

BMT Tax Depreciation

QUANTITY SURVEYORS

Capital Allowance & Tax Depreciation Schedule

Maximising the cash return from investment properties

16 Nudgee Road
HAMILTON, QLD 4007

May 30, 2016

Pham Superannuation Fund
2615 Old Cleveland Road
CHANDLER, QLD 4155

16 Nudgee Road, HAMILTON, QLD 4007

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 Pham 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

Client:	Pham Superannuation Fund
Property:	16 Nudgee Road HAMILTON, QLD 4007
Property Type:	Commercial
Schedule Start Date:	December 2, 2014
Total Cost at Schedule Start Date:	\$341,922

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 May 30, 2016. These figures were then adjusted to date of construction via the application of Building Price Indices.

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

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

Each of the above schedules contain the following:

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

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

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

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

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

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

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

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

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

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

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

- Written and verbal information provided by:
Pham Superannuation Fund;
- Verbal information provided by Brisbane City Council;
- Site inspection conducted by BMT Tax Depreciation on May 25, 2016.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

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

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

Summary

Diminishing Value Calculation & Low Cost/Low Value Pooling

1.1 Depreciation of Plant and Equipment

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

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

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

1.2 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40			Division 43	Total (\$)
	Effective Life Plant	Pooled Plant	Total Division 40		
2-Dec-14 to 30-Jun-15	8,482	5,803	14,285	4,390	18,675
1-Jul-15 to 30-Jun-16	12,325	9,432	21,757	7,594	29,351
1-Jul-16 to 30-Jun-17	9,085	5,894	14,979	7,594	22,573
1-Jul-17 to 30-Jun-18	6,952	3,683	10,635	7,594	18,229
1-Jul-18 to 30-Jun-19	5,153	2,640	7,793	7,594	15,387
1-Jul-19 to 30-Jun-20	4,290	1,650	5,940	7,594	13,534
1-Jul-20 to 30-Jun-21	3,166	1,703	4,869	7,594	12,463
1-Jul-21 to 30-Jun-22	2,831	1,065	3,896	7,594	11,490
1-Jul-22 to 30-Jun-23	2,538	666	3,204	7,594	10,798
1-Jul-23 to 30-Jun-24	2,279	415	2,694	7,594	10,288

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 2-Dec-14 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-19
				2-Dec-14 30-Jun-15 Year 1 (\$)	1-Jul-15 30-Jun-16 Year 2 (\$)	1-Jul-16 30-Jun-17 Year 3 (\$)	1-Jul-17 30-Jun-18 Year 4 (\$)	1-Jul-18 30-Jun-19 Year 5 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	11,266	20.00	37.5%	0	0	0	0	0	1,397
Ceiling Fans	2,171	5.00	37.5%	0	0	0	0	0	269
Cold Room - Insulation Panels	14,559	40.00	5.0%	421	707	672	638	606	11,515
Cold Room - Refrigeration Assets	7,920	10.00	20.0%	916	1,401	1,121	896	717	2,869
Door Closers	306	10.00	37.5%	0	0	0	0	0	38
Fire Extinguishers	506	15.00	37.5%	0	0	0	0	0	63
Fire Hoses & Nozzles	941	10.00	37.5%	0	0	0	0	0	117
Hand Dryers - Electrical	1,294	10.00	37.5%	0	0	0	0	0	161
Hot Water Systems	1,965	15.00	13.3%	151	242	210	182	157	1,023
Kitchen Exhaust Fan	15,153	5.00	40.0%	3,504	4,660	2,796	1,677	1,006	1,510
Light Fittings & Shades	12,229	20.00	37.5%	0	0	0	0	0	1,516
Security System	5,388	5.00	40.0%	1,246	1,657	994	596	0	559
Smoke Alarms	1,359	6.00	37.5%	0	0	0	0	0	168
Smoke Alarms	882	6.00	37.5%	0	0	0	0	0	109
Solar Powered Generating System	38,824	20.00	10.0%	2,244	3,658	3,292	2,963	2,667	24,000
Total Existing	114,763			8,482	12,325	9,085	6,952	5,153	45,314
Total Division 40 - Effective Life Rate	83,809			8,482	12,325	9,085	6,952	5,153	40,917
Total Division 40 - Pooled	30,954			5,803	9,432	5,894	3,683	2,640	4,397
Total - Division 40	114,763			14,285	21,757	14,979	10,635	7,793	45,314
Division 43 - Capital Works Allowance									
Total Division 43	227,159			4,390	7,594	7,594	7,594	7,594	192,391
Total Depreciation	341,922			18,675	29,351	22,573	18,229	15,387	237,705

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: 442497

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-19 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-24
				1-Jul-19 30-Jun-20 Year 6 (\$)	1-Jul-20 30-Jun-21 Year 7 (\$)	1-Jul-21 30-Jun-22 Year 8 (\$)	1-Jul-22 30-Jun-23 Year 9 (\$)	1-Jul-23 30-Jun-24 Year 10 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	1,397	20.00	37.5%	0	0	0	0	0	133
Ceiling Fans	269	5.00	37.5%	0	0	0	0	0	26
Cold Room - Insulation Panels	11,515	40.00	5.0%	576	547	520	494	469	8,909
Cold Room - Refrigeration Assets	2,869	10.00	20.0%	574	459	367	294	235	940
Door Closers	38	10.00	37.5%	0	0	0	0	0	4
Fire Extinguishers	63	15.00	37.5%	0	0	0	0	0	6
Fire Hoses & Nozzles	117	10.00	37.5%	0	0	0	0	0	11
Hand Dryers - Electrical	161	10.00	37.5%	0	0	0	0	0	15
Hot Water Systems	1,023	15.00	13.3%	136	0	0	0	0	135
Kitchen Exhaust Fan	1,510	5.00	40.0%	604	0	0	0	0	138
Light Fittings & Shades	1,516	20.00	37.5%	0	0	0	0	0	144
Security System	559	5.00	37.5%	0	0	0	0	0	53
Smoke Alarms	168	6.00	37.5%	0	0	0	0	0	16
Smoke Alarms	109	6.00	37.5%	0	0	0	0	0	10
Solar Powered Generating System	24,000	20.00	10.0%	2,400	2,160	1,944	1,750	1,575	14,171
Total Existing	45,314			4,290	3,166	2,831	2,538	2,279	24,711
Total Division 40 - Effective Life Rate	40,917			4,290	3,166	2,831	2,538	2,279	24,020
Total Division 40 - Pooled	4,397			1,650	1,703	1,065	666	415	691
Total - Division 40	45,314			5,940	4,869	3,896	3,204	2,694	24,711
Division 43 - Capital Works Allowance									
Total Division 43	192,391			7,594	7,594	7,594	7,594	7,594	154,419
Total Depreciation	237,705			13,534	12,463	11,490	10,798	10,288	179,130

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File No: 442497

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-24 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-29
				1-Jul-24 30-Jun-25 Year 11 (\$)	1-Jul-25 30-Jun-26 Year 12 (\$)	1-Jul-26 30-Jun-27 Year 13 (\$)	1-Jul-27 30-Jun-28 Year 14 (\$)	1-Jul-28 30-Jun-29 Year 15 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	133	20.00	37.5%	0	0	0	0	0	12
Ceiling Fans	26	5.00	37.5%	0	0	0	0	0	2
Cold Room - Insulation Panels	8,909	40.00	5.0%	445	423	402	382	363	6,894
Cold Room - Refrigeration Assets	940	10.00	37.5%	0	0	0	0	0	89
Door Closers	4	10.00	37.5%	0	0	0	0	0	0
Fire Extinguishers	6	15.00	37.5%	0	0	0	0	0	0
Fire Hoses & Nozzles	11	10.00	37.5%	0	0	0	0	0	0
Hand Dryers - Electrical	15	10.00	37.5%	0	0	0	0	0	1
Hot Water Systems	135	15.00	37.5%	0	0	0	0	0	12
Kitchen Exhaust Fan	138	5.00	37.5%	0	0	0	0	0	13
Light Fittings & Shades	144	20.00	37.5%	0	0	0	0	0	14
Security System	53	5.00	37.5%	0	0	0	0	0	5
Smoke Alarms	16	6.00	37.5%	0	0	0	0	0	1
Smoke Alarms	10	6.00	37.5%	0	0	0	0	0	0
Solar Powered Generating System	14,171	20.00	10.0%	1,417	1,275	1,148	1,033	930	8,368
Total Existing	24,711			1,862	1,698	1,550	1,415	1,293	15,411
Total Division 40 - Effective Life Rate	24,020			1,862	1,698	1,550	1,415	1,293	15,262
Total Division 40 - Pooled	691			614	382	241	150	95	149
Total - Division 40	24,711			2,476	2,080	1,791	1,565	1,388	15,411
Division 43 - Capital Works Allowance									
Total Division 43	154,419			7,594	7,594	7,594	7,594	7,594	116,447
Total Depreciation	179,130			10,070	9,674	9,385	9,159	8,982	131,858

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File No: 442497

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-29 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-34
				1-Jul-29 30-Jun-30 Year 16 (\$)	1-Jul-30 30-Jun-31 Year 17 (\$)	1-Jul-31 30-Jun-32 Year 18 (\$)	1-Jul-32 30-Jun-33 Year 19 (\$)	1-Jul-33 30-Jun-34 Year 20 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	12	20.00	37.5%	0	0	0	0	0	0
Ceiling Fans	2	5.00	37.5%	0	0	0	0	0	0
Cold Room - Insulation Panels	6,894	40.00	5.0%	345	327	311	296	281	5,334
Cold Room - Refrigeration Assets	89	10.00	37.5%	0	0	0	0	0	9
Door Closers	0	10.00	20.0%	0	0	0	0	0	0
Fire Extinguishers	0	15.00	13.3%	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10.00	20.0%	0	0	0	0	0	0
Hand Dryers - Electrical	1	10.00	37.5%	0	0	0	0	0	0
Hot Water Systems	12	15.00	37.5%	0	0	0	0	0	0
Kitchen Exhaust Fan	13	5.00	37.5%	0	0	0	0	0	1
Light Fittings & Shades	14	20.00	37.5%	0	0	0	0	0	1
Security System	5	5.00	37.5%	0	0	0	0	0	0
Smoke Alarms	1	6.00	37.5%	0	0	0	0	0	0
Smoke Alarms	0	6.00	33.3%	0	0	0	0	0	0
Solar Powered Generating System	8,368	20.00	10.0%	837	753	678	610	549	4,941
Total Existing	15,411			1,182	1,080	989	906	830	10,286
Total Division 40 - Effective Life Rate	15,262			1,182	1,080	989	906	830	10,275
Total Division 40 - Pooled	149			58	35	22	14	9	11
Total - Division 40	15,411			1,240	1,115	1,011	920	839	10,286
Division 43 - Capital Works Allowance									
Total Division 43	116,447			7,594	7,594	7,594	7,594	7,594	78,475
Total Depreciation	131,858			8,834	8,709	8,605	8,514	8,433	88,761

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File No: 442497

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-19
				2-Dec-14 30-Jun-15 Year 1 (\$)	1-Jul-15 30-Jun-16 Year 2 (\$)	1-Jul-16 30-Jun-17 Year 3 (\$)	1-Jul-17 30-Jun-18 Year 4 (\$)	1-Jul-18 30-Jun-19 Year 5 (\$)	
				Division 40 - Plant & Equipment (Pooling Rates)					
Existing									
Blinds	11266	20.00	37.5%	2112	3433	2145	1341	838	1397
Ceiling Fans	2171	5.00	37.5%	407	662	413	258	162	269
Cold Room - Insulation Panels	0	40.00	0.0%	0	0	0	0	0	0
Cold Room - Refrigeration Assets	0	10.00	0.0%	0	0	0	0	0	0
Door Closers	306	10.00	37.5%	57	93	59	36	23	38
Fire Extinguishers	506	15.00	37.5%	95	154	96	60	38	63
Fire Hoses & Nozzles	941	10.00	37.5%	176	287	179	112	70	117
Hand Dryers - Electrical	1294	10.00	37.5%	243	394	246	154	96	161
Hot Water Systems	0	15.00	0.0%	0	0	0	0	0	0
Kitchen Exhaust Fan	0	5.00	0.0%	0	0	0	0	0	0
Light Fittings & Shades	12229	20.00	37.5%	2293	3726	2329	1455	910	1516
Security System	895	5.00	37.5%	0	0	0	0	336	559
Smoke Alarms	1359	6.00	37.5%	255	414	259	162	101	168
Smoke Alarms	882	6.00	37.5%	165	269	168	105	66	109
Solar Powered Generating System	0	20.00	0.0%	0	0	0	0	0	0
Total Existing	31,849			5,803	9,432	5,894	3,683	2,640	4,397
Total - Division 40 (Pooling Rates)	31,849			5,803	9,432	5,894	3,683	2,640	4,397
Total - Pooled Items	31,849			5,803	9,432	5,894	3,683	2,640	4,397

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Pooling Schedule DV (Years 6-10)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-24
				1-Jul-19 30-Jun-20 Year 6 (\$)	1-Jul-20 30-Jun-21 Year 7 (\$)	1-Jul-21 30-Jun-22 Year 8 (\$)	1-Jul-22 30-Jun-23 Year 9 (\$)	1-Jul-23 30-Jun-24 Year 10 (\$)	
				Division 40 - Plant & Equipment (Pooling Rates)					
Existing									
Blinds	1397	20.00	37.5%	524	327	205	128	80	133
Ceiling Fans	269	5.00	37.5%	101	63	39	25	15	26
Cold Room - Insulation Panels	0	40.00	0.0%	0	0	0	0	0	0
Cold Room - Refrigeration Assets	0	10.00	0.0%	0	0	0	0	0	0
Door Closers	38	10.00	37.5%	14	9	6	3	2	4
Fire Extinguishers	63	15.00	37.5%	24	15	9	6	3	6
Fire Hoses & Nozzles	117	10.00	37.5%	44	27	17	11	7	11
Hand Dryers - Electrical	161	10.00	37.5%	60	38	24	15	9	15
Hot Water Systems	887	15.00	37.5%	0	333	208	130	81	135
Kitchen Exhaust Fan	906	5.00	37.5%	0	340	212	133	83	138
Light Fittings & Shades	1516	20.00	37.5%	569	355	222	139	87	144
Security System	559	5.00	37.5%	210	131	82	51	32	53
Smoke Alarms	168	6.00	37.5%	63	39	25	15	10	16
Smoke Alarms	109	6.00	37.5%	41	26	16	10	6	10
Solar Powered Generating System	0	20.00	0.0%	0	0	0	0	0	0
Total Existing	6,190			1,650	1,703	1,065	666	415	691
Total - Division 40 (Pooling Rates)	6,190			1,650	1,703	1,065	666	415	691
Total - Pooled Items	6,190			1,650	1,703	1,065	666	415	691

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Pooling Schedule DV (Years 11-15)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-29
				1-Jul-24 30-Jun-25 Year 11 (\$)	1-Jul-25 30-Jun-26 Year 12 (\$)	1-Jul-26 30-Jun-27 Year 13 (\$)	1-Jul-27 30-Jun-28 Year 14 (\$)	1-Jul-28 30-Jun-29 Year 15 (\$)	
				Division 40 - Plant & Equipment (Pooling Rates)					
Existing									
Blinds	133	20.00	37.5%	50	31	20	12	8	12
Ceiling Fans	26	5.00	37.5%	10	6	4	2	2	2
Cold Room - Insulation Panels	0	40.00	0.0%	0	0	0	0	0	0
Cold Room - Refrigeration Assets	940	10.00	37.5%	353	220	138	86	54	89
Door Closers	4	10.00	37.5%	2	1	1	0	0	0
Fire Extinguishers	6	15.00	37.5%	2	2	1	1	0	0
Fire Hoses & Nozzles	11	10.00	37.5%	4	3	2	1	1	0
Hand Dryers - Electrical	15	10.00	37.5%	6	3	2	2	1	1
Hot Water Systems	135	15.00	37.5%	51	32	20	12	8	12
Kitchen Exhaust Fan	138	5.00	37.5%	52	32	20	13	8	13
Light Fittings & Shades	144	20.00	37.5%	54	34	21	13	8	14
Security System	53	5.00	37.5%	20	12	8	5	3	5
Smoke Alarms	16	6.00	37.5%	6	4	2	2	1	1
Smoke Alarms	10	6.00	37.5%	4	2	2	1	1	0
Solar Powered Generating System	0	20.00	0.0%	0	0	0	0	0	0
Total Existing	1,631			614	382	241	150	95	149
Total - Division 40 (Pooling Rates)	1,631			614	382	241	150	95	149
Total - Pooled Items	1,631			614	382	241	150	95	149

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Pooling Schedule DV (Years 16-20)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	WDV @ Pool (\$)	Effective Life (Years)	Basic Rate (DV)	Pooled Items Depreciation Allowance					TWDV @ 1-Jul-34	
				1-Jul-29 30-Jun-30 Year 16 (\$)	1-Jul-30 30-Jun-31 Year 17 (\$)	1-Jul-31 30-Jun-32 Year 18 (\$)	1-Jul-32 30-Jun-33 Year 19 (\$)	1-Jul-33 30-Jun-34 Year 20 (\$)		
				Division 40 - Plant & Equipment (Pooling Rates)						
Existing										
Blinds	12	20.00	37.5%	5	3	2	1	1	0	0
Ceiling Fans	2	5.00	37.5%	1	1	0	0	0	0	0
Cold Room - Insulation Panels	0	40.00	0.0%	0	0	0	0	0	0	0
Cold Room - Refrigeration Assets	89	10.00	37.5%	33	21	13	8	5	9	9
Door Closers	0	10.00	0.0%	0	0	0	0	0	0	0
Fire Extinguishers	0	15.00	0.0%	0	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10.00	0.0%	0	0	0	0	0	0	0
Hand Dryers - Electrical	1	10.00	37.5%	1	0	0	0	0	0	0
Hot Water Systems	12	15.00	37.5%	5	3	2	1	1	0	0
Kitchen Exhaust Fan	13	5.00	37.5%	5	3	2	1	1	1	1
Light Fittings & Shades	14	20.00	37.5%	5	3	2	2	1	1	1
Security System	5	5.00	37.5%	2	1	1	1	0	0	0
Smoke Alarms	1	6.00	37.5%	1	0	0	0	0	0	0
Smoke Alarms	0	6.00	0.0%	0	0	0	0	0	0	0
Solar Powered Generating System	0	20.00	0.0%	0	0	0	0	0	0	0
Total Existing	149			58	35	22	14	9	11	
Total - Division 40 (Pooling Rates)	149			58	35	22	14	9	11	
Total - Pooled Items	149			58	35	22	14	9	11	

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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 (\$)
2-Dec-14 to 30-Jun-15	5,554	4,390	9,944
1-Jul-15 to 30-Jun-16	9,607	7,594	17,201
1-Jul-16 to 30-Jun-17	9,607	7,594	17,201
1-Jul-17 to 30-Jun-18	9,607	7,594	17,201
1-Jul-18 to 30-Jun-19	9,607	7,594	17,201
1-Jul-19 to 30-Jun-20	6,978	7,594	14,572
1-Jul-20 to 30-Jun-21	4,845	7,594	12,439
1-Jul-21 to 30-Jun-22	4,690	7,594	12,284
1-Jul-22 to 30-Jun-23	4,690	7,594	12,284
1-Jul-23 to 30-Jun-24	4,690	7,594	12,284

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)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 2-Dec-14 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-19
				2-Dec-14 30-Jun-15 Year 1 (\$)	1-Jul-15 30-Jun-16 Year 2 (\$)	1-Jul-16 30-Jun-17 Year 3 (\$)	1-Jul-17 30-Jun-18 Year 4 (\$)	1-Jul-18 30-Jun-19 Year 5 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	11,266	20.00	5.0%	326	563	563	563	563	8,688
Ceiling Fans	2,171	5.00	20.0%	251	434	434	434	434	184
Cold Room - Insulation Panels	14,559	40.00	2.5%	210	364	364	364	364	12,893
Cold Room - Refrigeration Assets	7,920	10.00	10.0%	458	792	792	792	792	4,294
Door Closers	306	10.00	10.0%	18	31	31	31	31	164
Fire Extinguishers	506	15.00	6.7%	20	34	34	34	34	350
Fire Hoses & Nozzles	941	10.00	10.0%	54	94	94	94	94	511
Hand Dryers - Electrical	1,294	10.00	10.0%	75	129	129	129	129	703
Hot Water Systems	1,965	15.00	6.7%	76	131	131	131	131	1,365
Kitchen Exhaust Fan	15,153	5.00	20.0%	1,752	3,031	3,031	3,031	3,031	1,277
Light Fittings & Shades	12,229	20.00	5.0%	353	611	611	611	611	9,432
Security System	5,388	5.00	20.0%	623	1,078	1,078	1,078	1,078	453
Smoke Alarms	1,359	6.00	16.7%	131	227	227	227	227	320
Smoke Alarms	882	6.00	16.7%	85	147	147	147	147	209
Solar Powered Generating System	38,824	20.00	5.0%	1,122	1,941	1,941	1,941	1,941	29,938
Total Existing	114,763			5,554	9,607	9,607	9,607	9,607	70,781
Total - Division 40 (Effective Life Rates)	114,763			5,554	9,607	9,607	9,607	9,607	70,781
Division 43 - Capital Works Allowance									
Total Division 43	227,159			4,390	7,594	7,594	7,594	7,594	192,391
Total Depreciation	341,922			9,944	17,201	17,201	17,201	17,201	263,172

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Prime Cost Method (Years 6-10)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-19 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-24
				1-Jul-19 30-Jun-20 Year 6 (\$)	1-Jul-20 30-Jun-21 Year 7 (\$)	1-Jul-21 30-Jun-22 Year 8 (\$)	1-Jul-22 30-Jun-23 Year 9 (\$)	1-Jul-23 30-Jun-24 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing									
Blinds	8,688	20.00	5.0%	563	563	563	563	563	5,873
Ceiling Fans	184	5.00	20.0%	184	0	0	0	0	0
Cold Room - Insulation Panels	12,893	40.00	2.5%	364	364	364	364	364	11,073
Cold Room - Refrigeration Assets	4,294	10.00	10.0%	792	792	792	792	792	334
Door Closers	164	10.00	10.0%	31	31	31	31	31	9
Fire Extinguishers	350	15.00	6.7%	34	34	34	34	34	180
Fire Hoses & Nozzles	511	10.00	10.0%	94	94	94	94	94	41
Hand Dryers - Electrical	703	10.00	10.0%	129	129	129	129	129	58
Hot Water Systems	1,365	15.00	6.7%	131	131	131	131	131	710
Kitchen Exhaust Fan	1,277	5.00	20.0%	1,277	0	0	0	0	0
Light Fittings & Shades	9,432	20.00	5.0%	611	611	611	611	611	6,377
Security System	453	5.00	20.0%	453	0	0	0	0	0
Smoke Alarms	320	6.00	16.7%	227	93	0	0	0	0
Smoke Alarms	209	6.00	16.7%	147	62	0	0	0	0
Solar Powered Generating System	29,938	20.00	5.0%	1,941	1,941	1,941	1,941	1,941	20,233
Total Existing	70,781			6,978	4,845	4,690	4,690	4,690	44,888
Total - Division 40 (Effective Life Rates)	70,781			6,978	4,845	4,690	4,690	4,690	44,888
Division 43 - Capital Works Allowance									
Total Division 43	192,391			7,594	7,594	7,594	7,594	7,594	154,419
Total Depreciation	263,172			14,572	12,439	12,284	12,284	12,284	199,307

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Prime Cost Method (Years 11-15)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-24 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-29
				1-Jul-24 30-Jun-25 Year 11 (\$)	1-Jul-25 30-Jun-26 Year 12 (\$)	1-Jul-26 30-Jun-27 Year 13 (\$)	1-Jul-27 30-Jun-28 Year 14 (\$)	1-Jul-28 30-Jun-29 Year 15 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	5,873	20.00	5.0%	563	563	563	563	563	3,058
Ceiling Fans	0	5.00	20.0%	0	0	0	0	0	0
Cold Room - Insulation Panels	11,073	40.00	2.5%	364	364	364	364	364	9,253
Cold Room - Refrigeration Assets	334	10.00	10.0%	334	0	0	0	0	0
Door Closers	9	10.00	10.0%	9	0	0	0	0	0
Fire Extinguishers	180	15.00	6.7%	34	34	34	34	34	10
Fire Hoses & Nozzles	41	10.00	10.0%	41	0	0	0	0	0
Hand Dryers - Electrical	58	10.00	10.0%	58	0	0	0	0	0
Hot Water Systems	710	15.00	6.7%	131	131	131	131	131	55
Kitchen Exhaust Fan	0	5.00	20.0%	0	0	0	0	0	0
Light Fittings & Shades	6,377	20.00	5.0%	611	611	611	611	611	3,322
Security System	0	5.00	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
Solar Powered Generating System	20,233	20.00	5.0%	1,941	1,941	1,941	1,941	1,941	10,528
Total Existing	44,888			4,086	3,644	3,644	3,644	3,644	26,226
Total - Division 40 (Effective Life Rates)	44,888			4,086	3,644	3,644	3,644	3,644	26,226
Division 43 - Capital Works Allowance									
Total Division 43	154,419			7,594	7,594	7,594	7,594	7,594	116,447
Total Depreciation	199,307			11,680	11,238	11,238	11,238	11,238	142,673

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Prime Cost Method (Years 16-20)

16 Nudgee Road
HAMILTON, QLD 4007

Tax Grouping	Total Cost 1-Jul-29 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-34
				1-Jul-29 30-Jun-30 Year 16 (\$)	1-Jul-30 30-Jun-31 Year 17 (\$)	1-Jul-31 30-Jun-32 Year 18 (\$)	1-Jul-32 30-Jun-33 Year 19 (\$)	1-Jul-33 30-Jun-34 Year 20 (\$)	
				Division 40 - Plant & Equipment (Effective Life Rates)					
Existing									
Blinds	3,058	20.00	5.0%	563	563	563	563	563	243
Ceiling Fans	0	5.00	20.0%	0	0	0	0	0	0
Cold Room - Insulation Panels	9,253	40.00	2.5%	364	364	364	364	364	7,433
Cold Room - Refrigeration Assets	0	10.00	10.0%	0	0	0	0	0	0
Door Closers	0	10.00	10.0%	0	0	0	0	0	0
Fire Extinguishers	10	15.00	6.7%	10	0	0	0	0	0
Fire Hoses & Nozzles	0	10.00	10.0%	0	0	0	0	0	0
Hand Dryers - Electrical	0	10.00	10.0%	0	0	0	0	0	0
Hot Water Systems	55	15.00	6.7%	55	0	0	0	0	0
Kitchen Exhaust Fan	0	5.00	20.0%	0	0	0	0	0	0
Light Fittings & Shades	3,322	20.00	5.0%	611	611	611	611	611	267
Security System	0	5.00	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
Smoke Alarms	0	6.00	16.7%	0	0	0	0	0	0
Solar Powered Generating System	10,528	20.00	5.0%	1,941	1,941	1,941	1,941	1,941	823
Total Existing	26,226			3,544	3,479	3,479	3,479	3,479	8,766
Total - Division 40 (Effective Life Rates)	26,226			3,544	3,479	3,479	3,479	3,479	8,766
Division 43 - Capital Works Allowance									
Total Division 43	116,447			7,594	7,594	7,594	7,594	7,594	78,475
Total Depreciation	142,673			11,138	11,073	11,073	11,073	11,073	87,241

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Summary

Division 43 Building Write-Off Allowance

1.1 Special Building Write-Off allowance (Division 43)

There is available to Pham Superannuation Fund a Division 43 Special Building Write-off allowance which applies to income producing Commercial buildings which commenced additional works 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 additional works 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
Additional works completion	26-Jun-99	2.5%	\$38,412
Additional works completion	7-Dec-04	2.5%	\$242,150
Additional works completion	8-Sep-12	2.5%	\$23,214

Calculation for write off provision,

PERIOD	DIV 43 (\$)
2-Dec-14 to 30-Jun-15	4,390
1-Jul-15 to 30-Jun-16	7,594
1-Jul-16 to 30-Jun-17	7,594
1-Jul-17 to 30-Jun-18	7,594
1-Jul-18 to 30-Jun-19	7,594
1-Jul-19 to 30-Jun-20	7,594
1-Jul-20 to 30-Jun-21	7,594
1-Jul-21 to 30-Jun-22	7,594
1-Jul-22 to 30-Jun-23	7,594
1-Jul-23 to 30-Jun-24	7,594

Appendix One

40 Year Projection

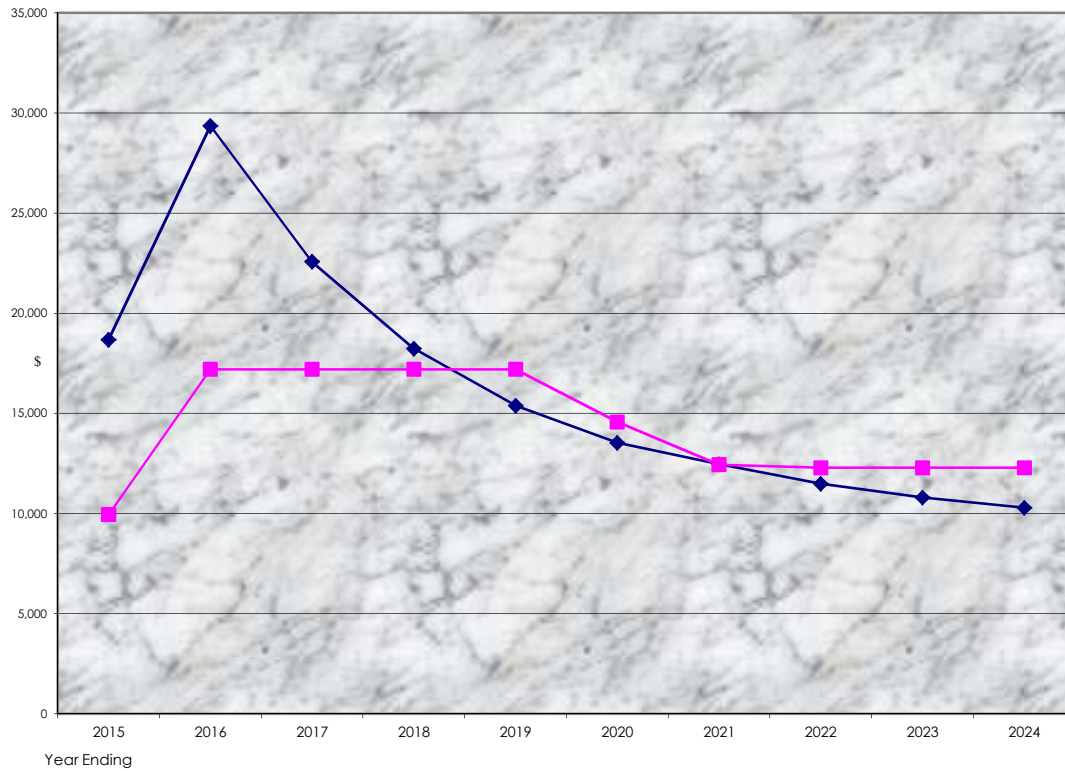
Appendix One - 40 Year Projection

Years 1-21			Years 22-41		
Period	Depreciation Allowance		Period	Depreciation Allowance	
	Diminishing Value (\$)	Prime Cost (\$)		Diminishing Value (\$)	Prime Cost (\$)
2-Dec-14 30-Jun-15	18,675	9,944	1-Jul-35 30-Jun-36	8,294	7,958
1-Jul-15 30-Jun-16	29,351	17,201	1-Jul-36 30-Jun-37	8,237	7,958
1-Jul-16 30-Jun-17	22,573	17,201	1-Jul-37 30-Jun-38	8,184	7,958
1-Jul-17 30-Jun-18	18,229	17,201	1-Jul-38 30-Jun-39	8,136	7,958
1-Jul-18 30-Jun-19	15,387	17,201	1-Jul-39 30-Jun-40	7,132	6,998
1-Jul-19 30-Jun-20	13,534	14,572	1-Jul-40 30-Jun-41	7,093	6,998
1-Jul-20 30-Jun-21	12,463	12,439	1-Jul-41 30-Jun-42	7,056	6,998
1-Jul-21 30-Jun-22	11,490	12,284	1-Jul-42 30-Jun-43	7,024	6,998
1-Jul-22 30-Jun-23	10,798	12,284	1-Jul-43 30-Jun-44	6,993	6,998
1-Jul-23 30-Jun-24	10,288	12,284	1-Jul-44 30-Jun-45	6,966	6,998
1-Jul-24 30-Jun-25	10,070	11,680	1-Jul-45 30-Jun-46	887	944
1-Jul-25 30-Jun-26	9,674	11,238	1-Jul-46 30-Jun-47	864	944
1-Jul-26 30-Jun-27	9,385	11,238	1-Jul-47 30-Jun-48	843	944
1-Jul-27 30-Jun-28	9,159	11,238	1-Jul-48 30-Jun-49	823	944
1-Jul-28 30-Jun-29	8,982	11,238	1-Jul-49 30-Jun-50	806	944
1-Jul-29 30-Jun-30	8,834	11,138	1-Jul-50 30-Jun-51	1,040	944
1-Jul-30 30-Jun-31	8,709	11,073	1-Jul-51 30-Jun-52	907	944
1-Jul-31 30-Jun-32	8,605	11,073	1-Jul-52 30-Jun-53	240	364
1-Jul-32 30-Jun-33	8,514	11,073	1-Jul-53 30-Jun-54	185	364
1-Jul-33 30-Jun-34	8,433	11,073	1-Jul-54 30-Jun-55	148	153
1-Jul-34 30-Jun-35	8,360	9,291	Total	343,384	345,286

Appendix Two & Three

Graphical Representation Comparative & Cumulative Analysis

Appendix Two - Comparative Analysis



Appendix Three - Cumulative Analysis

