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capital allowance & tax depreciation report

Unit 14 / 9 Danks Street,

WATERLOO, NSW 2017

1300 922 220

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16-March-2023

Havryliv & Haslinger Super Fund
C/- Unit 14, 9 Danks Street
WATERLOO, NSW 2017

#N/A
#N/A
p: 1300 922 220
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w: www.capitalclaims.com.au

Dear Adam,

Re: Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Thank you for selecting Capital Claims to undertake an assessment of your investment property depreciation entitlements for the above address.

Our goal at Capital Claims is to maximise the affordability of investment property ownership. Our extensive experience in this specialist area of quantity surveying has allowed us to sharpen our ability to maximise your claim. We uncover and assess all possible depreciable items within the ATO guidelines, ensuring that as our client you receive every dollar to which you are entitled.

Please find herewith a detailed report outlining all depreciable claims allowable under Divisions 40 and 43 of the Income Tax Assessment Act 1997.

Key Report Elements

- **Property Information** (page 3) – please review this information to confirm accuracy of details;
- **40 Year Projection** (page 5) – summarises the full entitlements forecasted over the life of the property;
- **Graphical Representation** (page 6) – provides for a quick assessment of the comparable depreciation methods;
- **Detailed Depreciation Schedules** (pages 7-9) – all depreciable assets and capital allowances are itemised and projected.

Should you require any clarification or have any queries with respect to the contents of this report, or if you have any feedback you would like to share with us, please do not hesitate to contact us on 1300 922 220.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Wilkins', is written over a light blue horizontal line.

Mark Wilkins
Managing Director

It is important to note that any change of property ownership, or the completion of any extensive capital works, will make the contents of this report inaccurate or void. In these circumstances please contact us to ensure the report remains compliant and valid.

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Disclaimer

The information provided in this report has been prepared by Capital Claims Pty Ltd, as property depreciation consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client and authorities. It is intended for use by the parties to whom directed. The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. We recommend that clients consult with their own advisors before relying on these schedules.

Capital Claims Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or relying on this document.

Property Information

Property Owner:	Havryliv & Haslinger Super Fund
Property Address:	Unit 14 / 9 Danks Street, WATERLOO, NSW 2017
Settlement Date:	20-May-2022
Purchase Price:	\$840,000
Days in First Year:	40
Property Type:	Commercial
Schedule Start Date:	21-May-2022
Construction Cost @ Schedule Preparation Date:	\$207,209

Schedule of Information

Written and Verbal Information Provided by:	Havryliv & Haslinger Super Fund
Written Information Provided by:	Department of Lands
Strata Plans provided by:	InfoTrack
Verbal Information Provided by:	Sydney City Council
Site Inspection Conducted by Capital Claims on:	10-March-2023

Methodology

As an overview of the methodology applied in this report, below is a brief of the methods, adjustments and applied legislation utilised to maximise the claims for your property. The following measures have been applied:

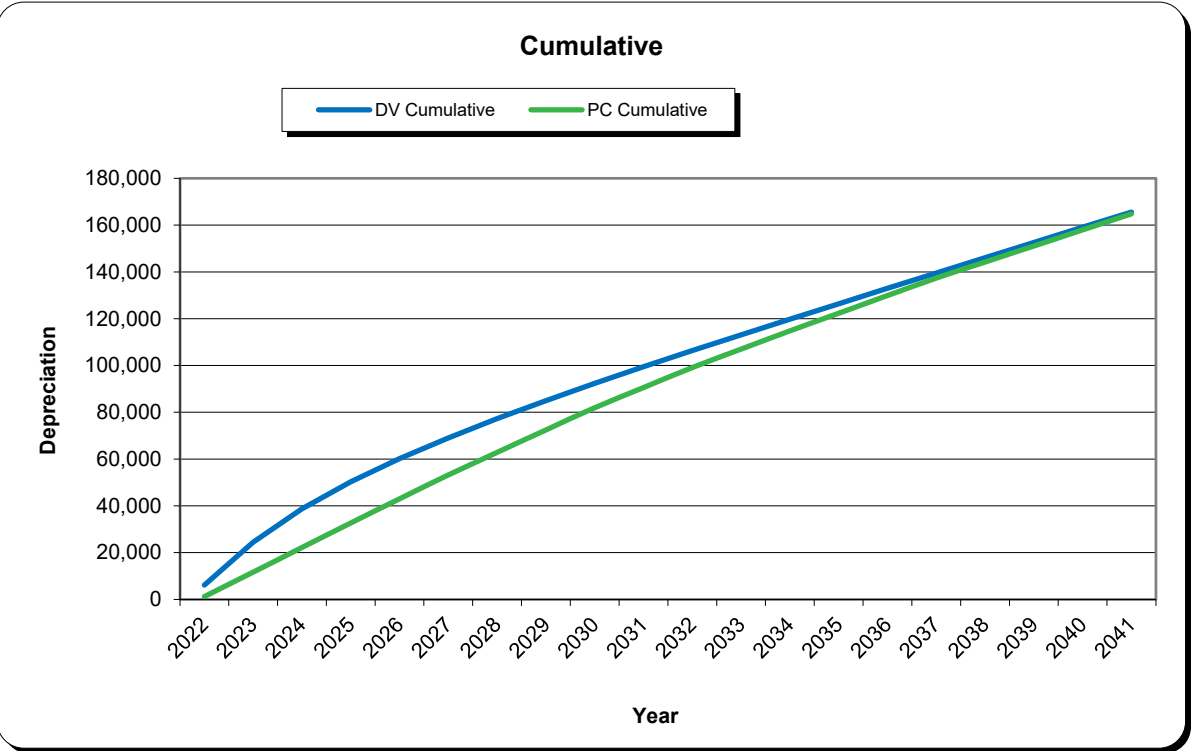
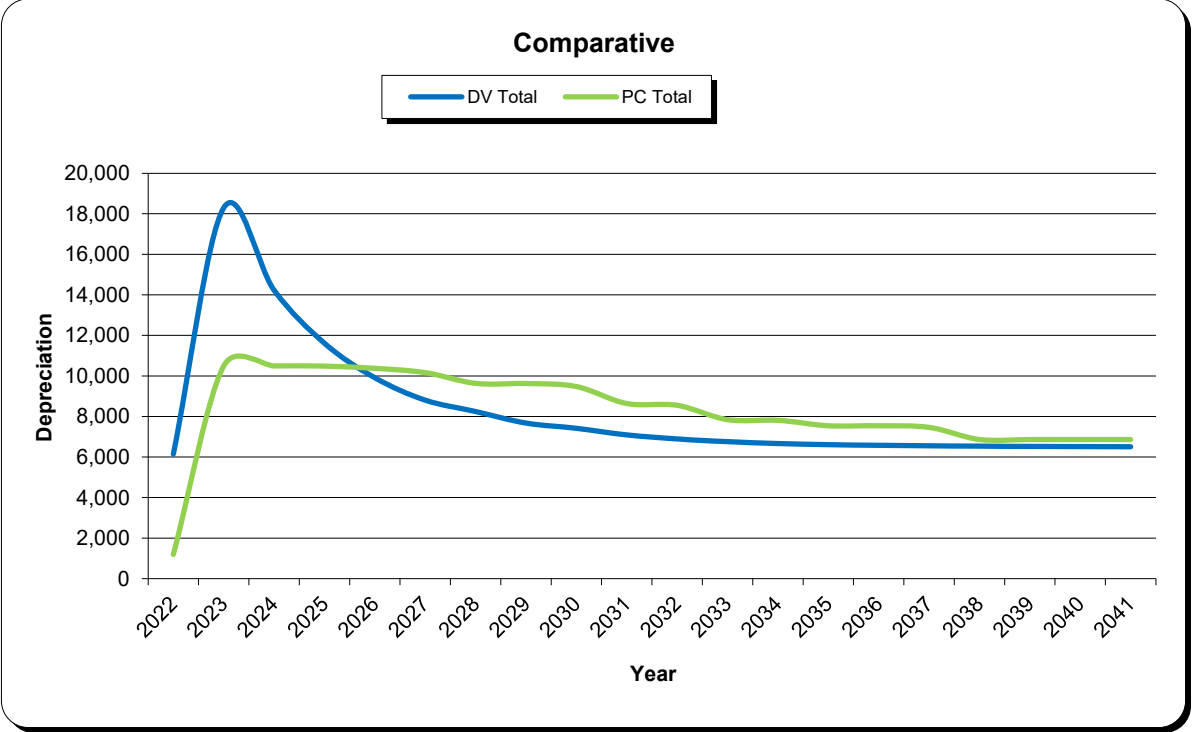
- **Pro-Rata Adjusted** - the first year is adjusted to the number of days from purchase till 30th June;
- **Low Cost Pool** - assets costing less than \$1000 at acquisition have been allocated to a common pool to be depreciated at 18.75% in the year of acquisition and each year thereafter at 37.5%;
- **Low Value Pool** - assets with an adjusted value less than \$1000 at the start of each financial year have been allocated to a common pool to be depreciated at 37.5% each year;
- **Preliminaries and Consultants Fees** - have been apportioned within the schedules;
- **Non Depreciable Items** - have been excluded from the schedules, including:
 - Land cost;
 - Rates & taxes;
 - Holding costs;
 - Soft landscaping;
 - Non qualifying works;
- **Estimated Costs** - where actual cost information was not available, Capital Claims have estimated these assets/works using current cost advice;
- **Alternative Schedules** - two alternative schedules have been applied, Diminishing Value (including Pooling) and Prime Cost. You will need to select which one suits your own personal investment structure, your financial advisor can assist you with this;
- **Existing Schedules** - we have assumed that there are not any existing depreciation schedules currently being used for this property or within the contract of sale.
- **\$300 immediate write-off** - individual assets costing \$300 or less are written off in full in the first year of ownership;
- **Scrapped Assets** - Where a depreciating asset has been removed from the property and effectively scrapped, the residual value will appear in the schedule in **blue font** in the year the asset was scrapped;

For a further detailed understanding of the legislation applied within this report please refer to the section titled "Additional Information" on page 11 of this report. Here you will find the references, interpretations, assumptions and rulings applied in preparing this report. If you have any further questions regarding the methodology of this report please feel free to contact our helpful team at Capital Claims.

40 Year Projection

Period			Diminishing Value				Prime Cost		
Year	Start Date	End Date	Diminishing Value	Pooling	Division 43	DV Total	Prime Cost	Division 43	PC Total
1	21-May-22	30-Jun-22	469	4,976	705	6,151	491	705	1,196
2	01-Jul-22	30-Jun-23	3,773	8,086	6,437	18,296	4,060	6,437	10,497
3	01-Jul-23	30-Jun-24	2,732	5,057	6,437	14,226	4,060	6,437	10,497
4	01-Jul-24	30-Jun-25	2,011	3,159	6,437	11,607	4,049	6,437	10,486
5	01-Jul-25	30-Jun-26	1,502	1,974	6,437	9,913	3,940	6,437	10,377
6	01-Jul-26	30-Jun-27	1,141	1,232	6,437	8,810	3,732	6,437	10,169
7	01-Jul-27	30-Jun-28	694	1,115	6,437	8,246	3,198	6,437	9,635
8	01-Jul-28	30-Jun-29	539	701	6,437	7,677	3,193	6,437	9,630
9	01-Jul-29	30-Jun-30	180	804	6,437	7,421	3,044	6,437	9,481
10	01-Jul-30	30-Jun-31	158	502	6,437	7,097	2,207	6,437	8,644
11	01-Jul-31	30-Jun-32	140	317	6,437	6,894	2,115	6,437	8,552
12	01-Jul-32	30-Jun-33	128	194	6,437	6,759	1,409	6,437	7,846
13	01-Jul-33	30-Jun-34	117	117	6,437	6,671	1,375	6,437	7,812
14	01-Jul-34	30-Jun-35	107	72	6,437	6,616	1,110	6,437	7,547
15	01-Jul-35	30-Jun-36	100	43	6,437	6,580	1,110	6,437	7,547
16	01-Jul-36	30-Jun-37	93	28	6,437	6,558	1,029	6,437	7,466
17	01-Jul-37	30-Jun-38	85	16	6,437	6,538	431	6,437	6,868
18	01-Jul-38	30-Jun-39	80	9	6,437	6,526	431	6,437	6,868
19	01-Jul-39	30-Jun-40	74	6	6,437	6,517	431	6,437	6,868
20	01-Jul-40	30-Jun-41	69	3	6,437	6,509	431	6,437	6,868
21	01-Jul-41	30-Jun-42	0	367	6,437	6,804	408	6,437	6,845
22	01-Jul-42	30-Jun-43	0	229	6,437	6,666	153	6,437	6,590
23	01-Jul-43	30-Jun-44	0	143	6,437	6,580	153	6,437	6,590
24	01-Jul-44	30-Jun-45	0	89	6,437	6,526	153	6,437	6,590
25	01-Jul-45	30-Jun-46	0	56	6,437	6,493	153	6,437	6,590
26	01-Jul-46	30-Jun-47	0	35	6,437	6,472	149	6,437	6,586
27	01-Jul-47	30-Jun-48	0	22	1,975	1,997	121	1,975	2,096
28	01-Jul-48	30-Jun-49	0	13	0	13	121	0	121
29	01-Jul-49	30-Jun-50	0	9	0	9	121	0	121
30	01-Jul-50	30-Jun-51	0	5	0	5	121	0	121
31	01-Jul-51	30-Jun-52	0	3	0	3	107	0	107
32	01-Jul-52	30-Jun-53	0	2	0	2	0	0	0
33	01-Jul-53	30-Jun-54	0	1	0	1	0	0	0
34	01-Jul-54	30-Jun-55	0	1	0	1	0	0	0
35	01-Jul-55	30-Jun-56	0	1	0	1	0	0	0
36	01-Jul-56	30-Jun-57	0	0	0	0	0	0	0
37	01-Jul-57	30-Jun-58	0	0	0	0	0	0	0
38	01-Jul-58	30-Jun-59	0	0	0	0	0	0	0
39	01-Jul-59	30-Jun-60	0	0	0	0	0	0	0
40	01-Jul-60	30-Jun-61	0	0	0	0	0	0	0
41	01-Jul-61	30-Jun-62	0	0	0	0	0	0	0
Total			\$ 14,192	\$ 29,387	\$ 163,603	\$ 207,182	\$ 43,606	\$ 163,603	\$ 207,209

Graphical Representation



Diminishing Value Method

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 1 -10			Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value @ 30-Jun-31
			Start Date	21-May-22	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27	01-Jul-28	01-Jul-29	01-Jul-30	
			End Date	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Effective Life (yrs)	Decline in Value Rate											
Air Conditioning - Packaged Unit	\$ 10,091	15	37.5%	0	0	0	0	0	0	0	0	0	0	119
Blinds	\$ 3,080	10	37.5%	0	0	0	0	0	0	0	0	0	0	36
Carpet	\$ 7,565	8	25.0%	212	1,838	1,379	1,034	775	582	436	327	0	0	384
Door Closers	\$ 598	10	37.5%	0	0	0	0	0	0	0	0	0	0	7
Fire Detection Alarms	\$ 882	20	37.5%	0	0	0	0	0	0	0	0	0	0	10
Fire Extinguishers	\$ 404	10	37.5%	0	0	0	0	0	0	0	0	0	0	4
Furniture - Freestanding	\$ 2,867	10	20.0%	64	561	448	359	287	230	0	0	0	0	141
Lighting Plant	\$ 3,686	20	37.5%	0	0	0	0	0	0	0	0	0	0	44
Security System	\$ 2,965	5	40.0%	133	1,133	680	408	244	147	88	53	32	19	28
Sub Total	\$ 32,138			\$ 410	\$ 3,532	\$ 2,507	\$ 1,801	\$ 1,306	\$ 959	\$ 524	\$ 380	\$ 32	\$ 19	\$ 772
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ 209	10	37.5%	0	0	0	0	0	0	0	0	0	0	2
Bathroom Accessories - Freestanding	\$ 32	1	100.0%	32	0	0	0	0	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	\$ 324	4	37.5%	0	0	0	0	0	0	0	0	0	0	4
Closed Circuit Television - Digital Recorders	\$ 307	4	37.5%	0	0	0	0	0	0	0	0	0	0	4
Door Closers	\$ 70	10	37.5%	0	0	0	0	0	0	0	0	0	0	1
Emergency Warning & Intercommunication Systems	\$ 327	12	37.5%	0	0	0	0	0	0	0	0	0	0	4
Fire Alarm Bells	\$ 731	12	37.5%	0	0	0	0	0	0	0	0	0	0	9
Fire Booster Pumps	\$ 788	25	37.5%	0	0	0	0	0	0	0	0	0	0	9
Fire Detection Alarms	\$ 247	20	37.5%	0	0	0	0	0	0	0	0	0	0	2
Fire Extinguishers	\$ 80	15	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Hoses & Nozzles	\$ 529	10	37.5%	0	0	0	0	0	0	0	0	0	0	6
Fire Indicator Panels	\$ 714	12	37.5%	0	0	0	0	0	0	0	0	0	0	8
Garbage Bins	\$ 223	10	37.5%	0	0	0	0	0	0	0	0	0	0	2
Hot Water Systems	\$ 1,815	12	37.5%	0	0	0	0	0	0	0	0	0	0	21
Lifts	\$ 3,636	30	6.7%	27	241	225	210	196	182	170	159	148	139	1,939
Lighting Plant	\$ 545	20	37.5%	0	0	0	0	0	0	0	0	0	0	6
Pumps	\$ 47	5	37.5%	0	0	0	0	0	0	0	0	0	0	1
Security Monitoring Proximity Readers	\$ 316	7	37.5%	0	0	0	0	0	0	0	0	0	0	4
Security Monitoring Swipe Card	\$ 307	3	37.5%	0	0	0	0	0	0	0	0	0	0	4
Ventilation Fans	\$ 221	20	37.5%	0	0	0	0	0	0	0	0	0	0	2
Sub Total	\$ 11,468			\$ 59	\$ 241	\$ 225	\$ 210	\$ 196	\$ 182	\$ 170	\$ 159	\$ 148	\$ 139	\$ 2,029
3. Low Cost & Low Value Pool														
Sub Total			37.5%	\$ 4,976	\$ 8,086	\$ 5,057	\$ 3,159	\$ 1,974	\$ 1,232	\$ 1,115	\$ 701	\$ 804	\$ 502	
4. Division 40														
Sub Total	\$ 43,606			\$ 5,445	\$ 11,859	\$ 7,789	\$ 5,170	\$ 3,476	\$ 2,373	\$ 1,809	\$ 1,240	\$ 984	\$ 660	\$ 772
5. Division 43														
Sub Total	\$ 163,603			\$ 705	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 104,966
Annual Decline in Value - Total	\$ 207,209			\$ 6,151	\$ 18,296	\$ 14,226	\$ 11,607	\$ 9,913	\$ 8,810	\$ 8,246	\$ 7,677	\$ 7,421	\$ 7,097	\$ 107,766



Diminishing Value Method

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 11-20		Financial Year	11	12	13	14	15	16	17	18	19	20	Adjustable Value @ 30-Jun-41
		Start Date	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37	01-Jul-38	01-Jul-39	01-Jul-40	
		End Date	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39	30-Jun-40	30-Jun-41	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate											
Air Conditioning - Packaged Unit	\$ 119	37.5%	0	0	0	0	0	0	0	0	0	0	1
Blinds	\$ 36	37.5%	0	0	0	0	0	0	0	0	0	0	1
Carpet	\$ 384	25.0%	0	0	0	0	0	0	0	0	0	0	4
Door Closers	\$ 7	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Detection Alarms	\$ 10	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Extinguishers	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Furniture - Freestanding	\$ 141	20.0%	0	0	0	0	0	0	0	0	0	0	2
Lighting Plant	\$ 44	37.5%	0	0	0	0	0	0	0	0	0	0	1
Security System	\$ 28	40.0%	11	7	4	2	2	1	0	0	0	0	1
Sub Total	\$ 772		\$ 11	\$ 7	\$ 4	\$ 2	\$ 2	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 12
2. Common Property - Depreciating Assets (Division 40)													
Automatic Garage Door - Motor	\$ 2	37.5%	0	0	0	0	0	0	0	0	0	0	1
Bathroom Accessories - Freestanding	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Closed Circuit Television - Digital Recorders	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Door Closers	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Emergency Warning & Intercommunication Systems	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Alarm Bells	\$ 9	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Booster Pumps	\$ 9	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Detection Alarms	\$ 2	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Extinguishers	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Hoses & Nozzles	\$ 6	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Indicator Panels	\$ 8	37.5%	0	0	0	0	0	0	0	0	0	0	1
Garbage Bins	\$ 2	37.5%	0	0	0	0	0	0	0	0	0	0	1
Hot Water Systems	\$ 21	37.5%	0	0	0	0	0	0	0	0	0	0	1
Lifts	\$ 1,939	6.7%	129	121	113	105	98	92	85	80	74	69	973
Lighting Plant	\$ 6	37.5%	0	0	0	0	0	0	0	0	0	0	1
Pumps	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Security Monitoring Proximity Readers	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Security Monitoring Swipe Card	\$ 4	37.5%	0	0	0	0	0	0	0	0	0	0	1
Ventilation Fans	\$ 2	37.5%	0	0	0	0	0	0	0	0	0	0	1
Sub Total	\$ 2,029		\$ 129	\$ 121	\$ 113	\$ 105	\$ 98	\$ 92	\$ 85	\$ 80	\$ 74	\$ 69	\$ 991
3. Low Cost & Low Value Pool													
Sub Total		37.5%	\$ 317	\$ 194	\$ 117	\$ 72	\$ 43	\$ 28	\$ 16	\$ 9	\$ 6	\$ 3	
4. Division 40													
Sub Total			\$ 457	\$ 322	\$ 234	\$ 179	\$ 143	\$ 121	\$ 101	\$ 89	\$ 80	\$ 72	\$ 1,003
5. Division 43													
Sub Total	\$ 104,966		\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 40,597
Annual Decline in Value - Total	\$ 107,766		\$ 6,894	\$ 6,759	\$ 6,671	\$ 6,616	\$ 6,580	\$ 6,558	\$ 6,538	\$ 6,526	\$ 6,517	\$ 6,509	\$ 41,599



Low Cost and Low Value Pooling

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 1 -10		Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value	
		Start Date	21-May-22	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27	01-Jul-28	01-Jul-29	01-Jul-30	01-Jul-31	@
		End Date	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-31	30-Jun-31	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate												
Air Conditioning - Packaged Unit	\$ 10,091	37.5%	1,892	3,075	1,922	1,201	750	469	293	183	115	72	119	
Blinds	\$ 3,080	37.5%	578	938	587	366	229	143	90	56	35	22	36	
Carpet	\$ 982	37.5%	0	0	0	0	0	0	0	0	368	230	384	
Door Closers	\$ 598	37.5%	112	182	114	71	45	28	17	11	7	4	7	
Fire Detection Alarms	\$ 882	37.5%	165	269	168	105	66	41	26	16	10	6	10	
Fire Extinguishers	\$ 404	37.5%	76	123	77	48	30	19	12	7	5	3	4	
Furniture - Freestanding	\$ 918	37.5%	0	0	0	0	0	0	344	215	134	84	141	
Lighting Plant	\$ 3,686	37.5%	691	1,123	702	439	274	171	107	67	42	26	44	
Security System	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Sub Total	\$ 20,640		\$ 3,514	\$ 5,710	\$ 3,570	\$ 2,230	\$ 1,394	\$ 871	\$ 889	\$ 555	\$ 716	\$ 447	\$ 744	
2. Common Property - Depreciating Assets (Division 40)														
Automatic Garage Door - Motor	\$ 209	37.5%	39	64	40	25	15	10	6	4	2	2	2	
Bathroom Accessories - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Closed Circuit Television - Cameras & Monitors	\$ 324	37.5%	61	99	62	38	24	15	9	6	4	2	4	
Closed Circuit Television - Digital Recorders	\$ 307	37.5%	58	93	59	36	23	14	9	6	3	2	4	
Door Closers	\$ 70	37.5%	13	21	14	8	5	3	2	2	1	0	1	
Emergency Warning & Intercommunication Systems	\$ 327	37.5%	61	100	62	39	24	15	10	6	4	2	4	
Fire Alarm Bells	\$ 731	37.5%	137	223	139	87	54	34	21	14	8	5	9	
Fire Booster Pumps	\$ 788	37.5%	148	240	150	94	59	36	23	14	9	6	9	
Fire Detection Alarms	\$ 247	37.5%	46	75	47	30	18	12	7	5	3	2	2	
Fire Extinguishers	\$ 80	37.5%	15	24	15	10	6	4	2	2	1	0	1	
Fire Hoses & Nozzles	\$ 529	37.5%	99	161	101	63	39	25	15	10	6	4	6	
Fire Indicator Panels	\$ 714	37.5%	134	218	136	85	53	33	21	13	8	5	8	
Garbage Bins	\$ 223	37.5%	42	68	42	27	17	10	6	4	3	2	2	
Hot Water Systems	\$ 1,815	37.5%	340	553	346	216	135	84	53	33	21	13	21	
Lifts	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	
Lighting Plant	\$ 545	37.5%	102	166	104	65	41	25	16	10	6	4	6	
Pumps	\$ 47	37.5%	9	14	9	6	3	2	2	1	0	0	1	
Security Monitoring Proximity Readers	\$ 316	37.5%	59	96	60	38	24	15	9	6	3	2	4	
Security Monitoring Swipe Card	\$ 307	37.5%	58	93	59	36	23	14	9	6	3	2	4	
Ventilation Fans	\$ 221	37.5%	41	68	42	26	17	10	6	4	3	2	2	
Sub Total	\$ 7,800		\$ 1,462	\$ 2,376	\$ 1,487	\$ 929	\$ 580	\$ 361	\$ 226	\$ 146	\$ 88	\$ 55	\$ 90	
Annual Decline in Value - Total			\$ 4,976	\$ 8,086	\$ 5,057	\$ 3,159	\$ 1,974	\$ 1,232	\$ 1,115	\$ 701	\$ 804	\$ 502		

Job Number: 22102



Low Cost and Low Value Pooling

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 11-20		Financial Year	11	12	13	14	15	16	17	18	19	20	Adjustable Value @ 30-Jun-41
		Start Date	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37	01-Jul-38	01-Jul-39	01-Jul-40	
		End Date	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39	30-Jun-40	30-Jun-41	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate											
Air Conditioning - Packaged Unit	\$ 119	37.5%	45	28	17	11	7	4	3	2	1	0	1
Blinds	\$ 36	37.5%	14	8	5	3	2	2	1	0	0	0	1
Carpet	\$ 384	37.5%	144	90	56	35	22	14	8	5	4	2	4
Door Closers	\$ 7	37.5%	3	2	1	0	0	0	0	0	0	0	1
Fire Detection Alarms	\$ 10	37.5%	4	2	2	1	0	0	0	0	0	0	1
Fire Extinguishers	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Furniture - Freestanding	\$ 141	37.5%	53	33	20	13	8	5	3	2	1	1	2
Lighting Plant	\$ 44	37.5%	17	10	6	4	3	2	1	0	0	0	1
Security System	\$ 28	37.5%	0	0	0	0	0	0	0	0	0	0	1
Sub Total	\$ 772		\$ 282	\$ 174	\$ 107	\$ 67	\$ 42	\$ 27	\$ 16	\$ 9	\$ 6	\$ 3	\$ 12
2. Common Property - Depreciating Assets (Division 40)													
Automatic Garage Door - Motor	\$ 2	37.5%	1	0	0	0	0	0	0	0	0	0	1
Bathroom Accessories - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Closed Circuit Television - Digital Recorders	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Door Closers	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Emergency Warning & Intercommunication Systems	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Fire Alarm Bells	\$ 9	37.5%	3	2	2	1	0	0	0	0	0	0	1
Fire Booster Pumps	\$ 9	37.5%	3	2	2	1	0	0	0	0	0	0	1
Fire Detection Alarms	\$ 2	37.5%	1	0	0	0	0	0	0	0	0	0	1
Fire Extinguishers	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Fire Hoses & Nozzles	\$ 6	37.5%	2	2	1	0	0	0	0	0	0	0	1
Fire Indicator Panels	\$ 8	37.5%	3	2	1	1	0	0	0	0	0	0	1
Garbage Bins	\$ 2	37.5%	1	0	0	0	0	0	0	0	0	0	1
Hot Water Systems	\$ 21	37.5%	8	5	3	2	1	1	0	0	0	0	1
Lifts	\$ 1,939	37.5%	0	0	0	0	0	0	0	0	0	0	1,939
Lighting Plant	\$ 6	37.5%	2	2	1	0	0	0	0	0	0	0	1
Pumps	\$ 1	37.5%	0	0	0	0	0	0	0	0	0	0	1
Security Monitoring Proximity Readers	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Security Monitoring Swipe Card	\$ 4	37.5%	2	1	0	0	0	0	0	0	0	0	1
Ventilation Fans	\$ 2	37.5%	1	0	0	0	0	0	0	0	0	0	1
Sub Total	\$ 2,029		\$ 35	\$ 20	\$ 10	\$ 5	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1,957
Annual Decline in Value - Total			\$ 317	\$ 194	\$ 117	\$ 72	\$ 43	\$ 28	\$ 16	\$ 9	\$ 6	\$ 3	

Job Number: 22102



Prime Cost Method

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 1 -10			Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value @ 30-Jun-31	
			Start Date	21-May-22	01-Jul-22	01-Jul-23	01-Jul-24	01-Jul-25	01-Jul-26	01-Jul-27	01-Jul-28	01-Jul-29	01-Jul-30		01-Jul-30
			End Date	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-25	30-Jun-26	30-Jun-27	30-Jun-28	30-Jun-29	30-Jun-30	30-Jun-30		30-Jun-31
	Adjustable Value	Effective Life (yrs)	Decline in Value Rate												
1. Unit Specific - Depreciating Assets (Division 40)															
Air Conditioning - Packaged Unit	\$ 10,091	15	6.7%	76	673	673	673	673	673	673	673	673	673	3,958	
Blinds	\$ 3,080	10	10.0%	35	308	308	308	308	308	308	308	308	308	273	
Carpet	\$ 7,565	8	12.5%	106	946	946	946	946	946	946	946	837	0	0	
Door Closers	\$ 598	10	10.0%	7	60	60	60	60	60	60	60	60	60	51	
Fire Detection Alarms	\$ 882	20	5.0%	5	44	44	44	44	44	44	44	44	44	481	
Fire Extinguishers	\$ 404	10	10.0%	5	40	40	40	40	40	40	40	40	40	39	
Furniture - Freestanding	\$ 2,867	10	10.0%	32	287	287	287	287	287	287	287	287	287	252	
Lighting Plant	\$ 3,686	20	5.0%	21	184	184	184	184	184	184	184	184	184	2,009	
Security System	\$ 2,965	5	20.0%	67	593	593	593	593	526	0	0	0	0	0	
Sub Total	\$ 32,138			\$ 354	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,135	\$ 3,068	\$ 2,542	\$ 2,542	\$ 2,433	\$ 1,596	\$ 7,063	
2. Common Property - Depreciating Assets (Division 40)															
Automatic Garage Door - Motor	\$ 209	10	10.0%	2	21	21	21	21	21	21	21	21	21	19	
Bathroom Accessories - Freestanding	\$ 32	1	100.0%	32	0	0	0	0	0	0	0	0	0	0	
Closed Circuit Television - Cameras & Monitors	\$ 324	4	25.0%	9	81	81	81	72	0	0	0	0	0	0	
Closed Circuit Television - Digital Recorders	\$ 307	4	25.0%	9	77	77	77	68	0	0	0	0	0	0	
Door Closers	\$ 70	10	10.0%	1	7	7	7	7	7	7	7	7	7	6	
Emergency Warning & Intercommunication Systems	\$ 327	12	8.3%	3	27	27	27	27	27	27	27	27	27	79	
Fire Alarm Bells	\$ 731	12	8.3%	7	61	61	61	61	61	61	61	61	61	176	
Fire Booster Pumps	\$ 788	25	4.0%	4	32	32	32	32	32	32	32	32	32	500	
Fire Detection Alarms	\$ 247	20	5.0%	1	12	12	12	12	12	12	12	12	12	135	
Fire Extinguishers	\$ 80	15	6.7%	1	5	5	5	5	5	5	5	5	5	31	
Fire Hoses & Nozzles	\$ 529	10	10.0%	6	53	53	53	53	53	53	53	53	53	47	
Fire Indicator Panels	\$ 714	12	8.3%	7	60	60	60	60	60	60	60	60	60	172	
Garbage Bins	\$ 223	10	10.0%	3	22	22	22	22	22	22	22	22	22	19	
Hot Water Systems	\$ 1,815	12	8.3%	17	151	151	151	151	151	151	151	151	151	437	
Lifts	\$ 3,636	30	3.3%	14	121	121	121	121	121	121	121	121	121	2,531	
Lighting Plant	\$ 545	20	5.0%	3	27	27	27	27	27	27	27	27	27	297	
Pumps	\$ 47	5	20.0%	1	9	9	9	9	8	0	0	0	0	0	
Security Monitoring Proximity Readers	\$ 316	7	14.3%	5	45	45	45	45	45	45	40	0	0	0	
Security Monitoring Swipe Card	\$ 307	3	33.3%	11	102	102	91	0	0	0	0	0	0	0	
Ventilation Fans	\$ 221	20	5.0%	1	11	11	11	11	11	11	11	11	11	121	
Sub Total	\$ 11,468			\$ 137	\$ 925	\$ 925	\$ 914	\$ 805	\$ 664	\$ 656	\$ 651	\$ 611	\$ 611	\$ 4,569	
3. Division 40															
Sub Total	\$ 43,606			\$ 491	\$ 4,060	\$ 4,060	\$ 4,049	\$ 3,940	\$ 3,732	\$ 3,198	\$ 3,193	\$ 3,044	\$ 2,207	\$ 11,632	
4. Division 43															
Sub Total	\$ 163,603			\$ 705	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 104,966	
Annual Decline in Value - Total															
	\$ 207,209			\$ 1,196	\$ 10,497	\$ 10,497	\$ 10,486	\$ 10,377	\$ 10,169	\$ 9,635	\$ 9,630	\$ 9,481	\$ 8,644	\$ 116,597	



Prime Cost Method

Unit 14 / 9 Danks Street, WATERLOO, NSW 2017

Financial Years 11-20		Financial Year	11	12	13	14	15	16	17	18	19	20	Adjustable Value @ 30-Jun-41
		Start Date	01-Jul-31	01-Jul-32	01-Jul-33	01-Jul-34	01-Jul-35	01-Jul-36	01-Jul-37	01-Jul-38	01-Jul-39	01-Jul-40	
		End Date	30-Jun-32	30-Jun-33	30-Jun-34	30-Jun-35	30-Jun-36	30-Jun-37	30-Jun-38	30-Jun-39	30-Jun-40	30-Jun-41	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate											
Air Conditioning - Packaged Unit	\$ 3,958	6.7%	673	673	673	673	673	593	0	0	0	0	0
Blinds	\$ 273	10.0%	273	0	0	0	0	0	0	0	0	0	0
Carpet	\$ -	12.5%	0	0	0	0	0	0	0	0	0	0	0
Door Closers	\$ 51	10.0%	51	0	0	0	0	0	0	0	0	0	0
Fire Detection Alarms	\$ 481	5.0%	44	44	44	44	44	44	44	44	44	44	41
Fire Extinguishers	\$ 39	10.0%	39	0	0	0	0	0	0	0	0	0	0
Furniture - Freestanding	\$ 252	10.0%	252	0	0	0	0	0	0	0	0	0	0
Lighting Plant	\$ 2,009	5.0%	184	184	184	184	184	184	184	184	184	184	169
Security System	\$ -	20.0%	0	0	0	0	0	0	0	0	0	0	0
Sub Total	\$ 7,063		\$ 1,516	\$ 901	\$ 901	\$ 901	\$ 901	\$ 821	\$ 228	\$ 228	\$ 228	\$ 228	\$ 210
2. Common Property - Depreciating Assets (Division 40)													
Automatic Garage Door - Motor	\$ 19	10.0%	19	0	0	0	0	0	0	0	0	0	0
Bathroom Accessories - Freestanding	\$ -	100.0%	0	0	0	0	0	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	\$ -	25.0%	0	0	0	0	0	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	\$ -	25.0%	0	0	0	0	0	0	0	0	0	0	0
Door Closers	\$ 6	10.0%	6	0	0	0	0	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	\$ 79	8.3%	27	27	24	0	0	0	0	0	0	0	0
Fire Alarm Bells	\$ 176	8.3%	61	61	54	0	0	0	0	0	0	0	0
Fire Booster Pumps	\$ 500	4.0%	32	32	32	32	32	32	32	32	32	32	185
Fire Detection Alarms	\$ 135	5.0%	12	12	12	12	12	12	12	12	12	12	11
Fire Extinguishers	\$ 31	6.7%	5	5	5	5	5	4	0	0	0	0	0
Fire Hoses & Nozzles	\$ 47	10.0%	47	0	0	0	0	0	0	0	0	0	0
Fire Indicator Panels	\$ 172	8.3%	60	60	53	0	0	0	0	0	0	0	0
Garbage Bins	\$ 19	10.0%	19	0	0	0	0	0	0	0	0	0	0
Hot Water Systems	\$ 437	8.3%	151	151	134	0	0	0	0	0	0	0	0
Lifts	\$ 2,531	3.3%	121	121	121	121	121	121	121	121	121	121	1,319
Lighting Plant	\$ 297	5.0%	27	27	27	27	27	27	27	27	27	27	24
Pumps	\$ -	20.0%	0	0	0	0	0	0	0	0	0	0	0
Security Monitoring Proximity Readers	\$ -	14.3%	0	0	0	0	0	0	0	0	0	0	0
Security Monitoring Swipe Card	\$ -	33.3%	0	0	0	0	0	0	0	0	0	0	0
Ventilation Fans	\$ 121	5.0%	11	11	11	11	11	11	11	11	11	11	10
Sub Total	\$ 4,569		\$ 599	\$ 508	\$ 474	\$ 209	\$ 209	\$ 208	\$ 203	\$ 203	\$ 203	\$ 203	\$ 1,550
3. Division 40													
Sub Total	\$ 11,632		\$ 2,115	\$ 1,409	\$ 1,375	\$ 1,110	\$ 1,110	\$ 1,029	\$ 431	\$ 431	\$ 431	\$ 431	\$ 1,760
4. Division 43													
Sub Total	\$ 104,966		\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 6,437	\$ 40,597
Annual Decline in Value - Total	\$ 116,597		\$ 8,552	\$ 7,846	\$ 7,812	\$ 7,547	\$ 7,547	\$ 7,466	\$ 6,868	\$ 6,868	\$ 6,868	\$ 6,868	\$ 42,357

Division 43

Works Description	Date	Rate	Original Cost	Annual Claims
Original Works	23-October-2007	2.5%	\$ 257,476	\$ 6,437
		Total	\$ 257,476	

Additional Information

Capital Claims has been engaged on behalf of Havryliv & Haslinger Super Fund to prepare a Capital Allowance and Tax Depreciation Report on Unit 14 / 9 Danks Street, WATERLOO, NSW 2017.

Where actual costs for the building structure and the depreciable assets were not available these costs have been estimated using Capital Claims cost advice current to the date of the assessment. Where necessary costs have been adjusted through the application of Building Price Indices.

The report covers both Division 40 and Division 43 of ITAA97:

- **Division 43** - may also be known as the Capital Allowance and applies to the structural elements of the property that are not considered Depreciable Assets or Plant and Equipment. Capital Allowances are only claimable upon works that have commenced construction after:

- **18th July 1985** for Residential properties;
- **20th July 1982** for Non Residential properties;
- **20th July 1982** for Industrial properties;
- **22nd August 1979** for Traveller Accommodation properties.

Where the property is too old to qualify for the Capital Allowances no claim has been made.

- **Division 40** - consists of the Depreciable Assets or Plant and Equipment items, these are basically items that can be 'easily' removed from the property as opposed to 'permanently fixed'. Items that are either mechanical or electronic in nature will also be included in this element even where they are permanently fixed to the property.

The effective lives applied to the assets in this report are those set down by the Tax Commissioner in their assessment of the applicable effective life. Low Value/Cost Pooling and the immediate write off rules have been applied where appropriate to maximise the claimable benefits available to the property owners during the qualifying periods. The rates are in accordance with:

- **Income Tax Order 1217** - for assets acquired prior to 1 July 1991;
- **Income Tax Ruling IT 2685** - for assets acquired up until 1 January 2001;
- **Tax Ruling TR 2000/18** - for assets acquired up until 1 July 2006;
- **Tax Ruling TR 2006/5 and subsequent addendums** - for assets acquired since 1 July 2006.

Both the Diminishing Value Method and Prime Cost Method of depreciation have been provided within this report. Each of these methods have considered the legislation in application at the time of the acquisition of the asset and the preparation of the report. Where Low Cost Pooling has been applied the asset has been depreciated at 18.75% in the year of acquisition and 37.5% for all subsequent years.

We have assumed that the property owner is entitled to claim the available depreciation and that no schedules of depreciation exist or form conditions of the acquisition of the property.

The report is based on Capital Claims Pty Ltd interpretation of the Income Tax Assessment Act of 1997, tax cases, rulings, interpretive decisions and intentions of the Commissioner of Taxation.