



**BMT** Tax Depreciation  
QUANTITY SURVEYORS



## Capital Allowance & Tax Depreciation Schedule

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**Maximising the cash return from investment properties**

The Purchaser  
Unit C811/609 Victoria Street  
ABBOTSFORD, VIC 3067

# BMT Tax Depreciation

QUANTITY SURVEYORS

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15 July 2014

The Purchaser  
C/- Ironfish Melbourne St Kilda  
Level 3 613 St Kilda Road  
MELBOURNE, VIC 3004

Dear Sir/Madam,

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

The document outlines the relevant information, legislation and methodology used in the assessment of the potential depreciation deductions for Unit C811/609 Victoria Street ABBOTSFORD, VIC 3067.

For your convenience we have included an explanation, summary and comparison of the two different methods you can choose to calculate an assets decline in value. This provides you or your Tax Adviser the information necessary to make a more informed decision specific to your circumstances.

We trust our service and the deductions outlined in the following schedules have and will exceed your expectations. We strive for excellence and would truly appreciate your feedback.

We are committed to the continual professional development of our service and report so we can fortify our relationship as your preferred Tax Depreciation and Capital Allowance Specialist.

For further information on property taxation and relevant property news we invite you to visit our website at [www.bmtqs.com.au](http://www.bmtqs.com.au) where you will find an array of free investment tools and resources you can use, order or download at any time.

Should you require any further information or clarification, please do not hesitate to contact one of our Depreciation Specialists or our Managing Director Mr Bradley Beer at the office on (03) 9654 2233.

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

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## BMT Capital Allowance and Tax Depreciation Schedule overview

Please find following a summary of the information BMT Tax Depreciation have used when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership structure plays a significant part in the methodology that is used and subsequently changes the structure of the report and the calculations used therein. Any changes to the ownership entity or structure will make this report inaccurate.

**Report prepared for:** The Purchaser

**Property address:** Unit C811/609 Victoria Street ABBOTSFORD, VIC 3067

**Ownership interest:** 100%

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% interest and the other an 80% interest

Co-owned depreciating assets, as outlined in section 40-35 of the ITAA 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% share can claim an immediate write-off for items under \$600 as each co-owner's share is less than \$300 each. When an owner's share of an asset is valued at \$1,000 or less it can also be added to a low-value pool.

**Property type:** Residential

**Purchase price:** \$405,000

**Settlement date:** 7 April 2014

**Construction completion date:** 7 April 2014

**Schedule start date:** 8 April 2014

## Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for The Purchaser on Unit C811/609 Victoria Street ABBOTSFORD, VIC 3067 has been prepared and calculated in accordance with the legislation applicable on the 15 July 2014.

The Capital Allowance and Tax Depreciation Schedule is based on BMT Tax Depreciation's understanding of the Commissioner of Taxation's assumed intent and the interpretation of the relevant tax rulings and supportive documents:

- The Income Tax Assessment Act 1997, (ITAA) 1936, Part 3, Division 3A, Sections 54, 55, 56, 60, 61 and 62
- The basis of depreciation of an item of plant and equipment includes its purchase price (ITAA Sect 42-65) delivery and installation costs (IT 2197) and the costs associated with bringing the plant into full operation (ITAA97 Sect 8-1)
- Capital allowances in accordance with Division 10D, Sections 124ZF-ZH and Section 1234ZFB and ITAA 1997 Division 40, 42 and 43
- Changes from the Ralph Review of Business Taxation of 21 September 1999
- Legislation by the Australian Taxation Office in Market Valuations for Tax Purposes
- Documentation and procedures defined in the Australian Accounting Standards AASB 116 Property, Plant and Equipment and AASB13 Fair Value Measurement
- Taxation Ruling TR 2013/4 – Income Tax: Effective Life of Depreciating Assets

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 the estimating procedures and methodology provided to estimate a fair market value based on cost advice as at the 15 July 2014. Where applicable, all cost estimates are adjusted to that of the historical date in which the actual construction or installation took place.

The construction expenditure has been determined on the basis of the actual cost incurred in relation to the construction of a building.

Construction expenditure calculated includes:

- Preliminary expenses such as architects' fees, engineering fees and the cost of foundation excavations
- Builders or Contractors margin
- Professional fees such as Architects, Engineers and Surveyors
- 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
- Developers profit and overheads

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

- Strata drawings provided by Leap Searching;
- Written and verbal information provided by The Purchaser;
- Verbal information provided by Yarra City Council.
- Purchase price of \$405,000

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 tax payer
- That you are not entitled to input tax credits and therefore GST is included in 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, excluding short-term traveller's accommodation or non-residential usage
- No additional actual costs in whole or part thereof are available at this time
- The owners are not carrying on a rental property business

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

This report and the information contained within it has been prepared by BMT Tax Depreciation Pty Ltd , 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 only by the client. The contents of this report are advice on construction costs only. The contents of this report are not legal, accounting or taxation advice. The client must consult with their own legal, accounting or taxation advisers before relying on these schedules. The report and 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.

BMT Tax Depreciation Pty Ltd is not responsible for the results of the actions taken on the basis of the information provided in this report or any error in or omission from this report. The construction cost estimate has been prepared for depreciation purposes only. It is not an estimate of replacement cost not is suitable for any other purpose. Neither the whole nor any part of this report or any reference thereto may be included in any published, circular or statement, nor published in part or in full in any way, without the express prior written approval from BMT Tax Depreciation Pty Ltd.

### Experience and qualifications

It is a legislative requirement that you use an appropriately qualified person to prepare a Capital Allowance and Tax Depreciation Schedule under Tax Ruling 97/25. A Quantity Surveyor is one of the few professionals recognised to have appropriate construction costing skills to estimate building costs for the purpose of establishing a cost to claim your capital works and tax depreciation deductions.

Please find following 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 being 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**

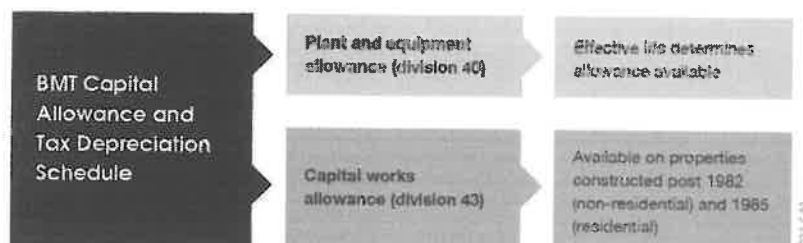
As a member of PIPA, BMT are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **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

## Summary of capital expenditure

<b>Purchase price</b>	<b>\$405,000</b>
<b>Total expenditure</b>	<b>\$405,000</b>



<b>Division 40 - plant and equipment</b>	<b>\$27,787</b>
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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 of the Income Tax Assessment Act 1997 (ITAA 1997).

<b>Division 43 - capital works allowance</b>	<b>\$250,563</b>
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Division 43, as outlined in the Income Tax Assessment Act 1997 (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.

Construction expenditure that cannot be claimed (as per Australian Taxation Office 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

<b>Total capital expenditure</b>	<b>\$278,350</b>
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# Capital Allowance and Tax Depreciation Schedule summary

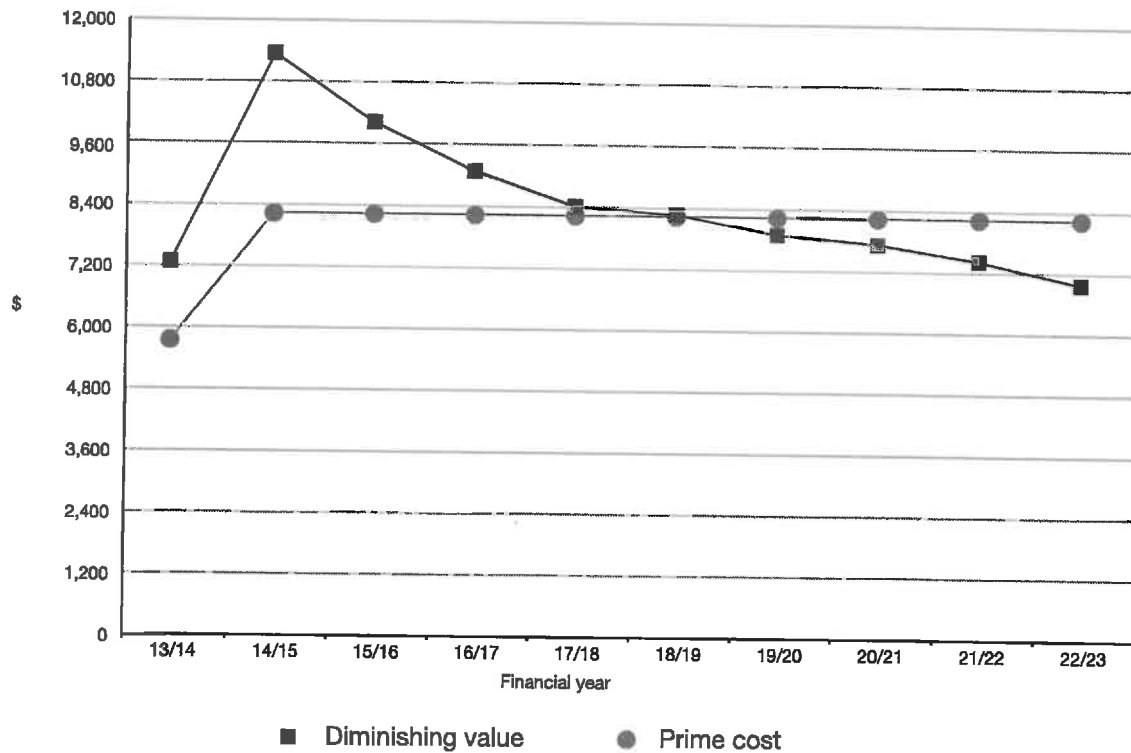
## Total deductions - 40 year forecast

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 and prime cost method values are shown for easy comparison.

Years 1-21			Years 22-41		
Period	Total deductions for Div 40 and Div 43		Period	Total deductions for Div 40 and Div 43	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
8-Apr-14 to 30-Jun-14	7,277	5,752	1-Jul-34 to 30-Jun-35	6,266	6,399
1-Jul-14 to 30-Jun-15	11,354	8,235	1-Jul-35 to 30-Jun-36	6,265	6,399
1-Jul-15 to 30-Jun-16	10,026	8,235	1-Jul-36 to 30-Jun-37	6,264	6,399
1-Jul-16 to 30-Jun-17	9,084	8,235	1-Jul-37 to 30-Jun-38	6,264	6,399
1-Jul-17 to 30-Jun-18	8,412	8,235	1-Jul-38 to 30-Jun-39	6,264	6,399
1-Jul-18 to 30-Jun-19	8,265	8,235	1-Jul-39 to 30-Jun-40	6,264	6,399
1-Jul-19 to 30-Jun-20	7,898	8,235	1-Jul-40 to 30-Jun-41	6,264	6,399
1-Jul-20 to 30-Jun-21	7,724	8,235	1-Jul-41 to 30-Jun-42	6,264	6,399
1-Jul-21 to 30-Jun-22	7,411	8,235	1-Jul-42 to 30-Jun-43	6,264	6,399
1-Jul-22 to 30-Jun-23	6,980	8,235	1-Jul-43 to 30-Jun-44	6,264	6,374
1-Jul-23 to 30-Jun-24	6,713	7,993	1-Jul-44 to 30-Jun-45	6,264	6,264
1-Jul-24 to 30-Jun-25	6,545	7,172	1-Jul-45 to 30-Jun-46	6,264	6,264
1-Jul-25 to 30-Jun-26	6,439	6,976	1-Jul-46 to 30-Jun-47	6,264	6,264
1-Jul-26 to 30-Jun-27	6,373	6,399	1-Jul-47 to 30-Jun-48	6,264	6,264
1-Jul-27 to 30-Jun-28	6,331	6,399	1-Jul-48 to 30-Jun-49	6,264	6,264
1-Jul-28 to 30-Jun-29	6,306	6,399	1-Jul-49 to 30-Jun-50	6,264	6,264
1-Jul-29 to 30-Jun-30	6,289	6,399	1-Jul-50 to 30-Jun-51	6,264	6,264
1-Jul-30 to 30-Jun-31	6,281	6,399	1-Jul-51 to 30-Jun-52	6,264	6,264
1-Jul-31 to 30-Jun-32	6,274	6,399	1-Jul-52 to 30-Jun-53	6,264	6,264
1-Jul-32 to 30-Jun-33	6,271	6,399	1-Jul-53 to 30-Jun-54	4,809	4,809
1-Jul-33 to 30-Jun-34	6,269	6,399	<b>Total</b>	<b>278,350</b>	<b>278,350</b>

### 10 year forecast comparison graph

This graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods against each other. It demonstrates the diminishing value method's increased deductions over the first few years and the prime cost method's greater deductions in later years.



### 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 ATO legislated dates.

Works	Date	Rate	Original cost (\$)
Original Works	7-Apr-14	2.5 %	250,563

### Calculation for write-off provision:

Period	Division 43 (\$)
8-Apr-14 to 30-Jun-14	1,458
1-Jul-14 to 30-Jun-15	6,264
1-Jul-15 to 30-Jun-16	6,264
1-Jul-16 to 30-Jun-17	6,264
1-Jul-17 to 30-Jun-18	6,264
1-Jul-18 to 30-Jun-19	6,264
1-Jul-19 to 30-Jun-20	6,264
1-Jul-20 to 30-Jun-21	6,264
1-Jul-21 to 30-Jun-22	6,264
1-Jul-22 to 30-Jun-23	6,264

**Diminishing value method summary**

Date	Effective life	Pooled plant	Division 40	Division 43	Total
8-Apr-14 to 30-Jun-14	4,577	1,242	5,819	1,458	7,277
1-Jul-14 to 30-Jun-15	3,072	2,018	5,090	6,264	11,354
1-Jul-15 to 30-Jun-16	2,500	1,262	3,762	6,264	10,026
1-Jul-16 to 30-Jun-17	2,031	789	2,820	6,264	9,084
1-Jul-17 to 30-Jun-18	1,655	493	2,148	6,264	8,412
1-Jul-18 to 30-Jun-19	1,014	987	2,001	6,264	8,265
1-Jul-19 to 30-Jun-20	674	960	1,634	6,264	7,898
1-Jul-20 to 30-Jun-21	187	1,273	1,460	6,264	7,724
1-Jul-21 to 30-Jun-22	0	1,147	1,147	6,264	7,411
1-Jul-22 to 30-Jun-23	0	716	716	6,264	6,980
1-Jul-23 to 30-Jun-24	0	449	449	6,264	6,713
1-Jul-24 to 30-Jun-25	0	281	281	6,264	6,545
1-Jul-25 to 30-Jun-26	0	175	175	6,264	6,439
1-Jul-26 to 30-Jun-27	0	109	109	6,264	6,373
1-Jul-27 to 30-Jun-28	0	67	67	6,264	6,331
1-Jul-28 to 30-Jun-29	0	42	42	6,264	6,306
1-Jul-29 to 30-Jun-30	0	25	25	6,264	6,289
1-Jul-30 to 30-Jun-31	0	17	17	6,264	6,281
1-Jul-31 to 30-Jun-32	0	10	10	6,264	6,274
1-Jul-32 to 30-Jun-33	0	7	7	6,264	6,271
1-Jul-33 to 30-Jun-34	0	5	5	6,264	6,269
1-Jul-34 to 30-Jun-35	0	2	2	6,264	6,266
1-Jul-35 to 30-Jun-36	0	1	1	6,264	6,265
1-Jul-36 to 30-Jun-37	0	0	0	6,264	6,264
1-Jul-37 to 30-Jun-38	0	0	0	6,264	6,264
1-Jul-38 to 30-Jun-39	0	0	0	6,264	6,264
1-Jul-39 to 30-Jun-40	0	0	0	6,264	6,264
1-Jul-40 to 30-Jun-41	0	0	0	6,264	6,264
1-Jul-41 to 30-Jun-42	0	0	0	6,264	6,264
1-Jul-42 to 30-Jun-43	0	0	0	6,264	6,264
1-Jul-43 to 30-Jun-44	0	0	0	6,264	6,264
1-Jul-44 to 30-Jun-45	0	0	0	6,264	6,264
1-Jul-45 to 30-Jun-46	0	0	0	6,264	6,264
1-Jul-46 to 30-Jun-47	0	0	0	6,264	6,264
1-Jul-47 to 30-Jun-48	0	0	0	6,264	6,264
1-Jul-48 to 30-Jun-49	0	0	0	6,264	6,264
1-Jul-49 to 30-Jun-50	0	0	0	6,264	6,264
1-Jul-50 to 30-Jun-51	0	0	0	6,264	6,264
1-Jul-51 to 30-Jun-52	0	0	0	6,264	6,264
1-Jul-52 to 30-Jun-53	0	0	0	6,264	6,264
1-Jul-53 to 30-Jun-54	0	0	0	4,809	4,809

## Prime cost method summary

Date	Effective Life Plant	Division 43	Total
8-Apr-14 to 30-Jun-14	4,294	1,458	5,752
1-Jul-14 to 30-Jun-15	1,971	6,264	8,235
1-Jul-15 to 30-Jun-16	1,971	6,264	8,235
1-Jul-16 to 30-Jun-17	1,971	6,264	8,235
1-Jul-17 to 30-Jun-18	1,971	6,264	8,235
1-Jul-18 to 30-Jun-19	1,971	6,264	8,235
1-Jul-19 to 30-Jun-20	1,971	6,264	8,235
1-Jul-20 to 30-Jun-21	1,971	6,264	8,235
1-Jul-21 to 30-Jun-22	1,971	6,264	8,235
1-Jul-22 to 30-Jun-23	1,971	6,264	8,235
1-Jul-23 to 30-Jun-24	1,729	6,264	7,993
1-Jul-24 to 30-Jun-25	908	6,264	7,172
1-Jul-25 to 30-Jun-26	712	6,264	6,976
1-Jul-26 to 30-Jun-27	135	6,264	6,399
1-Jul-27 to 30-Jun-28	135	6,264	6,399
1-Jul-28 to 30-Jun-29	135	6,264	6,399
1-Jul-29 to 30-Jun-30	135	6,264	6,399
1-Jul-30 to 30-Jun-31	135	6,264	6,399
1-Jul-31 to 30-Jun-32	135	6,264	6,399
1-Jul-32 to 30-Jun-33	135	6,264	6,399
1-Jul-33 to 30-Jun-34	135	6,264	6,399
1-Jul-34 to 30-Jun-35	135	6,264	6,399
1-Jul-35 to 30-Jun-36	135	6,264	6,399
1-Jul-36 to 30-Jun-37	135	6,264	6,399
1-Jul-37 to 30-Jun-38	135	6,264	6,399
1-Jul-38 to 30-Jun-39	135	6,264	6,399
1-Jul-39 to 30-Jun-40	135	6,264	6,399
1-Jul-40 to 30-Jun-41	135	6,264	6,399
1-Jul-41 to 30-Jun-42	135	6,264	6,399
1-Jul-42 to 30-Jun-43	135	6,264	6,399
1-Jul-43 to 30-Jun-44	110	6,264	6,374
1-Jul-44 to 30-Jun-45	0	6,264	6,264
1-Jul-45 to 30-Jun-46	0	6,264	6,264
1-Jul-46 to 30-Jun-47	0	6,264	6,264
1-Jul-47 to 30-Jun-48	0	6,264	6,264
1-Jul-48 to 30-Jun-49	0	6,264	6,264
1-Jul-49 to 30-Jun-50	0	6,264	6,264
1-Jul-50 to 30-Jun-51	0	6,264	6,264
1-Jul-51 to 30-Jun-52	0	6,264	6,264
1-Jul-52 to 30-Jun-53	0	6,264	6,264
1-Jul-53 to 30-Jun-54	0	4,809	4,809

## Diminishing value method schedule (years 1 - 5)

Tax Grouping	Total Cost @ 8-Apr-13 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowances					TWDV @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	3,204	10	20.0 %	147	811	489	391	313	1,263
Bathroom Accessories - Freestanding	196	5	100.0 %	196	0	0	0	0	0
Carpet	3,976	10	20.0 %	193	759	607	465	388	1,554
Cocktops	1,808	12	16.7 %	68	290	242	201	168	638
Dishwashers	2,500	10	20.0 %	115	477	382	305	244	977
Door Closers	198	10	100.0 %	198	0	0	0	0	0
Exhaust Fans	279	10	100.0 %	279	0	0	0	0	0
Light Shades	221	5	100.0 %	221	0	0	0	0	0
Ovens	3,488	12	16.7 %	134	568	466	368	321	1,617
Rangehoods	2,346	12	16.7 %	90	376	314	261	218	1,089
Smoke Alarms	209	6	100.0 %	209	0	0	0	0	0
Subtotal	18,417			1,831	3,072	2,500	2,031	1,655	7,326
Existing Common Property									
Air Conditioning - Packaged Unit	145	15	100.0 %	145	0	0	0	0	0
Automatic Garage Door - Motors	7	10	100.0 %	7	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	14	10	100.0 %	14	0	0	0	0	0
Bathroom Accessories - Freestanding	2	5	100.0 %	2	0	0	0	0	0
Carpet	101	10	100.0 %	101	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	34	4	100.0 %	34	0	0	0	0	0
Closed Circuit Television - Digital Recorders	31	4	100.0 %	31	0	0	0	0	0
Cocktops	6	12	100.0 %	6	0	0	0	0	0
Dishwashers	7	10	100.0 %	7	0	0	0	0	0
Door Closers	12	10	100.0 %	12	0	0	0	0	0
Emergency Warning & Intercommunication Systems	502	12	37.5 %	0	0	0	0	0	62
Fire Alarm Bells	27	12	100.0 %	27	0	0	0	0	0
Fire Booster Pumps	191	20	100.0 %	191	0	0	0	0	0
Fire Detection Alarms	204	20	100.0 %	204	0	0	0	0	0
Fire Extinguishers	48	15	100.0 %	48	0	0	0	0	0
Fire Hoses & Nozzles	194	10	100.0 %	194	0	0	0	0	0
Fire Indicator Panels	572	12	37.5 %	0	0	0	0	0	71
Furniture - Freestanding	18	13	100.0 %	18	0	0	0	0	0
Furniture - Outdoor	22	5	100.0 %	22	0	0	0	0	0
Garbage Bins	249	10	100.0 %	249	0	0	0	0	0
Garbage Compacting Systems	86	7	100.0 %	86	0	0	0	0	0
Gym Asset - Cardiovascular	52	5	100.0 %	52	0	0	0	0	0
Gym Asset - Resistance	46	10	100.0 %	46	0	0	0	0	0
Heaters - Gas	11	15	100.0 %	11	0	0	0	0	0
Hot Water Systems	640	12	37.5 %	0	0	0	0	0	67
Intercom System Assets	622	10	37.5 %	0	0	0	0	0	77
Lifts	4,066	30	37.5 %	0	0	0	0	0	502
Light Shades	53	5	100.0 %	53	0	0	0	0	0
MATV System	332	10	37.5 %	0	0	0	0	0	41
Ovens	9	12	100.0 %	9	0	0	0	0	0
Pressurisation & Extractor Fans	67	25	100.0 %	67	0	0	0	0	0
Pumps	29	20	100.0 %	29	0	0	0	0	0
Rangehoods	6	12	100.0 %	6	0	0	0	0	0
Rugs	5	7	100.0 %	5	0	0	0	0	0
Sauna Heating Assets	8	10	100.0 %	8	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	269	5	100.0 %	269	0	0	0	0	0

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## Diminishing value method schedule (years 1 - 5) Continued

Tax Grouping	Total Cost @ 8-Apr-14 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Security Monitoring Proximity Readers	266	7	100.0 %	266	0	0	0	0	0
Security System	282	5	100.0 %	282	0	0	0	0	0
Smoke Alarms	9	6	100.0 %	9	0	0	0	0	0
Swimming Pool - Cleaners	5	7	100.0 %	5	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	27	12	100.0 %	27	0	0	0	0	0
Swimming Pool & Spa - Heaters	32	15	100.0 %	32	0	0	0	0	0
Ventilation Fans	172	20	100.0 %	172	0	0	0	0	0
<b>Subtotal</b>	<b>9,370</b>			<b>2,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>820</b>
<b>Total Division 40 - Effective Life Rate</b>	<b>21,163</b>			<b>4,577</b>	<b>3,072</b>	<b>2,500</b>	<b>2,031</b>	<b>1,655</b>	<b>5,513</b>
<b>Total Division 40 - Pooled (Page 22)</b>	<b>6,624</b>			<b>1,242</b>	<b>2,018</b>	<b>1,262</b>	<b>789</b>	<b>493</b>	<b>2,635</b>
<b>Total Division 40</b>	<b>27,787</b>			<b>5,819</b>	<b>5,090</b>	<b>3,762</b>	<b>2,820</b>	<b>2,148</b>	<b>8,148</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43 (Page 11)</b>	<b>250,563</b>			<b>1,458</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>224,049</b>
<b>Total Depreciation</b>	<b>278,350</b>			<b>7,277</b>	<b>11,354</b>	<b>10,026</b>	<b>9,084</b>	<b>8,412</b>	<b>232,197</b>

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## Diminishing value method schedule (years 6 - 10)

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,253	10	20.0 %	251	200	0	0	0	196
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	1,554	10	20.0 %	311	249	0	0	0	242
Cooktops	638	12	37.5 %	0	0	0	0	0	79
Dishwashers	977	10	37.5 %	0	0	0	0	0	93
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	1,617	12	16.7 %	270	225	187	0	0	365
Rangehoods	1,099	12	16.7 %	182	0	0	0	0	138
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	7,328			1,014	674	187	0	0	1,113
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Siding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	82	12	37.5 %	0	0	0	0	0	6
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	71	12	37.5 %	0	0	0	0	0	7
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	67	12	37.5 %	0	0	0	0	0	6
Intercom System Assets	77	10	37.5 %	0	0	0	0	0	7
Lifts	502	30	37.5 %	0	0	0	0	0	47
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	41	10	37.5 %	0	0	0	0	0	4
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0

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## Diminishing value method schedule (years 6 - 10) Continued

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
<b>Subtotal</b>	<b>820</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77</b>
Total Division 40 - Effective Life Rate	5,513			1,014	674	187	0	0	0
Total Division 40 - Pooled (Page 24)	2,635			987	960	1,273	1,147	716	1,190
Total Division 40	8,148			2,001	1,634	1,460	1,147	716	1,190
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	224,049			6,264	6,264	6,264	6,264	6,264	192,729
<b>Total Depreciation</b>	<b>232,197</b>			<b>8,265</b>	<b>7,898</b>	<b>7,724</b>	<b>7,411</b>	<b>6,980</b>	<b>193,919</b>

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## Diminishing value method schedule (years 11 - 15)

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 10 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	196	10	37.5 %	0	0	0	0	0	18
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	242	10	37.5 %	0	0	0	0	0	23
Cooktops	79	12	37.5 %	0	0	0	0	0	7
Dishwashers	83	10	37.5 %	0	0	0	0	0	9
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	365	12	37.5 %	0	0	0	0	0	35
Rangehoods	138	12	37.5 %	0	0	0	0	0	13
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	1,113			0	0	0	0	0	105
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	6	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	7	12	37.5 %	0	0	0	0	0	0
Furniture - Freestanding	0	15	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	6	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	7	10	37.5 %	0	0	0	0	0	0
Lifts	47	30	37.5 %	0	0	0	0	0	4
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	4	10	37.5 %	0	0	0	0	0	0
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0

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## Diminishing value method schedule (years 11 - 15) Continued

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
Subtotal	77			0	0	0	0	0	4
Total Division 40 - Effective Life Rate	0			0	0	0	0	0	0
Total Division 40 - Pooled (Page 26)	1,190			449	281	175	109	67	109
Total Division 40	1,190			449	281	175	109	67	109
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	182,729			6,264	6,264	6,264	6,264	6,264	161,409
Total Depreciation	193,919			6,713	6,545	6,439	6,373	6,331	161,518

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## Diminishing value method schedule (years 16 - 20)

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	18	10	37.5 %	0	0	0	0	0	1
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	23	10	37.5 %	0	0	0	0	0	2
Cooktops	7	12	37.5 %	0	0	0	0	0	0
Dishwashers	9	10	37.5 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	35	12	37.5 %	0	0	0	0	0	4
Rangehoods	13	12	37.5 %	0	0	0	0	0	1
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	105			0	0	0	0	0	8
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	37.5 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	0	10	37.5 %	0	0	0	0	0	0
Lifts	4	30	37.5 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	37.5 %	0	0	0	0	0	0
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	3	100.0 %	0	0	0	0	0	0

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Diminishing value method schedule (years 16 - 20) Continued

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
Subtotal	4			0	0	0	0	0	0
Total Division 40 - Effective Life Rate	0			0	0	0	0	0	0
Total Division 40 - Pooled (Page 28)	109			42	25	17	10	7	8
Total Division 40	109			42	25	17	10	7	8
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	161,409			6,264	6,264	6,264	6,264	6,264	130,089
Total Depreciation	161,518			6,306	6,289	6,281	6,274	6,271	130,097

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## Diminishing value method pooling schedule (years 1 - 5)

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWBY @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 – Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1802	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	1994	10	0.0 %	0	0	0	0	0	0
Cocktops	1838	12	0.0 %	0	0	0	0	0	0
Dishwashers	1977	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	1935	12	0.0 %	0	0	0	0	0	0
Rangehoods	1907	12	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitor	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Cocktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	522	12	37.5 %	94	153	96	60	37	62
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	572	12	37.5 %	107	174	109	68	43	71
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	0.0 %	0	0	0	0	0	0
Hot Water Systems	540	12	37.5 %	101	165	103	64	40	67
Intercom System Assets	622	10	37.5 %	117	189	119	74	46	77
Lifts	4,050	30	37.5 %	761	1,235	772	483	302	502
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	532	10	37.5 %	87	141	83	40	25	41
Ovens	0	12	0.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Rugs	0	7	0.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0

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## Diminishing value method pooling schedule (years 1 - 5) Continued

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Security System	0	5	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
<b>Subtotal</b>	<b>6,624</b>			<b>1,242</b>	<b>2,018</b>	<b>1,262</b>	<b>789</b>	<b>493</b>	<b>820</b>
<b>Total - Pooled Items</b>	<b>6,624</b>			<b>1,242</b>	<b>2,018</b>	<b>1,262</b>	<b>789</b>	<b>493</b>	<b>2,635</b>

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## 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-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1802	10	37.5 %	0	0	301	188	117	196
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	1964	10	37.5 %	0	0	373	233	146	242
Cooktops	838	12	37.5 %	314	197	123	77	48	79
Dishwashers	977	10	37.5 %	366	229	143	90	56	93
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	1935	12	37.5 %	0	0	0	351	219	365
Rangehoods	1907	12	37.5 %	0	340	213	133	83	138
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	1,815			680	768	1,153	1,072	669	1,113
Existing Common Property									
Air Conditioning - Packaged Unit	0	18	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Cooktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	62	12	37.5 %	23	15	9	6	3	6
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	71	12	37.5 %	27	17	10	6	4	7
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	0.0 %	0	0	0	0	0	0
Hot Water Systems	67	13	37.5 %	25	16	10	6	4	6
Intercom System Assets	77	10	37.5 %	29	18	11	7	5	7
Lifts	502	20	37.5 %	168	118	74	46	29	47
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	41	10	37.5 %	15	10	6	4	2	4
Ovens	0	12	0.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Rugs	0	7	0.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0

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## Diminishing value method pooling schedule (years 6 - 10) Continued

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDr @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Security System	0	5	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	5	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
<b>Subtotal</b>	<b>820</b>			<b>307</b>	<b>194</b>	<b>120</b>	<b>75</b>	<b>47</b>	<b>77</b>
<b>Total - Pooled Items</b>	<b>2,635</b>			<b>987</b>	<b>980</b>	<b>1,273</b>	<b>1,147</b>	<b>716</b>	<b>1,190</b>

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## 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-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	196	10	37.5 %	74	46	29	18	11	18
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	242	10	37.5 %	91	57	36	22	14	23
Cocktops	79	12	37.5 %	30	18	12	7	5	7
Dishwashers	93	10	37.5 %	36	22	14	8	5	9
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	385	12	37.5 %	137	86	53	33	21	35
Rangehoods	138	12	37.5 %	52	32	20	13	8	13
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	1,113			419	261	163	101	64	105
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	6	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Cocktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	8	12	37.5 %	2	2	1	1	0	0
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	7	12	37.5 %	3	2	1	1	0	0
Furniture - Freestanding	0	15	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	0.0 %	0	0	0	0	0	0
Hot Water Systems	8	12	37.5 %	2	2	1	1	0	0
Intercom System Assets	7	10	37.5 %	3	2	1	1	0	0
Lifts	47	30	37.5 %	18	11	7	4	3	4
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	4	10	37.5 %	2	1	1	0	0	0
Ovens	0	12	0.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Rugs	0	7	0.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	3	0.0 %	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 11 - 15) Continued

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Security System	0	5	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
Subtotal	77			30	20	12	8	3	4
Total - Pooled Items	1,190			449	281	175	109	67	109

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## 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-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	18	10	37.5 %	2	4	3	2	1	1
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	23	10	37.5 %	9	5	3	2	2	2
Cooktops	7	12	37.5 %	3	2	1	1	0	0
Dishwashers	9	10	37.5 %	3	2	2	1	1	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	35	12	37.5 %	13	8	5	3	2	4
Rangehoods	13	12	37.5 %	5	3	2	1	1	1
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	105			40	24	16	10	7	8
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Cooktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	0.0 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	0.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	0.0 %	0	0	0	0	0	0
Intercom System Assets	0	10	0.0 %	0	0	0	0	0	0
Lifts	4	20	37.5 %	2	1	1	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Ovens	0	12	0.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Rugs	0	7	0.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0

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Diminishing value method pooling schedule (years 16 - 20) Continued

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Security System	0	5	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
Subtotal	4			2	1	1	0	0	0
Total - Pooled Items	109			42	25	17	10	7	8

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

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## Prime cost method schedule (years 1 - 5)

Tax Grouping	Total Cost @ 8-Apr-14 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	3,204	10	10.0 %	74	320	320	320	320	1,850
Bathroom Accessories - Freestanding	186	5	100.0 %	186	0	0	0	0	0
Carpet	3,976	10	10.0 %	92	398	398	398	398	2,292
Cooktops	1,806	12	8.3 %	35	151	151	151	151	1,189
Dishwashers	2,500	10	10.0 %	58	250	250	250	250	1,442
Door Closers	198	10	100.0 %	198	0	0	0	0	0
Exhaust Fans	279	10	100.0 %	279	0	0	0	0	0
Light Shades	221	5	100.0 %	221	0	0	0	0	0
Ovens	3,488	12	8.3 %	67	291	291	291	291	2,257
Rangehoods	2,348	12	8.3 %	45	196	196	196	196	1,519
Smoke Alarms	209	6	100.0 %	209	0	0	0	0	0
Subtotal	18,417			1,464	1,606	1,606	1,606	1,606	10,529
Existing Common Property									
Air Conditioning - Packaged Unit	145	15	100.0 %	145	0	0	0	0	0
Automatic Garage Door - Motors	7	10	100.0 %	7	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	14	10	100.0 %	14	0	0	0	0	0
Bathroom Accessories - Freestanding	2	5	100.0 %	2	0	0	0	0	0
Carpet	101	10	100.0 %	101	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	34	4	100.0 %	34	0	0	0	0	0
Closed Circuit Television - Digital Recorders	31	4	100.0 %	31	0	0	0	0	0
Cooktops	6	12	100.0 %	6	0	0	0	0	0
Dishwashers	7	10	100.0 %	7	0	0	0	0	0
Door Closers	12	10	100.0 %	12	0	0	0	0	0
Emergency Warning & Intercommunication Systems	602	12	8.3 %	10	42	42	42	42	324
Fire Alarm Bells	27	12	100.0 %	27	0	0	0	0	0
Fire Booster Pumps	181	20	100.0 %	181	0	0	0	0	0
Fire Detection Alarms	204	20	100.0 %	204	0	0	0	0	0
Fire Extinguishers	48	15	100.0 %	48	0	0	0	0	0
Fire Hoses & Nozzles	194	10	100.0 %	194	0	0	0	0	0
Fire Indicator Panels	572	12	8.3 %	11	48	48	48	48	369
Furniture - Freestanding	16	13	100.0 %	16	0	0	0	0	0
Furniture - Outdoor	22	5	100.0 %	22	0	0	0	0	0
Garbage Bins	249	10	100.0 %	249	0	0	0	0	0
Garbage Compacting Systems	86	7	100.0 %	86	0	0	0	0	0
Gym Asset - Cardiovascular	52	5	100.0 %	52	0	0	0	0	0
Gym Asset - Resistance	46	10	100.0 %	46	0	0	0	0	0
Heaters - Gas	11	15	100.0 %	11	0	0	0	0	0
Hot Water Systems	540	12	8.3 %	10	45	45	45	45	350
Intercom System Assets	622	10	10.0 %	14	62	62	62	62	360
Lifts	4,056	30	3.3 %	31	135	135	135	135	3,485
Light Shades	63	5	100.0 %	63	0	0	0	0	0
MATV System	332	10	10.0 %	8	33	33	33	33	192
Ovens	8	12	100.0 %	8	0	0	0	0	0
Pressurization & Extraction Fans	67	25	100.0 %	67	0	0	0	0	0
Pumps	29	20	100.0 %	29	0	0	0	0	0
Rangehoods	6	12	100.0 %	6	0	0	0	0	0
Rugs	5	7	100.0 %	5	0	0	0	0	0
Sauna Heating Assets	8	15	100.0 %	8	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	269	5	100.0 %	269	0	0	0	0	0

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## Prime cost method schedule (years 1 - 5) Continued

Tax Grouping	Total Cost @ 8-Apr-14 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-18 (\$)
				8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)	
Security Monitoring Proximity Readers	266	7	100.0 %	266	0	0	0	0	0
Security System	282	5	100.0 %	282	0	0	0	0	0
Smoke Alarms	9	6	100.0 %	9	0	0	0	0	0
Swimming Pool - Cleaners	5	7	100.0 %	5	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	27	12	100.0 %	27	0	0	0	0	0
Swimming Pool & Spa - Heaters	32	15	100.0 %	32	0	0	0	0	0
Ventilation Fans	172	20	100.0 %	172	0	0	0	0	0
<b>Subtotal</b>	<b>9,370</b>			<b>2,830</b>	<b>365</b>	<b>365</b>	<b>365</b>	<b>365</b>	<b>5,080</b>
<b>Total Division 40 - Effective Life Rate</b>	<b>27,787</b>			<b>4,294</b>	<b>1,971</b>	<b>1,971</b>	<b>1,971</b>	<b>1,971</b>	<b>15,609</b>
Division 43 - Capital Works Allowance									
<b>Total Division 43 (Page 11)</b>	<b>250,563</b>			<b>1,458</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>224,049</b>
<b>Total Depreciation</b>	<b>278,350</b>			<b>5,752</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>239,658</b>

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## Prime cost method schedule (years 6 - 10)

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,850	10	10.0 %	320	320	320	320	320	250
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	2,292	10	10.0 %	398	398	398	398	398	302
Cooktops	1,169	12	8.3 %	151	151	151	151	151	414
Dishwashers	1,442	10	10.0 %	250	250	250	250	250	192
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	2,257	12	8.3 %	291	291	291	291	291	802
Rangehoods	1,519	12	8.3 %	196	196	196	196	196	539
Smoke Alarms	0	5	100.0 %	0	0	0	0	0	0
Subtotal	10,529			1,606	1,606	1,606	1,606	1,606	2,499
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	324	12	8.3 %	42	42	42	42	42	114
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	389	12	8.3 %	48	48	48	48	48	126
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	8	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	350	12	8.3 %	45	45	45	45	45	125
Intercom System Assets	360	10	10.0 %	62	62	62	62	62	50
Lifts	3,435	30	3.3 %	135	135	135	135	135	2,810
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	192	10	10.0 %	33	33	33	33	33	27
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0

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## Prime cost method schedule (years 6 - 10) Continued

Tax Grouping	Total Cost @ 1-Jul-18 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-23 (\$)
				1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
<b>Subtotal</b>	<b>5,080</b>			<b>365</b>	<b>365</b>	<b>365</b>	<b>365</b>	<b>365</b>	<b>3,255</b>
<b>Total Division 40 - Effective Life Rate</b>	<b>15,609</b>			<b>1,971</b>	<b>1,971</b>	<b>1,971</b>	<b>1,971</b>	<b>1,971</b>	<b>5,754</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43 (Page 11)</b>	<b>224,049</b>			<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>6,264</b>	<b>192,729</b>
<b>Total Depreciation</b>	<b>239,658</b>			<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>198,483</b>

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## Prime cost method schedule (years 11 - 15)

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Division 10 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	250	10	10.0 %	250	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	302	10	10.0 %	302	0	0	0	0	0
Cooktops	414	12	8.3 %	151	151	112	0	0	0
Dishwashers	192	10	10.0 %	192	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	802	12	8.3 %	291	291	220	0	0	0
Rangehoods	539	12	8.3 %	196	196	147	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	2,499			1,382	638	479	0	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	114	12	8.3 %	42	42	30	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	129	12	8.3 %	48	48	33	0	0	0
Furniture - Freestanding	0	15	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	6	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	125	12	8.3 %	45	45	35	0	0	0
Intercom System Assets	50	10	10.0 %	50	0	0	0	0	0
Lifts	2,810	20	3.3 %	135	135	135	135	135	2,135
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	27	10	10.0 %	27	0	0	0	0	0
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	10	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0

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Prime cost method schedule (years 11 - 15) Continued

Tax Grouping	Total Cost @ 1-Jul-23 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWBV @ 1-Jul-28 (\$)
				1-Jul-23 30-Jun-24 Year 11 (\$)	1-Jul-24 30-Jun-25 Year 12 (\$)	1-Jul-25 30-Jun-26 Year 13 (\$)	1-Jul-26 30-Jun-27 Year 14 (\$)	1-Jul-27 30-Jun-28 Year 15 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
Subtotal	3,255			347	270	233	135	135	2,135
Total Division 40 - Effective Life Rate	5,754			1,729	908	712	135	135	2,135
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	192,729			6,264	6,264	6,264	6,264	6,264	161,409
Total Depreciation	198,483			7,993	7,172	6,976	6,399	6,399	163,544

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval 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. 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% in the year of acquisition and 37.5% each year thereafter.

## Prime cost method schedule (years 16 - 20)

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWBY @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Existing Common Property									
Air Conditioning - Packaged Unit	0	15	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Cooktops	0	12	100.0 %	0	0	0	0	0	0
Dishwashers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	8.3 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	100.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	8.3 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Garbage Compacting Systems	0	7	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Heaters - Gas	0	15	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Intercom System Assets	0	10	100.0 %	0	0	0	0	0	0
Lifts	2,135	60	3.3 %	133	133	135	135	135	1,460
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Ovens	0	12	100.0 %	0	0	0	0	0	0
Pressurisation & Extraction Fans	0	25	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Rangehoods	0	12	100.0 %	0	0	0	0	0	0
Rugs	0	7	100.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0

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Prime cost method schedule (years 16 - 20) Continued

Tax Grouping	Total Cost @ 1-Jul-28 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-33 (\$)
				1-Jul-28 30-Jun-29 Year 16 (\$)	1-Jul-29 30-Jun-30 Year 17 (\$)	1-Jul-30 30-Jun-31 Year 18 (\$)	1-Jul-31 30-Jun-32 Year 19 (\$)	1-Jul-32 30-Jun-33 Year 20 (\$)	
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Security System	0	5	100.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	100.0 %	0	0	0	0	0	0
Subtotal	2,135			135	135	135	135	135	1,460
Total Division 40 - Effective Life Rate	2,135			135	135	135	135	135	1,460
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	161,409			6,264	6,264	6,264	6,264	6,264	130,089
Total Depreciation	163,544			6,399	6,399	6,399	6,399	6,399	131,549

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval 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. 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% in the year of acquisition and 37.5% each year thereafter.

### 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 packages.

Basic rate (%)	Years				
	8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)
2.5	1,458	6,264	6,264	6,264	6,264
16.67	293	1,225	1,022	850	710
18.75	1,242	0	0	0	0
20	445	1,847	1,478	1,181	945
37.5	0	2,018	1,262	789	493
100	3,638	0	0	0	0
<b>Total</b>	<b>7,277</b>	<b>11,354</b>	<b>10,026</b>	<b>9,084</b>	<b>8,412</b>

Basic rate (%)	Years				
	1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)
2.5	6,264	6,264	6,264	6,264	6,264
16.67	452	225	187	0	0
18.75	0	0	0	0	0
20	562	449	0	0	0
37.5	987	960	1,278	1,147	716
100	0	0	0	0	0
<b>Total</b>	<b>8,265</b>	<b>7,898</b>	<b>7,724</b>	<b>7,411</b>	<b>6,980</b>

**Grouped depreciation rates - prime cost method**

Basic Rate (%)	Years				
	8-Apr-14 30-Jun-14 Year 1 (\$)	1-Jul-14 30-Jun-15 Year 2 (\$)	1-Jul-15 30-Jun-16 Year 3 (\$)	1-Jul-16 30-Jun-17 Year 4 (\$)	1-Jul-17 30-Jun-18 Year 5 (\$)
2.5	1,458	6,264	6,264	6,264	6,264
3.33	31	135	135	135	135
8.33	178	773	773	773	773
10	246	1,063	1,063	1,063	1,063
100	3,839	0	0	0	0
<b>Total</b>	<b>5,752</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>

Basic Rate (%)	Years				
	1-Jul-18 30-Jun-19 Year 6 (\$)	1-Jul-19 30-Jun-20 Year 7 (\$)	1-Jul-20 30-Jun-21 Year 8 (\$)	1-Jul-21 30-Jun-22 Year 9 (\$)	1-Jul-22 30-Jun-23 Year 10 (\$)
2.5	6,264	6,264	6,264	6,264	6,264
3.33	135	135	135	135	135
8.33	773	773	773	773	773
10	1,063	1,063	1,063	1,063	1,063
100	0	0	0	0	0
<b>Total</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>	<b>8,235</b>

## 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 depreciation for the full forty years as long as they own the property.

### **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**

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 Australian Taxation Office. 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 Australian Taxation Office which contributes to the depreciable amount. Some examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

See the definitions also provided for plant and equipment assets and effective life within this glossary of terms.

### **Division 43**

Division 43 refers to a deduction available for the wear and tear of the building. Also known 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% or 4% each year depending on the classification of the property's use and the property's construction commencement date as demonstrated in the following table.

Current Australian Taxation Office legislation states that a property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction between the 18th of July 1985 and the present time. The depreciation available for building write-off 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, roof, tiles, built in robes, cabinets, 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.

### **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 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	X	200%
		-----		-----
		365		asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held	X	150%
		-----		-----
		365		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 to the property owner that they consult with an Accountant or a Financial Advisor for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

#### Effective life

Australian Taxation Office legislation provides an effective life for each individual asset claimable as plant and equipment. Depreciation of plant and equipment based on this effective life is determined by the current Australian Taxation Office legislation in place at the time of this schedule being completed. See plant and equipment assets.

See the definitions also provided for division 40 and plant and equipment assets within this glossary of terms.

#### Immediate write-off

Individual assets which cost \$300 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100% 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 Australian Taxation Office.

To be eligible for the immediate write-off, an asset must be used for the purpose of producing assessable income that was not income from carrying out a business. The asset also cannot be part of a set of assets acquired in the income year that together cost more than \$300. The cost of individual assets that have been acquired after the 1st of July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with Australian Taxation Office legislation) must be added together when applying the \$300 threshold. If their combined total cost is more than \$300, they cannot be written off in the year of purchase (unless there are multiple owners and their interest in the asset is less than \$300). Alternatively, you may be able to allocate the asset to a low-value pool.

#### **Life of the property**

From the date of construction completion, the Australian Taxation Office has determined that the owner of any property eligible to claim depreciation can do so for forty years. Therefore investors can claim the full forty years on a brand new building, while only the balance of the forty year period from the construction completion date can be claimed for an older property.

#### **Low-value pooling**

From 1 July 2000, an optional low-value pooling arrangement for plant was introduced. It applied to certain plant costing less than \$1,000 or having an undeducted cost of less than \$1,000.

Under the UCA, you can allocate low-cost assets and low value assets to a low-value pool.

You work out the decline in value of an asset you hold jointly with others based on the cost of your interest in the asset. This means if you hold an asset jointly and the cost of your interest in the asset or the opening adjustable value of your interest is less than \$1,000, you can allocate your interest in the asset to your 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.

Assets which are placed into a low-value pool are able to be claimed by the property owner at a rate of 18.75% in the year of purchase and 37.5% every year thereafter.

#### **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 Australian Taxation Office legislation, for example soft landscaping.

#### **Not one of a number of identical or substantially identical items**

Items are identical if they are the same in all respects. Items are substantially identical if they are the same in most respects even though there may be some minor or incidental differences. Factors to consider include colour, shape, function, texture, composition, brand and design.

The total cost of the asset and any other identical or substantially identical asset that you acquire in the income year must not exceed \$300. Do not take into account assets that you acquired in another income year.

#### **Not part of a set**

You need to determine whether items form a set on a case-by-case basis. You can regard items as a set if they are, dependent on each other, marketed as a set, or designed and intended to be used together. It is the cost of a set of assets you acquire in the income year that must not exceed \$300. You cannot avoid the test by buying parts of a set separately.

### Plant and equipment items

Depreciation can be claimed for assets recognised as plant and equipment items by current Australian Taxation Office legislation. Each asset is assigned an effective life by the Australian Taxation Office and is depreciated based on this effective life. Some examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

See the definitions also provided for division 40 and effective life within this glossary of terms.

### 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

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%
		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.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended to the property owner that they consult with an Accountant or a Financial Advisor 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 part way 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.

### Split report

Ownership structures influence how depreciation deductions are calculated. Properties with multiple owners can create a complex tax situation. A BMT Tax Depreciation Schedule makes life easier for Accountants by splitting depreciation deductions to ensure the owners' claims are maximised. BMT Tax Depreciation can take into account any number of owners and ownership percentages from 2 owners at 60:40 or even 4 owners at 70:15:10:5.

### Uniform Capital Allowance

Under the Uniform Capital Allowance a depreciating asset starts to decline in value when you first use it (or install it ready for use) to produce income. You can deduct an amount equal to the decline in value for an income year of a depreciating asset that you held for any time during the year.

You must decide whether to calculate the decline in value of a depreciating asset using the prime cost or diminishing value method. Please refer to the definitions for prime cost and diminishing value method within this glossary of terms for further information on these methods.

Generally, the effective life of a depreciating asset is how long it can be used by any entity for a taxable purpose, or for the purpose of producing income. The effective life of an asset is based on the wear and tear, assuming that it will be maintained in reasonably good order and condition. BMT Tax

Depreciation always adopt the effective life of particular assets as determined by the Commissioner of Taxation unless advised otherwise.

#### **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 tax depreciation schedule.



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