



Capital Assets: **Taxation Analysis**

Property: **Unit 608, Hank Dye Apartments,**

10-16 Trenerry Crescent, Abbotsford, VIC

Owner: **Hotist Pty Ltd Blind Panic Superannuation Fund**

5. Summary of Analysis

The following information was used to determine the eligibility for and calculation of capital allowances and capital works deductions:

Property address:	Unit 608, Hank Dye Apartments, 10-16 Trenerry Crescent, Abbotsford, VIC
Expenditure analysed:	\$575,000
Purchase price:	\$575,000 (inclusive of on-costs)
Land value:	\$30,451 (inclusive of on-costs)
Dates of purchase:	Exchange > 9 February 2011 Settlement > 16 June 2014
Historical Construction cost:	\$332,394 (inclusive of preliminaries and fees)
Dates of construction:	Commencement > 3 August 2012 Completion > 21 March 2014
Opening values:	Based on apportionment of purchase price
Effective lives:	Based on Commissioner of Taxation rates

This report has been prepared on the understanding that all items listed in the schedules are owned by Hotist Pty Ltd Blind Panic Superannuation Fund.

For the purpose of this report the property was visited on 17 October 2014 and a detailed inspection completed. The inspection included identification, measurement and establishment of use of depreciating assets and structure. In addition a full photographic record of the depreciating assets and building has been prepared.

6. Tax Summary

The following table outlines depreciation entitlements for the remaining life of the property for tax purposes.

Diminishing value method	Tax Allowances			
	Division 40 Allowances	Division 40 Low value pool	Division 43 Deductions	Totals
Tax Period	\$	\$	\$	\$
2013 - 2014 - (14 days only)	559	984	300	1,843
2014 - 2015	7,533	1,594	7,797	12,924
2015 - 2016	3,737	999	7,797	12,533
2016 - 2017	3,085	621	7,797	11,503
2017 - 2018	2,552	389	7,797	10,738
2018 - 2019	2,111	242	7,797	10,150
2019 - 2020	1,750	151	7,797	9,698
2020 - 2021	1,454	94	7,797	9,345
2021 - 2022	1,210	58	7,797	9,065
2022 - 2023	1,009	37	7,797	8,843
2023 +	5,311	50	239,524	244,885
Totals	27,311	5,219	309,997	342,527

Prime cost method	Tax Allowances			
	Division 40 Allowances	Division 40 Low value pool	Division 43 Deductions	Totals
Tax Period	\$	\$	\$	\$
2013 - 2014 - (14 days only)	473	984	300	1,757
2014 - 2015	2,285	1,594	7,797	11,676
2015 - 2016	2,285	999	7,797	11,081
2016 - 2017	2,284	621	7,797	10,702
2017 - 2018	2,283	389	7,797	10,469
2018 - 2019	2,283	242	7,797	10,322
2019 - 2020	2,283	151	7,797	10,231
2020 - 2021	2,283	94	7,797	10,174
2021 - 2022	2,283	58	7,797	10,138
2022 - 2023	2,283	37	7,797	10,117
2023 +	6,286	50	239,524	245,860
Totals	27,311	5,219	309,997	342,527