

BMT Tax Depreciation  
QUANTITY SURVEYORS

# Capital Allowance & Tax Depreciation Schedule

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Maximising the cash return from investment properties

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

November 14, 2017

**Metin & Arzu Superannuation Fund**  
**Suite 6 402-410 Chapel Road**  
**BANKSTOWN, NSW 2200**

**Unit 6/27 Rose Crescent, REGENTS PARK, NSW 2143**

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 Metin & Arzu 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>	Metin & Arzu Superannuation Fund
<b>Property:</b>	Unit 6/27 Rose Crescent REGENTS PARK, NSW 2143
<b>Property Type:</b>	Commercial
<b>Construction Completion Date:</b>	September 27, 2013
<b>Schedule Start Date:</b>	August 4, 2017
<b>Total Cost at Schedule Start Date:</b>	\$346,520
<b>Settlement Date:</b>	August 3, 2017

### 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 November 10, 2017. 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:  
Metin & Arzu Superannuation Fund;
- Verbal information provided by Auburn City Council;
- Site inspection conducted by BMT Tax Depreciation on November 3, 2017.

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		
4-Aug-17 to 30-Jun-18	3,065	1,387	4,452	8,279	12,731
1-Jul-18 to 30-Jun-19	1,679	2,255	3,934	9,102	13,036
1-Jul-19 to 30-Jun-20	919	1,699	2,618	9,102	11,720
1-Jul-20 to 30-Jun-21	727	1,060	1,787	9,102	10,889
1-Jul-21 to 30-Jun-22	227	1,354	1,581	9,102	10,683
1-Jul-22 to 30-Jun-23	0	1,186	1,186	9,102	10,288
1-Jul-23 to 30-Jun-24	0	741	741	9,102	9,843
1-Jul-24 to 30-Jun-25	0	463	463	9,102	9,565
1-Jul-25 to 30-Jun-26	0	290	290	9,102	9,392
1-Jul-26 to 30-Jun-27	0	183	183	9,102	9,285

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 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 4-Aug-17 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22
				4-Aug-17 30-Jun-18 Year 1 (\$)	1-Jul-18 30-Jun-19 Year 2 (\$)	1-Jul-19 30-Jun-20 Year 3 (\$)	1-Jul-20 30-Jun-21 Year 4 (\$)	1-Jul-21 30-Jun-22 Year 5 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Existing</b>									
Air Conditioner - Split Systems	2,711	10.00	20.0%	492	444	355	284	227	909
Automatic Garage Door - Motors & Controls	2,014	5.00	40.0%	731	513	0	0	0	188
Bathroom Accessories	872	1.00	100.0%	872	0	0	0	0	0
Blinds	407	20.00	37.5%	0	0	0	0	0	51
Carpet	2,730	8.00	25.0%	619	528	396	297	0	556
Curtains	519	6.00	37.5%	0	0	0	0	0	64
Fire Extinguishers	151	15.00	100.0%	151	0	0	0	0	0
Fire Hoses & Nozzles	787	10.00	37.5%	0	0	0	0	0	97
Hot Water Installations	1,656	15.00	13.3%	200	194	168	146	0	592
Light Fittings & Shades	4,890	20.00	37.5%	0	0	0	0	0	606
Smoke Alarms	797	6.00	37.5%	0	0	0	0	0	99
<b>Total Existing</b>	<b>17,534</b>			<b>3,065</b>	<b>1,679</b>	<b>919</b>	<b>727</b>	<b>227</b>	<b>3,162</b>
Total Division 40 - Effective Life Rate	10,134			3,065	1,679	919	727	227	909
Total Division 40 - Pooled	7,400			1,387	2,255	1,699	1,060	1,354	2,253
<b>Total - Division 40</b>	<b>17,534</b>			<b>4,452</b>	<b>3,934</b>	<b>2,618</b>	<b>1,787</b>	<b>1,581</b>	<b>3,162</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>328,986</b>			<b>8,279</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>284,300</b>
<b>Total Depreciation</b>	<b>346,520</b>			<b>12,731</b>	<b>13,036</b>	<b>11,720</b>	<b>10,889</b>	<b>10,683</b>	<b>287,462</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: 557954

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 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27
				1-Jul-22 30-Jun-23 Year 6 (\$)	1-Jul-23 30-Jun-24 Year 7 (\$)	1-Jul-24 30-Jun-25 Year 8 (\$)	1-Jul-25 30-Jun-26 Year 9 (\$)	1-Jul-26 30-Jun-27 Year 10 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	909	10.00	37.5%	0	0	0	0	0	87
Automatic Garage Door - Motors & Controls	188	5.00	37.5%	0	0	0	0	0	18
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	51	20.00	37.5%	0	0	0	0	0	4
Carpet	556	8.00	37.5%	0	0	0	0	0	53
Curtains	64	6.00	37.5%	0	0	0	0	0	6
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	97	10.00	37.5%	0	0	0	0	0	9
Hot Water Installations	592	15.00	37.5%	0	0	0	0	0	56
Light Fittings & Shades	606	20.00	37.5%	0	0	0	0	0	57
Smoke Alarms	99	6.00	37.5%	0	0	0	0	0	9
<b>Total Existing</b>	<b>3,162</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299</b>
Total Division 40 - Effective Life Rate	909			0	0	0	0	0	0
Total Division 40 - Pooled	2,253			1,186	741	463	290	183	299
<b>Total - Division 40</b>	<b>3,162</b>			<b>1,186</b>	<b>741</b>	<b>463</b>	<b>290</b>	<b>183</b>	<b>299</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>284,300</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>238,791</b>
<b>Total Depreciation</b>	<b>287,462</b>			<b>10,288</b>	<b>9,843</b>	<b>9,565</b>	<b>9,392</b>	<b>9,285</b>	<b>239,090</b>

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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 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-32
				1-Jul-27 30-Jun-28 Year 11 (\$)	1-Jul-28 30-Jun-29 Year 12 (\$)	1-Jul-29 30-Jun-30 Year 13 (\$)	1-Jul-30 30-Jun-31 Year 14 (\$)	1-Jul-31 30-Jun-32 Year 15 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	87	10.00	37.5%	0	0	0	0	0	8
Automatic Garage Door - Motors & Controls	18	5.00	37.5%	0	0	0	0	0	1
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	4	20.00	37.5%	0	0	0	0	0	0
Carpet	53	8.00	37.5%	0	0	0	0	0	5
Curtains	6	6.00	37.5%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	9	10.00	37.5%	0	0	0	0	0	0
Hot Water Installations	56	15.00	37.5%	0	0	0	0	0	6
Light Fittings & Shades	57	20.00	37.5%	0	0	0	0	0	6
Smoke Alarms	9	6.00	37.5%	0	0	0	0	0	0
<b>Total Existing</b>	<b>299</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26</b>
Total Division 40 - Effective Life Rate	0			0	0	0	0	0	0
Total Division 40 - Pooled	299			112	70	46	28	17	26
<b>Total - Division 40</b>	<b>299</b>			<b>112</b>	<b>70</b>	<b>46</b>	<b>28</b>	<b>17</b>	<b>26</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>238,791</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>193,282</b>
<b>Total Depreciation</b>	<b>239,090</b>			<b>9,214</b>	<b>9,172</b>	<b>9,148</b>	<b>9,130</b>	<b>9,119</b>	<b>193,308</b>

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File No: 557954

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 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-32 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-37
				1-Jul-32 30-Jun-33 Year 16 (\$)	1-Jul-33 30-Jun-34 Year 17 (\$)	1-Jul-34 30-Jun-35 Year 18 (\$)	1-Jul-35 30-Jun-36 Year 19 (\$)	1-Jul-36 30-Jun-37 Year 20 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	8	10.00	37.5%	0	0	0	0	0	0
Automatic Garage Door - Motors & Controls	1	5.00	37.5%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	0	20.00	10.0%	0	0	0	0	0	0
Carpet	5	8.00	37.5%	0	0	0	0	0	0
Curtains	0	6.00	33.3%	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	20.0%	0	0	0	0	0	0
Hot Water Installations	6	15.00	37.5%	0	0	0	0	0	0
Light Fittings & Shades	6	20.00	37.5%	0	0	0	0	0	0
Smoke Alarms	0	6.00	33.3%	0	0	0	0	0	0
<b>Total Existing</b>	<b>26</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	0			0	0	0	0	0	0
Total Division 40 - Pooled	26			10	7	4	4	1	0
<b>Total - Division 40</b>	<b>26</b>			<b>10</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>193,282</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>147,773</b>
<b>Total Depreciation</b>	<b>193,308</b>			<b>9,112</b>	<b>9,109</b>	<b>9,106</b>	<b>9,106</b>	<b>9,103</b>	<b>147,773</b>

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File No: 557954

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.

## Pooling Schedule DV (Years 1-5)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-22
				4-Aug-17 30-Jun-18 Year 1 (\$)	1-Jul-18 30-Jun-19 Year 2 (\$)	1-Jul-19 30-Jun-20 Year 3 (\$)	1-Jul-20 30-Jun-21 Year 4 (\$)	1-Jul-21 30-Jun-22 Year 5 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	0	10.00	0.0%	0	0	0	0	0	0
Automatic Garage Door - Motors & Controls	770	5.00	37.5%	0	0	289	180	113	188
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Blinds	407	20.00	37.5%	76	124	78	48	30	51
Carpet	890	8.00	37.5%	0	0	0	0	334	556
Curtains	519	6.00	37.5%	97	158	99	62	39	64
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	787	10.00	37.5%	148	240	150	93	59	97
Hot Water Installations	948	15.00	37.5%	0	0	0	0	356	592
Light Fittings & Shades	4890	20.00	37.5%	917	1490	931	582	364	606
Smoke Alarms	797	6.00	37.5%	149	243	152	95	59	99
<b>Total Existing</b>	<b>10,008</b>			<b>1,387</b>	<b>2,255</b>	<b>1,699</b>	<b>1,060</b>	<b>1,354</b>	<b>2,253</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>10,008</b>			<b>1,387</b>	<b>2,255</b>	<b>1,699</b>	<b>1,060</b>	<b>1,354</b>	<b>2,253</b>
<b>Total - Pooled Items</b>	<b>10,008</b>			<b>1,387</b>	<b>2,255</b>	<b>1,699</b>	<b>1,060</b>	<b>1,354</b>	<b>2,253</b>

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## Pooling Schedule DV (Years 6-10)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-27
				1-Jul-22 30-Jun-23 Year 6 (\$)	1-Jul-23 30-Jun-24 Year 7 (\$)	1-Jul-24 30-Jun-25 Year 8 (\$)	1-Jul-25 30-Jun-26 Year 9 (\$)	1-Jul-26 30-Jun-27 Year 10 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	909	10.00	37.5%	341	213	133	83	52	87
Automatic Garage Door - Motors & Controls	188	5.00	37.5%	71	44	27	17	11	18
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Blinds	51	20.00	37.5%	19	12	8	5	3	4
Carpet	556	8.00	37.5%	209	130	81	51	32	53
Curtains	64	6.00	37.5%	24	15	9	6	4	6
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	97	10.00	37.5%	36	23	14	9	6	9
Hot Water Installations	592	15.00	37.5%	222	139	87	54	34	56
Light Fittings & Shades	606	20.00	37.5%	227	142	89	56	35	57
Smoke Alarms	99	6.00	37.5%	37	23	15	9	6	9
<b>Total Existing</b>	<b>3,162</b>			<b>1,186</b>	<b>741</b>	<b>463</b>	<b>290</b>	<b>183</b>	<b>299</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>3,162</b>			<b>1,186</b>	<b>741</b>	<b>463</b>	<b>290</b>	<b>183</b>	<b>299</b>
<b>Total - Pooled Items</b>	<b>3,162</b>			<b>1,186</b>	<b>741</b>	<b>463</b>	<b>290</b>	<b>183</b>	<b>299</b>

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## Pooling Schedule DV (Years 11-15)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-32
				1-Jul-27 30-Jun-28 Year 11 (\$)	1-Jul-28 30-Jun-29 Year 12 (\$)	1-Jul-29 30-Jun-30 Year 13 (\$)	1-Jul-30 30-Jun-31 Year 14 (\$)	1-Jul-31 30-Jun-32 Year 15 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	87	10.00	37.5%	33	20	13	8	5	8
Automatic Garage Door - Motors & Controls	18	5.00	37.5%	7	4	3	2	1	1
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Blinds	4	20.00	37.5%	2	1	1	0	0	0
Carpet	53	8.00	37.5%	20	12	8	5	3	5
Curtains	6	6.00	37.5%	2	2	1	1	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	9	10.00	37.5%	3	2	2	1	1	0
Hot Water Installations	56	15.00	37.5%	21	13	8	5	3	6
Light Fittings & Shades	57	20.00	37.5%	21	14	8	5	3	6
Smoke Alarms	9	6.00	37.5%	3	2	2	1	1	0
<b>Total Existing</b>	<b>299</b>			<b>112</b>	<b>70</b>	<b>46</b>	<b>28</b>	<b>17</b>	<b>26</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>299</b>			<b>112</b>	<b>70</b>	<b>46</b>	<b>28</b>	<b>17</b>	<b>26</b>
<b>Total - Pooled Items</b>	<b>299</b>			<b>112</b>	<b>70</b>	<b>46</b>	<b>28</b>	<b>17</b>	<b>26</b>

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## Pooling Schedule DV (Years 16-20)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-37
				1-Jul-32 30-Jun-33 Year 16 (\$)	1-Jul-33 30-Jun-34 Year 17 (\$)	1-Jul-34 30-Jun-35 Year 18 (\$)	1-Jul-35 30-Jun-36 Year 19 (\$)	1-Jul-36 30-Jun-37 Year 20 (\$)	
<b>Division 40 - Plant &amp; Equipment (Pooling Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	8	10.00	37.5%	3	2	1	1	1	0
Automatic Garage Door - Motors & Controls	1	5.00	37.5%	1	0	0	0	0	0
Bathroom Accessories	0	1.00	0.0%	0	0	0	0	0	0
Blinds	0	20.00	0.0%	0	0	0	0	0	0
Carpet	5	8.00	37.5%	2	1	1	1	0	0
Curtains	0	6.00	0.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10.00	0.0%	0	0	0	0	0	0
Hot Water Installations	6	15.00	37.5%	2	2	1	1	0	0
Light Fittings & Shades	6	20.00	37.5%	2	2	1	1	0	0
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0
<b>Total Existing</b>	<b>26</b>			<b>10</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>Total - Division 40 (Pooling Rates)</b>	<b>26</b>			<b>10</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>Total - Pooled Items</b>	<b>26</b>			<b>10</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</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 (\$)
4-Aug-17 to 30-Jun-18	2,552	8,279	10,831
1-Jul-18 to 30-Jun-19	1,689	9,102	10,791
1-Jul-19 to 30-Jun-20	1,689	9,102	10,791
1-Jul-20 to 30-Jun-21	1,689	9,102	10,791
1-Jul-21 to 30-Jun-22	1,689	9,102	10,791
1-Jul-22 to 30-Jun-23	1,323	9,102	10,425
1-Jul-23 to 30-Jun-24	1,084	9,102	10,186
1-Jul-24 to 30-Jun-25	1,066	9,102	10,168
1-Jul-25 to 30-Jun-26	759	9,102	9,861
1-Jul-26 to 30-Jun-27	725	9,102	9,827

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 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 4-Aug-17 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-22
				4-Aug-17 30-Jun-18 Year 1 (\$)	1-Jul-18 30-Jun-19 Year 2 (\$)	1-Jul-19 30-Jun-20 Year 3 (\$)	1-Jul-20 30-Jun-21 Year 4 (\$)	1-Jul-21 30-Jun-22 Year 5 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	2,711	10.00	10.0%	246	271	271	271	271	1,381
Automatic Garage Door - Motors & Controls	2,014	5.00	20.0%	365	403	403	403	403	37
Bathroom Accessories	872	1.00	100.0%	872	0	0	0	0	0
Blinds	407	20.00	5.0%	18	20	20	20	20	309
Carpet	2,730	8.00	12.5%	309	341	341	341	341	1,057
Curtains	519	6.00	16.7%	78	87	87	87	87	93
Fire Extinguishers	151	15.00	100.0%	151	0	0	0	0	0
Fire Hoses & Nozzles	787	10.00	10.0%	71	79	79	79	79	400
Hot Water Installations	1,656	15.00	6.7%	100	110	110	110	110	1,116
Light Fittings & Shades	4,890	20.00	5.0%	222	245	245	245	245	3,688
Smoke Alarms	797	6.00	16.7%	120	133	133	133	133	145
<b>Total Existing</b>	<b>17,534</b>			<b>2,552</b>	<b>1,689</b>	<b>1,689</b>	<b>1,689</b>	<b>1,689</b>	<b>8,226</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>17,534</b>			<b>2,552</b>	<b>1,689</b>	<b>1,689</b>	<b>1,689</b>	<b>1,689</b>	<b>8,226</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>328,986</b>			<b>8,279</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>284,300</b>
<b>Total Depreciation</b>	<b>346,520</b>			<b>10,831</b>	<b>10,791</b>	<b>10,791</b>	<b>10,791</b>	<b>10,791</b>	<b>292,526</b>

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## Prime Cost Method (Years 6-10)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-22 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-27
				1-Jul-22 30-Jun-23 Year 6 (\$)	1-Jul-23 30-Jun-24 Year 7 (\$)	1-Jul-24 30-Jun-25 Year 8 (\$)	1-Jul-25 30-Jun-26 Year 9 (\$)	1-Jul-26 30-Jun-27 Year 10 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	1,381	10.00	10.0%	271	271	271	271	271	26
Automatic Garage Door - Motors & Controls	37	5.00	20.0%	37	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	309	20.00	5.0%	20	20	20	20	20	209
Carpet	1,057	8.00	12.5%	341	341	341	34	0	0
Curtains	93	6.00	16.7%	87	6	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	400	10.00	10.0%	79	79	79	79	79	5
Hot Water Installations	1,116	15.00	6.7%	110	110	110	110	110	566
Light Fittings & Shades	3,688	20.00	5.0%	245	245	245	245	245	2,463
Smoke Alarms	145	6.00	16.7%	133	12	0	0	0	0
<b>Total Existing</b>	<b>8,226</b>			<b>1,323</b>	<b>1,084</b>	<b>1,066</b>	<b>759</b>	<b>725</b>	<b>3,269</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>8,226</b>			<b>1,323</b>	<b>1,084</b>	<b>1,066</b>	<b>759</b>	<b>725</b>	<b>3,269</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>284,300</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>238,791</b>
<b>Total Depreciation</b>	<b>292,526</b>			<b>10,425</b>	<b>10,186</b>	<b>10,168</b>	<b>9,861</b>	<b>9,827</b>	<b>242,060</b>

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## Prime Cost Method (Years 11-15)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-27 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-32
				1-Jul-27 30-Jun-28 Year 11 (\$)	1-Jul-28 30-Jun-29 Year 12 (\$)	1-Jul-29 30-Jun-30 Year 13 (\$)	1-Jul-30 30-Jun-31 Year 14 (\$)	1-Jul-31 30-Jun-32 Year 15 (\$)	
<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>									
<b>Existing</b>									
Air Conditioner - Split Systems	26	10.00	10.0%	26	0	0	0	0	0
Automatic Garage Door - Motors & Controls	0	5.00	20.0%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	209	20.00	5.0%	20	20	20	20	20	109
Carpet	0	8.00	12.5%	0	0	0	0	0	0
Curtains	0	6.00	16.7%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	100.0%	0	0	0	0	0	0
Fire Hoses & Nozzles	5	10.00	10.0%	5	0	0	0	0	0
Hot Water Installations	566	15.00	6.7%	110	110	110	110	110	16
Light Fittings & Shades	2,463	20.00	5.0%	245	245	245	245	245	1,238
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
<b>Total Existing</b>	<b>3,269</b>			<b>406</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>1,363</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>3,269</b>			<b>406</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>375</b>	<b>1,363</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>238,791</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>193,282</b>
<b>Total Depreciation</b>	<b>242,060</b>			<b>9,508</b>	<b>9,477</b>	<b>9,477</b>	<b>9,477</b>	<b>9,477</b>	<b>194,645</b>

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## Prime Cost Method (Years 16-20)

Unit 6/27 Rose Crescent  
REGENTS PARK, NSW 2143

Tax Grouping	Total Cost 1-Jul-32 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-37
				1-Jul-32 30-Jun-33 Year 16 (\$)	1-Jul-33 30-Jun-34 Year 17 (\$)	1-Jul-34 30-Jun-35 Year 18 (\$)	1-Jul-35 30-Jun-36 Year 19 (\$)	1-Jul-36 30-Jun-37 Year 20 (\$)	
				<b>Division 40 - Plant &amp; Equipment (Effective Life Rates)</b>					
<b>Existing</b>									
Air Conditioner - Split Systems	0	10.00	10.0%	0	0	0	0	0	0
Automatic Garage Door - Motors & Controls	0	5.00	20.0%	0	0	0	0	0	0
Bathroom Accessories	0	1.00	100.0%	0	0	0	0	0	0
Blinds	109	20.00	5.0%	20	20	20	20	20	9
Carpet	0	8.00	12.5%	0	0	0	0	0	0
Curtains	0	6.00	16.7%	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	16	15.00	6.7%	16	0	0	0	0	0
Light Fittings & Shades	1,238	20.00	5.0%	245	245	245	245	245	13
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
<b>Total Existing</b>	<b>1,363</b>			<b>281</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>22</b>
<b>Total - Division 40 (Effective Life Rates)</b>	<b>1,363</b>			<b>281</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>22</b>
<b>Division 43 - Capital Works Allowance</b>									
<b>Total Division 43</b>	<b>193,282</b>			<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>9,102</b>	<b>147,773</b>
<b>Total Depreciation</b>	<b>194,645</b>			<b>9,383</b>	<b>9,367</b>	<b>9,367</b>	<b>9,367</b>	<b>9,367</b>	<b>147,795</b>

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## Summary

### Division 43

### Building Write-Off Allowance



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

There is available to Metin & Arzu 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	27-Sep-13	2.5%	\$364,071

Calculation for write off provision,

PERIOD	DIV 43 (\$)
4-Aug-17 to 30-Jun-18	8,279
1-Jul-18 to 30-Jun-19	9,102
1-Jul-19 to 30-Jun-20	9,102
1-Jul-20 to 30-Jun-21	9,102
1-Jul-21 to 30-Jun-22	9,102
1-Jul-22 to 30-Jun-23	9,102
1-Jul-23 to 30-Jun-24	9,102
1-Jul-24 to 30-Jun-25	9,102
1-Jul-25 to 30-Jun-26	9,102
1-Jul-26 to 30-Jun-27	9,102

# Appendix One

## 40 Year Projection

## Appendix One - 40 Year Projection

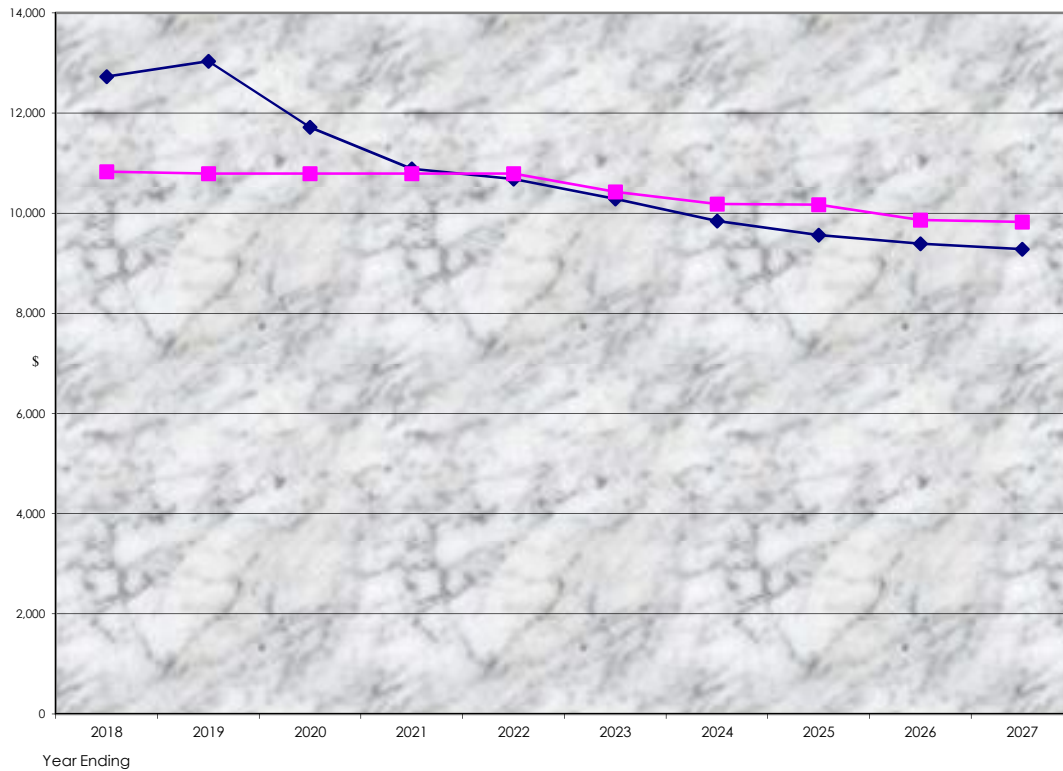
Years 1-21			Years 22-41		
Period	Depreciation Allowance		Period	Depreciation Allowance	
	Diminishing Value (\$)	Prime Cost (\$)		Diminishing Value (\$)	Prime Cost (\$)
4-Aug-17 30-Jun-18	12,731	10,831	1-Jul-38 30-Jun-39	9,102	9,102
1-Jul-18 30-Jun-19	13,036	10,791	1-Jul-39 30-Jun-40	9,102	9,102
1-Jul-19 30-Jun-20	11,720	10,791	1-Jul-40 30-Jun-41	9,102	9,102
1-Jul-20 30-Jun-21	10,889	10,791	1-Jul-41 30-Jun-42	9,102	9,102
1-Jul-21 30-Jun-22	10,683	10,791	1-Jul-42 30-Jun-43	9,102	9,102
1-Jul-22 30-Jun-23	10,288	10,425	1-Jul-43 30-Jun-44	9,102	9,102
1-Jul-23 30-Jun-24	9,843	10,186	1-Jul-44 30-Jun-45	9,102	9,102
1-Jul-24 30-Jun-25	9,565	10,168	1-Jul-45 30-Jun-46	9,102	9,102
1-Jul-25 30-Jun-26	9,392	9,861	1-Jul-46 30-Jun-47	9,102	9,102
1-Jul-26 30-Jun-27	9,285	9,827	1-Jul-47 30-Jun-48	9,102	9,102
1-Jul-27 30-Jun-28	9,214	9,508	1-Jul-48 30-Jun-49	9,102	9,102
1-Jul-28 30-Jun-29	9,172	9,477	1-Jul-49 30-Jun-50	9,102	9,102
1-Jul-29 30-Jun-30	9,148	9,477	1-Jul-50 30-Jun-51	9,102	9,102
1-Jul-30 30-Jun-31	9,130	9,477	1-Jul-51 30-Jun-52	9,102	9,102
1-Jul-31 30-Jun-32	9,119	9,477	1-Jul-52 30-Jun-53	9,102	9,102
1-Jul-32 30-Jun-33	9,112	9,383	1-Jul-53 30-Jun-54	2,145	2,145
1-Jul-33 30-Jun-34	9,109	9,367	1-Jul-54 30-Jun-55	0	0
1-Jul-34 30-Jun-35	9,106	9,367	1-Jul-55 30-Jun-56	0	0
1-Jul-35 30-Jun-36	9,106	9,367	1-Jul-56 30-Jun-57	0	0
1-Jul-36 30-Jun-37	9,103	9,367	1-Jul-57 30-Jun-58	0	0
1-Jul-37 30-Jun-38	9,102	9,124			
			<b>Total</b>	<b>346,520</b>	<b>346,520</b>

## Appendix Two & Three

### Graphical Representation

### Comparative & Cumulative Analysis

## Appendix Two - Comparative Analysis



## Appendix Three - Cumulative Analysis

