component \$

Taxable component: Element taxed in the fund \$ 15,898.00

Element untaxed in the fund \$

Tax components TOTAL \$ 300,000.00

Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

34

14 Preservation amounts

Preserved amount \$, , .

KiwiSaver preserved amount \$, , .

Restricted non-preserved amount \$, , .

Unrestricted non-preserved amount \$, , .

Preservation amounts TOTAL \$, , .

! If the rollover payment contains a KiwiSaver preserved amount, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: Non-complying funds

! Only complete this section if you are a trustee of a non-complying fund.

15 Contributions made to a non-complying fund on or after 10 May 2006

\$, , .

Section E: Transferring fund

16 Fund ABN

17 Fund name

COASTAL AUTO WHOLESALERS PTY LTD SUPERANNUATION FUND

18 Contact name

Title: Mr Mrs Miss Ms Other

Family name KILLERBY

First given name PAUL

Other given names DOUGLAS

19 Daytime phone number (include area code)

20 Email address (if applicable)

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

i Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION

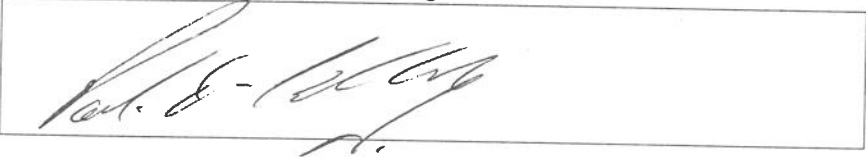
Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

PAUL DOUGLAS KILLERBY

Trustee, director or authorised officer signature



Date
Day: 01 / Month: 04 / Year: 2021

OR

AUTHORISED REPRESENTATIVE DECLARATION

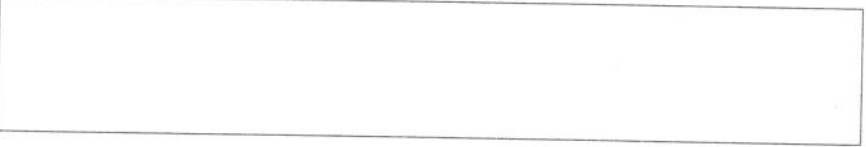
Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name (BLOCK LETTERS)

Authorised representative signature



Date
Day: / Month: / Year:

Tax agent number (if you are a registered tax agent) [][][][][][][][][][]

Where to send this form

i Do not send this form to the ATO.

- If the rollover data standards **do not apply** to the transaction, you must do all of the following:
- send the form to the receiving fund in section A within seven days of paying them the rollover
 - provide a copy to the member in section B within 30 days of paying the rollover
 - keep a copy in your records for a period of five years.

- If the rollover data standards **do apply** to the transaction, you must do all of the following:
- comply with the requirements of the data standard for the fund-to-fund interaction (do not send this form to the receiving fund in section A)
 - use this form only to provide a statement to the member in section B within 30 days of paying the rollover
 - keep a copy of the member statement in your records for a period of five years.

Section A: Receiving fund's details - please state information below, if known.

Australian business number (ABN):15494896074

Unique Superannuation identifier (USI):

Name:P & C SUPER FUND

Member client identifier:C BRODERICK

Postal address - Street address:PO Box 1017

Suburb/town/locality:OXENFORD

State/territory:QLD

Postcode:4210

Section B: Members's details - please state information below, if known.

Tax file number (TFN):134892917

Full name:

Title:Ms

First given name:Carmen

Family name:Broderick

Other given names:

Postal address - Street address:PO Box 1017

Suburb/town/locality:OXENFORD

State/territory:QLD

Postcode:4210

Date of birth:04/05/1951

Sex:Female

Daytime phone number (include area code):0408 796 313

Email address (if applicable):
brodie44@bigpond.net.au

Section C: Rollover transaction details

Service period start date:13/11/1995

Tax components:

Tax-free component: \$ 293,551.86

KiwiSaver tax-free component: \$ 0.00

Taxable component:

Element taxed in the fund: \$ 6,448.14

Element untaxed in the fund: \$ 0.00

Total Tax components: \$ 300,000.00

Preservation amounts:

Preserved amount: \$ 0.00

KiwiSaver preserved amount: \$ 0.00

Restricted non-preserved amount: \$ 0.00

Unrestricted non-preserved amount: \$ 300,000.00

Total preservation amounts: \$ 300,000.00

Section D: Non-complying fund - only complete if you're a trustee of a non-complying fund.

Contributions made to a non-complying fund on or after 10 May 2006

Section E: Declaration

Fund's ABN:98 503 137 921

Fund's name:Sunsuper

Contact name:Steve Davidson

Email address (if applicable):

Daytime phone number (including area code):13 11 84

Signature of authorised person:

Steve Davidson

Date:23/03/2021

You do not need to send a copy of this statement to the Australian Taxation Office, however, you must keep a copy for your records for a period of five years.

DUX_Mail_Returns_Seal_u7_013RT_AU_B/000020/000077



Simmons Livingstone & Associates

4-1

A.B.N. 45 163 871 958
PO Box 806, Oxenford 4210 Queensland
Tele 07 5561 8800 | Fax 07 5561 8700
simmonslivingstone.com.au

P & C Investments SMSF Pty Ltd
PO Box 3746
VICTORIA POINT QLD 4165

Tax Invoice
025419

Ref: KILLPC5
23 February, 2021

Description	Amount
<p>Fee for Professional Service rendered in relation to the following:</p> <ul style="list-style-type: none"> P & C Investments SMSF Pty Ltd <p>The following gives details of the work undertaken:</p> <p><u>P & C Investments SMSF Pty Ltd</u></p> <p>Attending to secretarial matters of the company on your behalf throughout the year with the Australian Securities & Investments Commission (ASIC):</p> <ul style="list-style-type: none"> Attendance to ASIC company statements and review documentation on your behalf; Checking and comparison of your company information with ASIC registers; Preparation of annual company minutes as required by the Corporations Law; Attendance to minor changes in your company details as and when they arise; Provision of registered office address and maintenance of legislated ASIC opening hours; Assurance your company files are up to date and compliant with current Corporations Law and associated legislation. 	200.00
Please note that this invoice is now due.	
GST: \$ 20.00 Amount Due: \$ 220.00	

The firm reserves the right to charge interest of 11.5% compounding daily on outstanding amounts. The firm reserves the right to refer the outstanding invoices to a debt collection agency or legal practitioner, at a cost to the client. Such costs may include commission, administration fees, legal costs and interest as charged by the debt collection agency or legal practitioner.

<input type="checkbox"/> (EFT) - Transfer to our account Account Name Simmons Livingstone & Associates BSB: 064 445 Account: 1052 7520		Ref: KILLPC5 Invoice: 025419 23 February, 2021 Amount Due: \$ 220.00
<input type="checkbox"/> Credit Card (Please indicate type) <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa		Card CCV
Card Number:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Cardholder	Signature	Expiry/.....
<small>Liability limited by a scheme approved under Professional Standards Legislation</small>		

P & C Super Fund

Formation Costs Simmons Livingstone & Associates invoice 25403

\$2,500.00 establishment costs # 5.3

Year

2021	500.00	2,000.00
2022	500.00	1,500.00
2023	500.00	1,000.00
2024	500.00	500.00
2025	500.00	0.00

POSTED



The Trustees
 P & C Super Fund
 PO Box 3746
 VICTORIA POINT QLD 4165

Tax Invoice
025403

Ref: KILLPS2
 23 February, 2021

Description	Amount
<p><u>P & C Super Fund</u></p> <ul style="list-style-type: none"> • Meeting with to you in relation to establishment of your Self Managed Superannuation Fund (SMSF). • Attending to the establishment of your SMSF including checking of all forms minutes trust deeds and other relevant trust documentation. • Provision of SMSF Trust Deed including alterations to reflect the SMSF has a corporate trustee; • a Product Disclosure Statement summarising the features of the SMSF; • Consents for the directors of the corporate Trustee; • Minutes to set up the SMSF; • Applications, consents, & beneficiary notices for the SMSF members; • ATO trustee declaration form; <p><u>Corporate Trustee - P & C Investments SMSF Pty Ltd</u></p> <ul style="list-style-type: none"> • Certificate of Registration of a company including ACN (Australian Company Number) • Provision of Company's Constitution including customisations to reflect that the company is the trustee of a superannuation fund; • Consent to act as Director; • Consent to act as Secretary; • Application for shares; • Minutes of a meeting of directors; • Share Certificates; • Consent to act as Public Officer; • Notice of appointment of Public Officer; 	<p>2,272.73</p>

Description	Amount

Please note that this invoice is now due.	GST: \$	2,272.73
	Amount Due: \$	227.27
		2,500.00

The firm reserves the right to charge interest of 11.5% compounding daily on outstanding amounts. The firm reserves the right to refer the outstanding invoices to a debt collection agency or legal practitioner, at a cost to the client. Such costs may include commission, administration fees, legal costs and interest as charged by the debt collection agency or legal practitioner.

<input type="checkbox"/> Direct Deposit (EFT) Account Name Simmons Livingstone & Associates BSB: 064 445 Account: 1052 7520	Amount Due: \$	Ref: KILLPS2 Invoice: 025403 23 February, 2021
<input type="checkbox"/> Credit Card (Please indicate type) <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa	Card CCV	
Card Number:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Cardholder	Signature	Expiry/.....

6.1

P&C Super Fund
Summary of Quantity Surveyor Report

- Plant & Equipment
47 Walter Street, Boonah

Year	Claim	Closing WDV
		33151 Total Cost
2021	5069	28082
2022	8134	19948
2023	6033	13915
2024	4095	9820
2025	3288	6532
2026	2154	4378
2027	1420	2958
2028	944	2014
2029	755	1259
2030	474	785
2031	294	491
2032	185	306
2033	115	191
2034	74	117
2035	45	72
2036	28	44
2037	18	26
2038	10	16
2039	6	10
2040	4	6
2041	4	2
2042	1	1
2043	1	0

Su P 13
OF QSR

POSTED



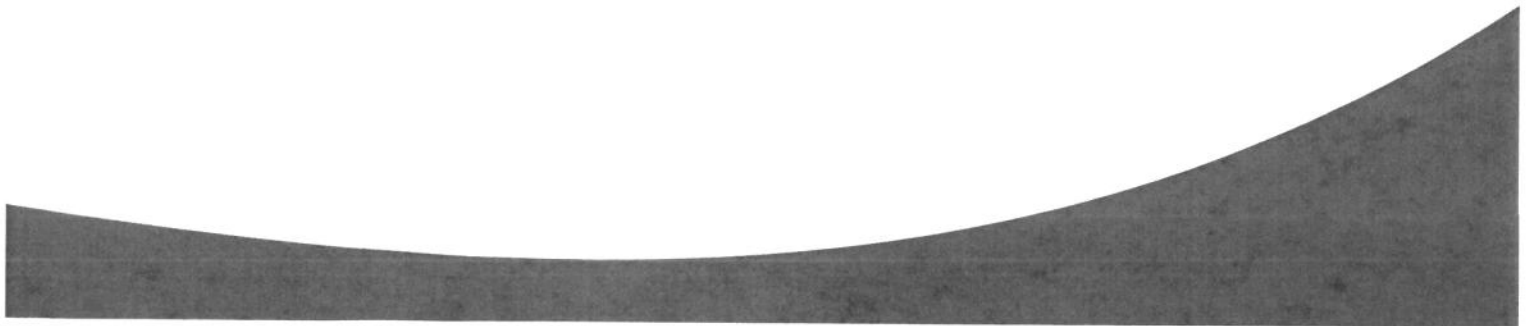
BMIT Tax Depreciation
QUANTITY SURVEYORS

6.2

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

P & C Investments SMSF Pty Ltd
47 Walter Street
BOONAH QLD 4310



6.3

22 November 2021

P & C Investments SMSF Pty Ltd
PO Box 1017
OXENFORD QLD 4210

Dear Sir/Madam,

Thank you for selecting BMT Tax Depreciation to complete your Capital Allowance and Tax Depreciation Schedule.

This document outlines the relevant information, legislation and methodology used in the assessment of the potential depreciation deductions for 47 Walter Street, BOONAH QLD 4310.

For your convenience we have included an explanation and summary of the calculations used in this schedule.

We trust our service and the deductions outlined in the following schedules will exceed your expectations. BMT strive for excellence and appreciate any feedback you may have.

Our commitment to the continuous development of our service ensures you receive the maximum depreciation deductions you're entitled to.

We invite you to register for our online portal MyBMT. MyBMT allows you to view and update your schedule, access and download existing schedules, upload property files including photos and receipts, add members of your investment team and share your schedule with your Accountant or Tax Adviser all in one convenient location. For more information and to register visit www.mybmt.bmtqs.com.au.

To learn more about property depreciation visit www.bmtqs.com.au. We have a range of free tools and resources to assist you on your property investing journey.

Should you require any further information or clarification, please contact one of our depreciation experts or our Chief Executive Officer, Mr Bradley Beer.

Once again, thank you for choosing BMT Tax Depreciation and we look forward to working with you in the future.

Yours sincerely,



BMT Tax Depreciation Pty Ltd
Quantity Surveyors
AIQS, RICS, AVAA, Tax Agent: 53712009

Table of contents

BMT Capital Allowance and Tax Depreciation Schedule overview.....	4
Methodology.....	5
Summary of capital expenditure.....	9
Division 40 - plant and equipment.....	9
Division 43 - capital works allowance.....	9
Balance of capital expenditure.....	9
Total capital expenditure.....	9
BMT Capital Allowance and Tax Depreciation Schedule summary.....	10
Total deductions - 40 year forecast.....	10
10 year forecast comparison graph.....	11
Division 43 - capital works allowance.....	12
Diminishing value method summary.....	13
Prime cost method summary.....	14
Diminishing value method schedules.....	15
Diminishing value method schedules (years 1 - 5).....	15
Diminishing value method schedules (years 6 - 10).....	16
Diminishing value method schedules (years 11 - 15).....	17
Diminishing value method schedules (years 16 - 20).....	18
Pooling schedules.....	19
Pooling schedules (years 1 - 5).....	19
Pooling schedules (years 6 - 10).....	20
Pooling schedules (years 11 - 15).....	21
Pooling schedules (years 16 - 20).....	22
Prime cost schedules.....	23
Prime cost schedules (years 1 - 5).....	23
Prime cost schedules (years 6 - 10).....	24
Prime cost schedules (years 11 - 15).....	25
Prime cost schedules (years 16 - 20).....	26
Grouped depreciation rates.....	27
Grouped depreciation rates (diminishing value method).....	27
Grouped depreciation rates (prime cost method).....	28
Glossary of terms.....	29

BMT Capital Allowance and Tax Depreciation Schedule overview

The following is a summary of the information used by BMT Tax Depreciation when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership details and structure play a significant part in the methodology that is used and subsequently changes the results of the schedule and the calculations used within it. Any changes to the ownership entity or structure may make this schedule inaccurate.

To update your details please contact the expert team at BMT Tax Depreciation on 1300 728 726 or log in to MyBMT at www.mybmt.bmtqs.com.au.

Schedule prepared for:	P & C Investments SMSF Pty Ltd
Property address:	47 Walter Street, BOONAH QLD 4310
Ownership interest:	100 per cent

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 percent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997, are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset. For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items under \$200 as each co-owner's share is less than \$100 each. When an owner's share of an asset valued at less than \$1,000 it can also be added to a low-value pool.

Property type:	Commercial
Purchase price:	\$570,000
Reporting year start:	1 July
Settlement date:	30 April 2021
Construction completion date:	14 August 1991
Schedule start date:	30 April 2021

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for P & C Investments SMSF Pty Ltd for the property located at 47 Walter Street, BOONAH QLD 4310 has been prepared and calculated in accordance with the legislation in force at the time the asset was acquired and the date this document was produced.

The Capital Allowance and Tax Depreciation Schedule is based on our understanding of the applicable legislative provisions, the Commissioner of Taxation's intent and interpretation of the legislation as outlined in tax rulings and supportive documents. The following is a non-exhaustive list of reference material that is relevant to the information contained in this schedule:

- The Income Tax Assessment Act 1997 (Cth) (ITAA 1997) and the Income Tax Assessment Act 1936 (Cth) (ITAA 1936), in particular:
 - Division 40 of the ITAA 1997;
 - Division 43 of the ITAA 1997; and
 - Subdivision 328D of the ITAA 1997
- Taxation Rulings and public guidance issued by the Australian Taxation Office (ATO), in particular:
 - IT 2197 titled "Income tax: installation costs of plant and equipment";
 - Taxation Ruling TR 2021/3 titled "Income Tax: Effective Life of Depreciating Assets"; and
 - publicly available guidance in relation to market valuations for tax purposes
- The Ralph Review of Business Taxation of 21 September 1999
- Documentation and procedures defined in the Australian Accounting Standards, in particular:
 - AASB 116 Property, Plant and Equipment; and
 - AASB 13 Fair Value Measurement

It is a requirement to advise BMT Tax Depreciation when any actual costs in whole or part thereof are available prior to the preparation of the Capital Allowance and Tax Depreciation Schedule. Where costs have been provided, they have been used and noted accordingly in this schedule. In the event that costs are not available, BMT Tax Depreciation use estimating procedures and methodology to adjust estimates to that on the historical date in which the actual construction or installation took place.

The construction expenditure has been determined on the basis of the estimated cost incurred in relation to the construction of a building including fixed elements, extensions, alterations and structural improvements.

Construction expenditure calculated includes:

- Preliminary expenses such as professional Architect, Engineer and Surveyor's fees and the cost of foundation excavations
- Builder's or Contractor's margin
- Allowance for contingencies
- All plant and equipment

The construction expenditure calculated excludes:

- Site clearance, earthworks that are permanent, can be economically maintained and are not integral to the installation or construction of a structure
- Demolition of existing structures
- Soft landscaping
- Cost of acquiring land
- Developer's profit and overheads

The following additional information has been used in the preparation of the Capital Allowance and Tax Depreciation Schedule:

- Written and verbal information provided by P & C Investments SMSF Pty Ltd
- Verbal information provided by Scenic Rim Regional Council
- Site inspection conducted by BMT Tax Depreciation on 11 November 2021

The following assumptions have been made in the preparation of the Capital Allowance and Tax Depreciation Schedule.

- That all items of plant and equipment listed in the schedule are owned by the commercial property owner or lessee
- The lessee has no right to remove any of the plant and equipment assets listed in this schedule
- That you are entitled to input tax credits and therefore GST is excluded from the appropriate items within the schedule
- That no schedule of depreciation allowances existed or formed a condition of the purchase documentation
- Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income
- No additional actual costs in whole or part thereof are available at this time

Owners are advised to discuss and confirm the above assumptions with their Tax Adviser prior to using this Capital Allowance and Tax Depreciation Schedule.

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75 per cent in the year of acquisition and 37.5 per cent each year thereafter.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

Experience and qualifications

Quantity Surveyors are recognised by the Commissioner of Taxation to have appropriate construction costing skills to estimate building costs for the purpose of determining your capital works and tax depreciation deductions (see Tax Ruling 97/25).

Please find below BMT Tax Depreciation's relevant qualifications and associations with governing bodies:

- **AIQS - Australian Institute of Quantity Surveyors**

As a member of the AIQS, a professional standards body, BMT Tax Depreciation upholds its professionalism and standards to the highest level. The institute plays an important role by ensuring that industry standards and information are continuously updated.

- **RICS - Royal Institute of Chartered Surveyors**

BMT Tax Depreciation are proud members of RICS, allowing us access to the latest methodology used by Surveyors across Australia and the world.

- **AVAA - Auctioneers & Valuers Association of Australia**

BMT Tax Depreciation is also a member of the AVAA. The AVAA works to elevate and maintain the standards of professional knowledge and sound practice relating to accurately valuing a variety of plant and equipment.

- **PIPA - Property Investment Professionals of Australia**

As a member of PIPA, BMT Tax Depreciation are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **Registered Tax Agent**

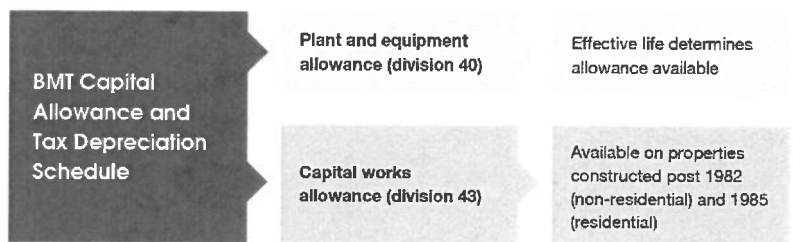
BMT Tax Depreciation are registered Tax Agents qualified to prepare depreciation schedules for any rental, commercial or investment property under the Tax Agents Services Act 2009. Our Tax Agents number is 53712009.

- **UDIA - Urban Development Institute of Australia**

BMT Tax Depreciation are members of UDIA and use their information to keep up to date on statistics and current issues which impact property and urban development.

Summary of capital expenditure

Purchase price	\$570,000
Total expenditure	\$570,000



Division 40 - plant and equipment	\$33,151
--	-----------------

The calculations for plant and equipment assets have been prepared in accordance with the relevant Taxation Ruling in place at the time of preparing this report. This ruling discusses the methodology outlined by the Commissioner of Taxation to determine the effective life of depreciating assets under Section 40-100 ITAA 1997.

Division 43 - capital works allowance	\$140,410
--	------------------

Division 43, as outlined in ITAA 1997, allows a deduction for capital expenditure incurred in the construction of any capital works. The deduction claimed as a capital works allowance depends on the type of construction and the date construction started. See the definition of division 43 and the table under this heading within the glossary of key terms for further clarification of the qualifying dates for capital works deductions. The deductible amount for division 43 excludes both division 40 above and any non-qualifying balance of capital expenditure.

Balance of capital expenditure	\$396,439
---------------------------------------	------------------

This represents all items that do not qualify for capital works deductions or decline in value and any capital works deductions which are already exhausted.

Construction expenditure that cannot be claimed (as per ATO guidelines) include:

- Land
- Expenditure on clearing the land prior to construction
- Earthworks that are permanent, and are not integral to the construction
- Expenditure on soft landscaping
- Demolition

Total capital expenditure	\$570,000
----------------------------------	------------------

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

b.11

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.

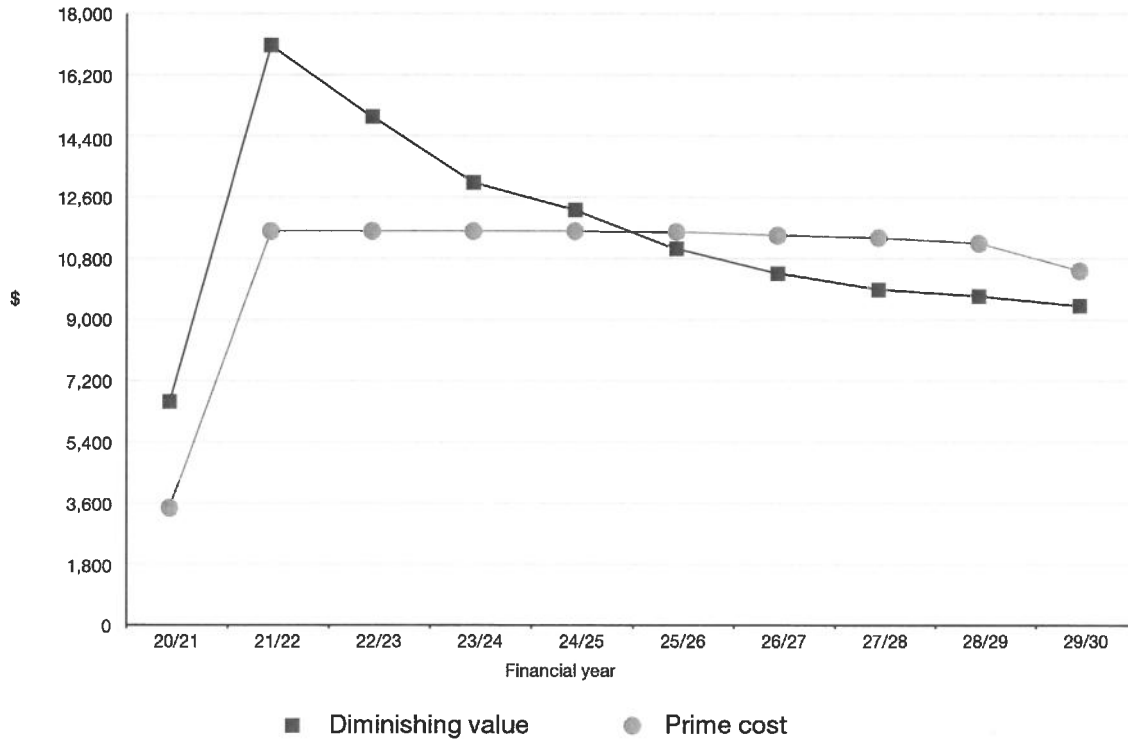
Years 1-21			Years 22-41		
Period	Total deductions		Period	Total deductions	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
30-Apr-21 to 30-Jun-21	6,587	3,452	1-Jul-41 to 30-Jun-42	2,267	2,266
1-Jul-21 to 30-Jun-22	17,073	11,604	1-Jul-42 to 30-Jun-43	2,267	2,266
1-Jul-22 to 30-Jun-23	14,972	11,604	1-Jul-43 to 30-Jun-44	2,266	2,266
1-Jul-23 to 30-Jun-24	13,034	11,604	1-Jul-44 to 30-Jun-45	2,266	2,266
1-Jul-24 to 30-Jun-25	12,227	11,604	1-Jul-45 to 30-Jun-46	2,266	2,266
1-Jul-25 to 30-Jun-26	11,093	11,586	1-Jul-46 to 30-Jun-47	2,266	2,266
1-Jul-26 to 30-Jun-27	10,359	11,480	1-Jul-47 to 30-Jun-48	2,266	2,266
1-Jul-27 to 30-Jun-28	9,883	11,412	1-Jul-48 to 30-Jun-49	2,266	2,266
1-Jul-28 to 30-Jun-29	9,694	11,245	1-Jul-49 to 30-Jun-50	2,266	2,266
1-Jul-29 to 30-Jun-30	9,413	10,437	1-Jul-50 to 30-Jun-51	1,420	1,420
1-Jul-30 to 30-Jun-31	9,233	10,336	1-Jul-51 to 30-Jun-52	1,394	1,394
1-Jul-31 to 30-Jun-32	3,249	3,946	1-Jul-52 to 30-Jun-53	1,394	1,394
1-Jul-32 to 30-Jun-33	2,381	3,148	1-Jul-53 to 30-Jun-54	1,394	1,394
1-Jul-33 to 30-Jun-34	2,340	3,148	1-Jul-54 to 30-Jun-55	48	48
1-Jul-34 to 30-Jun-35	2,311	3,148	1-Jul-55 to 30-Jun-56	0	0
1-Jul-35 to 30-Jun-36	2,294	3,118	1-Jul-56 to 30-Jun-57	0	0
1-Jul-36 to 30-Jun-37	2,284	2,953	1-Jul-57 to 30-Jun-58	0	0
1-Jul-37 to 30-Jun-38	2,276	2,953	1-Jul-58 to 30-Jun-59	0	0
1-Jul-38 to 30-Jun-39	2,272	2,953	1-Jul-59 to 30-Jun-60	0	0
1-Jul-39 to 30-Jun-40	2,270	2,953	1-Jul-60 to 30-Jun-61	0	0
1-Jul-40 to 30-Jun-41	2,270	2,833	Total	173,561	173,561

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.12

10 year forecast comparison graph

The below graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods. The graph demonstrates the diminishing value method's increased deductions over the initial years and the prime cost method's greater deductions in later years.



The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.13

Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed over forty years from the construction completion date. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Original works	14-Aug-91	2.5%	266,902
Additional works	15-Jul-10	2.5%	34,870
Additional works	15-Jul-14	2.5%	55,754

Calculation for write-off provision:

Period	Original division 43 (\$)
30-Apr-21 to 30-Jun-21	1,518
1-Jul-21 to 30-Jun-22	8,939
1-Jul-22 to 30-Jun-23	8,939
1-Jul-23 to 30-Jun-24	8,939
1-Jul-24 to 30-Jun-25	8,939
1-Jul-25 to 30-Jun-26	8,939
1-Jul-26 to 30-Jun-27	8,939
1-Jul-27 to 30-Jun-28	8,939
1-Jul-28 to 30-Jun-29	8,939
1-Jul-29 to 30-Jun-30	8,939

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
30-Apr-21 to 30-Jun-21	2,050	3,019	5,069	1,518	6,587
1-Jul-21 to 30-Jun-22	3,228	4,906	8,134	8,939	17,073
1-Jul-22 to 30-Jun-23	2,255	3,778	6,033	8,939	14,972
1-Jul-23 to 30-Jun-24	1,734	2,361	4,095	8,939	13,034
1-Jul-24 to 30-Jun-25	788	2,500	3,288	8,939	12,227
1-Jul-25 to 30-Jun-26	591	1,563	2,154	8,939	11,093
1-Jul-26 to 30-Jun-27	443	977	1,420	8,939	10,359
1-Jul-27 to 30-Jun-28	332	612	944	8,939	9,883
1-Jul-28 to 30-Jun-29	0	755	755	8,939	9,694
1-Jul-29 to 30-Jun-30	0	474	474	8,939	9,413
1-Jul-30 to 30-Jun-31	0	294	294	8,939	9,233
1-Jul-31 to 30-Jun-32	0	185	185	3,064	3,249
1-Jul-32 to 30-Jun-33	0	115	115	2,266	2,381
1-Jul-33 to 30-Jun-34	0	74	74	2,266	2,340
1-Jul-34 to 30-Jun-35	0	45	45	2,266	2,311
1-Jul-35 to 30-Jun-36	0	28	28	2,266	2,294
1-Jul-36 to 30-Jun-37	0	18	18	2,266	2,284
1-Jul-37 to 30-Jun-38	0	10	10	2,266	2,276
1-Jul-38 to 30-Jun-39	0	6	6	2,266	2,272
1-Jul-39 to 30-Jun-40	0	4	4	2,266	2,270
1-Jul-40 to 30-Jun-41	0	4	4	2,266	2,270
1-Jul-41 to 30-Jun-42	0	1	1	2,266	2,267
1-Jul-42 to 30-Jun-43	0	1	1	2,266	2,267
1-Jul-43 to 30-Jun-44	0	0	0	2,266	2,266
1-Jul-44 to 30-Jun-45	0	0	0	2,266	2,266
1-Jul-45 to 30-Jun-46	0	0	0	2,266	2,266
1-Jul-46 to 30-Jun-47	0	0	0	2,266	2,266
1-Jul-47 to 30-Jun-48	0	0	0	2,266	2,266
1-Jul-48 to 30-Jun-49	0	0	0	2,266	2,266
1-Jul-49 to 30-Jun-50	0	0	0	2,266	2,266
1-Jul-50 to 30-Jun-51	0	0	0	1,420	1,420
1-Jul-51 to 30-Jun-52	0	0	0	1,394	1,394
1-Jul-52 to 30-Jun-53	0	0	0	1,394	1,394
1-Jul-53 to 30-Jun-54	0	0	0	1,394	1,394
1-Jul-54 to 30-Jun-55	0	0	0	48	48
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
1-Jul-58 to 30-Jun-59	0	0	0	0	0
1-Jul-59 to 30-Jun-60	0	0	0	0	0
1-Jul-60 to 30-Jun-61	0	0	0	0	0
Total	11,421	21,730	33,151	140,410	173,561

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

CGT date 10/4/21

6.15

BMT Tax Depreciation

QUANTITY SURVEYORS

Prime cost method summary

Date	Division 40	Division 43	Total
30-Apr-21 to 30-Jun-21	1,934	1,518	3,452
1-Jul-21 to 30-Jun-22	2,665	8,939	11,604
1-Jul-22 to 30-Jun-23	2,665	8,939	11,604
1-Jul-23 to 30-Jun-24	2,665	8,939	11,604
1-Jul-24 to 30-Jun-25	2,665	8,939	11,604
1-Jul-25 to 30-Jun-26	2,647	8,939	11,586
1-Jul-26 to 30-Jun-27	2,541	8,939	11,480
1-Jul-27 to 30-Jun-28	2,473	8,939	11,412
1-Jul-28 to 30-Jun-29	2,306	8,939	11,245
1-Jul-29 to 30-Jun-30	1,498	8,939	10,437
1-Jul-30 to 30-Jun-31	1,397	8,939	10,336
1-Jul-31 to 30-Jun-32	882	3,064	3,946
1-Jul-32 to 30-Jun-33	882	2,266	3,148
1-Jul-33 to 30-Jun-34	882	2,266	3,148
1-Jul-34 to 30-Jun-35	882	2,266	3,148
1-Jul-35 to 30-Jun-36	852	2,266	3,118
1-Jul-36 to 30-Jun-37	687	2,266	2,953
1-Jul-37 to 30-Jun-38	687	2,266	2,953
1-Jul-38 to 30-Jun-39	687	2,266	2,953
1-Jul-39 to 30-Jun-40	687	2,266	2,953
1-Jul-40 to 30-Jun-41	567	2,266	2,833
1-Jul-41 to 30-Jun-42	0	2,266	2,266
1-Jul-42 to 30-Jun-43	0	2,266	2,266
1-Jul-43 to 30-Jun-44	0	2,266	2,266
1-Jul-44 to 30-Jun-45	0	2,266	2,266
1-Jul-45 to 30-Jun-46	0	2,266	2,266
1-Jul-46 to 30-Jun-47	0	2,266	2,266
1-Jul-47 to 30-Jun-48	0	2,266	2,266
1-Jul-48 to 30-Jun-49	0	2,266	2,266
1-Jul-49 to 30-Jun-50	0	2,266	2,266
1-Jul-50 to 30-Jun-51	0	1,420	1,420
1-Jul-51 to 30-Jun-52	0	1,394	1,394
1-Jul-52 to 30-Jun-53	0	1,394	1,394
1-Jul-53 to 30-Jun-54	0	1,394	1,394
1-Jul-54 to 30-Jun-55	0	48	48
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
1-Jul-58 to 30-Jun-59	0	0	0
1-Jul-59 to 30-Jun-60	0	0	0
1-Jul-60 to 30-Jun-61	0	0	0
Total	33,151	140,410	173,561

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-16

Diminishing value method schedule (years 1 - 5)

Tax grouping	Total cost @ 30-Apr-21 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				30-Apr-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	5,532	10	20.0%	188	1,069	855	684	0*	1,710
Alarms - Smoke	492	6	37.5%	0*	0	0	0	0	61
Bathroom Accessories	921	1	100.0%	921	0	0	0	0	0
Carpets - General	7,799	8	25.0%	331	1,867	1,400	1,050	788	2,363
Ceiling Fans	263	10	100.0%	263	0	0	0	0	0
Curtains and Drapes	112	6	100.0%	112	0	0	0	0	0
Door Closers	124	10	100.0%	124	0	0	0	0	0
Fire control and alarm assets - Extinguishers	690	15	37.5%	0*	0	0	0	0	86
Floor coverings - linoleum and vinyl	632	10	37.5%	0*	0	0	0	0	79
Hot Water Installations	2,238	15	13.3%	51	292	0*	0	0	462
Light Fittings & Shades	11,621	20	37.5%	0*	0	0	0	0	1,441
Security System	551	5	37.5%	0*	0	0	0	0	68
Switchboards	2,116	20	37.5%	0*	0	0	0	0	262
Window blinds	60	15	100.0%	60	0	0	0	0	0
Subtotal	33,151			2,050	3,228	2,255	1,734	788	6,532
Total division 40 - plant	17,049			2,050	3,228	2,255	1,734	788	2,363
Total division 40 - pooled plant (Page 19)	16,102			3,019	4,806	3,778	2,361	2,500	4,169
Total division 40	33,151			5,069	8,134	6,033	4,095	3,288	6,532
Division 43 - capital works allowance									
Total division 43 (Page 12)	140,410			1,518	8,939	8,939	8,939	8,939	103,136
Total depreciation	173,561			6,587	17,073	14,972	13,034	12,227	109,668

*Low cost assets and low value assets have been allocated to the low value pooling table.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.17

BMIT Tax Depreciation

QUANTITY SURVEYORS

Diminishing value method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	1,710	10	37.5%	0	0	0	0	0	163
Alarms - Smoke	61	6	37.5%	0	0	0	0	0	6
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	2,363	8	25.0%	591	443	332	0*	0	389
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	86	15	37.5%	0	0	0	0	0	8
Floor coverings - linoleum and vinyl	79	10	37.5%	0	0	0	0	0	7
Hot Water Installations	462	15	37.5%	0	0	0	0	0	44
Light Fittings & Shades	1,441	20	37.5%	0	0	0	0	0	137
Security System	68	5	37.5%	0	0	0	0	0	6
Switchboards	262	20	37.5%	0	0	0	0	0	25
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	6,532			591	443	332	0	0	785
Total division 40 - plant	2,363			591	443	332	0	0	0
Total division 40 - pooled plant (Page 20)	4,169			1,563	977	612	755	474	785
Total division 40	6,532			2,154	1,420	944	755	474	785
Division 43 - capital works allowance									
Total division 43 (Page 12)	103,136			8,939	8,939	8,939	8,939	8,939	58,441
Total depreciation	109,668			11,093	10,359	9,883	9,694	9,413	59,226

*Low cost assets and low value assets have been allocated to the low value pooling table.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.18

Diminishing value method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	163	10	37.5%	0	0	0	0	0	16
Alarms - Smoke	6	6	37.5%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	389	8	37.5%	0	0	0	0	0	37
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	8	15	37.5%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	7	10	37.5%	0	0	0	0	0	0
Hot Water Installations	44	15	37.5%	0	0	0	0	0	4
Light Fittings & Shades	137	20	37.5%	0	0	0	0	0	13
Security System	6	5	37.5%	0	0	0	0	0	0
Switchboards	25	20	37.5%	0	0	0	0	0	2
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	785			0	0	0	0	0	72
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 21)	785			294	185	115	74	45	72
Total division 40	785			294	185	115	74	45	72
Division 43 - capital works allowance									
Total division 43 (Page 12)	58,441			8,939	3,064	2,266	2,266	2,266	39,640
Total depreciation	59,226			9,233	3,249	2,381	2,340	2,311	39,712

*Low cost assets and low value assets have been allocated to the low value pooling table.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Diminishing value method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	16	10	37.5%	0	0	0	0	0	1
Alarms - Smoke	0	6	37.5%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	37	8	37.5%	0	0	0	0	0	4
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	37.5%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	0	10	37.5%	0	0	0	0	0	0
Hot Water Installations	4	15	37.5%	0	0	0	0	0	0
Light Fittings & Shades	13	20	37.5%	0	0	0	0	0	1
Security System	0	5	37.5%	0	0	0	0	0	0
Switchboards	2	20	37.5%	0	0	0	0	0	0
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	72			0	0	0	0	0	6
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 22)	72			28	18	10	6	4	6
Total division 40	72			28	18	10	6	4	6
Division 43 - capital works allowance									
Total division 43 (Page 12)	39,640			2,266	2,266	2,266	2,266	2,266	28,310
Total depreciation	39,712			2,294	2,284	2,276	2,272	2,270	28,316

*Low cost assets and low value assets have been allocated to the low value pooling table.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.20

Diminishing value method pooling schedule (years 1 - 5)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				30-Apr-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	2,736	10	37.5%	0	0	0	0	1,026	1,710
Alarms - Smoke	492	6	37.5%	92	150	94	59	36	61
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Carpets - General	*997	8	0.0%	0	0	0	0	0	0
Ceiling Fans	0	10	0.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	690	15	37.5%	129	210	132	82	51	86
Floor coverings - linoleum and vinyl	632	10	37.5%	119	192	120	75	47	79
Hot Water Installations	*1,895	15	37.5%	0	0	711	444	278	462
Light Fittings & Shades	11,621	20	37.5%	2,179	3,541	2,213	1,383	864	1,441
Security System	551	5	37.5%	103	168	105	66	41	68
Switchboards	2,116	20	37.5%	397	645	403	252	157	262
Window blinds	0	15	0.0%	0	0	0	0	0	0
Subtotal	16,102			3,019	4,906	3,778	2,361	2,500	4,169
Total - pooled items	16,102			3,019	4,906	3,778	2,361	2,500	4,169

Items marked by an * are allocated to the low-value pool in later years.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-21

Diminishing value method pooling schedule (years 6 - 10)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	1,710	10	37.5%	641	401	251	156	98	163
Alarms - Smoke	61	6	37.5%	23	14	9	6	3	6
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Carpets - General	*997	8	37.5%	0	0	0	374	234	389
Ceiling Fans	0	10	0.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	86	15	37.5%	32	20	13	8	5	8
Floor coverings - linoleum and vinyl	79	10	37.5%	30	18	12	7	5	7
Hot Water Installations	462	15	37.5%	173	108	68	42	27	44
Light Fittings & Shades	1,441	20	37.5%	540	338	211	132	83	137
Security System	68	5	37.5%	26	16	10	6	4	6
Switchboards	262	20	37.5%	98	62	38	24	15	25
Window blinds	0	15	0.0%	0	0	0	0	0	0
Subtotal	4,169			1,563	977	612	755	474	785
Total - pooled items	4,169			1,563	977	612	755	474	785

Items marked by an * are allocated to the low-value pool in later years.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-22

BMT Tax Depreciation

QUANTITY SURVEYORS

Diminishing value method pooling schedule (years 11 - 15)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	163	10	37.5%	61	38	24	15	9	16
Alarms - Smoke	6	6	37.5%	2	2	1	1	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Carpets - General	389	8	37.5%	146	91	57	36	22	37
Ceiling Fans	0	10	0.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	8	15	37.5%	3	2	1	1	1	0
Floor coverings - linoleum and vinyl	7	10	37.5%	3	2	1	1	0	0
Hot Water Installations	44	15	37.5%	17	10	6	4	3	4
Light Fittings & Shades	137	20	37.5%	51	32	20	13	8	13
Security System	6	5	37.5%	2	2	1	1	0	0
Switchboards	25	20	37.5%	9	6	4	2	2	2
Window blinds	0	15	0.0%	0	0	0	0	0	0
Subtotal	785			294	185	115	74	45	72
Total - pooled items	785			294	185	115	74	45	72

Items marked by an * are allocated to the low-value pool in later years.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-23

BMT Tax Depreciation

QUANTITY SURVEYORS

Diminishing value method pooling schedule (years 16 - 20)

Tax grouping	Total cost @ Pooling start (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	16	10	37.5%	6	4	2	2	1	1
Alarms - Smoke	0	6	0.0%	0	0	0	0	0	0
Bathroom Accessories	0	1	0.0%	0	0	0	0	0	0
Carpets - General	37	8	37.5%	14	9	5	3	2	4
Ceiling Fans	0	10	0.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	0.0%	0	0	0	0	0	0
Door Closers	0	10	0.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	0	15	0.0%	0	0	0	0	0	0
Floor coverings - linoleum and vinyl	0	10	0.0%	0	0	0	0	0	0
Hot Water Installations	4	15	37.5%	2	1	1	0	0	0
Light Fittings & Shades	13	20	37.5%	5	3	2	1	1	1
Security System	0	5	0.0%	0	0	0	0	0	0
Switchboards	2	20	37.5%	1	1	0	0	0	0
Window blinds	0	15	0.0%	0	0	0	0	0	0
Subtotal	72			28	18	10	6	4	6
Total - pooled items	72			28	18	10	6	4	6

Items marked by an * are allocated to the low-value pool in later years.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.24

Prime cost method schedule (years 1 - 5)

Tax grouping	Total cost @ 30-Apr-21 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				30-Apr-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	5,532	10	10.0%	94	553	553	553	553	3,226
Alarms - Smoke	492	6	16.7%	14	82	82	82	82	150
Bathroom Accessories	921	1	100.0%	921	0	0	0	0	0
Carpets - General	7,799	8	12.5%	166	975	975	975	975	3,733
Ceiling Fans	263	10	100.0%	263	0	0	0	0	0
Curtains and Drapes	112	6	100.0%	112	0	0	0	0	0
Door Closers	124	10	100.0%	124	0	0	0	0	0
Fire control and alarm assets - Extinguishers	690	15	6.7%	8	46	46	46	46	498
Floor coverings - linoleum and vinyl	632	10	10.0%	11	63	63	63	63	369
Hot Water Installations	2,238	15	6.7%	25	149	149	149	149	1,617
Light Fittings & Shades	11,621	20	5.0%	99	581	581	581	581	9,188
Security System	551	5	20.0%	19	110	110	110	110	92
Switchboards	2,116	20	5.0%	18	106	106	106	106	1,674
Window blinds	60	15	100.0%	60	0	0	0	0	0
Subtotal	33,151			1,934	2,665	2,665	2,665	2,665	20,557
Total division 40 - plant	33,151			1,934	2,665	2,665	2,665	2,665	20,557
Division 43 - capital works allowance									
Total division 43 (Page 12)	140,410			1,518	8,939	8,939	8,939	8,939	103,136
Total depreciation	173,561			3,452	11,604	11,604	11,604	11,604	123,693

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-25

Prime cost method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-25 (\$)	Effective life (Years)	Basic rate (FC)	Depreciation allowance					TWDV @ 1-Jul-30 (\$)
				1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	3,226	10	10.0%	553	553	553	553	553	461
Alarms - Smoke	150	6	16.7%	82	68	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	3,733	8	12.5%	975	975	975	808	0	0
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	498	15	6.7%	46	46	46	46	46	268
Floor coverings - linoleum and vinyl	369	10	10.0%	63	63	63	63	63	54
Hot Water Installations	1,617	15	6.7%	149	149	149	149	149	872
Light Fittings & Shades	9,198	20	5.0%	581	581	581	581	581	6,293
Security System	92	5	20.0%	92	0	0	0	0	0
Switchboards	1,674	20	5.0%	106	106	106	106	106	1,144
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	20,557			2,647	2,541	2,473	2,306	1,498	9,092
Total division 40 - plant	20,557			2,647	2,541	2,473	2,306	1,498	9,092
Division 43 - capital works allowance									
Total division 43 (Page 12)	103,136			8,939	8,939	8,939	8,939	8,939	58,441
Total depreciation	123,693			11,586	11,480	11,412	11,245	10,437	67,533

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.26

Prime cost method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-30 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-35 (\$)
				1-Jul-30 30-Jun-31 Year 11 (\$)	1-Jul-31 30-Jun-32 Year 12 (\$)	1-Jul-32 30-Jun-33 Year 13 (\$)	1-Jul-33 30-Jun-34 Year 14 (\$)	1-Jul-34 30-Jun-35 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	461	10	10.0%	461	0	0	0	0	0
Alarms - Smoke	0	6	16.7%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	0	8	12.5%	0	0	0	0	0	0
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	268	15	6.7%	46	46	46	46	46	38
Floor coverings - linoleum and vinyl	54	10	10.0%	54	0	0	0	0	0
Hot Water Installations	872	15	6.7%	149	149	149	149	149	127
Light Fittings & Shades	6,293	20	5.0%	581	581	581	581	581	3,388
Security System	0	5	20.0%	0	0	0	0	0	0
Switchboards	1,144	20	5.0%	106	106	106	106	106	614
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	9,092			1,397	882	882	882	882	4,167
Total division 40 - plant	9,092			1,397	882	882	882	882	4,167
Division 43 - capital works allowance									
Total division 43 (Page 12)	58,441			8,939	3,064	2,266	2,266	2,266	39,640
Total depreciation	67,533			10,336	3,946	3,148	3,148	3,148	43,807

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.27

Prime cost method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-35 (\$)	Effective life (Years)	Basic rate (FC)	Depreciation allowance					TWDV @ 1-Jul-40 (\$)
				1-Jul-35 30-Jun-36 Year 16 (\$)	1-Jul-36 30-Jun-37 Year 17 (\$)	1-Jul-37 30-Jun-38 Year 18 (\$)	1-Jul-38 30-Jun-39 Year 19 (\$)	1-Jul-39 30-Jun-40 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air-conditioning assets - Mini split systems up to 20KW	0	10	10.0%	0	0	0	0	0	0
Alarms - Smoke	0	6	16.7%	0	0	0	0	0	0
Bathroom Accessories	0	1	100.0%	0	0	0	0	0	0
Carpets - General	0	8	12.5%	0	0	0	0	0	0
Ceiling Fans	0	10	100.0%	0	0	0	0	0	0
Curtains and Drapes	0	6	100.0%	0	0	0	0	0	0
Door Closers	0	10	100.0%	0	0	0	0	0	0
Fire control and alarm assets - Extinguishers	38	15	6.7%	38	0	0	0	0	0
Floor coverings - linoleum and vinyl	0	10	10.0%	0	0	0	0	0	0
Hot Water Installations	127	15	6.7%	127	0	0	0	0	0
Light Fittings & Shades	3,388	20	5.0%	581	581	581	581	581	483
Security System	0	5	20.0%	0	0	0	0	0	0
Switchboards	614	20	5.0%	106	106	106	106	106	84
Window blinds	0	15	100.0%	0	0	0	0	0	0
Subtotal	4,167			852	687	687	687	687	567
Total division 40 - plant	4,167			852	687	687	687	687	567
Division 43 - capital works allowance									
Total division 43 (Page 12)	39,840			2,266	2,266	2,266	2,266	2,266	28,310
Total depreciation	43,807			3,118	2,953	2,953	2,953	2,953	28,877

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Grouped depreciation rates - diminishing value method

BMT Tax Depreciation has allocated each asset into a group based on their rate of depreciation. The following tables provide a summary of the total deductions available for each depreciation rate for both the diminishing value method and the prime cost method of depreciation. This may assist when entering depreciation into accounting software.

It is the responsibility of the lessor to provide details of all assets contained in the property prior to a lessee beginning a lease. Any assets installed by the lessee during a fit out of a commercial property should not be included when advised to BMT Tax Depreciation. BMT Tax Depreciation takes no responsibility for incorrect information provided or the results of the actions taken on the basis of information provided in this schedule.

Basic rate (%)	Years				
	30-Apr-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)
2.5	1,518	8,939	8,939	8,939	8,939
13.33	51	292	0	0	0
18.75	3,019	0	0	0	0
20	188	1,069	855	684	0
25	331	1,867	1,400	1,050	788
37.5	0	4,905	3,778	2,361	2,500
100	1,480	0	0	0	0
Total	6,587	17,073	14,972	13,034	12,227

Basic rate (%)	Years				
	1-Jul-25 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)
2.5	8,939	8,939	8,939	8,939	8,939
13.33	0	0	0	0	0
18.75	0	0	0	0	0
20	0	0	0	0	0
25	591	443	332	0	0
37.5	1,563	977	612	755	474
100	0	0	0	0	0
Total	11,093	10,359	9,883	9,694	9,413

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.29

BMT Tax Depreciation

QUANTITY SURVEYORS

Grouped depreciation rates - prime cost method

Basic rate (%)	Years				
	30-Apr-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)
2.5	1,518	8,939	8,939	8,939	8,939
5	117	687	687	687	687
6.67	33	195	195	195	195
10	105	616	616	616	616
12.5	166	975	975	975	975
16.67	14	82	82	82	82
20	19	110	110	110	110
100	1,480	0	0	0	0
Total	3,452	11,604	11,604	11,604	11,604

Basic rate (%)	Years				
	1-Jul-26 30-Jun-26 Year 6 (\$)	1-Jul-26 30-Jun-27 Year 7 (\$)	1-Jul-27 30-Jun-28 Year 8 (\$)	1-Jul-28 30-Jun-29 Year 9 (\$)	1-Jul-29 30-Jun-30 Year 10 (\$)
2.5	8,939	8,939	8,939	8,939	8,939
5	687	687	687	687	687
6.67	195	195	195	195	195
10	616	616	616	616	616
12.5	975	975	975	808	0
16.67	82	68	0	0	0
20	92	0	0	0	0
100	0	0	0	0	0
Total	11,586	11,480	11,412	11,245	10,437

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Glossary of terms

Building first use

Properties generally depreciate for forty years from their construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim both the capital works deduction and depreciation of plant and equipment assets as long as they own the property and it is being used to produce income for a taxable purpose.

Building price indices

The building price index is a statistical based method of measuring building price movements over time. It is a composite index with weighted factors on an industry-wide basis.

Division 40 - plant and equipment

Division 40 refers to the plant and equipment assets contained within the property. These assets are deemed to be mechanical or easily removed from the property as opposed to items that are permanently fixed to the structure of the building. These are assets which are also listed as recognised plant and equipment assets by the ATO. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the ATO which contributes to the depreciable amount. Examples of plant and equipment assets found in commercial properties include carpet, blinds, air conditioners and security systems as well as industry specific assets such as hospitality, medical or manufacturing equipment.

For commercial buildings, it is important to note that both commercial property owners as lessor's and commercial property renters as lessee's are entitled to claim deductions relating to depreciable assets. It is the responsibility of the commercial property owner or lessee to seek additional advice from an Accountant or Tax Adviser to ensure they claim deductions correctly for any assets contained in a commercial property.

BMT Tax Depreciation's app BMT Rate Finder provides an easy way to search for depreciable plant and equipment for all industries. BMT Resi Rates can be used for residential properties. These apps are free on the App Store™ and Google Play™.

Division 43

Division 43 refers to a deduction available for the structural element of a building and assets that are fixed to the building. This is commonly referred to as a capital works deduction. A deduction can be claimed for the building, structural improvements and fixed assets of a property at a rate of either 2.5 per cent or 4 per cent each year depending on the classification of the property's use and the property's construction commencement date as demonstrated in the table below.

6-31

Capital works qualifying dates:

Residential		18 July 1985	15-16 Sept 1987	
Structural Improvements				26-27 Feb 1992
Non-Residential	20 July 1982	21-22 Aug 1984	15-16 Sept 1987	
Traveller Accommodation	21 Aug 1979	21-22 Aug 1984	15-16 Sept 1987	26-27 Feb 1992
Manufacturing	20 July 1982	21-22 Aug 1984	15-16 Sept 1987	26-27 Feb 1992

Key: 2.5% 4%

Current legislation enforced by the ATO states that a non-residential commercial property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction between 20 of July 1982 and the present time. An exception occurs for commercial properties used as traveller accommodation, in which division 43 can be claimed on properties in which construction commenced after 21 August 1979. The capital works deduction can only be claimed for a maximum of forty years after the construction completion date. Examples of assets that will qualify for division 43 include walls, the roof, tiles, cabinets, mezzanines, fixed bathroom fittings and vanities.

Property owners may also be able to claim building write-off for renovations that have been completed to a property, even if these renovations were completed by a previous owner of the property.

For commercial buildings, it is important to note that both commercial property owners as lessor's and commercial property renters as lessee's are entitled to claim deductions relating to capital works. This is because lessee's are also entitled to claim deductions for any structural items installed during a fit out of a commercial property. It is the responsibility of the commercial property owner or lessee to seek additional advice from an Accountant or Tax Adviser to ensure they claim deductions correctly for any structures contained in a commercial property.

Refer to the glossary of terms for the definition of a fit out.

Diminishing value method

The diminishing value method is one of two methods used to claim depreciation for plant and equipment assets. Under the diminishing value method the decline in value is calculated using the asset's base value. The base value of an asset is, broadly, its cost plus any costs incurred on the asset since you first held it less the decline in value of the asset up to the end of the prior year.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.32

The formulas for the diminishing value method are:

Diminishing value method				
For depreciating assets you started to hold on or after 10th May 2006				
Base value*	X	Days held ----- 365	X	200 per cent ----- asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held ----- 365	X	150 per cent ----- asset's effective life

* For the income year in which an asset is first used or installed ready for use for any purpose, the base value is the asset's cost. For a later income year, the base value is the asset's opening adjustable value plus any amounts included in the asset's second element of cost for that year.

This method assumes that the decline in value each year is a constant proportion of the amount not yet written off and produces a progressively smaller decline in value over time.

This method results in a higher rate of depreciation deductions in the first five to ten years of owning the property.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the commercial property owners and their lessees consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

The effective life of depreciable assets is set by the Tax Commissioner and is used to show how long an asset is likely to last and be effective. Legislation in place at the time this schedule is completed provides an effective life for each individual asset claimable as plant and equipment. The value of depreciation is determined based upon this effective life.

Fit out

The fit out of a commercial property generally involves completing capital works or installing plant and equipment assets into a building to make it fit for the purpose of carrying on a business. Examples of a fit out include desks, blinds, partitioning, security systems, shelving, carpets, computers, office furniture and industry specific assets such as hospitality, medical or manufacturing equipment.

Both commercial property owners as lessor's and commercial property renters as lessee's carry out fit outs to commercial properties. It is the responsibility of each party to adequately inform BMT Tax Depreciation about the ownership of any capital works or plant and equipment assets installed during an office fit out when requesting a Capital Allowance and Tax Depreciation Schedule.

If a fit out is installed by the lessor's, depreciation deductions should be claimed as either division 43 capital works or division 40 plant and equipment deductions as defined accordingly.

Commercial property lessee's are entitled to claim depreciation for fit out they add to the property once their lease starts. If lease conditions mandate a commercial property lessee returns the property to its original condition, the lessee could be entitled to claim the remaining depreciable value using a process known as scrapping as an immediate write-off in the year the item is removed from the property.

Commercial property lessor's are also entitled to claim deductions for any assets installed by their lessee if left behind after the lease expires and the lessee vacates.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

The following graphic provides a summary to help further explain this process:



It is important to seek adequate advice from an Accountant or Tax Adviser when claiming depreciable structures or assets installed during the fit out of a commercial property.

Immediate write-off

For commercial business owners with an aggregated turnover over \$10 million, individual assets within a property which cost \$100 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100 per cent of the value of an asset in the same financial year as its purchase so long as the asset meets certain criteria as set by the ATO.

To be eligible for the \$100 immediate write-off, an asset must be used for the purpose of producing assessable income in a commercial business. The asset cannot be part of a set of assets acquired in the income year that together cost more than \$100. The cost of individual assets that have been acquired after 1 July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with legislation enforced by the ATO) must be added together when applying the \$100 threshold. If their combined total cost is more than \$100, they cannot be written off in the year of purchase (unless there are multiple owners and their interest in the asset is less than \$100). Alternatively, you may be able to allocate the asset to a low-value pool.

Additional deductions apply to certain commercial business owners classified as a small business with an aggregated turnover of less than \$10 million, medium businesses with an aggregated turnover of between \$10 million and \$50 million, and large businesses with an aggregate turnover between \$50 million and \$5 billion. If your commercial business fits within the definition of a small, medium or large business, please contact BMT Tax Depreciation to organise your schedule using the rules available. It is recommended that you seek additional advice from your Accountant or Tax Adviser to help determine the correct legislation regarding immediate write-off for your business.

See the definitions for low-value pooling and small business also provided within this glossary of terms.

Low-value pooling

From 1 July 2000, an optional low-value pooling arrangement for plant items was introduced. This applied to certain plant and equipment items costing less than \$1,000 or having an un-deducted cost of less than \$1,000.

Under the Uniform Capital Allowance (UCA) rules, you can allocate low-cost assets and low value assets to a low-value pool. Assets which are placed into a low-value pool are able to be claimed by the property owner at an accelerated rate of 18.75 per cent in the year of purchase and 37.5 per cent every year thereafter.

Where an asset is held by partners carrying on a rental property business the ATO advises you must divide the net rental income or loss according to the partnership agreement. This must be done whether or not the legal interest in the rental property is different to the partners' entitlements to profits and losses under the partnership agreement. If you do not have a partnership agreement, you should divide your net rental income or loss between partners equally.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6-34

BMT Tax Depreciation can calculate the decline in value for assets based on any percentage of interest as outlined in a business partnership agreement. This means that if a partner's interest in an asset or the opening adjustable value of a partner's interest is less than \$1,000, you can allocate your interest in the asset to the low-value pool.

Once you choose to create a low-value pool and allocate a low-cost asset to it, you must pool all other low-cost assets you start to hold in that income year and in later income years. However, this rule does not apply to low-value assets. You can decide whether to allocate low-value assets to the pool on an asset-by-asset basis.

If your business is classified as a small business (see the definition of small business within the glossary of terms) generally you will not use the uniform capital allowance rules for low-value pooling. Instead, simplified depreciation rules for small business entities should be applied. Commercial property owners and lessee's should seek advice from their Accountant if they qualify for deductions as a small business entity. If they qualify, it is the commercial property owner or lessee responsibility to notify BMT Tax Depreciation. BMT can provide a Capital Allowance and Tax Depreciation Schedule which utilises simplified depreciation rules for small businesses on a request basis. BMT Tax Depreciation take no responsibility for incorrect information provided or the results of the actions taken on the basis of information provided in this schedule.

Low-cost assets

A low-cost asset is a depreciable asset that has an opening value of less than \$1,000 in the year of acquisition.

Low-value assets

A low-value asset is a depreciable asset that has a written down value of less than \$1,000. That is, the value of the asset may have been greater than \$1,000 in the year of acquisition however the value remaining after a previous year's depreciation deduction is less than \$1,000.

Non-depreciable components

Examples of non-depreciable components include land value, market premiums, rates, taxes, holding costs and assets which have not been deemed to be depreciable according to current legislation, for example soft landscaping.

Preliminaries

Construction preliminaries refers to the associated expenses or costs that contractors incur in the completion of a project, for example a site office or heating of a site office, rather than the actual building working materials like the bricks and mortar.

Prime cost method

The prime cost method is one of two methods used to claim depreciation for plant and equipment. Under the prime cost method the decline in value is generally calculated as a constant percentage of the asset's cost and reflects a uniform decline in value over time. The formula is:

Prime cost method				
Asset's cost	X	Days held	X	100 per cent
		-----		-----
		365		asset's effective life

The cost of an asset includes both the amount you pay for it as well as any additional amounts you spend on transporting it and installing it. Cost also includes amounts you spend on improving the asset.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

Once a method has been chosen, this cannot be changed. For this reason, it is recommended that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Pro-rata calculations

Pro-rata calculations are used to show a portion of a total quantity. When an investment property is rented partway through a year, depreciation claims are required to be based on a pro-rata calculation of the time that the property (or asset acquired and installed within the property) was income producing.

Small business entity

A small business entity is an individual, partnership, company or trust that carries on a business activity and has an aggregated turnover less than \$10 million. The business must have operated for all or part of an income year. Generally, aggregated turnover is your annual turnover plus the annual turnover of any business you are connected with or that is your affiliate.

Businesses which fit within the definition of a small business entity are entitled to a range of tax concessions. It is recommended to seek advice from an Accountant if you qualify for small business concessions available. BMT Tax Depreciation can complete a Capital Allowance and Tax Depreciation Schedule for Small Business Enterprises which outlines deductions available including small business concessions. If your company fits within this definition, please contact BMT immediately to update your depreciation schedule.

Split schedule

Ownership structures influence how depreciation deductions are calculated. Commercial properties with multiple owners can create a complex tax situation.

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20 percent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997, are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset.

For example, joint tenants with an equal 50 per cent share can claim an immediate write-off for items under \$200 as each co-owner's share is less than \$100 each. When an owner's share of an asset valued at less than \$1,000 it can also be added to a low-value pool.

According to the ATO, when you are carrying on a rental property business in partnership with others, you must divide the net rental income or loss according to the partnership agreement. This must be done whether or not the legal interest in the rental property is different to the partners' entitlements to profits and losses under the partnership agreement. If you do not have a partnership agreement, you should divide your net rental income or loss between partners equally.

A BMT Tax Depreciation Schedule makes the process easier for Accountants by splitting depreciation deductions to ensure the owners' claims are maximised. BMT Tax Depreciation can take into account any number of partners from two owners at 60:40 or even four owners at 70:15:10:5. A BMT Tax Depreciation Schedule can also take into consideration the portion of ownership for plant and equipment assets installed during an office fit out.

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

6.36

Disclaimer

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

6.37

1300 728 726

bmtqs.com.au

Sydney

Level 33, 264 George Street
Sydney NSW 2000
Ph: 02 8265 5500

Parramatta

Hobart Corporate Centre
Level 1, Suite F 110 George Street
Parramatta NSW 2150
Ph: 02 9633 5830

Brisbane

Level 7, 320 Adelaide Street
Brisbane QLD 4000
Ph: 07 3513 7400

Gold Coast

Suite 30610, Level 6 Southport
Central 3, 9 Lawson Street
Southport QLD 4215
Ph: 07 5526 3520

Newcastle

19 Brunner Road
Broadmeadow NSW 2292
Ph: 02 4978 6477

Melbourne

Level 50, 120 Collins Street
Melbourne VIC 3000
Ph: 03 9296 6200

Darwin

Level 1, Paspalis Centrepoint
48-50 Smith Street
Darwin NT 0800
Ph: 08 8924 8200

Perth

Level 28, 140
St Georges Terrace
Perth WA 6000
Ph: 08 6318 8700

Cairns

181 Mulgrave Road
Cairns QLD 4870
Ph: 07 4031 5699

Canberra

Level 5, 15 Moore Street
Canberra ACT
Ph: 02 6257 4800

Adelaide

Level 5, 121 King William Street
Adelaide SA 5000
Ph: 08 8193 5900

Hobart

Hobart Corporate Centre
Level 3, 85 Macquarie Street
Hobart TAS 7000
Ph: 03 6231 7100

BMT Tax Depreciation
QUANTITY SURVEYORS



Company: P & C INVESTMENTS SMSF PTY. LTD. ACN 648 139 717

7-1

Company details

Date company registered 22-02-2021
 Company next review date 22-02-2022
 Company type Australian Proprietary Company
 Company status Registered
 Home unit company No
 Superannuation trustee company Yes
 Non profit company No

Registered office

UNIT 30 , 340 HOPE ISLAND ROAD , HOPE ISLAND QLD 4212

Principal place of business

946 BEAUDESERT NERANG ROAD , MOUNT NATHAN QLD 4211

Officeholders

BRODERICK, CARMEN EVA

Born 04-05-1951 at KOGARAH NSW

946 BEAUDESERT NERANG ROAD , MOUNT NATHAN QLD 4211

Office(s) held: Director, appointed 22-02-2021
 Secretary, appointed 22-02-2021

KILLERBY, PAUL DOUGLAS

Born 29-10-1947 at LEEDS UNITED KINGDOM

946 BEAUDESERT NERANG ROAD , MOUNT NATHAN QLD 4211

Office(s) held: Director, appointed 22-02-2021

Company share structure

Share class	Share description	Number issued	Total amount paid	Total amount unpaid
ORD	ORDINARY	2	2.00	0.00

Members

BRODERICK , CARMEN EVA		946 BEAUDESERT NERANG ROAD , MOUNT NATHAN QLD 4211		
Share class	Total number held	Fully paid	Beneficially held	
ORD	1	Yes	Yes	
KILLERBY , PAUL DOUGLAS		946 BEAUDESERT NERANG ROAD , MOUNT NATHAN QLD 4211		
Share class	Total number held	Fully paid	Beneficially held	
ORD	1	Yes	Yes	

Document history

These are the documents most recently received by ASIC from this organisation.

Received	Number	Form Description	Status
22-02-2021	2EBV78791	201 APPLICATION FOR INCORPORATION (DIVN 1)	Processed and imaged

1.2

P & C SUPER FUND
GENERAL LEDGER FOR THE PERIOD 22/02/2021 TO 30/06/2021
FROM ACCOUNT 425/000 TO 425/999 - ENTRIES: ALL

8.1

Printed: Monday 16 August, 2021 @ 12:29:51

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
425 <u>Rental Property Expenses</u>						
425/003 <u>Bank charges</u>						
30/04/2021	1	Bank Statement		2.00		2.00
30/04/2021	1	Bank Statement		0.65		2.65
425/009 <u>Council rates</u>						
30/04/2021	77201	Journal - Cash			373.63	(373.63)
Narration: T/up settlement adjustments						
30/04/2021	77201	Journal - Cash		764.01		390.38
Narration: T/up settlement adjustments						
425/011 <u>Insurance</u>						
16/04/2021	1	Bank Statement		1,543.47		1,543.47
Narration: Coverforce						
16/04/2021	300621	Closing Journal - Cash			128.73	1,414.74
Narration: GST adjustment at 30/06/2021						
24/04/2021	1	Bank Statement		118.09		1,532.83
Narration: Coverforce						
24/04/2021	300621	Closing Journal - Cash			10.74	1,522.09
Narration: GST adjustment at 30/06/2021						
425/021 <u>Water</u>						
30/04/2021	77201	Journal - Cash		27.03		27.03
Narration: T/up settlement adjustments						
30/04/2021	77201	Journal - Cash		36.66		63.69
Narration: T/up settlement adjustments						
30/04/2021	77201	Journal - Cash			109.98	(46.29)
Narration: T/up settlement adjustments						
29/06/2021	1	Bank Statement		307.38		261.09
Narration: Urban utilities						

Total Debits: **\$2,799.29**

Total Credits: **\$623.08**

Current Year Profit/(Loss): **N/A**

Our Ref: ADR:SEH:412722

SETTLEMENT STATEMENT

Matter: D G & V J Weus ATF Sale To P & C Investments SMSF Pty Ltd ATF
Property: 47 Walter Street, Boonah 4310
Completion: 30 April 2021 at 2.00 pm *
Adjustment Date: 30 April 2021
Venue: Murdoch Lawyers 138 Margaret Street, Toowoomba

* Please note the making of a time is not agreed to be of the essence and completion is to occur in accordance with the contract.

CALCULATION OF SETTLEMENT FIGURES

Purchase Price			\$	570,000.00	
Less Deposit			\$	28,500.00	
				<hr/>	
			\$	541,500.00	
Adjustments					
Plus Rates Adjustment	\$2,266.97 x 61/181 days	01/01/2021 to 30/06/2021	\$	764.01	
Less 1/3 share Rates paid by Shop 2 (Cafe)	\$629.71 x 89/150 days	01/02/2021 to 30/06/2021	\$	-373.63	
Less Water & Sewerage Access Adjustment	(See Below Calculation)	01/04/2021 to 30/04/2021	\$	-109.98	
Plus 1/3 share of Water & Sewerage Access Charges payable by Shop 2 (Café)			\$	36.66	
Less unbilled water usage up to 10 kl	(See below calculation)		\$	27.03	
				<hr/>	
Settlement Sum			\$	541,844.09	
				<hr/>	

18500
10000

DISTRIBUTION OF SETTLEMENT SUM

1. **Cheques at Settlement:**
2. DG & VJ Weus ATF DG & VJ Weus Superannuation Fund \$541,844.09

DOCUMENTS AT SETTLEMENT

1. Notice of Attornments for SEQ Sheds, Emma Kirchner and Boonah Real Estate



Coverforce Gold Coast Pty Ltd is a corporate authorised representative
of Coverforce Partners Pty Ltd
Coverforce Gold Coast Pty Ltd
ACN 615 274 023 CAR 001248649
Suite 1, Ground Floor, 52 Davenport Street, Southport QLD 4215
T 07 5539 7900 F 07 5591 7316
Coverforce Partners Pty Ltd
ABN 57 089 245 465 ACN 089 245 465 AFSL 245377
Locked Bag 5273 Sydney NSW 2001
partners@coverforce.com.au www.coverforce.com.au/partners

8.3

As per your request, we have arranged the following insurance cover effective from the 23/02/2021. To ensure your protection, we must receive your remittance by the due date.

C BRODERICK & P KILLERBY
PO BOX 1017
OXENFORD QLD 4212

TAX INVOICE
This document will be a tax invoice for GST when you make payment

Invoice Date: 13/04/2021
Invoice No: 18929
Our Reference: BRODERICK
Should you have any queries in relation to this account, please contact your Account Manager
Danielle Holgerson

Class of Policy: Business Insurance
Insurer: Zurich Australian Insurance Limited
5 Blue Street, North Sydney NSW 2060
ABN: 13 000 296 640
The Insured: P & C INVESTMENTS SMSF PTY LTD

NEW POLICY
Policy No: 388249PZBI
Period of Cover:
From 23/02/2021
to 23/02/2022 at 4:00 pm

Details: See attached schedule for a description of the risk(s) insured

NEW INSURANCE 2021 TO 2022
47 WALTER STREET BOONAH

Your Premium:

Premium	UW Levy	Fire Levy	GST	Stamp Duty	Service Fee
\$1,287.29	\$0.00	\$0.00	\$128.73	\$127.45	\$0.00
TOTAL (Excluding Credit Card fee)					\$1,543.47
Credit Card fee (inc GST) is					\$15.43

BPAY
Bill Code: 253641
Ref: 0230067021303582

Contact your financial institution to make this payment from your nominated account.

Our Reference: BRODERICK
Invoice No: 18929
Acct Man: Holgerson Dan

eft
Acct Name: Coverforce Partners Pty Ltd Trust Account
BSB: 182222 Account: 303811996
Reference: BRODERICK 18929

Mail this portion with your cheque payable to:
Coverforce Partners Pty Ltd
Locked Bag 5273
Sydney, NSW 2001

To pay with your Visa and Mastercard
Visit www.coverforce.com.au/pay
Client Ref: 026702X Invoice Ref: 18929

AMOUNT DUE \$1,543.47

Plus glass cover attached



GOLD COAST

Suite 1, Ground Floor, 52 Davenport Street, Southport, QLD 4215
 T 07 5539 7900 F 07 5591 7316
Coverforce Partners Pty Ltd
 ABN 57 089 245 465 ACN 089 245 465 AFSL 245371
 Locked Bag 5273 Sydney NSW 2001
 partners@coverforce.com.au www.coverforce.com.au/partner

8.4

As per your request, the policy described below has been endorsed in accordance with your instructions. Should the endorsement details mentioned below not reflect the amendments requested, please contact our office as soon as possible.

C BRODERICK & P KILLERBY
 PO BOX 1017
 OXENFORD QLD 4212

TAX INVOICE

This document will be a tax invoice for GST when you make payment.

Invoice Date: 23/04/2021

Invoice No: 24641

Our Reference: BRODERICK

Should you have any queries in relation to this account, please contact your Account Manager
 Danielle Holgerson

Class of Policy:	Business Insurance
Insurer:	Zurich Australian Insurance Limited 5 Blue Street, North Sydney NSW 2060 ABN: 13 000 296 640
The Insured:	P & C INVESTMENTS SMSF PTY LTD

ENDORSEMENT

Policy No: 388249PZBI

Period of Cover:

From 20/04/2021

to 23/02/2022 at 4:00 pm

Details: See attached schedule for a description of the risk(s) insured

ADD GLASS COVER
 47 WALTER STREET BOONAH

317756

Your Premium:

Premium	UW Levy	Fire Levy	GST	Stamp Duty	Service Fee
\$98.49	\$0.00	\$0.00	\$9.85	\$9.75	\$0.00
TOTAL (Excluding Credit Card fee)					\$118.09
Credit Card fee (inc GST) is					\$1.18



Bill Code: 253641
Ref: 0230067021379517

Contact your financial institution to make this payment from your nominated account.

Our Reference: BRODERICK
 Invoice No: 24641
 Acct Man: Holgerson Dan



Acct Name: Coverforce Partners Pty Ltd Trust Account
 BSB: 182222 Account: 303811996
 Reference: BRODERICK 24641



Mail this portion with your cheque payable to:
 Coverforce Partners Pty Ltd
 Locked Bag 5273
 Sydney, NSW 2001



To pay with your Visa and Mastercard
 Visit www.coverforce.com.au/pay
 Client Ref: 026702X Invoice Ref: 24641

AMOUNT DUE

\$118.09



UrbanUtilities

Urban Utilities
ABN 86 673 835 011

Account Enquiries 13 26 57
Faults and Emergencies 13 23 64
www.urbanutilities.com.au

**Water and Sewerage
Adjusted Account**

8.5



QUUC80_A4A01/E-441/S-574/I-1147/041
P & C INVESTMENTS SMSF PTY LTD
946 BEAUDESERT-NERANG RD
MOUNT NATHAN QLD 4211

Customer reference number	10 1102 6614 0000 4
Bill number	1102 6614 1
Date issued	22/06/2021
Total due	\$307.38
Current charges due date	24/07/2021

Account Summary

Period	17/02/2021 - 24/05/2021
Property Location:	47 WALTER STREET BOONAH 4310

Your Adjusted Account

Balance	\$0.00
Total Adjusted Charges	\$307.38
Total Due	\$307.38

If full payment is not received by the due date, a compounding interest of up to 8.53% per annum will accrue daily on any amount owing.

Please note that this is an Adjustment Account, which is an amendment of previous charges. This has been issued for the following reason:

Change of Ownership Adjustment

As a result of this adjustment, there is now a new amount due on your account which you will find above with the due date.

\$102 Emma to pay

Paid Bpay 29/6/21

Payment options



By phone
Call 1300 123 141 to pay your account using your MasterCard or Visa card*.



Mail
Tear off this slip and return with your cheque payment to Queensland Urban Utilities PO Box 963, Parramatta, NSW 2124



In person
Pay in person at Australia Post with cash, cheque, money order, debit card or any branch of the Commonwealth Bank with cash or cheque.

Amount paid

Date paid

Receipt number

BS0120

Direct debit
To arrange automatic payment from your bank account, visit www.urbanutilities.com.au/directdebit

Telephone and internet banking - BPAY®
Contact your bank or financial institution to make this payment from your cheque, savings, credit card, Jebit or transaction account.
BPAY View® View and pay this bill using internet banking. More info: www.bpay.com.au
* Registered to BPAY Pty Ltd ABN 69 079 137 518

Internet
Pay your account online using MasterCard or Visa credit card at www.urbanutilities.com.au/creditcard
Payment by credit card will incur a 0.51% surcharge. We accept Mastercard or Visa credit cards.



Transaction Update

Bank of Queensland Limited
 ABN 32 009 656 740
 Level 6, 100 Skyring Terrace, Newstead Qld 4006
 GPO BOX 898, Brisbane QLD 4001
 Tel +61 7 3212 3333
 Fax +61 7 3212 3399
 AFSL and ACL No. 244616

SUPERANNUATION SAVINGS
 Account Number: 23161288

Printed: 03/08/2021
 Pages: 2

9-1

P & C INVESTMENTS SMSF P/L
 946 BEAUDESERT-NERANG RD
 MOUNT NATHAN QLD 4211

Transactions
 From: 16/03/2021
 To: 03/08/2021

Date	Description	Debit	Credit	Balance
16/03/2021	Opening Balance			\$0.00
01/04/2021	Deposit		\$300,000.00	\$300,000.00
06/04/2021	Deposit		\$300,000.00	\$600,000.00
15/04/2021	Pay Anyone To Boonah Realestat E P/I Trust Acc 084742 7741653 51 lb2-38921304	\$18,500.00		\$581,500.00
16/04/2021	Bpay Coverforce Part PI lb2-34672221	\$1,543.47		\$579,956.53
24/04/2021	Bpay Coverforce Part PI lb2-17189089	\$118.09		\$579,838.44
29/04/2021	Withdrawal Tt & Fee	\$564,742.59		\$15,095.85
30/04/2021	Tfr To Account 022954582 lb2-68163541	\$10,000.00		\$5,095.85
30/04/2021	Cheques Deposited Fee	\$2.00		\$5,093.85
30/04/2021	Internet Pay Anyone Fee	\$0.65		\$5,093.20
30/04/2021	Interest		\$288.35	\$5,381.55
03/05/2021	Direct Credit E C J Kirchner 2/47 Walter Street		\$1,375.00	\$6,756.55
04/05/2021	Direct Credit Boonah R Est Boonahre Inv 0002		\$1,690.70	\$8,447.25
10/05/2021	Direct Credit Boonah Sheds P&c Investments Sm		\$1,690.70	\$10,137.95
28/05/2021	Direct Credit Boonah Sheds P&c Investments Sm		\$1,690.70	\$11,828.65
31/05/2021	Direct Credit Boonah R Est Boonahre Inv 0005		\$1,690.70	\$13,519.35
31/05/2021	Direct Credit E C J Kirchner 2/47 Walter Street		\$1,375.00	\$14,894.35
31/05/2021	Interest		\$4.18	\$14,898.53
25/06/2021	Direct Credit Kbj Legal Pty Lt 2100443		\$1,459.51	\$16,358.04
29/06/2021	Bpay Urban Utilities lb2-22099984	\$307.38		\$16,050.66

9.2

<u>Date</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
30/06/2021	Interest		\$8.70	\$16,059.36
01/07/2021	Direct Credit E C J Kirchner 2/47 Walter Street		\$1,375.00	\$17,434.36
02/07/2021	Direct Credit Boonah R Est Boonahre Inv 0008		\$1,690.70	\$19,125.06
05/07/2021	Direct Credit E C J Kirchner Share Of Ater Bill		\$102.00	\$19,227.06
05/07/2021	Direct Credit Boonah Sheds P&c Investments Sm		\$1,690.70	\$20,917.76
27/07/2021	Bpay Scenic Rim Rc Bpay Ib2-96387318	\$2,368.39		\$18,549.37
28/07/2021	Bpay Tax Office Payments Ib2-61086039	\$547.00		\$18,002.37
30/07/2021	Direct Credit Boonah R Est Boonahre Inv 0012		\$1,690.70	\$19,693.07
31/07/2021	Interest		\$8.24	\$19,701.31
02/08/2021	Direct Credit E C J Kirchner Rent & Rates, Emma		\$2,242.00	\$21,943.31
02/08/2021	Direct Credit Boonah Sheds P&c Investments Sm		\$1,690.70	\$23,634.01

NOTE: THIS IS NOT A STATEMENT OF ACCOUNT, YOUR FORMAL STATEMENT WILL BE MAILED WHEN DUE
OR CAN BE ORDERED IF REQUIRED.



**BOONAH
REAL ESTATE
PTY LTD**

Office: (07) 5463 1455
Fax: (07) 5463 2777

A.B.N.: 34 995 857 637 | A.C.N : 010 517 076

Email: sales@boonahrealestate.com.au
rentals@boonahrealestate.com.au

28th June 2021

P & C investments SMSF Pty Ltd
946 Beaudesert - Nerang Road
Mount Nathan QLD 4211

Dear Paul and Carmen,

RE : MARKET APPRAISAL
Property : 47 Walter Street, Boonah
RPD: Lot 5 on SP 184966 AREA 418 M2

In reply to your request for a current market appraisal for the above property, I have inspected the premises and my opinion is as follows:-

Improvements include 3 shops of varying sizes.

Shop 1 9m x 8m split system air conditioner, toilet and vanity, carpet.

Shop 2 12m x 6m coffee shop plus kitchen area approx. 14 m2 and split system air conditioner.

Shop 3 12m x 6m real estate office with split system air conditioner.

All shops are serviced with disabled toilets.

The building is constructed of colorbond external walls and gyprock and VJ MDF internal linings.

My estimate of selling price under current market conditions would be in the price range of \$580,000 --- \$620,000.

*Median
\$600,000*

I have based my appraisal on previous sales and land sales of similar size and adding improvements, and the rental returns on the property as there have not been any recent similar sales.

COMPARABLE SALES

73 Edward Street, Kalbar (One Tenancy) \$325,000 Area 1012 m2 SALE DATE 15 - 2- 2021
71 Edward Street, Kalbar (Vacant Building) \$485,000 Area 1163 m2 SALE DATE 2 -12 - 2020

I hope this is of assistance to you.

Yours faithfully
Boonah Real Estate Pty Ltd

ARTHUR HERTWECK
PRINCIPAL

DISCLAIMER

"The estimate of selling price has been prepared solely for the information of the requesting party only. It is not intended to be used by any third party. This estimate as to the value of the property is an opinion only given in good faith and based on our experience of the market and comparable sales. We are not licensed valuers. The Real Estate Agent, their directors, employees and agents do not give any warranty as to the accuracy of the estimate, nor do they accept any responsibility arising in any way, including negligence, from the estimate. They do not accept any liability for loss or damage, howsoever caused, as a result of any third party relying on the estimate in whole or in part. If you intend to rely on this estimate, you should satisfy yourself as to its correctness and obtain an independent opinion.

PO Box 44, Boonah Qld 4310 | 47 Walter Street, Boonah Qld 4310 | Web: www.boonahrealestate.com.au

Specialising in Homes, Residential Land, Acreage & Farms, Property Management, Auctions

P & C SUPER FUND
GENERAL LEDGER FOR THE PERIOD 22/02/2021 TO 30/06/2021
FROM ACCOUNT 772/000 TO 772/999 - ENTRIES: ALL

11-1

Printed: Thursday 25 November, 2021 @ 09:35:48

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
<u>772</u> <u>Real Estate Properties (Australian)</u>						
<u>772/001</u> <u>47 Walter Street, Boonah</u>						
10/04/2021	77201	Journal - Cash	1.0000			
		Narration: Contract date				
10/04/2021*	765	Journal - Cash			33,151.00	(33,151.00)
		Narration: Extract P&E per QSR				
15/04/2021*	1	Bank Statement		18,500.00		(14,651.00)
		Narration: Boonah Real Estate				
29/04/2021*	1	Bank Statement		564,742.59		550,091.59
		Narration: Withdrawal TT & fee includes lawyers invoice \$2260 - Carmen advised \$178.63 . Includes \$1000 bond from 1 tenant				
29/04/2021*	300621	Closing Journal - Cash			178.63	549,912.96
		Narration: GST adjustment at 30/06/2021				
30/04/2021*	1	Bank Statement		10,000.00		559,912.96
30/04/2021*	77201	Journal - Cash			27.03	559,885.93
		Narration: T/up settlement adjustments				
30/04/2021*	77201	Journal - Cash			36.66	559,849.27
		Narration: T/up settlement adjustments				
30/04/2021*	77201	Journal - Cash		109.98		559,959.25
		Narration: T/up settlement adjustments				
30/04/2021*	77201	Journal - Cash		373.63		560,332.88
		Narration: T/up settlement adjustments				
30/04/2021*	77201	Journal - Cash			764.01	559,568.87
		Narration: T/up settlement adjustments				
25/06/2021*	1	Bank Statement			1,459.51	558,109.36
		Narration: KBJ Legal				
30/06/2021	300621	Closing Journal - Non		13,808.64		571,918.00
		Narration: Market valuation adjustment at 30/06/2021				
		 1.0000			
				Total Debits:	\$607,534.84	
				Total Credits:	\$35,616.84	
				Current Year Profit/(Loss):	N/A	



**BOONAH
REAL ESTATE
PTY LTD**

ORIGINAL

Trust Account Receipt

Agents Financial Administration Act 2014

11.2

From Buyer

P&C Investments SMSF Pty Ltd

Receipt Number 16202

Received Date 15/04/21

Completed Date 16/04/21

Payment Methods DEPOSIT

Property

Dany Cerard Weus & Vivienne Jean Weus as trustee under instrument 710943891
47 Walter ST, Boonah QLD

To	Type	Details	Amount
47 Walter ST, Boonah QLD	Sale Deposit	Sale Deposit - P&C Investments SMSF Pty Ltd	\$18,500.00

Total Incl GST \$18,500.00

Eighteen Thousand Five Hundred Dollars

Completed By: Tayla Colley

Signed: 

11.3

Contract for Commercial Land and Buildings

Eighth Edition

This document has been approved by The Real Estate Institute of Queensland Limited and the Queensland Law Society incorporated as being suitable for the sale and purchase of Commercial Land and Buildings in Queensland.

The Seller and Buyer agree to sell and buy the Property under this Contract.

REFERENCE SCHEDULE

A **CONTRACT DATE**
NOTE 1 10 TH APRIL 2021

B **AGENT:**
NAME: Boonah Real Estate Pty Ltd and T/as Kalbar Real Estate
ADDRESS: 105 George Street
SUBURB: Kalbar STATE: QLD POSTCODE: 4309
PHONE: 07 5463 7555 FAX: 07 5463 7257 EMAIL: sales@kalbarrealestate.com.au LICENCE NO: 1005869 Corp Lic ABN/ACN: 34995857637

C **SELLER:**
NAME: Dary Gerard Weus and Vivienne Jean Weus as trustees under instrument 710943891
ADDRESS: 28 Hawkins Road
SUBURB: Coulson STATE: QLD POSTCODE: 4310
PHONE: 0428 635 828 FAX: MOBILE: EMAIL: ABN/ACN:
NAME: ADDRESS:
SUBURB: STATE: POSTCODE:
PHONE: FAX: MOBILE: EMAIL: ABN/ACN:
0447 356 231 vivienneweus@gmail.com

D **SELLER'S SOLICITOR:**
NAME: Murdoch Lawyers
ADDRESS: P O Box 963
138 Margaret Street
SUBURB: Toowoomba STATE: QLD POSTCODE: 4350
PHONE: 07 4616 9847 FAX: MOBILE: EMAIL: Wendy@murdochs.com.au ABN/ACN:

E **BUYER:**
NAME: P & C Investments SMSF Pty Ltd A.C.N. 648 139 717 aff P & C Super Fund
ADDRESS: 946 Beaudesert-Nerang Rd.,
SUBURB: Mount Nathan STATE: QLD POSTCODE: 4211
PHONE: FAX: MOBILE: 0408 796 313 EMAIL: brodie44@bigpond.net.au ABN/ACN: 15 494 896 074
NAME: ADDRESS:
SUBURB: STATE: POSTCODE:
PHONE: FAX: MOBILE: EMAIL: ABN/ACN:

[Handwritten signatures]

11.4

F BUYER'S SOLICITOR:

NAME: CJM Lawyers
ADDRESS: 9/50 Cavill Ave
SUBURB: Surfers Paradise STATE: QLD POSTCODE: 4217
PHONE: 1300 245 299 FAX: MOBILE: EMAIL: info@cjmLaw.com.au (NINA) ABN/ACN:

G DEPOSIT HOLDER:

NAME: Boonah Real Estate Pty Ltd PHONE: 54631455

H LAND:

ADDRESS: 47 Walter Street
SUBURB: Boonah STATE: QLD POSTCODE: 4310

NOTE 2 (See Warning)

Present Use: (if any) Commercial

Description: Lot 5 on SP 184 966

Title Reference: 50671216 Area: 418 M2 ← more or less

NOTE 3

Type of Holding: Lease No: _____

Local Government: Scenic Rim Regional Council

I IMPROVEMENTS INCLUDED IN SALE:

NOTE 4

Nature of Buildings: Commercial building

Unless excluded below the Purchase Price includes all partitions, stoves, hot water systems, wall-to-wall floor coverings, drapes and tracks, blinds, light fittings, clothes lines, hoists, fixed television or satellite antennae or dishes, in-ground shrubs and all fixtures as inspected by the Buyer.

Exclusions: NIL

J OTHER CHATELS INCLUDED IN SALE: ← Attach inventory if insufficient space

NIL

K THE LAND IS SOLD AS:

Choose which applies → Freehold ← Subject to the reservations exceptions and conditions in the deed of grant
 Leasehold ← Subject to the conditions of the Crown leasehold title

L ENCUMBRANCES:

Is the Property sold subject to any Encumbrances? No Yes, listed below:
Any statutory encumbrances or rights for water supply, sewerage, drainage or other utilities.

← WARNING TO SELLER: You are required to disclose all Title Encumbrances which will remain after settlement (for example, easements on your title and statutory easements for sewerage and drainage which may not appear on a title search). Failure to disclose these may entitle the Buyer to terminate the contract or to compensation. It is NOT sufficient to state "refer to title", "search will reveal", or similar.

M LEASES AND SERVICE CONTRACTS:

NOTE 5 See Lease Schedule and Service Contract Schedule.

N PURCHASE PRICE:

\$ 570,000.00 (Five Hundred and Seventy Thousand Dollars)

INITIALS (Note: initials not required if signed with Electronic Signature)

INITIAL

00001728123

[Handwritten signatures]

11-5

O DEPOSIT:

\$ 10,000.00 Initial Deposit payable on the day the Buyer signs this contract unless another time is specified below:

\$ 18,500.00 Balance Deposit (if any) payable on:
Within 3 business days of the contract date.

Deposit Holder's Trust Account
Boonah Real Estate Pty Ltd Trust Account

BANK: National Australia Bank

BSB: 084-742

ACCOUNT NO: 774 165 351

P DEFAULT INTEREST RATE:

CLAUSE 11 & NOTE 6 _____ % ← If no figure is inserted, the Contract Rate applying at the Contract Date published by the Queensland Law Society Inc. will apply.

Q SETTLEMENT DATE:

Date: On or Before 30 April, 2021
16th April 2021
or the next Business Day if that is not a Business Day in the city or town in item R

R CITY OR TOWN FOR SETTLEMENT:

CLAUSES 25.1 & 25.2 Toowoomba

FINANCE

NOTE 7 SUBJECT TO FINANCE:
If this Contract is subject to finance then Items S, T and U must be completed in every respect and Item V must be deleted and initialled.

CLAUSE 31 NOT SUBJECT TO FINANCE:
If this Contract is not to be subject to finance then Items S, T and U must be deleted and initialled and Item V shall apply.

~~**S LENDER OR CLASS OF LENDER:**~~

~~**T THE APPROVAL DATE:**~~

The _____ day of _____
MONTH YEAR

~~OR the next Business Day if that is not a Business Day in the city or town in item R~~

~~**U AMOUNT OF LOAN:**~~

\$ _____

~~**V**~~

THIS CONTRACT IS NOT SUBJECT TO FINANCE AND CLAUSE 31 OF THE STANDARD COMMERCIAL CONDITIONS DOES NOT APPLY.

W NEIGHBOURHOOD DISPUTES (DIVIDING FENCES AND TREES) ACT 2011

The Seller gives notice to the Buyer in accordance with section 83 of the Neighbourhood Disputes (Dividing Fences and Trees) Act 2011 that the Land:

(select whichever is applicable)

*is not affected by any application to, or an order made by, the Queensland Civil and Administrative Tribunal (QCAT) in relation to a tree on the Land

*is affected by an application to, or an order made by, QCAT in relation to a tree on the Land, a copy of which has been given to the Buyer prior to the Buyer signing the contract.

← **WARNING:** Failure to comply with section 83 Neighbourhood Disputes (Dividing Fences and Trees Act) 2011 by giving a copy of an order or application to the Buyer (where applicable) prior to Buyer signing the contract will entitle the Buyer to terminate the contract prior to Settlement.

INITIALS (Note: initials not required if signed with Electronic Signature)

INITIAL
00001772326

EF019 07/19

© Copyright The Real Estate Institute of Queensland Ltd

Page 3 of 26

[Handwritten signatures]

11.6

GST TABLE

GOODS AND SERVICES TAX - WARNING

Marking the GST Items in the GST Table may have significant consequences for the Seller and Buyer. The Seller and Buyer should seek professional advice about the completion of the GST items and not rely on the Agent to complete the GST items.

Notes to Completion:

- A. Only 1 box in the selected item must be marked.
- B. If the Yes box in item GST 1 is marked:
 - items GST2 and GST3 must not be marked;
 - despite any markings of Items GST2 and GST3, Clauses 34.4, 34.5 and 34.6 do not apply.
- C. If the Yes box in item GST2 is marked:
 - item GST1 and GST3 must not be marked;
 - despite any marking of Items GST1 and GST3, Clauses 34.4, 34.5 and 34.7 do not apply.

GST1 GOING CONCERN:

Is this a sale of a Going Concern? Yes

If Yes, Clause 34.7 (If the Supply is a Going Concern) applies.

Otherwise Clause 34.7 (If the Supply is a Going Concern) does not apply.

If the Yes box is marked, do not complete Items GST2 and GST3.

←WARNING: There are strict requirements for the sale of a Going Concern under the GST Act. If in doubt about complying with these provisions, seek professional advice before marking this item.

GST2 MARGIN SCHEME:

Is the Margin Scheme to apply to the sale of the Property? Yes

If Yes, Clause 34.6 (Margin Scheme) applies.

Otherwise Clause 34.6 (Margin Scheme) does not apply.

The Seller must not apply the Margin Scheme to the Supply of the Property if Clause 34.6 does not apply.

If the Yes box is marked, do not complete Items GST1 and GST3.

GST3 INCLUSIVE OR EXCLUSIVE PURCHASE PRICE:

Does the Purchase Price include GST? Yes No

If Yes, Clause 34.4 (Purchase Price Includes GST) applies. ↑ Mark 1 box only

If No, Clause 34.5 (Purchase Price Does Not Include GST) applies.

If neither box is marked or both boxes are marked, Clause 34.4 (Purchase Price Includes GST) applies.

←Do not complete item GST3 if item GST1 (Going Concern) or item GST2 (Margin Scheme) are marked Yes.

GST WITHHOLDING OBLIGATIONS

Is the Buyer registered for GST and acquiring the Land for a creditable purpose?
(select whichever is applicable)

- Yes
- No

[Note: If the Buyer selects [No] the Seller may be required to give a notice under section 14-255 of the Withholding Law prior to settlement]

←WARNING: the Buyer warrants in clause 4.5 that this information is true and correct.

Y BUILDING AND/OR PEST INSPECTION DATE

Inspection Date: _____

← If "Inspection Date" is not completed, the contract is not subject to an inspection report and clause 35 does not apply.

INITIALS (Note: initials not required if signed with Electronic Signature)

INITIAL
00001723125

[Handwritten signatures]

[Handwritten initials]

11-7

LEASE SCHEDULE*

See Clause 32 of Standard Commercial Terms

LEASE 1:

Name of Tenant: SEQ SHEDS PTY LTD

Use: OFFICE

Location / Tenancy No: 1

Area of Tenancy (m² approx): 78 m2

Current Rental per Annum: \$ 18,444 exclusive of GST inclusive of outgoings exclusive of outgoings

Current Commencement Date: 29 January 2021

Current Lease Term: 3 years

Remaining Option/s: Option 1 Term: 3 years

Option 2 Term: n/a years

Option 3 Term: n/a years

Tenant Carpark: No.: 6/shared Rate: \$ n/a per annum month

LEASE 2:

Name of Tenant: Emma, Cherie Joy Kirchner

Use: Coffee shop

Location / Tenancy No: Shop 2

Area of Tenancy (m² approx): 86 m2

Current Rental per Annum: \$ 15,000 inclusive of outgoings exclusive of outgoings

Current Commencement Date: 01 February 2021

Current Lease Term: 2 years

Remaining Option/s: Option 1 Term: 3 years

Option 2 Term: n/a years

Option 3 Term: n/a years

Tenant Carpark: No.: 6/shared Rate: \$ n/a per annum month

* Attach further Schedule if insufficient space

INITIALS (Note: initials not required if signed with Electronic Signature)

INITIAL

000017/20126

EF019 07/19

© Copyright The Real Estate Institute of Queensland Ltd

Page 5 of 23

[Handwritten signatures and initials]

SERVICE CONTRACT SCHEDULE*

See Clause 52 of Standard Commercial Terms

CONTRACT 1:

Contractor:

Service Performed:

Cost:

\$

per annum quarter month

CONTRACT 2:

Contractor:

Service Performed:

Cost:

\$

per annum quarter month

CONTRACT 3:

Contractor:

Service Performed:

Cost:

\$

per annum quarter month

CONTRACT 4:

Contractor:

Service Performed:

Cost:

\$

per annum quarter month

CONTRACT 5:

Contractor:

Service Performed:

Cost:

\$

per annum quarter month

* Attach further Schedule if insufficient space

INITIALS (Note: Initials not required if signed with Electronic Signature)

EF019 07/19

© Copyright The Real Estate Institute of Queensland Ltd

INITIAL

000017/2016

Page 6 of 20

[Handwritten signatures]

SIGNATURES:

Buyer's signature:

[Handwritten Signature]

SIGN HERE

Name of person signing: Paul Kilerby

By signing this contract, I warrant that I am the Buyer named in the Reference Schedule or authorised by the Buyer to sign.

Witness's signature:

[Handwritten Signature]
NINA ARAKELIAN

SIGN HERE

Name of witness:

(Note: No witness is required if the Buyer signs using an Electronic Signature)

Buyer's signature:

[Handwritten Signature]

SIGN HERE

Name of person signing: Carmen Broderick

By signing this contract, I warrant that I am the Buyer named in the Reference Schedule or authorised by the Buyer to sign.

Witness's signature:

[Handwritten Signature]
NINA ARAKELIAN

SIGN HERE

Name of witness:

(Note: No witness is required if the Buyer signs using an Electronic Signature)

Seller's signature:

[Handwritten Signature]

SIGN HERE

Name of person signing: Dany Gerard Weus

By signing this contract, I warrant that I am the Seller named in the Reference Schedule or authorised by the Seller to sign.

Witness's signature:

[Handwritten Signature]
ARTHUR HERBWECK

SIGN HERE

Name of witness:

(Note: No witness is required if the Seller signs using an Electronic Signature)

Seller's signature:

[Handwritten Signature]

SIGN HERE

Name of person signing: Vivienne Jean Weus

By signing this contract, I warrant that I am the Seller named in the Reference Schedule or authorised by the Seller to sign.

Witness's signature:

[Handwritten Signature]
ARTHUR HERBWECK

SIGN HERE

Name of witness:

(Note: No witness is required if the Seller signs using an Electronic Signature)

DEPOSIT HOLDER'S ACKNOWLEDGEMENT:

NOTE 8

The deposit holder acknowledges having received \$ 10,000.00 as the Deposit or on account of the Deposit and agrees to hold that amount and any balance of the Deposit when received as deposit holder for the parties as provided in this Contract.

Deposit holder's Signature:

[Handwritten Signature]

Licence No.: 1005869 Corp Lic

INITIALS (Note: initials not required if signed with Electronic Signature)

INITIAL

[Handwritten Initials]

Lease Shed Shop 11-10
 LEASE/SUB LEASE
 EX 28/1/24

QUEENSLAND LAND REGISTRY
 Land Title Act 1994, Land Act 1994 and Water Act 2000
 Dealing Number

FORM 7 Version 6
 Page 1 of 30



OFFICE USE ONLY

Privacy Statement

Collection of this information is authorised by the Land Title Act 1994 the Land Act 1994 and the Water Act 2000 and is used to maintain the publicly searchable registers in the land registry and the water register. For more information about privacy in DERM see the department's website.

1. **Lessor** **Lodger** (Name, address, E-mail & phone number) **Lodger Code**
 DANY GERARD WEUS AND VIVIENNE JEAN WEUS
 TRUSTEE UNDER INSTRUMENT 710943891

2. **Lot on Plan Description** **County** **Parish** **Title Reference**
 LOT 5 ON SP 184966
 50671216

3. **Lessee** Given names **Surname/Company name and number** (Include tenancy if more than one)
 SEQ SHEDS PTY LTD ACN 643 789
 860

4. **Interest being leased**
 FEE SIMPLE

5. **Description of premises being leased**
 THAT PART OF THE GROUND FLOOR OF THE BUILDING ERECTED ON THE LAND SHOWN HATCHED IN BLUE ON THE ATTACHED SKETCH PLAN

6. **Term of lease** **7. Rental/Consideration**
 Commencement date: 29 / 1 / 2021
 Expiry date: 28 / 1 / 2024
 #Options: 1 X 3 YEARS
 #Insert nil if no option or insert option period (eg 3 years or 2 x 3 years)
 SEE ATTACHED SCHEDULE

8. **Grant/Execution**
 The Lessor leases the premises described in item 5 to the Lessee for the term stated in item 6 subject to the covenants and conditions contained in:- "the attached schedule; "the attached schedule and document no. _____; * document no. _____; * Option in registered Lease no. _____ has not been exercised.
 * delete if not applicable

Witnessing officer must be aware of his/her obligations under section 162 of the Land Title Act 1994

Arthur Lawrence Hertweck signature
 ARTHUR LAWRENCE HERTWECK full name
 CDEC REGD 41748 qualification

9, 13, 21
 Execution Date

[Signature]
 Lessor's Signature

Refer to Enlarged Panel

9. **Acceptance**
 The Lessee accepts the lease and acknowledges the amount payable or other considerations for the lease.

Arthur Lawrence Hertweck signature
 ARTHUR LAWRENCE HERTWECK full name
 CDEC REGD 41748 qualification

9, 13, 21
 Execution Date

[Signature]
 Lessee's Signature

Directors
 SEQ Sheds Pty Ltd ACN 643789880

900/2
15/1/06

200/2
EX

219
11-11

QUEENSLAND LAND REGISTRY
Land Title Act 1994 Land Act 1995 and Water Act 2000

ENLARGED PANEL

FORM 20
Page 2 of

Title Reference 50671216

8. Grant/Execution

The Lessor leases the premises described in item 5 to the Lessee for the term stated in item 6 subject to the covenants and conditions contained in:- *the attached schedule; *the attached schedule and document no. _____; *document no. _____; *Option in registered Lease no. _____ has not been exercised.
* delete if not applicable

Witnessing officer must be aware of his/her obligations under section 162 of the Land Title Act 1994

[Signature]

signature

ARTHUR LAWRENCE WERSWEIK

full name

C.O.C. REGD 41748

qualification

Witnessing Officer

(Witnessing officer must be in accordance with Schedule 1 of Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

9, 3, 21
Execution Date

[Signature]

Lessor's Signature

Title Reference 50671216

11-12

This is the Schedule referred to in Items 7 and 8 of Lease dated 9/3/21

REFERENCE SCHEDULE

Item 1	Landlord	:	Dany Gerard Weus and Vivienne Jean Weus as Trustees under Instrument 710943881 of 28 Hawkins Road, Coulson QLD 4310
Item 2	Tenant	:	SEQ SHEDS PTY LTD ACN 643 789 860 of Unit 1, 47 Walter Street, Boonah QLD 4310
Item 3	Premises Address	:	Shop 1, 47 Walter Street, Boonah, QLD 4310
Item 4	Term	:	3 years commencing on 29 January 2021 and ending on 28 January 2024
Item 5	Option to Renew [clause 16]	:	3 years commencing on 29 January 2024 and ending on 28 January 2027
Item 6	Base Rent [clause 3.1]	:	\$18,444.00 per annum plus GST for the first year and then as reviewed under this Lease
Item 7	Index Review Dates [clause 3.3]	:	29 January 2022 and 29 January 2023 If Option is exercised – 29 January 2025 and 29 January 2026
Item 8	Market Review Dates [clause 3.4]	:	29 January 2024 if Option to Renew is exercised
Item 9	Permitted Use [clause 6.1]	:	Office
Item 10	Guarantor [clause 15]	:	All directors of any corporate tenant but not required while SEQ Sheds Pty Ltd ACN 643 789 860 is Tenant
Item 11	Security Amount [clause 23]	:	An amount equal to 3 month's GST inclusive Rent but not required while SEQ Sheds Pty Ltd ACN 643 789 860 is Tenant
Item 12	Tenant's Proportion of Outgoings [clause 4.3]	:	Nil

1. DEFINITIONS AND INTERPRETATION

1.1 Terms in Reference Schedule

Terms in bold type in the Reference Schedule have the meaning shown opposite.

1.2 Definitions

- (1) "Air Conditioning Equipment" means the plant, electrical installations, duct work and diffusers used for the manufacture and reticulation of conditioned or circulating air or chilled water through any part of the Building. It includes all mechanical ventilation, compressors, condensers, chiller seters, pumps, pipework, switchboards, wiring, thermostats, controls, cooling towers, air handling units and ductwork. It does not include any air conditioning equipment not owned, hired or leased by the Landlord;
- (2) "Australian Institute" means the Australian Institute of Property (Inc.) Queensland Division;

11-13

Dealing Number



OFFICE USE ONLY

Privacy Statement

Collection of information from this form is authorised by legislation and is used to maintain publicly searchable records. For more information, see the Department's website.

1. Lessor	Lodger (Name, address E-mail & phone number)	Lodger Code
Dany Gerard Weus and Vivienne Jean Weus as trustee under instrument 710943891		

2. Lot on Plan Description	Title Reference
Lot 5 on SP 184966	

3. Lessee	Given names	Surname/Company name and number	(include tenancy if more than one)
Emma Cherie Joy		Kirchner	50671216

4. Interest being leased
Fee Simple

5. Description of premises being leased
Part of the property described in Item 2 marked Shop 2 on the attached plan

6. Term of lease	7. Rental/Consideration
Commencement date/event: 01/02/2021 Expiry date: 31/01/2023 *Options: 1 x 3 years #Insert nil if no option or insert option period (eg 3 years or 2 x 3 years)	\$15,000.00 per annum for the first year and thereafter in accordance with the attached schedule.

8. Grant/Execution
The Lessor leases the premises described in item 5 to the Lessee for the term stated in item 6 subject to the covenants and conditions contained in the attached schedule.

* delete if not applicable

Witnessing officer must be aware of his/her obligations under section 162 of the Land Title Act 1994

Lauren Matheson signature
Lauren Whitney Matheson full name
 C.Dec 124825 qualification

Witnessing Officer
(Witnessing officer must be in accordance with Schedule 1 of the Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

29/11/21 Execution Date
Dany Weus Lessor's Signature

9. Acceptance
The Lessee accepts the lease and acknowledges the amount payable or other considerations for the lease.

Riki Millard signature
RIKI LYNETTE MILLARD full name
 Lawyer qualification

Witnessing Officer
(Witnessing officer must be in accordance with Schedule 1 of the Land Title Act 1994 eg Legal Practitioner, JP, C Dec)

28/11/21 Execution Date
E Kirchner Lessee's Signature

LEASE Real Estate ^{11.14} EXP 11/2023

D.G. & V.J. WEUS SUPERANNUATION FUND

ABN 22959168590

28 Hawkins Road, Coulson, Qld 4310

Phone: (07) 5463 5828

Mobile: 0447 356231

June 1, 2020

TO:

Boonah Real Estate Pty Ltd

PO Box 44

BOONAH QLD 4310

Dear Arthur,

RE:

**Dany Gerard Weus & Vivienne Jean Weus Trustee Under Instrument 710943891 and
Boonah Real Estate Pty Ltd**


Lease of premises at Shop 3 / 47 Walter Street, Boonah

Please be advised that the 3-year term of your commercial lease of the premises at Shop 3, 47 Walter Street, Boonah, is due to expire on November 30, 2020. The lease provides for two options of a further three years each.

Please advise us by August 31, 2020, if you wish to take up the option for a further three years, commencing on the 1st day of December, 2020 and terminating on the 30th day of November, 2023.

Please advise your intention regarding the Option for the renewed term by signing below.

Yours faithfully,


.....
Dany Weus


.....
Vivienne Weus

We Exercise the Option.

Boonah Real Estate Pty Ltd hereby gives notice that we exercise the Option for a renewed period from December 1, 2020 to November 30, 2023 for the lease of premises at Shop 3, 47 Walter Street, Boonah.

Signed:



Date:

1-6-2020

11.15

WATER AND SEWERAGE ACCES CHARGES

Water Service Charge:		\$0.883/day
Sewerage Service Charge:		\$1.648/day
Additional Amenities Charge:		\$1.135/day
Total	=	\$3.666 x 30 days
	=	\$109.98

WATER RATES CALCULATION

Date of special reading:	28/04/2021	Reading: 50 kls
Date water paid to:	16/02/2021	Reading: 29 kls
Water used in period between readings:		21 kls
+ No. of days between readings:	71	
= Average daily consumption:	0.2958 kls	

No. of days - last account to settlement: 73

0.2958 kls x 73 days: 21.60 kls used

2/3 of the First 10 kl – Remainder of Water Usage payable by Emma Kirchner (Shop 2 – Café)

State Bulk water price	
10 kls @ \$3.122 x 2/3	\$20.81
Urban Utilities distributor-retailer price	
10 kls @ \$0.933 x 2/3	\$6.22
Pro-rata water adjustment	\$27.03

SETTLEMENT STATEMENT

11.16

Matter No: 2100443
Re: P & C Investments SMSF Pty Ltd A.C.N. 648 139 717 Purchase from Dany Gerard Weus and Vivienne Jean Weus as Trustee under Instrument 710943891
Property: 47 Water Street, Boonah, Queensland 4310

FUNDS REQUIRED FOR SETTLEMENT

Amount required to complete purchase	\$ 541,844.09	
<i>Plus –</i>		
Professional costs	\$1,868.02	
Disbursements	\$ 392.48	
Stamp Duty on Transfer	\$ 18,675.00	
Registration fee on transfer	\$1,833.00	
Miscellaneous fee	\$100.00	
<i>Less –</i>		
Moneys held in our Trust Account		
Balance to be provided by you		\$564,712.59

Total funds required:	<u>\$564,712.59</u>	<u>\$564,712.59</u>
-----------------------	---------------------	---------------------



CJM LAWYERS

CRONIN • JAMES • MCLAUGHLIN

11-17

Our Ref: S:NA:2100443

28 April 2021

P & C Investments SMSF Pty Ltd A.C.N. 648 139 717
946 Beaudesert-Nerang Road
MOUNT NATHAN QLD 4211

CJM Lawyers
PO Box 8378
GOLD COAST MAIL CENTRE Q 9726
Level 9, 50 Cavill Avenue
SURFERS PARADISE QLD 4217

Email: info@cjmlaw.com.au
www.cjmlaw.com.au
Phone: 1300 245 299

ABN 51 767 009 515


TAX INVOICE: 12040

**YOUR PURCHASE FROM DANY GERARD WEUS AND VIVIENNE JEAN WEUS AS
TRUSTEE UNDER INSTRUMENT 710943891
PROPERTY: 47 WATER STREET, BOONAH**

	Amount	GST	Total
Professional Costs	\$1,698.20	169.82	\$1,868.02
Disbursements	\$383.67	\$ 8.81	\$392.48
INVOICE TOTAL	\$2,081.87	\$178.63	\$2,260.50
Less Payments received			\$ 0.00
Less Funds to be transferred from Trust			\$ 0.00
BALANCE DUE			\$2,260.50

Please see the attached schedule for details of Professional Fees and Disbursements

With compliments
CJM LAWYERS



CLICK TO PAY

Visit: <https://cjmlawyers.rapidpay.com.au>
Ref: **140232622534**

BPAY

Bill Code: **244699**
Ref: **1402 3262 2534**

Use your online or mobile banking.
RapidPay will appear as the Biller Name.

eft

BSB: **034660**
Account: **344170**
Ref: **140232622534**

Use your online or mobile banking.
Insert reference in the description field.

*Payments by credit cards may incur surcharge fees



"We aim to provide high quality, effective, efficient and economical legal services"

Small Business & Leasing, Commercial Law, Franchising, Commercial Conveyancing, Domestic Conveyancing, Employment Law, Court Work, Wills & Estates, Powers of Attorney. Experienced in most other areas of Law

Incorporating





SCHEDULE OF PROFESSIONAL COSTS AND DISBURSEMENTS

PROFESSIONAL COSTS

Date	Description	Staff	Units	Amount
28/04/2021	Leap File Opening	NA		\$25.00
28/04/2021	To our professional costs of and incidental to attending to all telephone calls, facsimiles, photocopying, emails and other office services	NA		\$123.20
28/04/2021	Stamping fee on transfer	NA		\$50.00
28/04/2021	To our professional costs for acting for you in relation to the abovementioned purchase. Professional costs include: attending to searches and enquiries, review of contract, preparation for settlement etc	NA		\$1,500.00
Total			0	\$1,698.20

DISBURSEMENTS

Date	Description	Amount	GST
02/03/2021	ASIC: Organisation Extract - P & C INVESTMENTS SMSF PTY. LTD. ACN 648 139 717 (Supplier fee).	\$9.00	
02/03/2021	ASIC: Organisation Extract - P & C INVESTMENTS SMSF PTY. LTD. ACN 648 139 717 (Search fee).	\$17.00	\$1.70
27/04/2021	InfoTrack: QLD Certificate - Scenic Rim Regional Council: Certificate of Classification - 5/SP184966 (Supplier fee).	\$117.00	
27/04/2021	InfoTrack: QLD Certificate - Scenic Rim Regional Council: Certificate of Classification - 5/SP184966 (Search fee).	\$23.40	\$2.34
27/04/2021	InfoTrack: QLD Certificate (over \$130) - Scenic Rim Regional Council: Rate Certificate - Financial Only - 5/SP184966 (Supplier fee).	\$135.00	
27/04/2021	InfoTrack: QLD Certificate (over \$130) - Scenic Rim Regional Council: Rate Certificate - Financial Only - 5/SP184966 (Search fee).	\$16.50	\$1.65
27/04/2021	InfoTrack: QLD Certificate - DILGP: Transport Noise Corridor Search (Non-Refundable) - 5/SP184966 (Search fee).	\$17.68	\$1.77
27/04/2021	QLD: Title Search - 5/SP184966 (Supplier fee).	\$16.60	
27/04/2021	QLD: Title Search - 5/SP184966 (Search fee).	\$6.92	\$0.69
27/04/2021	QLD: Plan Image - SP184966 (Supplier fee).	\$18.00	
27/04/2021	QLD: Plan Image - SP184966 (Search fee).	\$6.57	\$0.66
Total		\$383.67	\$8.81

11-19.



SCHEDULE OF PROFESSIONAL COSTS AND DISBURSEMENTS

PROFESSIONAL COSTS

Date	Description	Staff	Units	Amount
28/04/2021	Leap File Opening	NA		\$25.00
28/04/2021	To our professional costs of and incidental to attending to all telephone calls, facsimiles, photocopying, emails and other office services	NA		\$123.20
28/04/2021	Stamping fee on transfer	NA		\$50.00
28/04/2021	To our professional costs for acting for you in relation to the abovementioned purchase. Professional costs include: attending to searches and enquiries, review of contract, preparation for settlement etc	NA		\$1,500.00
Total			0	\$1,698.20

DISBURSEMENTS

Date	Description	Amount	GST
02/03/2021	ASIC: Organisation Extract - P & C INVESTMENTS SMSF PTY. LTD. ACN 648 139 717 (Supplier fee).	\$9.00	
02/03/2021	ASIC: Organisation Extract - P & C INVESTMENTS SMSF PTY. LTD. ACN 648 139 717 (Search fee).	\$17.00	\$1.70
27/04/2021	InfoTrack: QLD Certificate - Scenic Rim Regional Council: Certificate of Classification - 5/SP184966 (Supplier fee).	\$117.00	
27/04/2021	InfoTrack: QLD Certificate - Scenic Rim Regional Council: Certificate of Classification - 5/SP184966 (Search fee).	\$23.40	\$2.34
27/04/2021	InfoTrack: QLD Certificate (over \$130) - Scenic Rim Regional Council: Rate Certificate - Financial Only - 5/SP184966 (Supplier fee).	\$135.00	
27/04/2021	InfoTrack: QLD Certificate (over \$130) - Scenic Rim Regional Council: Rate Certificate - Financial Only - 5/SP184966 (Search fee).	\$16.50	\$1.65
27/04/2021	InfoTrack: QLD Certificate - DILGP: Transport Noise Corridor Search (Non-Refundable) - 5/SP184966 (Search fee).	\$17.68	\$1.77
27/04/2021	QLD: Title Search - 5/SP184966 (Supplier fee).	\$16.60	
27/04/2021	QLD: Title Search - 5/SP184966 (Search fee).	\$6.92	\$0.69
27/04/2021	QLD: Plan Image - SP184966 (Supplier fee).	\$18.00	
27/04/2021	QLD: Plan Image - SP184966 (Search fee).	\$6.57	\$0.66
Total		\$383.67	\$8.81



CJM LAWYERS
CRONIN • JAMES • MCLAUGHLIN

11.20

PO Box 8378
Gold Coast Mail Centre QLD 9726
Phone: 1300 245 299
Fax: 07 5574 2586
Email: info@cjmlaw.com.au

ABN: 51 767 009 515

Trust Account Receipt

P & C Investments SMSF Pty Ltd A.C.N. 648 139 717
946 Beaudesert-Nerang Road
MOUNT NATHAN QLD 4211

Date: 29/04/2021
Date Entered: 30/04/2021
Receipt No: 10120

Received From: P & C Investments SMSF Pty Ltd A.C.N. 648
139 717
946 Beaudesert-Nerang Road
MOUNT NATHAN QLD 4211

Account Name: CJM Lawyers Law Practice Trust Account
Bank: Westpac Bank
BSB: 034860
Account Number: 344498

Payment Method	Total Amount	Amount in words
EFT	\$564,712.59	Five Hundred And Sixty Four Thousand Seven Hundred And Twelve Dollars And Fifty Nine Cents

Matter No	Client	Description	Reason	Amount
2100443	P & C Investments SMSF Pty Ltd A.C.N: 648 139 717	P & C Investments SMSF Pty Ltd Purchase from Dany Gerard Weus and Vivienne Jean Weus as Trustee under Instrument 710943891 --Commercial Freehold- 47 Water Street, Boonah	Settlement Monies, Stamp Duty, Cost & Outlays	\$564,712.59

Receipt made out by: Jenna McIntyre

On behalf of CJM Lawyers



CJM LAWYERS

CRONIN • JAMES • MCLAUGHLIN

11.21

Our Ref: S:NA:2100443

CJM Lawyers
PO Box 8378
GOLD COAST MAIL CENTRE Q.9726
Level 9, 50 Cavill Avenue
SURFERS PARADISE QLD 4217

24 June 2021

Email: info@cjmlaw.com.au
www.cjmlaw.com.au
Phone: 1300 245 299

P & C Investments SMSF Pty Ltd A.C.N. 648 139 717
946 Beaudesert-Nerang Road
MOUNT NATHAN QLD 4211

ABN 51 767 009 515

EMAIL: brodie44@bigpond.net.au

Dear Sir/Madam,

**YOUR PURCHASE FROM DANY GERARD WEUS AND VIVIENNE JEAN WEUS AS TRUSTEE UNDER INSTRUMENT 710943891
PROPERTY: 47 WATER STREET, BOONAH**

We confirm that settlement took place on the 30th April, 2021

Registration of transfer

[Paper lodgement]

The documents necessary to transfer title into your name were lodged with the Titles Registry and registration was effected.

We attach the Registration Confirmation Statement showing the Registration of the property.

Settlement

The balance purchase money was paid on settlement in accordance with the attached Settlement Statement/Funds Required for Settlement.

Details of the various rate adjustments are shown on the settlement statement and it will be your responsibility to attend to the payment of the council rates from and water levies from 01 July, 2021 to 31 December, 2021.

If you are purchasing this property as an investment, you should retain the settlement statement and your copy of the stamped contract for future tax records. The acquisition date of the property is the contract date.

Costs

A copy of our invoice is attached (**which has been paid**) which shows the amount paid by you for our costs and disbursements.



"We aim to provide high quality, effective, efficient and economical legal services"

Small Business & Leasing, Commercial Law, Franchising, Commercial Conveyancing, Domestic Conveyancing, Employment Law, Court Work, Wills & Estates, Powers of Attorney, Experienced in most other areas of Law

www.cjmlaw.com.au





We advise that surplus funds in the sum of \$1,459.51 will be transferred into your nominated Account provided by you – Acct ending in1288.

Insurance

Building insurance must be effected from the business day after the contract is signed and is normally effected as a requirement of the lender. However if you have not already done so, please attend to this immediately. You may also wish to arrange for a contents policy at the same time.

Land tax

If you own other properties, you may need to consider the land tax implications of this purchase. If you need any advice about this, please contact us.

Thank you for your instructions.

Kind Regards,
CJM LAWYERS

NINA ARAKELIAN
Conveyancing Manager
nina@cjmlaw.com.au



Trust Account Statement

P & C Investments SMSF Pty Ltd A.C.N. 648 139 717
946 Beaudesert-Nerang Road
MOUNT NATHAN QLD 4211

As at 24/06/2021

Person Responsible: Shannon McLaughlin

Matter: 2100443

Client: P & C Investments SMSF Pty Ltd A.C.N. 648 139 717

Description: P & C Investments SMSF Pty Ltd Purchase from Dany Gerard Weus and Vivienne Jean Weus as Trustee under Instrument 710943891 -Commercial Freehold- 47 Water Street, Boonah

Institution: Westpac Bank

Account: CJM Lawyers Law Practice Trust Account

BSB: 034660

Account Number: 344496

* Indicates entry date

Date	Transaction No.	Description	Withdrawal	Deposit	Balance
29/04/2021	Receipt 10120	Received from: P & C Investments SMSF Pty Ltd A.C.N. 648 139 717	-	\$564,712.59	\$564,712.59
*30/04/2021		946 Beaudesert-Nerang Road MOUNT NATHAN QLD 4211 Reason: Settlement Monies, Stamp Duty, Cost & Outlays			
30/04/2021	Payment 408692	Paid by Cheque to: 034-660 Ifo DG & VJ Weus ATF DG & VJ Weus Superannuation Fund Reason: Settlement monies -BANK CHEQUE	\$540,657.58	-	\$24,055.01
04/05/2021	Payment EFT21-4040	Paid by EFT to: Acc Name: CJM Lawyers General Account BSB034660 Acc No: 344170 Reason: Trust to Office Transfer	\$2,260.50	-	\$21,794.51
31/05/2021	Payment 20	Paid by Cheque to: DERM Reason: REGISTRATION FEES	\$1,638.00	-	\$20,156.51
31/05/2021	Payment 20	Paid by Cheque to: DERM Reason: Reversal: REGISTRATION FEES	(\$1,638.00)	-	\$21,794.51
31/05/2021	Payment 408708	Paid by Cheque to: JG Settlements Reason: LODGING FEES	\$22.00	-	\$21,772.51
31/05/2021	Payment 408707	Paid by Cheque to: DERM Reason: Registration Fees	\$1,638.00	-	\$20,134.51

31/05/2021 Payment
EFT21-4225

Paid by EFT to:
Acc Name: Office of State Revenue
Collection
BSB064013
Acc No: 10000935
Reason: Stamp Duty

\$18,675.00

11.24

- \$1,459.51

\$563,253.08

\$564,712.59

\$1,459.51

P & C SUPER FUND

12-1

GST TRANSACTION LIST FOR THE PERIOD 01/04/2021 TO 30/06/2021

Printed: Wednesday 28 July, 2021 @ 14:23:37

Date	Ref	Type	GST Rate	Supplies				Purchases						
				Total	GST Free	Input Taxed	GST Charged	Capital	Other	Partial GST	No GST	GST Paid	ABN not quoted	
280/001 47 Walter Street, Boonah														
03/05/2021	1	B	100%	1,375.00			125.00							
04/05/2021	1	B	100%	1,690.70			153.70							
10/05/2021	1	B	100%	1,690.70			153.70							
28/05/2021	1	B	100%	1,690.70			153.70							
31/05/2021	1	B	100%	1,690.70			153.70							
31/05/2021	1	B	100%	1,375.00			125.00							
				9,512.80			864.80							
425/011 Insurance														
16/04/2021	1	B	100%					1,543.47		127.44		128.73		
24/04/2021	1	B	100%					118.09				10.74		
								1,661.56		127.44		139.47		
425/021 Water														
29/06/2021	1	B	GST Free					307.38		307.38				
								307.38		307.38				
772/001 47 Walter Street, Boonah														
29/04/2021	1	B	100%					564,742.5		562,777.6		178.63		
								564,742.5		562,777.6		178.63		
				9,512.80			864.80	564,742.5	1,968.94	563,212.4		318.10		

Business Activity Statement Summary					
Label G1	\$9,513	Label 1A	\$865		
Label G2		Label 4			
Label G3		Label 2A	\$865	Amount Payable / (Refundable)	\$547
		Label 2B	\$318		
Label G10	\$564,743	Label IB	\$318	GST Payable/(Refundable)	\$547
Label G11	\$1,969				
Label W4					

* includes rounding adjustment to taxable supplies and purchases

P & C SUPER FUND
GENERAL LEDGER FOR THE PERIOD 22/02/2021 TO 30/06/2021
FROM ACCOUNT 880 TO 880 - ENTRIES: ALL

13-1

Printed: Thursday 25 November, 2021 @ 09:43:00

Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
880						
Sundry Creditors						
09/04/2021	301	Journal - Cash		13-2 220.00	220.00	(220.00)
Narration: T/up SLA Invoice 25419						
30/06/2021	640	Journal - Non Cash		5-3 2,500.00	2,500.00	(2,720.00)
Narration: T/up formation costs						
Total Debits:						
Total Credits:				\$2,720.00		
Current Year Profit/(Loss):				N/A		

13-2



Simmons Livingstone & Associates

A.B.N. 45 163 871 958
PO Box 806, Oxenford 4210 Queensland
Tele 07 5561 8800 | Fax 07 5561 8700
simmonslivingstone.com.au

P & C Investments SMSF Pty Ltd
PO Box 3746
VICTORIA POINT QLD 4165

Tax Invoice
025419

Ref: KILLPC5
23 February, 2021

Description	Amount
<p>Fee for Professional Service rendered in relation to the following:</p> <ul style="list-style-type: none"> • P & C Investments SMSF Pty Ltd <p>The following gives details of the work undertaken:</p> <p><u>P & C Investments SMSF Pty Ltd</u></p> <p>Attending to secretarial matters of the company on your behalf throughout the year with the Australian Securities & Investments Commission (ASIC):</p> <ul style="list-style-type: none"> • Attendance to ASIC company statements and review documentation on your behalf; • Checking and comparison of your company information with ASIC registers; • Preparation of annual company minutes as required by the Corporations Law; • Attendance to minor changes in your company details as and when they arise; • Provision of registered office address and maintenance of legislated ASIC opening hours; • Assurance your company files are up to date and compliant with current Corporations Law and associated legislation. 	200.00
<p>Please note that this invoice is now due.</p>	
GST: \$	20.00
Amount Due: \$	220.00

The firm reserves the right to charge interest of 11.5% compounding daily on outstanding amounts. The firm reserves the right to refer the outstanding invoices to a debt collection agency or legal practitioner, at a cost to the client. Such costs may include commission, administration fees, legal costs and interest as charged by the debt collection agency or legal practitioner.

<input type="checkbox"/> (EFT) - Transfer to our account Account Name Simmons Livingstone & Associates BSB: 064 445 Account: 1052 7520		Ref: KILLPC5 Invoice: 025419 23 February, 2021 Amount Due: \$ 220.00
<input type="checkbox"/> Credit Card (Please indicate type) <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa		Card CCV
Card Number:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Cardholder	Signature	Expiry/.....
<small>Liability limited by a scheme approved under Professional Standards Legislation</small>		