

BMT Tax Depreciation
QUANTITY SURVEYORS

Capital Allowance and Tax Depreciation Schedule

Maximising the cash return from investment properties

The Jeanbert Superfund
1 & 2/41 Duffield Road
KALLANGUR QLD 4503

4 September 2020

The Jeanbert Superfund
3 Tenth Avenue
SANDGATE QLD 4017

Dear Sir/Madam,

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

This document outlines the relevant information, legislation and methodology used in the assessment of the potential capital works deductions for 1 & 2/41 Duffield Road, KALLANGUR QLD 4503.

For your convenience we have included an explanation and summary of the calculations used in this schedule.

We trust our service and the deductions outlined in the following schedules will exceed your expectations. BMT strive for excellence and appreciate any feedback you may have.

Our commitment to the continuous development of our service ensures you receive the maximum depreciation deductions you're entitled to.

We invite you to register for our online portal MyBMT. MyBMT allows you to view and update your schedule, access and download existing schedules, upload property files including photos and receipts, add members of your investment team and share your schedule with your Accountant or Tax Adviser all in one convenient location. For more information and to register visit www.mybmt.bmtqs.com.au.

To learn more about property depreciation visit www.bmtqs.com.au. We have a range of free tools and resources to assist you on your property investing journey.

Should you require any further information or clarification, please contact one of our depreciation experts or our Chief Executive Officer, Mr Bradley Beer.

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

Maximising Property
Tax Depreciation Deductions

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BMT Capital Allowance and Tax Depreciation Schedule overview

The following is a summary of the information used by BMT Tax Depreciation when preparing this Capital Allowance and Tax Depreciation Schedule. The ownership details and structure play a significant part in the methodology that is used and subsequently changes the results of the schedule and the calculations used within it. Any changes to the ownership entity or structure may make this report inaccurate. To update your details please contact the expert team at BMT Tax Depreciation on 1300 728 726 or log in to MyBMT at www.mybmt.bmtqs.com.au.

Schedule prepared for:	The Jeanbert Superfund
Property address:	1 & 2/41 Duffield Road, KALLANGUR QLD 4503
Ownership interest:	100 per cent

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 per cent interest and the other an 80 per cent interest

Co-owned depreciating assets, as outlined in section 40-35 of the Income Tax Assessment Act 1997 (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 per cent share can claim an immediate write-off for items costing \$600 or less as each co-owner's share is no more than \$300 each. When an owner's share of an asset is valued at less than \$1,000, it can be added to a low-value pool assuming there is no immediate write-off.

Property type:	Residential
Purchase price:	\$365,000
Settlement date:	23 March 2012
Schedule start date:	23 March 2012
Date available to provide income:	23 March 2012

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Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for The Jeanbert Superfund on 1 & 2/41 Duffield Road, KALLANGUR QLD 4503 has been prepared and calculated in accordance with the legislation applicable on 2 September 2020.

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 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 2019/5 – 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 estimating procedures and methodology provided to estimate a fair market value based on cost advice as at the 2 September 2020. 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 professional Architect, Engineer and Surveyor's fees and the cost of foundation excavations
- Builder's or Contractor's margin
- 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
- Developer's profit and overheads

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

- Written and verbal information provided by The Jeanbert Superfund
- Verbal information provided by Moreton Bay Regional Council
- Site inspection conducted by BMT Tax Depreciation on 18 August 2020
- Purchase price of \$365,000

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

The contents of this page and the totality of this document are subject to this disclaimer. The information contained within this document has been prepared by BMT Tax Depreciation Pty Ltd on the basis of estimated costs and information provided to BMT Tax Depreciation Pty Ltd. This document is intended for use by the client only. No information in this document may be interpreted as legal, accounting or taxation advice. Individuals should consult with their legal, accounting or taxation advisers before relying on any part of this document. This document is prepared in accordance with legislation in force at the time the asset was acquired and the date this document was produced.

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 per cent in the year of acquisition and 37.5 per cent each year thereafter. The cumulative capital loss total row of figures displays the amount of division 40 deductions that have not been able to be claimed during ownership up until the end of the financial year.

BMT Tax Depreciation Pty Ltd is not responsible for the result of any actions taken on the basis of the information provided in this document or any error in or omission from this document. BMT Tax Depreciation Pty Ltd does not accept any liability, in any form, for any consequences, loss, or damage as a result of any person acting upon or relying upon the information contained in this document. This document has been prepared for depreciation purposes only and it is not suitable for any other purpose. Neither the whole nor any part of this document may be provided to any party without the express prior written approval of BMT Tax Depreciation Pty Ltd.

Experience and qualifications

Quantity Surveyors are recognised by the Commissioner of Taxation to have appropriate construction costing skills to estimate building costs for the purpose of determining your capital works and tax depreciation deductions (see Tax Ruling 97/25).

Please find below 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 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**

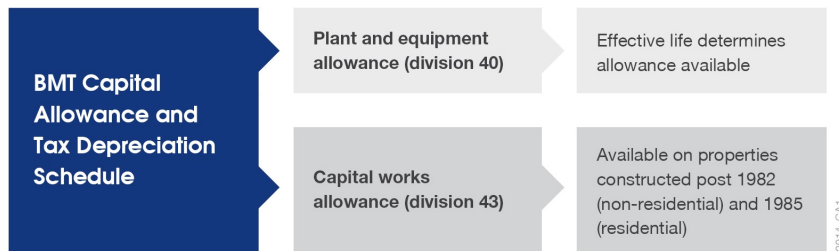
As a member of PIPA, BMT Tax Depreciation are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **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

Purchase price	\$365,000
Expenditure after purchase: (renovations/additional works)	\$1,880
Total expenditure	\$366,880



Division 40 - plant and equipment	\$12,842
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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).

Division 43 - capital works allowance	\$41,196
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Division 43, as outlined in 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.

Balance of capital expenditure	\$312,842
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This represents all items that do not qualify for capital works deductions or decline in value and any capital works deductions which are already exhausted. Construction expenditure that cannot be claimed (as per Australian Taxation Office (ATO) 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

Total capital expenditure	\$366,880
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Capital Allowance and Tax Depreciation Schedule summary

Total deductions - 40 year forecast

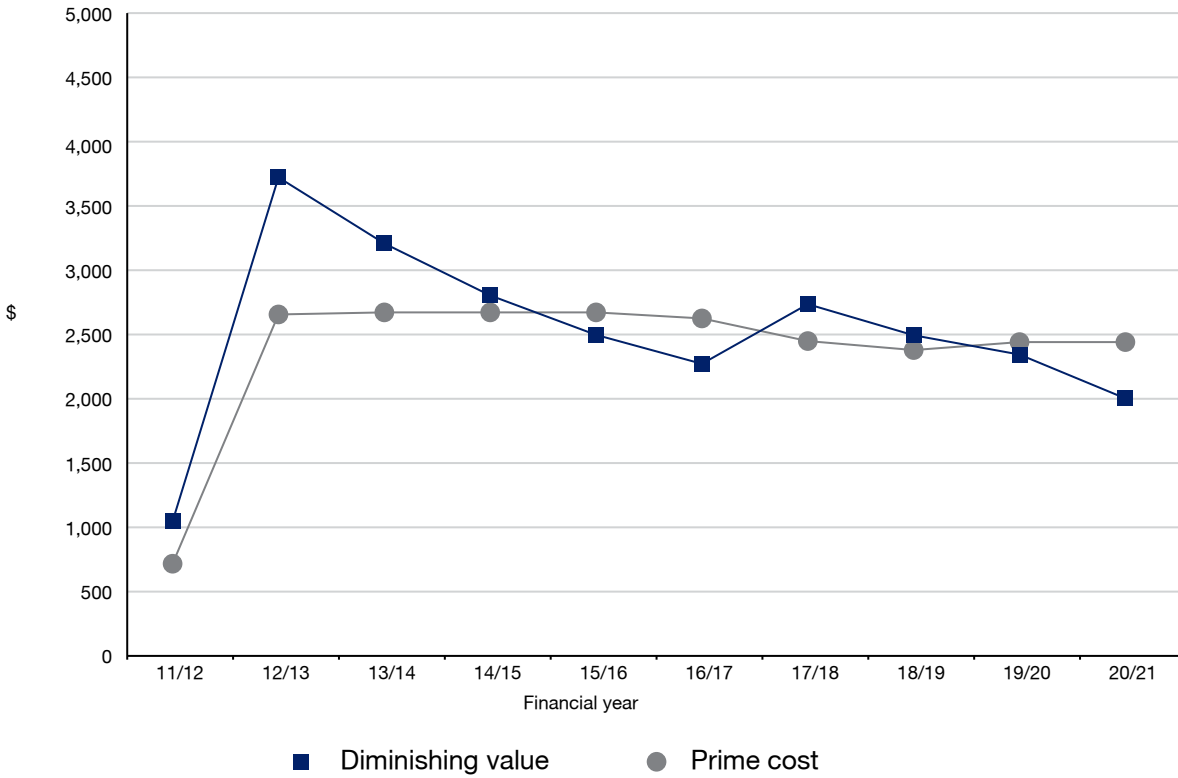
The forty year projection summary outlines the total yearly deductions available over the lifetime of the property. These totals include the division 43 and division 40 components as a total yearly deduction. Both the diminishing value (DV) and prime cost (PC) method values are shown for easy comparison.

Years 1-21			Years 22-41		
Period	Total deductions		Period	Total deductions	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
23-Mar-12 to 30-Jun-12	1,047	717	1-Jul-32 to 30-Jun-33	1,428	1,427
1-Jul-12 to 30-Jun-13	3,722	2,656	1-Jul-33 to 30-Jun-34	1,428	1,427
1-Jul-13 to 30-Jun-14	3,208	2,672	1-Jul-34 to 30-Jun-35	1,427	1,427
1-Jul-14 to 30-Jun-15	2,804	2,672	1-Jul-35 to 30-Jun-36	1,425	1,425
1-Jul-15 to 30-Jun-16	2,497	2,672	1-Jul-36 to 30-Jun-37	1,425	1,425
1-Jul-16 to 30-Jun-17	2,272	2,625	1-Jul-37 to 30-Jun-38	1,425	1,425
1-Jul-17 to 30-Jun-18	2,736	2,449	1-Jul-38 to 30-Jun-39	1,425	1,425
1-Jul-18 to 30-Jun-19	2,494	2,379	1-Jul-39 to 30-Jun-40	1,425	1,425
1-Jul-19 to 30-Jun-20	2,344	2,441	1-Jul-40 to 30-Jun-41	861	861
1-Jul-20 to 30-Jun-21	2,003	2,441	1-Jul-41 to 30-Jun-42	0	0
1-Jul-21 to 30-Jun-22	1,787	2,257	1-Jul-42 to 30-Jun-43	0	0
1-Jul-22 to 30-Jun-23	1,651	1,872	1-Jul-43 to 30-Jun-44	0	0
1-Jul-23 to 30-Jun-24	1,567	1,802	1-Jul-44 to 30-Jun-45	0	0
1-Jul-24 to 30-Jun-25	1,515	1,604	1-Jul-45 to 30-Jun-46	0	0
1-Jul-25 to 30-Jun-26	1,483	1,588	1-Jul-46 to 30-Jun-47	0	0
1-Jul-26 to 30-Jun-27	1,460	1,588	1-Jul-47 to 30-Jun-48	0	0
1-Jul-27 to 30-Jun-28	1,446	1,566	1-Jul-48 to 30-Jun-49	0	0
1-Jul-28 to 30-Jun-29	1,438	1,489	1-Jul-49 to 30-Jun-50	0	0
1-Jul-29 to 30-Jun-30	1,434	1,427	1-Jul-50 to 30-Jun-51	0	0
1-Jul-30 to 30-Jun-31	1,432	1,427	1-Jul-51 to 30-Jun-52	0	0
1-Jul-31 to 30-Jun-32	1,429	1,427	Total	54,038	54,038

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10 year forecast comparison graph

The below graphical representation of the diminishing value method and prime cost method compares the yearly claims from both methods. The graph demonstrates the diminishing value method's increased deductions over the initial years and the prime cost method's greater deductions in later years.



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Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed for additional works completed to this property. The depreciation calculated has been deemed to be on structural elements only completed after the legislated dates.

Works	Date	Rate	Original cost (\$)
Additional works	5-Feb-01	2.5%	57,008
Additional works	23-Nov-12	2.5%	46

Calculation for write-off provision:

Period	Original division 43 (\$)
23-Mar-12 to 30-Jun-12	389
1-Jul-12 to 30-Jun-13	1,427
1-Jul-13 to 30-Jun-14	1,427
1-Jul-14 to 30-Jun-15	1,427
1-Jul-15 to 30-Jun-16	1,427
1-Jul-16 to 30-Jun-17	1,427
1-Jul-17 to 30-Jun-18	1,427
1-Jul-18 to 30-Jun-19	1,427
1-Jul-19 to 30-Jun-20	1,427
1-Jul-20 to 30-Jun-21	1,427

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Diminishing value method summary

Date	Division 40 plant	Division 40 pooled plant	Total division 40	Total division 43	Total
23-Mar-12 to 30-Jun-12	658	0	658	389	1,047
1-Jul-12 to 30-Jun-13	2,295	0	2,295	1,427	3,722
1-Jul-13 to 30-Jun-14	1,781	0	1,781	1,427	3,208
1-Jul-14 to 30-Jun-15	1,377	0	1,377	1,427	2,804
1-Jul-15 to 30-Jun-16	1,070	0	1,070	1,427	2,497
1-Jul-16 to 30-Jun-17	845	0	845	1,427	2,272
1-Jul-17 to 30-Jun-18	0	1,309	1,309	1,427	2,736
1-Jul-18 to 30-Jun-19	0	1,067	1,067	1,427	2,494
1-Jul-19 to 30-Jun-20	0	917	917	1,427	2,344
1-Jul-20 to 30-Jun-21	0	576	576	1,427	2,003
1-Jul-21 to 30-Jun-22	0	360	360	1,427	1,787
1-Jul-22 to 30-Jun-23	0	224	224	1,427	1,651
1-Jul-23 to 30-Jun-24	0	140	140	1,427	1,567
1-Jul-24 to 30-Jun-25	0	88	88	1,427	1,515
1-Jul-25 to 30-Jun-26	0	56	56	1,427	1,483
1-Jul-26 to 30-Jun-27	0	33	33	1,427	1,460
1-Jul-27 to 30-Jun-28	0	19	19	1,427	1,446
1-Jul-28 to 30-Jun-29	0	11	11	1,427	1,438
1-Jul-29 to 30-Jun-30	0	7	7	1,427	1,434
1-Jul-30 to 30-Jun-31	0	5	5	1,427	1,432
1-Jul-31 to 30-Jun-32	0	2	2	1,427	1,429
1-Jul-32 to 30-Jun-33	0	1	1	1,427	1,428
1-Jul-33 to 30-Jun-34	0	1	1	1,427	1,428
1-Jul-34 to 30-Jun-35	0	0	0	1,427	1,427
1-Jul-35 to 30-Jun-36	0	0	0	1,425	1,425
1-Jul-36 to 30-Jun-37	0	0	0	1,425	1,425
1-Jul-37 to 30-Jun-38	0	0	0	1,425	1,425
1-Jul-38 to 30-Jun-39	0	0	0	1,425	1,425
1-Jul-39 to 30-Jun-40	0	0	0	1,425	1,425
1-Jul-40 to 30-Jun-41	0	0	0	861	861
1-Jul-41 to 30-Jun-42	0	0	0	0	0
1-Jul-42 to 30-Jun-43	0	0	0	0	0
1-Jul-43 to 30-Jun-44	0	0	0	0	0
1-Jul-44 to 30-Jun-45	0	0	0	0	0
1-Jul-45 to 30-Jun-46	0	0	0	0	0
1-Jul-46 to 30-Jun-47	0	0	0	0	0
1-Jul-47 to 30-Jun-48	0	0	0	0	0
1-Jul-48 to 30-Jun-49	0	0	0	0	0
1-Jul-49 to 30-Jun-50	0	0	0	0	0
1-Jul-50 to 30-Jun-51	0	0	0	0	0
1-Jul-51 to 30-Jun-52	0	0	0	0	0
Total	8,026	4,816	12,842	41,196	54,038

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Prime cost method summary

Date	Division 40	Division 43	Total
23-Mar-12 to 30-Jun-12	328	389	717
1-Jul-12 to 30-Jun-13	1,229	1,427	2,656
1-Jul-13 to 30-Jun-14	1,245	1,427	2,672
1-Jul-14 to 30-Jun-15	1,245	1,427	2,672
1-Jul-15 to 30-Jun-16	1,245	1,427	2,672
1-Jul-16 to 30-Jun-17	1,198	1,427	2,625
1-Jul-17 to 30-Jun-18	1,022	1,427	2,449
1-Jul-18 to 30-Jun-19	952	1,427	2,379
1-Jul-19 to 30-Jun-20	1,014	1,427	2,441
1-Jul-20 to 30-Jun-21	1,014	1,427	2,441
1-Jul-21 to 30-Jun-22	830	1,427	2,257
1-Jul-22 to 30-Jun-23	445	1,427	1,872
1-Jul-23 to 30-Jun-24	375	1,427	1,802
1-Jul-24 to 30-Jun-25	177	1,427	1,604
1-Jul-25 to 30-Jun-26	161	1,427	1,588
1-Jul-26 to 30-Jun-27	161	1,427	1,588
1-Jul-27 to 30-Jun-28	139	1,427	1,566
1-Jul-28 to 30-Jun-29	62	1,427	1,489
1-Jul-29 to 30-Jun-30	0	1,427	1,427
1-Jul-30 to 30-Jun-31	0	1,427	1,427
1-Jul-31 to 30-Jun-32	0	1,427	1,427
1-Jul-32 to 30-Jun-33	0	1,427	1,427
1-Jul-33 to 30-Jun-34	0	1,427	1,427
1-Jul-34 to 30-Jun-35	0	1,427	1,427
1-Jul-35 to 30-Jun-36	0	1,425	1,425
1-Jul-36 to 30-Jun-37	0	1,425	1,425
1-Jul-37 to 30-Jun-38	0	1,425	1,425
1-Jul-38 to 30-Jun-39	0	1,425	1,425
1-Jul-39 to 30-Jun-40	0	1,425	1,425
1-Jul-40 to 30-Jun-41	0	861	861
1-Jul-41 to 30-Jun-42	0	0	0
1-Jul-42 to 30-Jun-43	0	0	0
1-Jul-43 to 30-Jun-44	0	0	0
1-Jul-44 to 30-Jun-45	0	0	0
1-Jul-45 to 30-Jun-46	0	0	0
1-Jul-46 to 30-Jun-47	0	0	0
1-Jul-47 to 30-Jun-48	0	0	0
1-Jul-48 to 30-Jun-49	0	0	0
1-Jul-49 to 30-Jun-50	0	0	0
1-Jul-50 to 30-Jun-51	0	0	0
1-Jul-51 to 30-Jun-52	0	0	0
Total	12,842	41,196	54,038

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Diminishing value method schedule (years 1 - 5)

Tax grouping	Total cost @ 23-Mar-12 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-16 (\$)
				23-Mar-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	79	5	40.0%	9	28	17	10	6	9
Blinds	170	10	20.0%	9	32	26	21	16	66
Carpet	490	10	20.0%	27	93	74	59	47	190
Curtains	200	6	33.3%	18	61	40	27	18	36
Door Closers	95	10	20.0%	5	18	14	12	9	37
Exhaust Fans	159	10	20.0%	9	30	24	19	15	62
Fire Extinguishers	217	15	13.3%	8	28	24	21	18	118
Garbage Bins	217	10	20.0%	12	41	33	26	21	84
Hot Water Systems	1,450	12	16.7%	66	231	192	160	134	667
Light Shades	272	5	40.0%	30	97	58	35	21	31
Smoke Alarms	217	6	33.3%	20	66	44	29	19	39
Subtotal	3,566			213	725	546	419	324	1,339
Additional unit specific									
Stoves (23-Nov-12)	252	12	16.7%	0	25	38	32	26	131
Air Conditioner - Split Systems (19-Dec-18)	1,330	10	37.5%	0	0	0	0	0	1,330
Subtotal	1,582			0	25	38	32	26	1,461
2 Subtotal	5,148			213	750	584	451	350	2,800
1									
Existing unit specific									
Air Conditioner - Room Units	472	10	20.0%	26	89	71	57	46	183
Bathroom Accessories - Freestanding	79	5	40.0%	9	28	17	10	6	9
Blinds	996	10	20.0%	54	188	151	121	96	386
Carpet	1,906	10	20.0%	104	360	288	231	185	738
Curtains	514	6	33.3%	47	156	104	69	46	92
Door Closers	95	10	20.0%	5	18	14	12	9	37
Exhaust Fans	159	10	20.0%	9	30	24	19	15	62
Fire Extinguishers	217	15	13.3%	8	28	24	21	18	118
Garbage Bins	217	10	20.0%	12	41	33	26	21	84
Hot Water Systems	1,450	12	16.7%	66	231	192	160	134	667
Light Shades	435	5	40.0%	48	155	93	56	33	50
Smoke Alarms	217	6	33.3%	20	66	44	29	19	39
Vinyl	685	10	20.0%	37	130	104	83	66	265
Subtotal	7,442			445	1,520	1,159	894	694	2,730
Additional unit specific									
Stoves (23-Nov-12)	252	12	16.7%	0	25	38	32	26	131
Subtotal	252			0	25	38	32	26	131
1 Subtotal	7,694			445	1,545	1,197	926	720	2,861
Total division 40 - plant	12,842			658	2,295	1,781	1,377	1,070	5,661
Total division 40 - pooled plant (Page 19)	0			0	0	0	0	0	0
Total division 40	12,842			658	2,295	1,781	1,377	1,070	5,661
Division 43 - capital works allowance									
Additional - 1	17,155			162	594	594	594	594	14,617
Additional - 2	24,041			227	833	833	833	833	20,482
Total division 43 (Page 12)	41,196			389	1,427	1,427	1,427	1,427	35,099
Total depreciation	54,038			1,047	3,722	3,208	2,804	2,497	40,760

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-16 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	9	5	40.0%	4	0*	0	0	0	0
Blinds	66	10	20.0%	13	0*	0	0	0	8
Carpet	190	10	20.0%	38	0*	0	0	0	23
Curtains	36	6	33.3%	12	0*	0	0	0	4
Door Closers	37	10	20.0%	7	0*	0	0	0	4
Exhaust Fans	62	10	20.0%	12	0*	0	0	0	7
Fire Extinguishers	118	15	13.3%	16	0*	0	0	0	16
Garbage Bins	84	10	20.0%	17	0*	0	0	0	10
Hot Water Systems	667	12	16.7%	111	0*	0	0	0	85
Light Shades	31	5	40.0%	12	0*	0	0	0	2
Smoke Alarms	39	6	33.3%	13	0*	0	0	0	4
Subtotal	1,339			255	0	0	0	0	163
Additional unit specific									
Stoves (23-Nov-12)	131	12	16.7%	22	0*	0	0	0	16
Air Conditioner - Split Systems (19-Dec-18)	1,330	10	37.5%	0	0	0*	0	0	422
Subtotal	1,461			22	0	0	0	0	438
2 Subtotal	2,800			277	0	0	0	0	601
1									
Existing unit specific									
Air Conditioner - Room Units	183	10	20.0%	37	0*	0	0	0	22
Bathroom Accessories - Freestanding	9	5	40.0%	4	0*	0	0	0	0
Blinds	386	10	20.0%	77	0*	0	0	0	47
Carpet	738	10	20.0%	148	0*	0	0	0	90
Curtains	92	6	33.3%	31	0*	0	0	0	9
Door Closers	37	10	20.0%	7	0*	0	0	0	4
Exhaust Fans	62	10	20.0%	12	0*	0	0	0	7
Fire Extinguishers	118	15	13.3%	16	0*	0	0	0	16
Garbage Bins	84	10	20.0%	17	0*	0	0	0	10
Hot Water Systems	667	12	16.7%	111	0*	0	0	0	85
Light Shades	50	5	40.0%	20	0*	0	0	0	4
Smoke Alarms	39	6	33.3%	13	0*	0	0	0	4
Vinyl	265	10	20.0%	53	0*	0	0	0	32
Subtotal	2,730			546	0	0	0	0	330
Additional unit specific									
Stoves (23-Nov-12)	131	12	16.7%	22	0*	0	0	0	16
Subtotal	131			22	0	0	0	0	16
1 Subtotal	2,861			568	0	0	0	0	346
Total division 40 - plant	5,661			845	0	0	0	0	0
Total division 40 - pooled plant (Page 20)	0			0	1,309	1,067	917	576	947
Total division 40	5,661			845	1,309	1,067	917	576	947
Division 43 - capital works allowance									
Additional - 1	14,617			594	594	594	594	594	11,647
Additional - 2	20,482			833	833	833	833	833	16,317
Total division 43 (Page 12)	35,099			1,427	1,427	1,427	1,427	1,427	27,964
Total depreciation	40,760			2,272	2,736	2,494	2,344	2,003	28,911

*Low cost assets and low value assets have been allocated to the low value pooling table.

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Diminishing value method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-21 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	40.0%	0	0	0	0	0	0
Blinds	8	10	37.5%	0	0	0	0	0	0
Carpet	23	10	37.5%	0	0	0	0	0	2
Curtains	4	6	37.5%	0	0	0	0	0	0
Door Closers	4	10	37.5%	0	0	0	0	0	0
Exhaust Fans	7	10	37.5%	0	0	0	0	0	0
Fire Extinguishers	16	15	37.5%	0	0	0	0	0	1
Garbage Bins	10	10	37.5%	0	0	0	0	0	0
Hot Water Systems	85	12	37.5%	0	0	0	0	0	8
Light Shades	2	5	37.5%	0	0	0	0	0	0
Smoke Alarms	4	6	37.5%	0	0	0	0	0	0
Subtotal	163			0	0	0	0	0	11
Additional unit specific									
Stoves (23-Nov-12)	16	12	37.5%	0	0	0	0	0	1
Air Conditioner - Split Systems (19-Dec-18)	422	10	37.5%	0	0	0	0	0	40
Subtotal	438			0	0	0	0	0	41
2 Subtotal	601			0	0	0	0	0	52
1									
Existing unit specific									
Air Conditioner - Room Units	22	10	37.5%	0	0	0	0	0	2
Bathroom Accessories - Freestanding	0	5	40.0%	0	0	0	0	0	0
Blinds	47	10	37.5%	0	0	0	0	0	4
Carpet	90	10	37.5%	0	0	0	0	0	9
Curtains	9	6	37.5%	0	0	0	0	0	0
Door Closers	4	10	37.5%	0	0	0	0	0	0
Exhaust Fans	7	10	37.5%	0	0	0	0	0	0
Fire Extinguishers	16	15	37.5%	0	0	0	0	0	1
Garbage Bins	10	10	37.5%	0	0	0	0	0	0
Hot Water Systems	85	12	37.5%	0	0	0	0	0	8
Light Shades	4	5	37.5%	0	0	0	0	0	0
Smoke Alarms	4	6	37.5%	0	0	0	0	0	0
Vinyl	32	10	37.5%	0	0	0	0	0	2
Subtotal	330			0	0	0	0	0	26
Additional unit specific									
Stoves (23-Nov-12)	16	12	37.5%	0	0	0	0	0	1
Subtotal	16			0	0	0	0	0	1
1 Subtotal	346			0	0	0	0	0	27
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 21)	947			360	224	140	88	56	79
Total division 40	947			360	224	140	88	56	79
Division 43 - capital works allowance									
Additional - 1	11,647			594	594	594	594	594	8,677
Additional - 2	16,317			833	833	833	833	833	12,152
Total division 43 (Page 12)	27,964			1,427	1,427	1,427	1,427	1,427	20,829
Total depreciation	28,911			1,787	1,651	1,567	1,515	1,483	20,908

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Diminishing value method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-26 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	40.0%	0	0	0	0	0	0
Blinds	0	10	20.0%	0	0	0	0	0	0
Carpet	2	10	37.5%	0	0	0	0	0	0
Curtains	0	6	33.3%	0	0	0	0	0	0
Door Closers	0	10	20.0%	0	0	0	0	0	0
Exhaust Fans	0	10	20.0%	0	0	0	0	0	0
Fire Extinguishers	1	15	37.5%	0	0	0	0	0	0
Garbage Bins	0	10	20.0%	0	0	0	0	0	0
Hot Water Systems	8	12	37.5%	0	0	0	0	0	0
Light Shades	0	5	40.0%	0	0	0	0	0	0
Smoke Alarms	0	6	33.3%	0	0	0	0	0	0
Subtotal	11			0	0	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	1	12	37.5%	0	0	0	0	0	0
Air Conditioner - Split Systems (19-Dec-18)	40	10	37.5%	0	0	0	0	0	4
Subtotal	41			0	0	0	0	0	4
2 Subtotal	52			0	0	0	0	0	4
1									
Existing unit specific									
Air Conditioner - Room Units	2	10	37.5%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	40.0%	0	0	0	0	0	0
Blinds	4	10	37.5%	0	0	0	0	0	0
Carpet	9	10	37.5%	0	0	0	0	0	0
Curtains	0	6	33.3%	0	0	0	0	0	0
Door Closers	0	10	20.0%	0	0	0	0	0	0
Exhaust Fans	0	10	20.0%	0	0	0	0	0	0
Fire Extinguishers	1	15	37.5%	0	0	0	0	0	0
Garbage Bins	0	10	20.0%	0	0	0	0	0	0
Hot Water Systems	8	12	37.5%	0	0	0	0	0	0
Light Shades	0	5	40.0%	0	0	0	0	0	0
Smoke Alarms	0	6	33.3%	0	0	0	0	0	0
Vinyl	2	10	37.5%	0	0	0	0	0	0
Subtotal	26			0	0	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	1	12	37.5%	0	0	0	0	0	0
Subtotal	1			0	0	0	0	0	0
1 Subtotal	27			0	0	0	0	0	0
Total division 40 - plant	0			0	0	0	0	0	0
Total division 40 - pooled plant (Page 22)	79			33	19	11	7	5	4
Total division 40	79			33	19	11	7	5	4
Division 43 - capital works allowance									
Additional - 1	8,677			594	594	594	594	594	5,707
Additional - 2	12,152			833	833	833	833	833	7,987
Total division 43 (Page 12)	20,829			1,427	1,427	1,427	1,427	1,427	13,694
Total depreciation	20,908			1,480	1,446	1,438	1,434	1,432	13,698

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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					TWDV @ 1-Jul-16 (\$)
				23-Mar-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	*5	5	0.0%	0	0	0	0	0	0
Blinds	*53	10	0.0%	0	0	0	0	0	0
Carpet	*152	10	0.0%	0	0	0	0	0	0
Curtains	*24	6	0.0%	0	0	0	0	0	0
Door Closers	*30	10	0.0%	0	0	0	0	0	0
Exhaust Fans	*50	10	0.0%	0	0	0	0	0	0
Fire Extinguishers	*102	15	0.0%	0	0	0	0	0	0
Garbage Bins	*67	10	0.0%	0	0	0	0	0	0
Hot Water Systems	*556	12	0.0%	0	0	0	0	0	0
Light Shades	*19	5	0.0%	0	0	0	0	0	0
Smoke Alarms	*26	6	0.0%	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	*109	12	0.0%	0	0	0	0	0	0
Air Conditioner - Split Systems (19-Dec-18)	*1,330	10	0.0%	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
2 Subtotal	0			0	0	0	0	0	0
1									
Existing unit specific									
Air Conditioner - Room Units	*146	10	0.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	*5	5	0.0%	0	0	0	0	0	0
Blinds	*309	10	0.0%	0	0	0	0	0	0
Carpet	*590	10	0.0%	0	0	0	0	0	0
Curtains	*61	6	0.0%	0	0	0	0	0	0
Door Closers	*30	10	0.0%	0	0	0	0	0	0
Exhaust Fans	*50	10	0.0%	0	0	0	0	0	0
Fire Extinguishers	*102	15	0.0%	0	0	0	0	0	0
Garbage Bins	*67	10	0.0%	0	0	0	0	0	0
Hot Water Systems	*556	12	0.0%	0	0	0	0	0	0
Light Shades	*30	5	0.0%	0	0	0	0	0	0
Smoke Alarms	*26	6	0.0%	0	0	0	0	0	0
Vinyl	*212	10	0.0%	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	*109	12	0.0%	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
1 Subtotal	0			0	0	0	0	0	0
Total - pooled items	0			0	0	0	0	0	0

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

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

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-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	*5	5	37.5%	0	2	1	1	1	0
Blinds	*53	10	37.5%	0	20	12	8	5	8
Carpet	*152	10	37.5%	0	57	36	22	14	23
Curtains	*24	6	37.5%	0	9	6	3	2	4
Door Closers	*30	10	37.5%	0	11	7	5	3	4
Exhaust Fans	*50	10	37.5%	0	19	12	7	5	7
Fire Extinguishers	*102	15	37.5%	0	38	24	15	9	16
Garbage Bins	*67	10	37.5%	0	25	16	10	6	10
Hot Water Systems	*556	12	37.5%	0	209	130	81	51	85
Light Shades	*19	5	37.5%	0	7	5	3	2	2
Smoke Alarms	*26	6	37.5%	0	10	6	4	2	4
Subtotal	0			0	407	255	159	100	163
Additional unit specific									
Stoves (23-Nov-12)	*109	12	37.5%	0	41	26	16	10	16
Air Conditioner - Split Systems (19-Dec-18)	*1,330	10	37.5%	0	0	249	405	254	422
Subtotal	0			0	41	275	421	264	438
2 Subtotal	0			0	448	530	580	364	601
1									
Existing unit specific									
Air Conditioner - Room Units	*146	10	37.5%	0	55	34	21	14	22
Bathroom Accessories - Freestanding	*5	5	37.5%	0	2	1	1	1	0
Blinds	*309	10	37.5%	0	116	72	45	29	47
Carpet	*590	10	37.5%	0	221	138	87	54	90
Curtains	*61	6	37.5%	0	23	14	9	6	9
Door Closers	*30	10	37.5%	0	11	7	5	3	4
Exhaust Fans	*50	10	37.5%	0	19	12	7	5	7
Fire Extinguishers	*102	15	37.5%	0	38	24	15	9	16
Garbage Bins	*67	10	37.5%	0	25	16	10	6	10
Hot Water Systems	*556	12	37.5%	0	209	130	81	51	85
Light Shades	*30	5	37.5%	0	11	7	5	3	4
Smoke Alarms	*26	6	37.5%	0	10	6	4	2	4
Vinyl	*212	10	37.5%	0	80	50	31	19	32
Subtotal	0			0	820	511	321	202	330
Additional unit specific									
Stoves (23-Nov-12)	*109	12	37.5%	0	41	26	16	10	16
Subtotal	0			0	41	26	16	10	16
1 Subtotal	0			0	861	537	337	212	346
Total - pooled items	0			0	1,309	1,067	917	576	947

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

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-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	8	10	37.5%	3	2	1	1	1	0
Carpet	23	10	37.5%	9	5	3	2	2	2
Curtains	4	6	37.5%	2	1	1	0	0	0
Door Closers	4	10	37.5%	2	1	1	0	0	0
Exhaust Fans	7	10	37.5%	3	2	1	1	0	0
Fire Extinguishers	16	15	37.5%	6	4	2	2	1	1
Garbage Bins	10	10	37.5%	4	2	2	1	1	0
Hot Water Systems	85	12	37.5%	32	20	12	8	5	8
Light Shades	2	5	37.5%	1	1	0	0	0	0
Smoke Alarms	4	6	37.5%	2	1	1	0	0	0
Subtotal	163			64	39	24	15	10	11
Additional unit specific									
Stoves (23-Nov-12)	16	12	37.5%	6	4	2	2	1	1
Air Conditioner - Split Systems (19-Dec-18)	422	10	37.5%	158	99	62	39	24	40
Subtotal	438			164	103	64	41	25	41
2 Subtotal	601			228	142	88	56	35	52
1									
Existing unit specific									
Air Conditioner - Room Units	22	10	37.5%	8	5	3	2	2	2
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	47	10	37.5%	18	11	7	4	3	4
Carpet	90	10	37.5%	34	21	13	8	5	9
Curtains	9	6	37.5%	3	2	2	1	1	0
Door Closers	4	10	37.5%	2	1	1	0	0	0
Exhaust Fans	7	10	37.5%	3	2	1	1	0	0
Fire Extinguishers	16	15	37.5%	6	4	2	2	1	1
Garbage Bins	10	10	37.5%	4	2	2	1	1	0
Hot Water Systems	85	12	37.5%	32	20	12	8	5	8
Light Shades	4	5	37.5%	2	1	1	0	0	0
Smoke Alarms	4	6	37.5%	2	1	1	0	0	0
Vinyl	32	10	37.5%	12	8	5	3	2	2
Subtotal	330			126	78	50	30	20	26
Additional unit specific									
Stoves (23-Nov-12)	16	12	37.5%	6	4	2	2	1	1
Subtotal	16			6	4	2	2	1	1
1 Subtotal	346			132	82	52	32	21	27
Total - pooled items	947			360	224	140	88	56	79

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

The contents of this page are subject to and must be read in conjunction with the disclaimer on page 7

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-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - plant & equipment (Based on pooling rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	0	10	0.0%	0	0	0	0	0	0
Carpet	2	10	37.5%	1	1	0	0	0	0
Curtains	0	6	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
Fire Extinguishers	1	15	37.5%	1	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Hot Water Systems	8	12	37.5%	3	2	1	1	1	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Subtotal	11			5	3	1	1	1	0
Additional unit specific									
Stoves (23-Nov-12)	1	12	37.5%	1	0	0	0	0	0
Air Conditioner - Split Systems (19-Dec-18)	40	10	37.5%	15	9	6	4	2	4
Subtotal	41			16	9	6	4	2	4
2 Subtotal	52			21	12	7	5	3	4
1									
Existing unit specific									
Air Conditioner - Room Units	2	10	37.5%	1	1	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0%	0	0	0	0	0	0
Blinds	4	10	37.5%	2	1	1	0	0	0
Carpet	9	10	37.5%	3	2	2	1	1	0
Curtains	0	6	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
Fire Extinguishers	1	15	37.5%	1	0	0	0	0	0
Garbage Bins	0	10	0.0%	0	0	0	0	0	0
Hot Water Systems	8	12	37.5%	3	2	1	1	1	0
Light Shades	0	5	0.0%	0	0	0	0	0	0
Smoke Alarms	0	6	0.0%	0	0	0	0	0	0
Vinyl	2	10	37.5%	1	1	0	0	0	0
Subtotal	26			11	7	4	2	2	0
Additional unit specific									
Stoves (23-Nov-12)	1	12	37.5%	1	0	0	0	0	0
Subtotal	1			1	0	0	0	0	0
1 Subtotal	27			12	7	4	2	2	0
Total - pooled items	79			33	19	11	7	5	4

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 @ 23-Mar-12 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-16 (\$)
				23-Mar-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	79	5	20.0%	4	16	16	16	16	11
Blinds	170	10	10.0%	5	17	17	17	17	97
Carpet	490	10	10.0%	13	49	49	49	49	281
Curtains	200	6	16.7%	9	33	33	33	33	59
Door Closers	95	10	10.0%	3	10	10	10	10	52
Exhaust Fans	159	10	10.0%	4	16	16	16	16	91
Fire Extinguishers	217	15	6.7%	4	14	14	14	14	157
Garbage Bins	217	10	10.0%	6	22	22	22	22	123
Hot Water Systems	1,450	12	8.3%	33	121	121	121	121	933
Light Shades	272	5	20.0%	15	54	54	54	54	41
Smoke Alarms	217	6	16.7%	10	36	36	36	36	63
Subtotal	3,566			106	388	388	388	388	1,908
Additional unit specific									
Stoves (23-Nov-12)	252	12	8.3%	0	13	21	21	21	176
Air Conditioner - Split Systems (19-Dec-18)	1,330	10	10.0%	0	0	0	0	0	1,330
Subtotal	1,582			0	13	21	21	21	1,506
2 Subtotal	5,148			106	401	409	409	409	3,414
1									
Existing unit specific									
Air Conditioner - Room Units	472	10	10.0%	13	47	47	47	47	271
Bathroom Accessories - Freestanding	79	5	20.0%	4	16	16	16	16	11
Blinds	996	10	10.0%	27	100	100	100	100	569
Carpet	1,906	10	10.0%	52	191	191	191	191	1,090
Curtains	514	6	16.7%	23	86	86	86	86	147
Door Closers	95	10	10.0%	3	10	10	10	10	52
Exhaust Fans	159	10	10.0%	4	16	16	16	16	91
Fire Extinguishers	217	15	6.7%	4	14	14	14	14	157
Garbage Bins	217	10	10.0%	6	22	22	22	22	123
Hot Water Systems	1,450	12	8.3%	33	121	121	121	121	933
Light Shades	435	5	20.0%	24	87	87	87	87	63
Smoke Alarms	217	6	16.7%	10	36	36	36	36	63
Vinyl	685	10	10.0%	19	69	69	69	69	390
Subtotal	7,442			222	815	815	815	815	3,960
Additional unit specific									
Stoves (23-Nov-12)	252	12	8.3%	0	13	21	21	21	176
Subtotal	252			0	13	21	21	21	176
1 Subtotal	7,694			222	828	836	836	836	4,136
Total division 40 - plant	12,842			328	1,229	1,245	1,245	1,245	7,550
Division 43 - capital works allowance									
Additional - 1	17,155			162	594	594	594	594	14,617
Additional - 2	24,041			227	833	833	833	833	20,482
Total division 43 (Page 12)	41,196			389	1,427	1,427	1,427	1,427	35,099
Total depreciation	54,038			717	2,656	2,672	2,672	2,672	42,649

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Prime cost method schedule (years 6 - 10)

Tax grouping	Total cost @ 1-Jul-16 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	11	5	20.0%	11	0	0	0	0	0
Blinds	97	10	10.0%	17	17	17	17	17	12
Carpet	281	10	10.0%	49	49	49	49	49	36
Curtains	59	6	16.7%	33	26	0	0	0	0
Door Closers	52	10	10.0%	10	10	10	10	10	2
Exhaust Fans	91	10	10.0%	16	16	16	16	16	11
Fire Extinguishers	157	15	6.7%	14	14	14	14	14	87
Garbage Bins	123	10	10.0%	22	22	22	22	22	13
Hot Water Systems	933	12	8.3%	121	121	121	121	121	328
Light Shades	41	5	20.0%	41	0	0	0	0	0
Smoke Alarms	63	6	16.7%	36	27	0	0	0	0
Subtotal	1,908			370	302	249	249	249	489
Additional unit specific									
Stoves (23-Nov-12)	176	12	8.3%	21	21	21	21	21	71
Air Conditioner - Split Systems (19-Dec-18)	1,330	10	10.0%	0	0	71	133	133	993
Subtotal	1,506			21	21	92	154	154	1,064
2 Subtotal	3,414			391	323	341	403	403	1,553
1									
Existing unit specific									
Air Conditioner - Room Units	271	10	10.0%	47	47	47	47	47	36
Bathroom Accessories - Freestanding	11	5	20.0%	11	0	0	0	0	0
Blinds	569	10	10.0%	100	100	100	100	100	69
Carpet	1,090	10	10.0%	191	191	191	191	191	135
Curtains	147	6	16.7%	86	61	0	0	0	0
Door Closers	52	10	10.0%	10	10	10	10	10	2
Exhaust Fans	91	10	10.0%	16	16	16	16	16	11
Fire Extinguishers	157	15	6.7%	14	14	14	14	14	87
Garbage Bins	123	10	10.0%	22	22	22	22	22	13
Hot Water Systems	933	12	8.3%	121	121	121	121	121	328
Light Shades	63	5	20.0%	63	0	0	0	0	0
Smoke Alarms	63	6	16.7%	36	27	0	0	0	0
Vinyl	390	10	10.0%	69	69	69	69	69	45
Subtotal	3,960			786	678	590	590	590	726
Additional unit specific									
Stoves (23-Nov-12)	176	12	8.3%	21	21	21	21	21	71
Subtotal	176			21	21	21	21	21	71
1 Subtotal	4,136			807	699	611	611	611	797
Total division 40 - plant	7,550			1,198	1,022	952	1,014	1,014	2,350
Division 43 - capital works allowance									
Additional - 1	14,617			594	594	594	594	594	11,647
Additional - 2	20,482			833	833	833	833	833	16,317
Total division 43 (Page 12)	35,099			1,427	1,427	1,427	1,427	1,427	27,964
Total depreciation	42,649			2,625	2,449	2,379	2,441	2,441	30,314

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Prime cost method schedule (years 11 - 15)

Tax grouping	Total cost @ 1-Jul-21 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	20.0%	0	0	0	0	0	0
Blinds	12	10	10.0%	12	0	0	0	0	0
Carpet	36	10	10.0%	36	0	0	0	0	0
Curtains	0	6	16.7%	0	0	0	0	0	0
Door Closers	2	10	10.0%	2	0	0	0	0	0
Exhaust Fans	11	10	10.0%	11	0	0	0	0	0
Fire Extinguishers	87	15	6.7%	14	14	14	14	14	17
Garbage Bins	13	10	10.0%	13	0	0	0	0	0
Hot Water Systems	328	12	8.3%	121	121	86	0	0	0
Light Shades	0	5	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6	16.7%	0	0	0	0	0	0
Subtotal	489			209	135	100	14	14	17
Additional unit specific									
Stoves (23-Nov-12)	71	12	8.3%	21	21	21	8	0	0
Air Conditioner - Split Systems (19-Dec-18)	993	10	10.0%	133	133	133	133	133	328
Subtotal	1,064			154	154	154	141	133	328
2 Subtotal	1,553			363	289	254	155	147	345
1									
Existing unit specific									
Air Conditioner - Room Units	36	10	10.0%	36	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0%	0	0	0	0	0	0
Blinds	69	10	10.0%	69	0	0	0	0	0
Carpet	135	10	10.0%	135	0	0	0	0	0
Curtains	0	6	16.7%	0	0	0	0	0	0
Door Closers	2	10	10.0%	2	0	0	0	0	0
Exhaust Fans	11	10	10.0%	11	0	0	0	0	0
Fire Extinguishers	87	15	6.7%	14	14	14	14	14	17
Garbage Bins	13	10	10.0%	13	0	0	0	0	0
Hot Water Systems	328	12	8.3%	121	121	86	0	0	0
Light Shades	0	5	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6	16.7%	0	0	0	0	0	0
Vinyl	45	10	10.0%	45	0	0	0	0	0
Subtotal	726			446	135	100	14	14	17
Additional unit specific									
Stoves (23-Nov-12)	71	12	8.3%	21	21	21	8	0	0
Subtotal	71			21	21	21	8	0	0
1 Subtotal	797			467	156	121	22	14	17
Total division 40 - plant	2,350			830	445	375	177	161	362
Division 43 - capital works allowance									
Additional - 1	11,647			594	594	594	594	594	8,677
Additional - 2	16,317			833	833	833	833	833	12,152
Total division 43 (Page 12)	27,964			1,427	1,427	1,427	1,427	1,427	20,829
Total depreciation	30,314			2,257	1,872	1,802	1,604	1,588	21,191

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Prime cost method schedule (years 16 - 20)

Tax grouping	Total cost @ 1-Jul-26 (\$)	Effective life (Years)	Basic rate (PC)	Depreciation allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
2									
Existing unit specific									
Bathroom Accessories - Freestanding	0	5	20.0%	0	0	0	0	0	0
Blinds	0	10	10.0%	0	0	0	0	0	0
Carpet	0	10	10.0%	0	0	0	0	0	0
Curtains	0	6	16.7%	0	0	0	0	0	0
Door Closers	0	10	10.0%	0	0	0	0	0	0
Exhaust Fans	0	10	10.0%	0	0	0	0	0	0
Fire Extinguishers	17	15	6.7%	14	3	0	0	0	0
Garbage Bins	0	10	10.0%	0	0	0	0	0	0
Hot Water Systems	0	12	8.3%	0	0	0	0	0	0
Light Shades	0	5	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6	16.7%	0	0	0	0	0	0
Subtotal	17			14	3	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	0	12	8.3%	0	0	0	0	0	0
Air Conditioner - Split Systems (19-Dec-18)	328	10	10.0%	133	133	62	0	0	0
Subtotal	328			133	133	62	0	0	0
2 Subtotal	345			147	136	62	0	0	0
1									
Existing unit specific									
Air Conditioner - Room Units	0	10	10.0%	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0%	0	0	0	0	0	0
Blinds	0	10	10.0%	0	0	0	0	0	0
Carpet	0	10	10.0%	0	0	0	0	0	0
Curtains	0	6	16.7%	0	0	0	0	0	0
Door Closers	0	10	10.0%	0	0	0	0	0	0
Exhaust Fans	0	10	10.0%	0	0	0	0	0	0
Fire Extinguishers	17	15	6.7%	14	3	0	0	0	0
Garbage Bins	0	10	10.0%	0	0	0	0	0	0
Hot Water Systems	0	12	8.3%	0	0	0	0	0	0
Light Shades	0	5	20.0%	0	0	0	0	0	0
Smoke Alarms	0	6	16.7%	0	0	0	0	0	0
Vinyl	0	10	10.0%	0	0	0	0	0	0
Subtotal	17			14	3	0	0	0	0
Additional unit specific									
Stoves (23-Nov-12)	0	12	8.3%	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
1 Subtotal	17			14	3	0	0	0	0
Total division 40 - plant	362			161	139	62	0	0	0
Division 43 - capital works allowance									
Additional - 1	8,677			594	594	594	594	594	5,707
Additional - 2	12,152			833	833	833	833	833	7,987
Total division 43 (Page 12)	20,829			1,427	1,427	1,427	1,427	1,427	13,694
Total depreciation	21,191			1,588	1,566	1,489	1,427	1,427	13,694

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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				
	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)
2.5	1,427	1,427	1,427	1,427	1,427
18.75	249	0	0	0	0
37.5	818	917	576	360	224
Total	2,494	2,344	2,003	1,787	1,651

Basic rate (%)	Years				
	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)
2.5	1,427	1,427	1,427	1,427	1,427
18.75	0	0	0	0	0
37.5	140	88	56	33	19
Total	1,567	1,515	1,483	1,460	1,446

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Grouped depreciation rates - prime cost method

Basic rate (%)	Years				
	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)
2.5	1,427	1,427	1,427	1,427	1,427
6.67	28	28	28	28	28
8.33	284	284	284	284	284
10	640	702	702	518	133
Total	2,379	2,441	2,441	2,257	1,872

Basic rate (%)	Years				
	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)
2.5	1,427	1,427	1,427	1,427	1,427
6.67	28	28	28	28	6
8.33	214	16	0	0	0
10	133	133	133	133	133
Total	1,802	1,604	1,588	1,588	1,566

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Glossary of terms

Building first use

Refers to a new property which has not been previously used. Capital works deductions can be claimed for forty years from the construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim both the capital works deduction and depreciation of plant and equipment assets as long as they own the property and it is being used to produce income for a taxable purpose.

Building cost index

The building cost 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 - plant and equipment

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 ATO. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by its age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the ATO which contributes to the depreciable amount. Examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

For an easy way to search for all depreciable plant and equipment assets in residential properties download our app BMT Resi Rates. Alternatively, to search for plant and equipment assets in other property types download our app BMT Rate Finder. Both of these apps are available free of charge in the App Store™ and Google Play™.

Division 43

Division 43 refers to a deduction available for the structural element of a building and assets that are fixed to the building. This is commonly referred to 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 per cent or 4 per cent each year depending on the classification of the property's use and the property's construction commencement date.

Current ATO legislation states that a property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction after the 15th of September 1987 and the present time. The capital works deduction 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 ----- 365	X	200 per cent ----- asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held ----- 365	X	150 per cent ----- 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 that the property owner consult with an Accountant or a Financial Adviser for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

The effective life of depreciable assets is set by the Tax Commissioner and is used to show how long an asset is likely to last and be effective. Legislation in place at the time this schedule is completed provides an effective life for each individual asset claimable as plant and equipment. The value of depreciation is determined based upon this effective life.

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 per cent 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 ATO.

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 1 July 2001 that are the same asset type (or are considered to be identical or substantially identical in accordance with ATO 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.

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Low-value pooling

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

Under Uniform Capital Allowance (UCA) rules, 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 an accelerated rate of 18.75 per cent in the year of purchase and 37.5 per cent 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 legislation, for example soft landscaping.

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 temporary fencing, rather than the actual materials and fees used during construction such as bricks and mortar and labour costs.

Prime cost method

The prime cost method is one of two methods used to claim depreciation for plant and equipment. 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 ----- 365	X	100 per cent ----- 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 that the property owner consult with an Accountant or a Financial Adviser 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 partway through a year, capital works deductions and plant and equipment depreciation deductions 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.

Substantial renovations

Substantial renovations of a building is defined under Section 195-1 of the GST Act as renovations in which all, or substantially all, of a building is removed or replaced. However, the renovations need not involve removal or replacement of foundations, external walls, interior supporting walls, floors, roof or staircases.

Split schedule

Ownership structures influence how depreciation deductions are calculated. Properties with multiple owners can create a complex tax situation. A BMT Tax Depreciation Schedule makes the process 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 two owners at 60:40 or even four owners at 70:15:10:5.

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