



## 9. Tax Allowance Flow

Diminishing Value Method			
Year	Division 40 Allowances	Division 43 Deductions	Totals
	\$	\$	\$
1 - 2011 (3 days only)	121	20	141
2 - 2012	14,769	2,401	17,170
3 - 2013	11,759	2,401	14,160
4 - 2014	9,602	2,401	12,003
5 - 2015	7,983	2,401	10,384
6 - 2016	6,723	2,401	9,124
7 - 2017	5,712	2,401	8,113
8 - 2018	4,883	2,401	7,284
9 - 2019	4,192	2,401	6,594
10 - 2020	3,611	2,401	6,012
11 - 2021	3,117	2,401	5,519
12 - 2022	2,696	2,401	5,097
13 - 2023	2,335	2,401	4,736
14 - 2024	2,024	2,401	4,425
15 - 2025	1,757	2,401	4,158
16 - 2026	1,526	2,401	3,927
17 - 2027	1,326	2,401	3,727
18 - 2028	1,153	2,401	3,554
19 - 2029	1,004	2,401	3,405
20 - 2030	874	2,401	3,275
21 +	6,101	20,061	26,162
<b>Totals</b>	<b>93,267</b>	<b>65,702</b>	<b>158,969</b>

  

Prime Cost Method			
Year	Division 40 Allowances	Division 43 Deductions	Totals
	\$	\$	\$
1 - 2011 (3 days only)	60	20	80
2 - 2012	7,397	2,401	9,798
3 - 2013	7,397	2,401	9,798
4 - 2014	7,397	2,401	9,798
5 - 2015	7,392	2,401	9,793
6 - 2016	6,789	2,401	9,190
7 - 2017	5,775	2,401	8,177
8 - 2018	5,775	2,401	8,177
9 - 2019	5,775	2,401	8,177
10 - 2020	5,775	2,401	8,177
11 - 2021	5,772	2,401	8,173
12 - 2022	5,324	2,401	7,726
13 - 2023	5,324	2,401	7,725
14 - 2024	5,228	2,401	7,630
15 - 2025	4,302	2,401	6,704
16 - 2026	3,808	2,401	6,209
17 - 2027	796	2,401	3,197
18 - 2028	796	2,401	3,197
19 - 2029	796	2,401	3,197
20 - 2030	796	2,401	3,197
21 +	790	20,061	20,851
<b>Totals</b>	<b>93,267</b>	<b>65,702</b>	<b>158,970</b>



Depreciation Schedule for the period 01 July 2017 to 30 June 2018

Investment	Cost	Opening Written Down Value	Adjustments		Total Value For Depreciation <sup>1</sup>	Method	Depreciation			Closing Written Down Value
			Disposals/ Decrease	Additions/ Increase			Rate	Calculated Depreciatio <sup>2</sup>	Posted Depreciation <sup>3</sup>	
<b>Plant and Equipment (at written down value) - Unitted</b>										
AIR CONDITIONER										
Air Conditioner ( Aerfusion)	14,793.64	7,191.64	0.00	0.00	7,191.64	Diminishing	20.00 %	1,438.33	1,438.33	5,753.31
Building Works ( Jefferson )	4,479.09	2,324.09	0.00	0.00	2,324.09	Diminishing	25.00 %	581.02	581.02	1,743.07
Building Works (Jefferson Building)	1,887.30	1,779.30	0.00	0.00	1,887.30	Prime Cost	2.50 %	47.18	47.18	1,732.12
Building Works (Jefferson Building)	5,000.00	4,710.00	0.00	0.00	5,000.00	Prime Cost	2.50 %	125.00	125.00	4,585.00
Building Works (Jefferson Building)	5,000.00	4,710.00	0.00	0.00	5,000.00	Prime Cost	2.50 %	125.00	125.00	4,585.00
Building Works (Jefferson Building)	3,180.00	2,996.00	0.00	0.00	3,180.00	Prime Cost	2.50 %	79.50	79.50	2,916.50
Cabinet ( Arcadian Cabinetworks)	1,681.82	1,037.82	0.00	0.00	1,037.82	Diminishing	20.00 %	207.56	207.56	830.26
Capital Improvements - At Cost	57,227.56	57,227.56	0.00	0.00	57,227.56	Prime Cost	0.00 %	0.00	0.00	57,227.56
Curtains (Curtain Wonderland)	494.22	196.22	0.00	0.00	196.22	Diminishing	25.00 %	49.06	49.06	147.16
Data Sockets Etc (System Require)	3,807.27	2,749.27	0.00	0.00	2,749.27	Diminishing	13.33 %	366.48	366.48	2,382.79

Investment	Cost	Opening Written Down Value	Adjustments			Depreciation				Closing Written Down Value
			Disposals/ Decrease	Additions/ Increase	Total Value For Depreciation <sup>1</sup>	Method	Rate	Calculated Depreciation <sup>2</sup>	Posted Depreciation <sup>3</sup>	
<b>Plant and Equipment (at written down value) - Unitted</b>										
Desks (Kitchens By Kathie)	8,275.45	4,954.45	0.00	0.00	4,954.45	Diminishing	20.00 %	990.89	990.89	3,963.56
Floor Covering Carpet ( Choices)	6,942.72	2,909.72	0.00	0.00	6,942.72	Prime Cost	25.00 %	1,735.68	1,735.68	1,174.04
Hot Water System	2,363.64	1,635.64	0.00	0.00	1,635.64	Diminishing	13.33 %	218.03	218.03	1,417.61
Vinyl ( Choices)	122.73	53.73	0.00	0.00	122.73	Prime Cost	25.00 %	30.68	30.68	23.05
	<b>115,255.44</b>	<b>94,475.44</b>	<b>0.00</b>	<b>0.00</b>	<b>99,449.44</b>			<b>5,994.41</b>	<b>5,994.41</b>	<b>88,481.03</b>
<b>Real Estate Properties (Australian - Non Residential)</b>										
Buildings	941,787.80	870,833.80	0.00	0.00	941,787.80	Prime Cost	0.00 %	0.00	7,284.00	863,549.80
	<b>941,787.80</b>	<b>870,833.80</b>	<b>0.00</b>	<b>0.00</b>	<b>941,787.80</b>			<b>7,284.00</b>	<b>7,284.00</b>	<b>863,549.80</b>
	<b>1,057,043.24</b>	<b>965,309.24</b>	<b>0.00</b>	<b>0.00</b>	<b>1,041,237.24</b>			<b>13,278.41</b>	<b>13,278.41</b>	<b>952,030.83</b>

<sup>1</sup> Amounts have been pro rated based on number of days in the year

<sup>2</sup> Depreciation calculated as per depreciation method

<sup>3</sup> Depreciation amounts posted to the ledger