

# BMT Tax Depreciation

QUANTITY SURVEYORS

## Capital Allowance & Tax Depreciation Schedule

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Maximising the cash return from investment properties

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

December 16, 2016

**Jonkap Investments Pty Ltd ATF Jonkap Superannuation Fund**  
**319C Edgecliff Road**  
**WOOLLAHRA, NSW 2025**

**Unit C4/366 Edgar Street, CONDELL PARK, NSW 2200**

Dear Sir/Madam,

Please find attached our Capital Allowance & Tax Depreciation Report for the above property.

The schedule has been prepared by BMT Tax Depreciation Pty Ltd for Jonkap Investments Pty Ltd ATF Jonkap Superannuation Fund and not in any other capacity.

The schedule is based on the total installed cost.

The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. BMT Tax Depreciation Pty Ltd recommend that the client consults with their advisers before relying on the information provided.

BMT Tax Depreciation Pty Ltd have applied their interpretations of the Tax Commissioner's current intentions whilst preparing this document.

**If this property changes ownership status, then the contents of this report become void and the new owner should contact this office to maximise their depreciation claim.**

As per requirements within the Tax Agent Services Act 2009 BMT Tax Depreciation Pty Ltd are registered tax agents our tax agent number is 53712009.

Should you have any queries, or require clarification, please do not hesitate to contact Bradley Beer or David Babic at this office.

Yours Sincerely,



BMT Tax Depreciation Pty Ltd  
Quantity Surveyors

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### Disclaimer

The information provided in this report has been prepared by BMT Tax Depreciation Pty Ltd (Quantity Surveyors), as Property Depreciation and Construction Cost Consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client. It is intended for use by the parties to whom directed. The contents should thus 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 advisers before relying on these schedules. The schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

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## Property Information

<b>Client:</b>	Jonkap Investments Pty Ltd ATF Jonkap Superannuation Fund
<b>Property:</b>	Unit C4/366 Edgar Street CONDELL PARK, NSW 2200
<b>Property Type:</b>	Commercial
<b>Construction Completion Date:</b>	September 11, 2009
<b>Schedule Start Date:</b>	December 10, 2016
<b>Total Cost at Schedule Start Date:</b>	\$310,883
<b>Settlement Date:</b>	December 9, 2016

### Disclaimer

BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this report.

## Method

Actual cost information for the building structure and fit-out was not available for all items. The building structure together with Plant & Equipment items, for which actual costs were not available, have been estimated using BMT Tax Depreciation cost advice as at December 16, 2016. These figures were then adjusted to date of construction via the application of Building Price Indices.

Two alternative schedules have been provided. The first schedule is based on the Diminishing Value method of depreciation for plant & equipment. This method allows a greater proportion of an asset's cost to be written-off in the earlier years of the assets effective life.

The second schedule is based on the Prime Cost method of depreciation for plant & equipment. This method allows an equal amount of an asset's cost to be written-off in each year of the asset's effective life.

Each of the above schedules contain the following:

- Depreciation claims for plant & equipment (Division 40) – these are basically items that can be 'easily' removed from the property as opposed to items that are permanently fixed to the structure of the building. Plant will also include items that are mechanically (or electronically) operated, even where they are fixed to the structure of the building;
- Building write-off claims (Division 43) – a write-off allowance is available at the rate of 2.5% per year, of the construction expenditure related to the property.

We have prepared our report based on the following depreciation options for plant & equipment.

**a) \$300 immediate write-off** – individual assets costing \$300 or less are normally to be written off in full in the year of purchase (i.e. 100% depreciation write-off).

The cost of individual assets acquired after 1/7/00 that are identical or substantially identical must be aggregated when applying the \$300 threshold – if their aggregate cost is more than \$300, they cannot be written-off in the year of purchase. The same applies to individual assets that form part of a 'set' of assets whose aggregate is more than \$300.

**b) Low-value pool depreciation** – under this depreciation option, taxpayers can choose to depreciate the following assets as part of a group or pool of assets:

- Low-cost assets – an asset acquired during the current year costing less than \$1,000 (assuming the asset is not eligible for the \$300 immediate write-off noted above);
- Low-value assets – basically, an existing asset already written down to less than \$1,000 under the Diminishing Value method.

In a low-value pool, low cost assets are depreciated at the rate of 18.75% in the first year, regardless of the amount of time in the year the asset was acquired. All other assets are depreciated at the rate of 37.5% per annum using the Diminishing Value method. Once the choice has been made to set up a low-value pool, all low-cost assets acquired must be allocated to the pool. Low-value assets can be allocated at the taxpayer's discretion.

The report has been prepared on the assumption that low-cost assets and low-value assets are depreciated as part of a low-value pool. If the purchaser does not select the low-value pool option for these assets, they should be depreciated using the effective life depreciation method below.

**c) Effective life depreciation** – depreciable assets that cannot be depreciated under any of the above two options have been depreciated on the basis of their effective life. For this purpose, the commissioner's estimate of their effective life has been used.

We have assumed that the property owner is entitled to claim available depreciation allowances and that no schedules of depreciation allowances exist or form a condition of the purchase documents.

The following information was used in the preparation of the schedule:

- Strata drawings provided by Espreon;
- Written and verbal information provided by:  
Jonkap Investments Pty Ltd ATF Jonkap Superannuation Fund;
- Verbal information provided by Canterbury-Bankstown Council;
- Site inspection conducted by BMT Tax Depreciation on November 22, 2016.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

- Land Cost;
- Rates and taxes;
- Holding Costs;
- Non-Depreciable items (eg. Soft landscaping).

This Capital Allowance & Tax Depreciation Report is based on legislation in effect at the time the asset was acquired and the date this report was produced. The report is based on BMT Tax Depreciation Pty Ltd's interpretation of the Income Tax Assessment Act 1997, tax cases and tax rulings and our understanding of the Commissioner of Taxation intentions.

## Summary

# Diminishing Value Calculation & Low Cost/Low Value Pooling



## 1.1 Depreciation of Plant and Equipment

This section lists the 'Plant & Equipment' relevant to this property and their corresponding depreciation claims under the Diminishing Value method. This schedule also shows the total depreciation claim for the items that have been allocated to the low-value pool.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of the commissioner's effective life estimates outlined in the above rulings. The effective life of an asset is divided into either 150 or 200 to determine the basic Diminishing Value rate for the asset depending on when the item was purchased.

## 1.2 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40			Division 43	Total (\$)
	Effective Life Plant	Pooled Plant	Total Division 40		
10-Dec-16 to 30-Jun-17	4,790	558	5,348	4,842	10,190
1-Jul-17 to 30-Jun-18	2,790	1,262	4,052	8,663	12,715
1-Jul-18 to 30-Jun-19	2,183	1,105	3,288	8,663	11,951
1-Jul-19 to 30-Jun-20	1,851	690	2,541	8,663	11,204
1-Jul-20 to 30-Jun-21	1,572	432	2,004	8,663	10,667
1-Jul-21 to 30-Jun-22	1,208	630	1,838	8,663	10,501
1-Jul-22 to 30-Jun-23	1,027	393	1,420	8,663	10,083
1-Jul-23 to 30-Jun-24	873	245	1,118	8,663	9,781
1-Jul-24 to 30-Jun-25	583	456	1,039	8,663	9,702
1-Jul-25 to 30-Jun-26	505	284	789	8,663	9,452

Please refer to Appendix one for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix two and three.

## Diminishing Method (Years 1-5)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 10-Dec-16 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-21
				10-Dec-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	12,856	15.00	13.3%	953	1,587	1,375	1,192	1,033	6,716
Automatic Garage Door - Controls & Motors	1,220	5.00	40.0%	271	0	0	0	0	145
Bathroom Accessories	880	1.00	100.0%	880	0	0	0	0	0
Carpet	4,303	10.00	20.0%	479	765	612	489	392	1,566
Door Closers	161	10.00	100.0%	161	0	0	0	0	0
Exhaust Fans	195	10.00	100.0%	195	0	0	0	0	0
Fire Extinguishers	281	15.00	100.0%	281	0	0	0	0	0
Fire Hoses & Nozzles	1,185	10.00	20.0%	132	211	0	0	0	206
Hot Water Installations	1,835	15.00	13.3%	136	227	196	170	147	959
Light Fittings & Shades	2,361	20.00	37.5%	0	0	0	0	0	292
Smoke Alarms	234	6.00	100.0%	234	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>25,511</b>			<b>3,722</b>	<b>2,790</b>	<b>2,183</b>	<b>1,851</b>	<b>1,572</b>	<b>9,884</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	130	10.00	100.0%	130	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	156	4.00	100.0%	156	0	0	0	0	0
Closed Circuit Television - Digital Recorders	133	4.00	100.0%	133	0	0	0	0	0
Intercom System Assets	614	10.00	37.5%	0	0	0	0	0	76
Light Fittings & Shades	129	20.00	100.0%	129	0	0	0	0	0
Security Monitoring Door Controllers & Code	123	5.00	100.0%	123	0	0	0	0	0
Security Monitoring Proximity Readers	120	7.00	100.0%	120	0	0	0	0	0
Security Monitoring Swipe Card	115	3.00	100.0%	115	0	0	0	0	0
Signage	162	10.00	100.0%	162	0	0	0	0	0
<b>Total - Common Property</b>	<b>1,682</b>			<b>1,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76</b>
Total Division 40 - Effective Life Rate	24,218			4,790	2,790	2,183	1,851	1,572	9,241
Total Division 40 - Pooled	2,975			558	1,262	1,105	690	432	719
<b>Total - Division 40</b>	<b>27,193</b>			<b>5,348</b>	<b>4,052</b>	<b>3,288</b>	<b>2,541</b>	<b>2,004</b>	<b>9,960</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>283,690</b>			<b>4,842</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>244,197</b>
<b>Total Depreciation</b>	<b>310,883</b>			<b>10,190</b>	<b>12,715</b>	<b>11,951</b>	<b>11,204</b>	<b>10,667</b>	<b>254,157</b>

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd.

No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule.

File No: 488606

Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied.

Items with an opening value or written down value of less than \$1,000 are depreciated under the pooling method.

All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Diminishing Method (Years 6-10)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-21 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-26
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	6,716	15.00	13.3%	895	776	673	583	505	3,284
Automatic Garage Door - Controls & Motors	145	5.00	37.5%	0	0	0	0	0	14
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	1,566	10.00	20.0%	313	251	200	0	0	313
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	206	10.00	37.5%	0	0	0	0	0	20
Hot Water Installations	959	15.00	37.5%	0	0	0	0	0	91
Light Fittings & Shades	292	20.00	37.5%	0	0	0	0	0	27
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>9,884</b>			<b>1,208</b>	<b>1,027</b>	<b>873</b>	<b>583</b>	<b>505</b>	<b>3,749</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	76	10.00	37.5%	0	0	0	0	0	7
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>76</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>
Total Division 40 - Effective Life Rate	9,241			1,208	1,027	873	583	505	3,284
Total Division 40 - Pooled	719			630	393	245	456	284	472
<b>Total - Division 40</b>	<b>9,960</b>			<b>1,838</b>	<b>1,420</b>	<b>1,118</b>	<b>1,039</b>	<b>789</b>	<b>3,756</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>244,197</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>200,883</b>
<b>Total Depreciation</b>	<b>254,157</b>			<b>10,501</b>	<b>10,083</b>	<b>9,781</b>	<b>9,702</b>	<b>9,452</b>	<b>204,639</b>

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd.

No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule.

File No: 488606

Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied.

Items with an opening value or written down value of less than \$1,000 are depreciated under the pooling method.

All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Diminishing Method (Years 11-15)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-26 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-31
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	3,284	15.00	13.3%	438	379	329	285	247	1,606
Automatic Garage Door - Controls & Motors	14	5.00	37.5%	0	0	0	0	0	1
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	313	10.00	37.5%	0	0	0	0	0	29
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	20	10.00	37.5%	0	0	0	0	0	1
Hot Water Installations	91	15.00	37.5%	0	0	0	0	0	9
Light Fittings & Shades	27	20.00	37.5%	0	0	0	0	0	2
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>3,749</b>			<b>438</b>	<b>379</b>	<b>329</b>	<b>285</b>	<b>247</b>	<b>1,648</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	7	10.00	37.5%	0	0	0	0	0	0
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>7</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total Division 40 - Effective Life Rate	3,284			438	379	329	285	247	1,606
Total Division 40 - Pooled	472			177	111	70	45	27	42
<b>Total - Division 40</b>	<b>3,756</b>			<b>615</b>	<b>490</b>	<b>399</b>	<b>330</b>	<b>274</b>	<b>1,648</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>200,883</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>157,569</b>
<b>Total Depreciation</b>	<b>204,639</b>			<b>9,278</b>	<b>9,153</b>	<b>9,062</b>	<b>8,993</b>	<b>8,937</b>	<b>159,217</b>

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File No: 488606

Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied.

Items with an opening value or written down value of less than \$1,000 are depreciated under the pooling method.

All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Diminishing Method (Years 16-20)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-31 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-36
				1-Jul-31	1-Jul-32	1-Jul-33	1-Jul-34	1-Jul-35	
				30-Jun-32 Year 16 (\$)	30-Jun-33 Year 17 (\$)	30-Jun-34 Year 18 (\$)	30-Jun-35 Year 19 (\$)	30-Jun-36 Year 20 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	1,606	15.00	13.3%	214	186	161	139	0	566
Automatic Garage Door - Controls & Motors	1	5.00	37.5%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	29	10.00	37.5%	0	0	0	0	0	2
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	1	10.00	37.5%	0	0	0	0	0	0
Hot Water Installations	9	15.00	37.5%	0	0	0	0	0	0
Light Fittings & Shades	2	20.00	37.5%	0	0	0	0	0	0
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>1,648</b>			<b>214</b>	<b>186</b>	<b>161</b>	<b>139</b>	<b>0</b>	<b>568</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	0	10.00	20.0%	0	0	0	0	0	0
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Total Division 40 - Effective Life Rate	1,606			214	186	161	139	0	0
Total Division 40 - Pooled	42			17	10	6	4	343	568
<b>Total - Division 40</b>	<b>1,648</b>			<b>231</b>	<b>196</b>	<b>167</b>	<b>143</b>	<b>343</b>	<b>568</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>157,569</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>114,254</b>
<b>Total Depreciation</b>	<b>159,217</b>			<b>8,894</b>	<b>8,859</b>	<b>8,830</b>	<b>8,806</b>	<b>9,006</b>	<b>114,822</b>

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All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Pooling Schedule DV (Years 1-5)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-21
				10-Dec-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	0	15.00	0.0%	0	0	0	0	0	0
Automatic Garage Door - Controls & Motors	949	5.00	37.5%	0	356	222	139	87	145
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Carpet	0	10.00	0.0%	0	0	0	0	0	0
Door Closers	0	10.00	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	842	10.00	37.5%	0	0	316	197	123	206
Hot Water Installations	0	15.00	0.0%	0	0	0	0	0	0
Light Fittings & Shades	2361	20.00	37.5%	443	719	450	281	176	292
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>4,152</b>			<b>443</b>	<b>1,075</b>	<b>988</b>	<b>617</b>	<b>386</b>	<b>643</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	0.0%	0	0	0	0	0	0
Intercom System Assets	614	10.00	37.5%	115	187	117	73	46	76
Light Fittings & Shades	0	20.00	0.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5.00	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	0.0%	0	0	0	0	0	0
Signage	0	10.00	0.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>614</b>			<b>115</b>	<b>187</b>	<b>117</b>	<b>73</b>	<b>46</b>	<b>76</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>4,766</b>			<b>558</b>	<b>1,262</b>	<b>1,105</b>	<b>690</b>	<b>432</b>	<b>719</b>
<b>Total - Pooled Items</b>	<b>4,766</b>			<b>558</b>	<b>1,262</b>	<b>1,105</b>	<b>690</b>	<b>432</b>	<b>719</b>

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## Pooling Schedule DV (Years 6-10)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-26
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	0	15.00	0.0%	0	0	0	0	0	0
Automatic Garage Door - Controls & Motors	145	5.00	37.5%	54	34	21	14	8	14
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Carpet	802	10.00	37.5%	0	0	0	301	188	313
Door Closers	0	10.00	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	206	10.00	37.5%	77	48	30	19	12	20
Hot Water Installations	959	15.00	37.5%	360	225	140	88	55	91
Light Fittings & Shades	292	20.00	37.5%	110	68	43	27	17	27
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>2,404</b>			<b>601</b>	<b>375</b>	<b>234</b>	<b>449</b>	<b>280</b>	<b>465</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	0.0%	0	0	0	0	0	0
Intercom System Assets	76	10.00	37.5%	29	18	11	7	4	7
Light Fittings & Shades	0	20.00	0.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5.00	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	0.0%	0	0	0	0	0	0
Signage	0	10.00	0.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>76</b>			<b>29</b>	<b>18</b>	<b>11</b>	<b>7</b>	<b>4</b>	<b>7</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>2,480</b>			<b>630</b>	<b>393</b>	<b>245</b>	<b>456</b>	<b>284</b>	<b>472</b>
<b>Total - Pooled Items</b>	<b>2,480</b>			<b>630</b>	<b>393</b>	<b>245</b>	<b>456</b>	<b>284</b>	<b>472</b>

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## Pooling Schedule DV (Years 11-15)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-31
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	0	15.00	0.0%	0	0	0	0	0	0
Automatic Garage Door - Controls & Motors	14	5.00	37.5%	5	3	2	2	1	1
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Carpet	313	10.00	37.5%	117	74	46	29	18	29
Door Closers	0	10.00	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	20	10.00	37.5%	8	5	3	2	1	1
Hot Water Installations	91	15.00	37.5%	34	21	14	8	5	9
Light Fittings & Shades	27	20.00	37.5%	10	6	4	3	2	2
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>465</b>			<b>174</b>	<b>109</b>	<b>69</b>	<b>44</b>	<b>27</b>	<b>42</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	0.0%	0	0	0	0	0	0
Intercom System Assets	7	10.00	37.5%	3	2	1	1	0	0
Light Fittings & Shades	0	20.00	0.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5.00	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	0.0%	0	0	0	0	0	0
Signage	0	10.00	0.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>7</b>			<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>472</b>			<b>177</b>	<b>111</b>	<b>70</b>	<b>45</b>	<b>27</b>	<b>42</b>
<b>Total - Pooled Items</b>	<b>472</b>			<b>177</b>	<b>111</b>	<b>70</b>	<b>45</b>	<b>27</b>	<b>42</b>

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## Pooling Schedule DV (Years 16-20)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-36
				1-Jul-31 30-Jun-32 Year 16 (\$)	1-Jul-32 30-Jun-33 Year 17 (\$)	1-Jul-33 30-Jun-34 Year 18 (\$)	1-Jul-34 30-Jun-35 Year 19 (\$)	1-Jul-35 30-Jun-36 Year 20 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	906	15.00	37.5%	0	0	0	0	340	566
Automatic Garage Door - Controls & Motors	1	5.00	37.5%	1	0	0	0	0	0
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Carpet	29	10.00	37.5%	11	7	4	3	2	2
Door Closers	0	10.00	0.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	1	10.00	37.5%	1	0	0	0	0	0
Hot Water Installations	9	15.00	37.5%	3	2	2	1	1	0
Light Fittings & Shades	2	20.00	37.5%	1	1	0	0	0	0
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>948</b>			<b>17</b>	<b>10</b>	<b>6</b>	<b>4</b>	<b>343</b>	<b>568</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	0.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	0.0%	0	0	0	0	0	0
Intercom System Assets	0	10.00	0.0%	0	0	0	0	0	0
Light Fittings & Shades	0	20.00	0.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5.00	0.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	0.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	0.0%	0	0	0	0	0	0
Signage	0	10.00	0.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>948</b>			<b>17</b>	<b>10</b>	<b>6</b>	<b>4</b>	<b>343</b>	<b>568</b>
<b>Total - Pooled Items</b>	<b>948</b>			<b>17</b>	<b>10</b>	<b>6</b>	<b>4</b>	<b>343</b>	<b>568</b>

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## Summary

# Prime Cost Calculation

### 1.1 Depreciation of Plant and Equipment

This section lists the plant & equipment relevant to this property and their corresponding depreciation claims under the Prime Cost method.

The low-value option has not been applied, as this option is based on the Diminishing Value method. However, the purchaser can choose to depreciate low cost assets and low-value assets as part of a low value pool, even if other assets are being depreciated under the Prime Cost method.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of the commissioner's effective life estimates outlined in the above rulings (depending on when the item was purchased). The effective life of an asset is divided into 100 to determine the basic Prime Cost rate for the asset.

### 1.2 Prime Cost Total - Plant & Equipment and Division 43

Date	Effective Life Plant	Division 43	Total (\$)
10-Dec-16 to 30-Jun-17	3,905	4,842	8,747
1-Jul-17 to 30-Jun-18	1,951	8,663	10,614
1-Jul-18 to 30-Jun-19	1,951	8,663	10,614
1-Jul-19 to 30-Jun-20	1,951	8,663	10,614
1-Jul-20 to 30-Jun-21	1,951	8,663	10,614
1-Jul-21 to 30-Jun-22	1,815	8,663	10,478
1-Jul-22 to 30-Jun-23	1,707	8,663	10,370
1-Jul-23 to 30-Jun-24	1,707	8,663	10,370
1-Jul-24 to 30-Jun-25	1,707	8,663	10,370
1-Jul-25 to 30-Jun-26	1,707	8,663	10,370

Please refer to Appendix one for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix two and three.

## Prime Cost Method (Years 1-5)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 10-Dec-16 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-21
				10-Dec-16 30-Jun-17 Year 1 (\$)	1-Jul-17 30-Jun-18 Year 2 (\$)	1-Jul-18 30-Jun-19 Year 3 (\$)	1-Jul-19 30-Jun-20 Year 4 (\$)	1-Jul-20 30-Jun-21 Year 5 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	12,856	15.00	6.7%	477	857	857	857	857	8,951
Automatic Garage Door - Controls & Motors	1,220	5.00	20.0%	136	244	244	244	244	108
Bathroom Accessories	880	1.00	100.0%	880	0	0	0	0	0
Carpet	4,303	10.00	10.0%	239	430	430	430	430	2,344
Door Closers	161	10.00	100.0%	161	0	0	0	0	0
Exhaust Fans	195	10.00	100.0%	195	0	0	0	0	0
Fire Extinguishers	281	15.00	100.0%	281	0	0	0	0	0
Fire Hoses & Nozzles	1,185	10.00	10.0%	66	119	119	119	119	643
Hot Water Installations	1,835	15.00	6.7%	68	122	122	122	122	1,279
Light Fittings & Shades	2,361	20.00	5.0%	66	118	118	118	118	1,823
Smoke Alarms	234	6.00	100.0%	234	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>25,511</b>			<b>2,803</b>	<b>1,890</b>	<b>1,890</b>	<b>1,890</b>	<b>1,890</b>	<b>15,148</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	130	10.00	100.0%	130	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	156	4.00	100.0%	156	0	0	0	0	0
Closed Circuit Television - Digital Recorders	133	4.00	100.0%	133	0	0	0	0	0
Intercom System Assets	614	10.00	10.0%	34	61	61	61	61	336
Light Fittings & Shades	129	20.00	100.0%	129	0	0	0	0	0
Security Monitoring Door Controllers & Code	123	5.00	100.0%	123	0	0	0	0	0
Security Monitoring Proximity Readers	120	7.00	100.0%	120	0	0	0	0	0
Security Monitoring Swipe Card	115	3.00	100.0%	115	0	0	0	0	0
Signage	162	10.00	100.0%	162	0	0	0	0	0
<b>Total - Common Property</b>	<b>1,682</b>			<b>1,102</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>336</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>27,193</b>			<b>3,905</b>	<b>1,951</b>	<b>1,951</b>	<b>1,951</b>	<b>1,951</b>	<b>15,484</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>283,690</b>			<b>4,842</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>244,197</b>
<b>Total Depreciation</b>	<b>310,883</b>			<b>8,747</b>	<b>10,614</b>	<b>10,614</b>	<b>10,614</b>	<b>10,614</b>	<b>259,681</b>

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## Prime Cost Method (Years 6-10)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-21 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-26
				1-Jul-21 30-Jun-22 Year 6 (\$)	1-Jul-22 30-Jun-23 Year 7 (\$)	1-Jul-23 30-Jun-24 Year 8 (\$)	1-Jul-24 30-Jun-25 Year 9 (\$)	1-Jul-25 30-Jun-26 Year 10 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	8,951	15.00	6.7%	857	857	857	857	857	4,666
Automatic Garage Door - Controls & Motors	108	5.00	20.0%	108	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	2,344	10.00	10.0%	430	430	430	430	430	194
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	643	10.00	10.0%	119	119	119	119	119	48
Hot Water Installations	1,279	15.00	6.7%	122	122	122	122	122	669
Light Fittings & Shades	1,823	20.00	5.0%	118	118	118	118	118	1,233
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>15,148</b>			<b>1,754</b>	<b>1,646</b>	<b>1,646</b>	<b>1,646</b>	<b>1,646</b>	<b>6,810</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	336	10.00	10.0%	61	61	61	61	61	31
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>336</b>			<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>31</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>15,484</b>			<b>1,815</b>	<b>1,707</b>	<b>1,707</b>	<b>1,707</b>	<b>1,707</b>	<b>6,841</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>244,197</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>200,883</b>
<b>Total Depreciation</b>	<b>259,681</b>			<b>10,478</b>	<b>10,370</b>	<b>10,370</b>	<b>10,370</b>	<b>10,370</b>	<b>207,724</b>

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No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule.

File No: 488606

Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied.

Items with an opening value or written down value of less than \$1,000 are depreciated under the pooling method.

All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Prime Cost Method (Years 11-15)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-26 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-31
				1-Jul-26 30-Jun-27 Year 11 (\$)	1-Jul-27 30-Jun-28 Year 12 (\$)	1-Jul-28 30-Jun-29 Year 13 (\$)	1-Jul-29 30-Jun-30 Year 14 (\$)	1-Jul-30 30-Jun-31 Year 15 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	4,666	15.00	6.7%	857	857	857	857	857	381
Automatic Garage Door - Controls & Motors	0	5.00	20.0%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	194	10.00	10.0%	194	0	0	0	0	0
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	48	10.00	10.0%	48	0	0	0	0	0
Hot Water Installations	669	15.00	6.7%	122	122	122	122	122	59
Light Fittings & Shades	1,233	20.00	5.0%	118	118	118	118	118	643
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>6,810</b>			<b>1,339</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,083</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	31	10.00	10.0%	31	0	0	0	0	0
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>31</b>			<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>6,841</b>			<b>1,370</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,097</b>	<b>1,083</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>200,883</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>157,569</b>
<b>Total Depreciation</b>	<b>207,724</b>			<b>10,033</b>	<b>9,760</b>	<b>9,760</b>	<b>9,760</b>	<b>9,760</b>	<b>158,652</b>

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File No: 488606

Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied.

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All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Prime Cost Method (Years 16-20)

Unit C4/366 Edgar Street  
CONDELL PARK, NSW 2200

Tax Grouping	Total Cost 1-Jul-31 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-36
				1-Jul-31 30-Jun-32 Year 16 (\$)	1-Jul-32 30-Jun-33 Year 17 (\$)	1-Jul-33 30-Jun-34 Year 18 (\$)	1-Jul-34 30-Jun-35 Year 19 (\$)	1-Jul-35 30-Jun-36 Year 20 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Unit Specific</b>									
Air Conditioning - Packaged Unit	381	15.00	6.7%	381	0	0	0	0	0
Automatic Garage Door - Controls & Motors	0	5.00	20.0%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Carpet	0	10.00	10.0%	0	0	0	0	0	0
Door Closers	0	10.00	100.0%	0	0	0	0	0	0
Exhaust Fans	0	10.00	100.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10.00	10.0%	0	0	0	0	0	0
Hot Water Installations	59	15.00	6.7%	59	0	0	0	0	0
Light Fittings & Shades	643	20.00	5.0%	118	118	118	118	118	53
Smoke Alarms	0	6.00	100.0%	0	0	0	0	0	0
<b>Total - Unit Specific</b>	<b>1,083</b>			<b>558</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>53</b>
<b>Common Property</b>									
Automatic Gate - Controls & Motors	0	10.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4.00	100.0%	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4.00	100.0%	0	0	0	0	0	0
Intercom System Assets	0	10.00	10.0%	0	0	0	0	0	0
Light Fittings & Shades	0	20.00	100.0%	0	0	0	0	0	0
Security Monitoring Door Controllers & Code	0	5.00	100.0%	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7.00	100.0%	0	0	0	0	0	0
Security Monitoring Swipe Card	0	3.00	100.0%	0	0	0	0	0	0
Signage	0	10.00	100.0%	0	0	0	0	0	0
<b>Total - Common Property</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>1,083</b>			<b>558</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>118</b>	<b>53</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>157,569</b>			<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>8,663</b>	<b>114,254</b>
<b>Total Depreciation</b>	<b>158,652</b>			<b>9,221</b>	<b>8,781</b>	<b>8,781</b>	<b>8,781</b>	<b>8,781</b>	<b>114,307</b>

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File No: 488606

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All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

## Summary

### Division 43 Building Write-Off Allowance



### 1.1 Special Building Write-Off allowance (Division 43)

There is available to Jonkap Investments Pty Ltd ATF Jonkap Superannuation Fund a Division 43 Special Building Write-off allowance which applies to income producing Commercial buildings which commenced construction from the 16th September 1987 to the present time.

Under current Tax Legislation, the owner of the property is eligible to claim the Division 43 Write Off allowance for a maximum of 40 years after the construction completion date. The Division 43 allowance applicable to this property is calculated below.

Total Cost for Division 43 application at;

Works	Date	Rate	Original Cost
Construction Completion	11-Sep-09	2.5%	\$346,514

Calculation for write off provision,

PERIOD	DIV 43 (\$)
10-Dec-16 to 30-Jun-17	4,842
1-Jul-17 to 30-Jun-18	8,663
1-Jul-18 to 30-Jun-19	8,663
1-Jul-19 to 30-Jun-20	8,663
1-Jul-20 to 30-Jun-21	8,663
1-Jul-21 to 30-Jun-22	8,663
1-Jul-22 to 30-Jun-23	8,663
1-Jul-23 to 30-Jun-24	8,663
1-Jul-24 to 30-Jun-25	8,663
1-Jul-25 to 30-Jun-26	8,663

# Appendix One

## 40 Year Projection

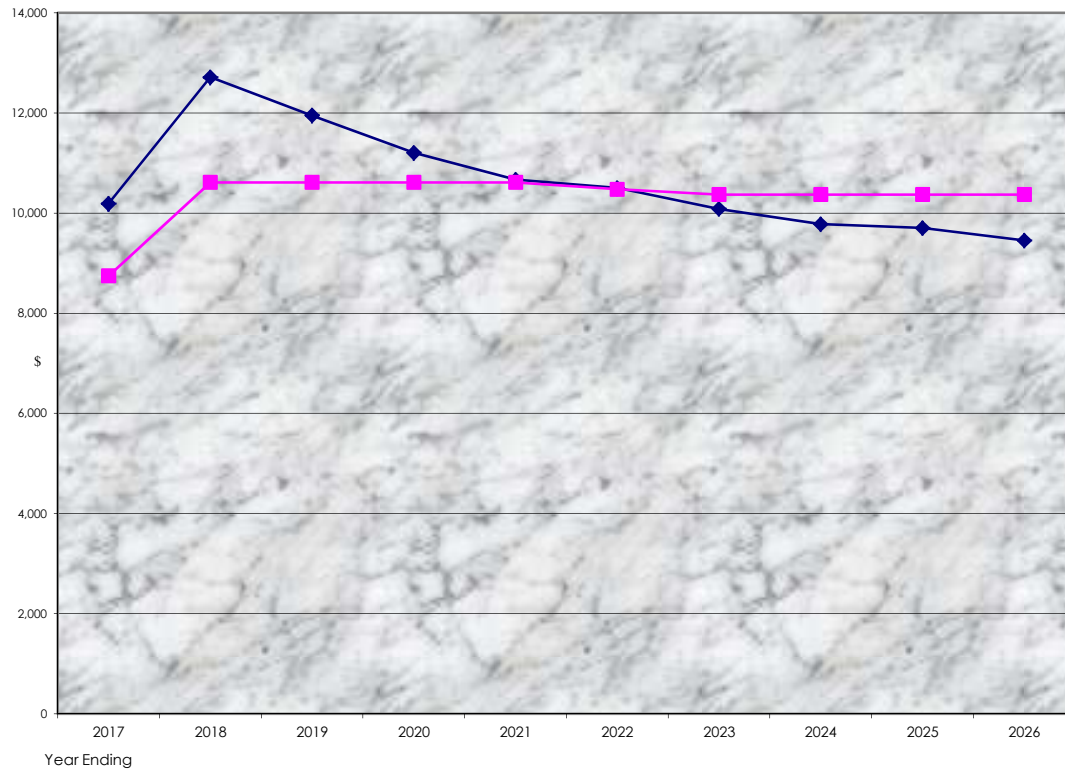
## Appendix One - 40 Year Projection

Years 1-21			Years 22-41		
Period	Depreciation Allowance		Period	Depreciation Allowance	
	Diminishing Value (\$)	Prime Cost (\$)		Diminishing Value (\$)	Prime Cost (\$)
10-Dec-16 30-Jun-17	10,190	8,747	1-Jul-37 30-Jun-38	8,797	8,663
1-Jul-17 30-Jun-18	12,715	10,614	1-Jul-38 30-Jun-39	8,746	8,663
1-Jul-18 30-Jun-19	11,951	10,614	1-Jul-39 30-Jun-40	8,715	8,663
1-Jul-19 30-Jun-20	11,204	10,614	1-Jul-40 30-Jun-41	8,695	8,663
1-Jul-20 30-Jun-21	10,667	10,614	1-Jul-41 30-Jun-42	8,683	8,663
1-Jul-21 30-Jun-22	10,501	10,478	1-Jul-42 30-Jun-43	8,676	8,663
1-Jul-22 30-Jun-23	10,083	10,370	1-Jul-43 30-Jun-44	8,671	8,663
1-Jul-23 30-Jun-24	9,781	10,370	1-Jul-44 30-Jun-45	8,668	8,663
1-Jul-24 30-Jun-25	9,702	10,370	1-Jul-45 30-Jun-46	8,666	8,663
1-Jul-25 30-Jun-26	9,452	10,370	1-Jul-46 30-Jun-47	8,665	8,663
1-Jul-26 30-Jun-27	9,278	10,033	1-Jul-47 30-Jun-48	8,664	8,663
1-Jul-27 30-Jun-28	9,153	9,760	1-Jul-48 30-Jun-49	8,664	8,663
1-Jul-28 30-Jun-29	9,062	9,760	1-Jul-49 30-Jun-50	1,638	1,637
1-Jul-29 30-Jun-30	8,993	9,760	1-Jul-50 30-Jun-51	0	0
1-Jul-30 30-Jun-31	8,937	9,760	1-Jul-51 30-Jun-52	0	0
1-Jul-31 30-Jun-32	8,894	9,221	1-Jul-52 30-Jun-53	0	0
1-Jul-32 30-Jun-33	8,859	8,781	1-Jul-53 30-Jun-54	0	0
1-Jul-33 30-Jun-34	8,830	8,781	1-Jul-54 30-Jun-55	0	0
1-Jul-34 30-Jun-35	8,806	8,781	1-Jul-55 30-Jun-56	0	0
1-Jul-35 30-Jun-36	9,006	8,781	1-Jul-56 30-Jun-57	0	0
1-Jul-36 30-Jun-37	8,876	8,716			
			<b>Total</b>	<b>310,883</b>	<b>310,883</b>

## Appendix Two & Three

# Graphical Representation Comparative & Cumulative Analysis

## Appendix Two - Comparative Analysis



## Appendix Three - Cumulative Analysis

