

Capital Allowance & Tax Depreciation Schedule

Maximising the cash return from investment properties

The U & J Scharf Superannuation Fund
Unit 314/70-78 Victoria Street
WEST END, QLD 4101

21 October 2014

The U & J Scharf Superannuation Fund
Unit 311/70-78 Victoria Street
WEST END, QLD 4101

Dear Sir/Madam,

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

The document outlines the relevant information, legislation and methodology used in the assessment of the potential depreciation deductions for Unit 314/70-78 Victoria Street WEST END, QLD 4101.

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

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

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

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

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

Once again, thank you for choosing BMT Tax Depreciation and we look forward to working with you in the future.

Yours sincerely,



BMT Tax Depreciation Pty Ltd
Quantity Surveyors
AIQS, RICS, AVAA, Tax Agent: 53712009

Table of Contents

BMT Capital Allowance and Tax Depreciation Schedule overview.....	4
Methodology.....	5
Summary of capital expenditure.....	8
Division 40 - plant and equipment.....	8
Division 43 - capital works allowance.....	8
Balance of capital expenditure.....	8
Total capital expenditure.....	8
Capital Allowance and Tax Depreciation Schedule summary.....	9
Total deductions - 40 year forecast.....	9
10 year forecast comparison graph.....	10
Division 43 - capital works allowance.....	11
Diminishing value method summary.....	12
Prime cost method summary.....	13
Diminishing value method schedules.....	14
Diminishing value method schedules (years 1 - 5).....	14
Diminishing value method schedules (years 6 - 10).....	16
Diminishing value method schedules (years 11 - 15).....	18
Diminishing value method schedules (years 16 - 20).....	20
Pooling schedules.....	22
Pooling schedules (years 1 - 5).....	22
Pooling schedules (years 6 - 10).....	24
Pooling schedules (years 11 - 15).....	26
Pooling schedules (years 16 - 20).....	28
Prime cost schedules.....	30
Prime cost schedules (years 1 - 5).....	30
Prime cost schedules (years 6 - 10).....	32
Prime cost schedules (years 11 - 15).....	34
Prime cost schedules (years 16 - 20).....	36
Grouped depreciation rates.....	38
Grouped depreciation rates (diminishing value method).....	38
Grouped depreciation rates (prime cost method).....	39
Glossary of terms.....	40

BMT Capital Allowance and Tax Depreciation Schedule overview

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

Report prepared for:	The U & J Scharf Superannuation Fund
Property address:	Unit 314/70-78 Victoria Street WEST END, QLD 4101
Ownership interest:	100%

Co-owners must divide the income and expenses for the rental property in line with their 'interest' in the property. The two co-owner structures are:

- Joint tenants - each holds an equal interest in the property, or
- Tenants in common - may hold unequal interests in the property, for example, one may hold a 20% interest and the other an 80% interest

Co-owned depreciating assets, as outlined in section 40-35 of the ITAA 1997, are able to be calculated and deducted based on each owner's interest in the asset, and not the whole asset. For example, joint tenants with an equal 50% share can claim an immediate write-off for items under \$600 as each co-owner's share is less than \$300 each. When an owner's share of an asset is valued at \$1,000 or less it can also be added to a low-value pool.

Property type:	Residential
Purchase price:	\$528,000
Settlement date:	8 September 2014
Construction completion date:	8 September 2014
Schedule start date:	9 September 2014

Methodology

The Capital Allowance and Tax Depreciation Schedule prepared for The U & J Scharf Superannuation Fund on Unit 314/70-78 Victoria Street WEST END, QLD 4101 has been prepared and calculated in accordance with the legislation applicable on the 21 October 2014.

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

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

It is a requirement to advise BMT Tax Depreciation when any actual costs in whole or part thereof are available prior to the preparation of the Capital Allowance and Tax Depreciation Schedule. Where costs have been provided, they have been used and noted accordingly in this schedule. In the event that costs are not available, BMT Tax Depreciation use the estimating procedures and methodology provided to estimate a fair market value based on cost advice as at the 21 October 2014. Where applicable, all cost estimates are adjusted to that of the historical date in which the actual construction or installation took place.

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

Construction expenditure calculated includes:

- Preliminary expenses such as architects' fees, engineering fees and the cost of foundation excavations
- Builders or Contractors margin
- Professional fees such as Architects, Engineers and Surveyors
- Contingencies
- All plant and equipment

The construction expenditure calculated excludes:

- Site clearance, earthworks that are permanent, can be economically maintained and are not integral to the installation or construction of a structure
- Demolition of existing structures
- Soft landscaping
- Cost of acquiring land
- Developers profit and overheads

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

- Strata drawings provided by Leap Searching
- Written and verbal information provided by The U & J Scharf Superannuation Fund
- Verbal information provided by Brisbane City Council
- Purchase price of \$528,000

The following assumptions have been made in the preparation of the Capital Allowance and Tax Depreciation Schedule.

- That all items of plant and equipment listed in the schedule are owned by the tax payer
- That you are not entitled to input tax credits and therefore GST is included in the appropriate items within the schedule
- That no schedule of depreciation allowances existed or formed a condition of the purchase documentation
- Qualifying expenditure and depreciation rates have been calculated with the understanding that the property is used for the production of assessable income, excluding short-term traveller's accommodation or non-residential usage
- No additional actual costs in whole or part thereof are available at this time
- The owners are not carrying on a rental property business

Owners are advised to discuss and confirm the above assumptions with their Tax Adviser prior to using this Capital Allowance and Tax Depreciation Schedule.

Disclaimer

This report and the information contained within it has been prepared by BMT Tax Depreciation Pty Ltd , as property depreciation and construction cost consultants and not in any other capacity on the basis of estimated costs and information provided to us by the client. It is intended for use only by the client. The contents of this report are advice on construction costs only. The contents of this report are not legal, accounting or taxation advice. The client must consult with their own legal, accounting or taxation advisers before relying on these schedules. The report and the schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

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

Experience and qualifications

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

Please find following BMT Tax Depreciation's relevant qualifications and associations with governing bodies:

- **AIQS - Australian Institute of Quantity Surveyors**

As a member of the AIQS, a professional standards body, BMT Tax Depreciation upholds its professionalism and standards to the highest level. The institute plays an important role by ensuring that industry standards and information are continuously updated.

- **RICS - Royal Institute of Chartered Surveyors**

BMT Tax Depreciation are proud members of RICS, allowing us access to the latest methodology being used by Surveyors across Australia and the world.

- **AVAA - Auctioneers & Valuers Association of Australia**

BMT Tax Depreciation is also a member of the AVAA. The AVAA works to elevate and maintain the standards of professional knowledge and sound practice relating to accurately valuing a variety of plant and equipment.

- **PIPA- Property Investment Professionals of Australia**

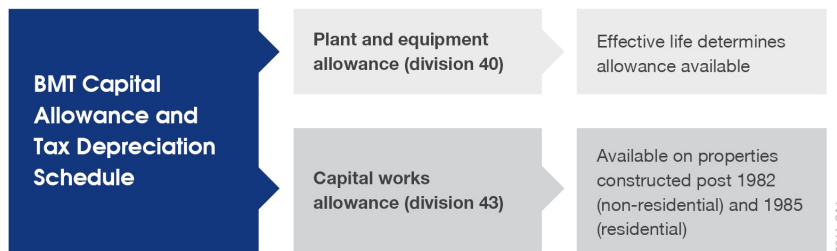
As a member of PIPA, BMT are committed to maintaining high levels of professional standards through their work in educating property investors on the benefits of tax depreciation.

- **Registered Tax Agent**

BMT Tax Depreciation are registered Tax Agents qualified to prepare depreciation schedules for any rental, commercial or investment property under the Tax Agents Services Act 2009. **Our Tax Agents number is 53712009**

Summary of capital expenditure

Purchase price	\$528,000
Expenditure after purchase: (renovations/additional works)	\$1,655
Total expenditure	\$529,655



Division 40 - plant and equipment	\$35,110
--	-----------------

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	\$275,363
--	------------------

Division 43, as outlined in the Income Tax Assessment Act 1997 (ITAA 1997), allows a deduction for capital expenditure incurred in the construction of any capital works. The deduction claimed as a capital works allowance depends on the type of construction and the date construction started. See the definition of Division 43 and the table under this heading within the glossary of key terms for further clarification of the qualifying dates for capital works deductions. The deductible amount for division 43 excludes both division 40 above and any non-qualifying balance of capital expenditure.

Construction expenditure that cannot be claimed (as per Australian Taxation Office guidelines) include:

- land
- expenditure on clearing the land prior to construction
- earthworks that are permanent, and are not integral to the construction
- expenditure on soft landscaping
- demolition

Total capital expenditure	\$310,473
----------------------------------	------------------

Capital Allowance and Tax Depreciation Schedule summary

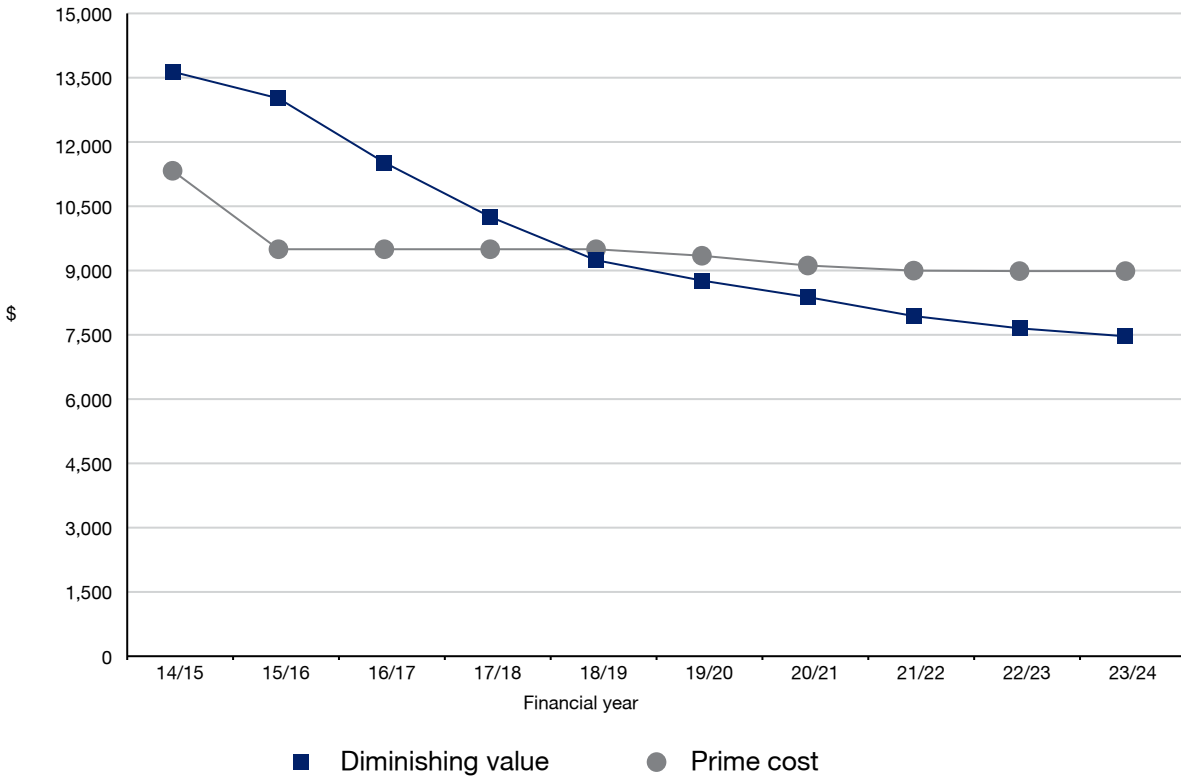
Total deductions - 40 year forecast

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

Years 1-21			Years 22-41		
Period	Total deductions for Div 40 and Div 43		Period	Total deductions for Div 40 and Div 43	
	DV (\$)	PC (\$)		DV (\$)	PC (\$)
9-Sep-14 to 30-Jun-15	13,639	11,328	1-Jul-35 to 30-Jun-36	7,019	7,167
1-Jul-15 to 30-Jun-16	13,018	9,497	1-Jul-36 to 30-Jun-37	7,592	7,167
1-Jul-16 to 30-Jun-17	11,521	9,497	1-Jul-37 to 30-Jun-38	7,327	7,167
1-Jul-17 to 30-Jun-18	10,253	9,497	1-Jul-38 to 30-Jun-39	7,161	7,167
1-Jul-18 to 30-Jun-19	9,241	9,497	1-Jul-39 to 30-Jun-40	7,057	7,167
1-Jul-19 to 30-Jun-20	8,766	9,345	1-Jul-40 to 30-Jun-41	6,992	7,167
1-Jul-20 to 30-Jun-21	8,380	9,117	1-Jul-41 to 30-Jun-42	6,952	7,167
1-Jul-21 to 30-Jun-22	7,938	8,998	1-Jul-42 to 30-Jun-43	6,926	7,167
1-Jul-22 to 30-Jun-23	7,651	8,987	1-Jul-43 to 30-Jun-44	6,910	7,167
1-Jul-23 to 30-Jun-24	7,466	8,987	1-Jul-44 to 30-Jun-45	6,901	6,952
1-Jul-24 to 30-Jun-25	7,343	8,041	1-Jul-45 to 30-Jun-46	6,894	6,884
1-Jul-25 to 30-Jun-26	7,263	7,820	1-Jul-46 to 30-Jun-47	6,890	6,884
1-Jul-26 to 30-Jun-27	7,206	7,349	1-Jul-47 to 30-Jun-48	6,888	6,884
1-Jul-27 to 30-Jun-28	7,162	7,231	1-Jul-48 to 30-Jun-49	6,887	6,884
1-Jul-28 to 30-Jun-29	7,130	7,231	1-Jul-49 to 30-Jun-50	6,886	6,884
1-Jul-29 to 30-Jun-30	7,102	7,231	1-Jul-50 to 30-Jun-51	6,885	6,884
1-Jul-30 to 30-Jun-31	7,082	7,231	1-Jul-51 to 30-Jun-52	6,885	6,884
1-Jul-31 to 30-Jun-32	7,065	7,231	1-Jul-52 to 30-Jun-53	6,884	6,884
1-Jul-32 to 30-Jun-33	7,052	7,231	1-Jul-53 to 30-Jun-54	6,884	6,884
1-Jul-33 to 30-Jun-34	7,041	7,231	1-Jul-54 to 30-Jun-55	1,304	1,304
1-Jul-34 to 30-Jun-35	7,030	7,181	Total	310,473	310,473

10 year forecast comparison graph

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



Division 43 – capital works allowance

The table below outlines the division 43 building write-off allowance available to be claimed over forty years from the construction completion date. The depreciation calculated has been deemed to be on structural elements only completed after the ATO legislated dates.

Works	Date	Rate	Original cost (\$)
Original Works	8-Sep-14	2.5 %	275,363

Calculation for write-off provision:

Period	Original Division 43 (\$)
9-Sep-14 to 30-Jun-15	5,583
1-Jul-15 to 30-Jun-16	6,884
1-Jul-16 to 30-Jun-17	6,884
1-Jul-17 to 30-Jun-18	6,884
1-Jul-18 to 30-Jun-19	6,884
1-Jul-19 to 30-Jun-20	6,884
1-Jul-20 to 30-Jun-21	6,884
1-Jul-21 to 30-Jun-22	6,884
1-Jul-22 to 30-Jun-23	6,884
1-Jul-23 to 30-Jun-24	6,884

Diminishing value method summary

Date	Effective life	Pooled plant	Division 40	Division 43	Total
9-Sep-14 to 30-Jun-15	5,784	2,272	8,056	5,583	13,639
1-Jul-15 to 30-Jun-16	2,075	4,059	6,134	6,884	13,018
1-Jul-16 to 30-Jun-17	1,409	3,228	4,637	6,884	11,521
1-Jul-17 to 30-Jun-18	1,033	2,336	3,369	6,884	10,253
1-Jul-18 to 30-Jun-19	896	1,461	2,357	6,884	9,241
1-Jul-19 to 30-Jun-20	629	1,253	1,882	6,884	8,766
1-Jul-20 to 30-Jun-21	380	1,116	1,496	6,884	8,380
1-Jul-21 to 30-Jun-22	355	699	1,054	6,884	7,938
1-Jul-22 to 30-Jun-23	331	436	767	6,884	7,651
1-Jul-23 to 30-Jun-24	309	273	582	6,884	7,466
1-Jul-24 to 30-Jun-25	288	171	459	6,884	7,343
1-Jul-25 to 30-Jun-26	269	110	379	6,884	7,263
1-Jul-26 to 30-Jun-27	251	71	322	6,884	7,206
1-Jul-27 to 30-Jun-28	234	44	278	6,884	7,162
1-Jul-28 to 30-Jun-29	219	27	246	6,884	7,130
1-Jul-29 to 30-Jun-30	204	14	218	6,884	7,102
1-Jul-30 to 30-Jun-31	191	7	198	6,884	7,082
1-Jul-31 to 30-Jun-32	178	3	181	6,884	7,065
1-Jul-32 to 30-Jun-33	166	2	168	6,884	7,052
1-Jul-33 to 30-Jun-34	155	2	157	6,884	7,041
1-Jul-34 to 30-Jun-35	145	1	146	6,884	7,030
1-Jul-35 to 30-Jun-36	135	0	135	6,884	7,019
1-Jul-36 to 30-Jun-37	0	708	708	6,884	7,592
1-Jul-37 to 30-Jun-38	0	443	443	6,884	7,327
1-Jul-38 to 30-Jun-39	0	277	277	6,884	7,161
1-Jul-39 to 30-Jun-40	0	173	173	6,884	7,057
1-Jul-40 to 30-Jun-41	0	108	108	6,884	6,992
1-Jul-41 to 30-Jun-42	0	68	68	6,884	6,952
1-Jul-42 to 30-Jun-43	0	42	42	6,884	6,926
1-Jul-43 to 30-Jun-44	0	26	26	6,884	6,910
1-Jul-44 to 30-Jun-45	0	17	17	6,884	6,901
1-Jul-45 to 30-Jun-46	0	10	10	6,884	6,894
1-Jul-46 to 30-Jun-47	0	6	6	6,884	6,890
1-Jul-47 to 30-Jun-48	0	4	4	6,884	6,888
1-Jul-48 to 30-Jun-49	0	3	3	6,884	6,887
1-Jul-49 to 30-Jun-50	0	2	2	6,884	6,886
1-Jul-50 to 30-Jun-51	0	1	1	6,884	6,885
1-Jul-51 to 30-Jun-52	0	1	1	6,884	6,885
1-Jul-52 to 30-Jun-53	0	0	0	6,884	6,884
1-Jul-53 to 30-Jun-54	0	0	0	6,884	6,884
1-Jul-54 to 30-Jun-55	0	0	0	1,304	1,304

Prime cost method summary

Date	Effective Life Plant	Division 43	Total
9-Sep-14 to 30-Jun-15	5,745	5,583	11,328
1-Jul-15 to 30-Jun-16	2,613	6,884	9,497
1-Jul-16 to 30-Jun-17	2,613	6,884	9,497
1-Jul-17 to 30-Jun-18	2,613	6,884	9,497
1-Jul-18 to 30-Jun-19	2,613	6,884	9,497
1-Jul-19 to 30-Jun-20	2,461	6,884	9,345
1-Jul-20 to 30-Jun-21	2,233	6,884	9,117
1-Jul-21 to 30-Jun-22	2,114	6,884	8,998
1-Jul-22 to 30-Jun-23	2,103	6,884	8,987
1-Jul-23 to 30-Jun-24	2,103	6,884	8,987
1-Jul-24 to 30-Jun-25	1,157	6,884	8,041
1-Jul-25 to 30-Jun-26	936	6,884	7,820
1-Jul-26 to 30-Jun-27	465	6,884	7,349
1-Jul-27 to 30-Jun-28	347	6,884	7,231
1-Jul-28 to 30-Jun-29	347	6,884	7,231
1-Jul-29 to 30-Jun-30	347	6,884	7,231
1-Jul-30 to 30-Jun-31	347	6,884	7,231
1-Jul-31 to 30-Jun-32	347	6,884	7,231
1-Jul-32 to 30-Jun-33	347	6,884	7,231
1-Jul-33 to 30-Jun-34	347	6,884	7,231
1-Jul-34 to 30-Jun-35	297	6,884	7,181
1-Jul-35 to 30-Jun-36	283	6,884	7,167
1-Jul-36 to 30-Jun-37	283	6,884	7,167
1-Jul-37 to 30-Jun-38	283	6,884	7,167
1-Jul-38 to 30-Jun-39	283	6,884	7,167
1-Jul-39 to 30-Jun-40	283	6,884	7,167
1-Jul-40 to 30-Jun-41	283	6,884	7,167
1-Jul-41 to 30-Jun-42	283	6,884	7,167
1-Jul-42 to 30-Jun-43	283	6,884	7,167
1-Jul-43 to 30-Jun-44	283	6,884	7,167
1-Jul-44 to 30-Jun-45	68	6,884	6,952
1-Jul-45 to 30-Jun-46	0	6,884	6,884
1-Jul-46 to 30-Jun-47	0	6,884	6,884
1-Jul-47 to 30-Jun-48	0	6,884	6,884
1-Jul-48 to 30-Jun-49	0	6,884	6,884
1-Jul-49 to 30-Jun-50	0	6,884	6,884
1-Jul-50 to 30-Jun-51	0	6,884	6,884
1-Jul-51 to 30-Jun-52	0	6,884	6,884
1-Jul-52 to 30-Jun-53	0	6,884	6,884
1-Jul-53 to 30-Jun-54	0	6,884	6,884
1-Jul-54 to 30-Jun-55	0	1,304	1,304

Diminishing value method schedule (years 1 - 5)

Tax Grouping	Total Cost @ 9-Sep-14 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-19 (\$)
				9-Sep-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 Unit Specific									
Air Conditioner - Split Systems	3,239	10	20.0 %	524	543	434	348	278	1,112
Bathroom Accessories - Freestanding	129	5	100.0 %	129	0	0	0	0	0
Blinds	1,444	10	37.5 %	0	0	0	0	0	179
Carpet	1,458	10	20.0 %	236	244	0	0	0	239
Ceiling Fans	600	5	37.5 %	0	0	0	0	0	74
Clothes Dryers	706	10	37.5 %	0	0	0	0	0	87
Cooktops	987	12	37.5 %	0	0	0	0	0	122
Dishwashers	1,587	10	20.0 %	257	266	213	0	0	332
Door Closers	153	10	100.0 %	153	0	0	0	0	0
Exhaust Fans	518	10	37.5 %	0	0	0	0	0	64
Light Shades	292	5	100.0 %	292	0	0	0	0	0
Ovens	2,175	12	16.7 %	293	314	261	218	182	907
Rangehoods	765	12	37.5 %	0	0	0	0	0	95
Smoke Alarms	176	6	100.0 %	176	0	0	0	0	0
Subtotal	14,229			2,080	1,367	908	566	460	3,211
Additional Unit Specific									
Curtains (23-Oct-14)	1,655	6	37.5 %	0	0	0	0	0	206
Subtotal	1,655			0	0	0	0	0	206
Existing Common Property									
Air Conditioner - Split Systems	129	10	100.0 %	129	0	0	0	0	0
Automatic Garage Door - Motors	53	10	100.0 %	53	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	66	10	100.0 %	66	0	0	0	0	0
Bathroom Accessories - Freestanding	14	5	100.0 %	14	0	0	0	0	0
Carpet	644	10	37.5 %	0	0	0	0	0	79
Closed Circuit Television - Cameras & Monitors	166	4	100.0 %	166	0	0	0	0	0
Closed Circuit Television - Digital Recorders	147	4	100.0 %	147	0	0	0	0	0
Door Closers	93	10	100.0 %	93	0	0	0	0	0
Emergency Warning & Intercommunication Systems	329	12	37.5 %	0	0	0	0	0	41
Fire Alarm Bells	585	12	37.5 %	0	0	0	0	0	72
Fire Booster Pumps	266	20	100.0 %	266	0	0	0	0	0
Fire Detection Alarms	526	20	37.5 %	0	0	0	0	0	65
Fire Extinguishers	71	15	100.0 %	71	0	0	0	0	0
Fire Hoses & Nozzles	212	10	100.0 %	212	0	0	0	0	0
Fire Indicator Panels	1,195	12	16.7 %	161	172	0	0	0	211
Furniture - Freestanding	133	13	100.0 %	133	0	0	0	0	0
Furniture - Outdoor	202	5	100.0 %	202	0	0	0	0	0
Garbage Bins	207	10	100.0 %	207	0	0	0	0	0
Gym Asset - Cardiovascular	80	5	100.0 %	80	0	0	0	0	0
Gym Asset - Resistance	140	10	100.0 %	140	0	0	0	0	0
Hot Water Systems	1,036	12	37.5 %	0	0	0	0	0	129
Intercom System Assets	1,174	10	20.0 %	190	0	0	0	0	150
Lifts	8,504	30	6.7 %	458	536	501	467	436	6,106
Light Shades	132	5	100.0 %	132	0	0	0	0	0
MATV System	898	10	37.5 %	0	0	0	0	0	111
Sauna Heating Assets	73	15	100.0 %	73	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	346	5	37.5 %	0	0	0	0	0	43
Security Monitoring Proximity Readers	318	7	37.5 %	0	0	0	0	0	39
Smoke Alarms	239	6	100.0 %	239	0	0	0	0	0
Swimming Pool - Cleaners	133	7	100.0 %	133	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 1 - 5) Continued

Tax Grouping	Total Cost @ 9-Sep-14 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-19 (\$)
				9-Sep-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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	160	12	100.0 %	160	0	0	0	0	0
Swimming Pool & Spa - Heaters	199	15	100.0 %	199	0	0	0	0	0
Ventilation Fans	756	20	37.5 %	0	0	0	0	0	94
Subtotal	19,226			3,724	708	501	467	436	7,140
Total Division 40 - Effective Life Rate	22,013			5,784	2,075	1,409	1,033	896	7,218
Total Division 40 - Pooled (Page 22)	13,097			2,272	4,059	3,228	2,336	1,461	3,339
Total Division 40	35,110			8,056	6,134	4,637	3,369	2,357	10,557
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	275,363			5,583	6,884	6,884	6,884	6,884	242,244
Total Depreciation	310,473			13,639	13,018	11,521	10,253	9,241	252,801

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 6 - 10)

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 Unit Specific									
Air Conditioner - Split Systems	1,112	10	20.0 %	222	0	0	0	0	136
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	179	10	37.5 %	0	0	0	0	0	17
Carpet	239	10	37.5 %	0	0	0	0	0	22
Ceiling Fans	74	5	37.5 %	0	0	0	0	0	7
Clothes Dryers	87	10	37.5 %	0	0	0	0	0	8
Cooktops	122	12	37.5 %	0	0	0	0	0	11
Dishwashers	332	10	37.5 %	0	0	0	0	0	32
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	64	10	37.5 %	0	0	0	0	0	6
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	907	12	37.5 %	0	0	0	0	0	86
Rangehoods	95	12	37.5 %	0	0	0	0	0	9
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	3,211			222	0	0	0	0	334
Additional Unit Specific									
Curtains (23-Oct-14)	206	6	37.5 %	0	0	0	0	0	20
Subtotal	206			0	0	0	0	0	20
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	79	10	37.5 %	0	0	0	0	0	7
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	41	12	37.5 %	0	0	0	0	0	4
Fire Alarm Bells	72	12	37.5 %	0	0	0	0	0	7
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	65	20	37.5 %	0	0	0	0	0	6
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	211	12	37.5 %	0	0	0	0	0	20
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	129	12	37.5 %	0	0	0	0	0	12
Intercom System Assets	150	10	37.5 %	0	0	0	0	0	14
Lifts	6,106	30	6.7 %	407	380	355	331	309	4,324
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	111	10	37.5 %	0	0	0	0	0	11
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	43	5	37.5 %	0	0	0	0	0	4
Security Monitoring Proximity Readers	39	7	37.5 %	0	0	0	0	0	4
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 6 - 10) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	94	20	37.5 %	0	0	0	0	0	9
Subtotal	7,140			407	380	355	331	309	4,422
Total Division 40 - Effective Life Rate	7,218			629	380	355	331	309	4,324
Total Division 40 - Pooled (Page 24)	3,339			1,253	1,116	699	436	273	452
Total Division 40	10,557			1,882	1,496	1,054	767	582	4,776
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	242,244			6,884	6,884	6,884	6,884	6,884	207,824
Total Depreciation	252,801			8,766	8,380	7,938	7,651	7,466	212,600

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 11 - 15)

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 Unit Specific									
Air Conditioner - Split Systems	136	10	37.5 %	0	0	0	0	0	13
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	17	10	37.5 %	0	0	0	0	0	1
Carpet	22	10	37.5 %	0	0	0	0	0	2
Ceiling Fans	7	5	37.5 %	0	0	0	0	0	0
Clothes Dryers	8	10	37.5 %	0	0	0	0	0	0
Cooktops	11	12	37.5 %	0	0	0	0	0	0
Dishwashers	32	10	37.5 %	0	0	0	0	0	2
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	6	10	37.5 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	86	12	37.5 %	0	0	0	0	0	8
Rangehoods	9	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	334			0	0	0	0	0	26
Additional Unit Specific									
Curtains (23-Oct-14)	20	6	37.5 %	0	0	0	0	0	1
Subtotal	20			0	0	0	0	0	1
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	7	10	37.5 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	4	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	7	12	37.5 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	6	20	37.5 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	20	12	37.5 %	0	0	0	0	0	1
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	12	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	14	10	37.5 %	0	0	0	0	0	1
Lifts	4,324	30	6.7 %	288	269	251	234	219	3,063
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	11	10	37.5 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	4	5	37.5 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	4	7	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 11 - 15) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	9	20	37.5 %	0	0	0	0	0	0
Subtotal	4,422			288	269	251	234	219	3,065
Total Division 40 - Effective Life Rate	4,324			288	269	251	234	219	3,063
Total Division 40 - Pooled (Page 26)	452			171	110	71	44	27	29
Total Division 40	4,776			459	379	322	278	246	3,092
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	207,824			6,884	6,884	6,884	6,884	6,884	173,404
Total Depreciation	212,600			7,343	7,263	7,206	7,162	7,130	176,496

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 16 - 20)

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 Unit Specific									
Air Conditioner - Split Systems	13	10	37.5 %	0	0	0	0	0	1
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	1	10	37.5 %	0	0	0	0	0	0
Carpet	2	10	37.5 %	0	0	0	0	0	0
Ceiling Fans	0	5	37.5 %	0	0	0	0	0	0
Clothes Dryers	0	10	37.5 %	0	0	0	0	0	0
Cooktops	0	12	37.5 %	0	0	0	0	0	0
Dishwashers	2	10	37.5 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	37.5 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	8	12	37.5 %	0	0	0	0	0	0
Rangehoods	0	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	26			0	0	0	0	0	1
Additional Unit Specific									
Curtains (23-Oct-14)	1	6	37.5 %	0	0	0	0	0	0
Subtotal	1			0	0	0	0	0	0
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	37.5 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	37.5 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	37.5 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	1	12	37.5 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	1	10	37.5 %	0	0	0	0	0	0
Lifts	3,063	30	6.7 %	204	191	178	166	155	2,169
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	37.5 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	37.5 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing value method schedule (years 16 - 20) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	37.5 %	0	0	0	0	0	0
Subtotal	3,065			204	191	178	166	155	2,169
Total Division 40 - Effective Life Rate	3,063			204	191	178	166	155	2,169
Total Division 40 - Pooled (Page 28)	29			14	7	3	2	2	1
Total Division 40	3,092			218	198	181	168	157	2,170
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	173,404			6,884	6,884	6,884	6,884	6,884	138,984
Total Depreciation	176,496			7,102	7,082	7,065	7,052	7,041	141,154

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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-19 (\$)
				9-Sep-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 Unit Specific									
Air Conditioner - Split Systems	*890	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	1,444	10	37.5 %	271	440	275	172	107	179
Carpet	*978	10	37.5 %	0	0	367	229	143	239
Ceiling Fans	600	5	37.5 %	113	183	114	71	45	74
Clothes Dryers	706	10	37.5 %	132	215	135	84	53	87
Cooktops	987	12	37.5 %	185	301	188	117	74	122
Dishwashers	*851	10	37.5 %	0	0	0	319	200	332
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	518	10	37.5 %	97	158	99	62	38	64
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	*907	12	0.0 %	0	0	0	0	0	0
Rangehoods	765	12	37.5 %	143	233	146	91	57	95
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	5,020			941	1,530	1,324	1,145	717	1,192
Additional Unit Specific									
Curtains (23-Oct-14)	1,655	6	37.5 %	310	504	315	197	123	206
Subtotal	1,655			310	504	315	197	123	206
Existing Common Property									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	644	10	37.5 %	121	196	123	77	48	79
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	329	12	37.5 %	62	100	63	39	24	41
Fire Alarm Bells	585	12	37.5 %	110	178	111	70	44	72
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	526	20	37.5 %	99	160	100	63	39	65
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	*862	12	37.5 %	0	0	323	202	126	211
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	1,036	12	37.5 %	194	316	197	123	77	129
Intercom System Assets	*984	10	37.5 %	0	369	231	144	90	150
Lifts	*1,889	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	898	10	37.5 %	168	274	171	107	67	111
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	346	5	37.5 %	65	105	66	41	26	43
Security Monitoring Proximity Readers	318	7	37.5 %	60	97	60	38	24	39
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-19 (\$)
				9-Sep-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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	756	20	37.5 %	142	230	144	90	56	94
Subtotal	5,438			1,021	2,025	1,589	994	621	1,034
Total - Pooled Items	13,097			2,272	4,059	3,228	2,336	1,461	3,339

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

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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-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 Unit Specific									
Air Conditioner - Split Systems	*890	10	37.5 %	0	334	209	130	81	136
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	179	10	37.5 %	67	42	26	17	10	17
Carpet	239	10	37.5 %	90	56	35	22	14	22
Ceiling Fans	74	5	37.5 %	28	17	11	7	4	7
Clothes Dryers	87	10	37.5 %	33	20	13	8	5	8
Cooktops	122	12	37.5 %	46	29	18	11	7	11
Dishwashers	332	10	37.5 %	125	78	48	30	19	32
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	64	10	37.5 %	24	15	9	6	4	6
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	907	12	37.5 %	340	213	133	83	52	86
Rangehoods	95	12	37.5 %	36	22	14	9	5	9
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	2,099			789	826	516	323	201	334
Additional Unit Specific									
Curtains (23-Oct-14)	206	6	37.5 %	77	48	30	19	12	20
Subtotal	206			77	48	30	19	12	20
Existing Common Property									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	79	10	37.5 %	30	18	12	7	5	7
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	41	12	37.5 %	15	10	6	4	2	4
Fire Alarm Bells	72	12	37.5 %	27	17	11	6	4	7
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	65	20	37.5 %	24	15	10	6	4	6
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	211	12	37.5 %	79	50	31	19	12	20
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	129	12	37.5 %	48	30	19	12	8	12
Intercom System Assets	150	10	37.5 %	56	35	22	14	9	14
Lifts	*1,889	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	111	10	37.5 %	42	26	16	10	6	11
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	43	5	37.5 %	16	10	6	4	3	4
Security Monitoring Proximity Readers	39	7	37.5 %	15	9	6	3	2	4
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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

Tax Grouping	Total Cost @ Pooling Start (\$)	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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	94	20	37.5 %	35	22	14	9	5	9
Subtotal	1,034			387	242	153	94	60	98
Total - Pooled Items	3,339			1,253	1,116	699	436	273	452

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

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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-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 Unit Specific									
Air Conditioner - Split Systems	136	10	37.5 %	51	32	20	12	8	13
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	17	10	37.5 %	6	4	3	2	1	1
Carpet	22	10	37.5 %	8	5	3	2	2	2
Ceiling Fans	7	5	37.5 %	3	2	1	1	0	0
Clothes Dryers	8	10	37.5 %	3	2	1	1	1	0
Cooktops	11	12	37.5 %	4	3	2	1	1	0
Dishwashers	32	10	37.5 %	12	8	5	3	2	2
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	6	10	37.5 %	2	2	1	1	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	86	12	37.5 %	32	20	13	8	5	8
Rangehoods	9	12	37.5 %	3	2	2	1	1	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	334			124	80	51	32	21	26
Additional Unit Specific									
Curtains (23-Oct-14)	20	6	37.5 %	8	5	3	2	1	1
Subtotal	20			8	5	3	2	1	1
Existing Common Property									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	7	10	37.5 %	3	2	1	1	0	0
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	4	12	37.5 %	2	1	1	0	0	0
Fire Alarm Bells	7	12	37.5 %	3	2	1	1	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	6	20	37.5 %	2	2	1	1	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	20	12	37.5 %	8	5	3	2	1	1
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	12	12	37.5 %	5	3	2	1	1	0
Intercom System Assets	14	10	37.5 %	5	3	2	2	1	1
Lifts	*1,889	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	11	10	37.5 %	4	3	2	1	1	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	4	5	37.5 %	2	1	1	0	0	0
Security Monitoring Proximity Readers	4	7	37.5 %	2	1	1	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	9	20	37.5 %	3	2	2	1	1	0
Subtotal	98			39	25	17	10	5	2
Total - Pooled Items	452			171	110	71	44	27	29

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

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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-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 Unit Specific									
Air Conditioner - Split Systems	13	10	37.5 %	5	3	2	1	1	1
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	1	10	37.5 %	1	0	0	0	0	0
Carpet	2	10	37.5 %	1	1	0	0	0	0
Ceiling Fans	0	5	0.0 %	0	0	0	0	0	0
Clothes Dryers	0	10	0.0 %	0	0	0	0	0	0
Cooktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	2	10	37.5 %	1	1	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	8	12	37.5 %	3	2	1	1	1	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	26			11	7	3	2	2	1
Additional Unit Specific									
Curtains (23-Oct-14)	1	6	37.5 %	1	0	0	0	0	0
Subtotal	1			1	0	0	0	0	0
Existing Common Property									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Carpet	0	10	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	0.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	0.0 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	1	12	37.5 %	1	0	0	0	0	0
Furniture - Freestanding	0	13	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	0.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	0.0 %	0	0	0	0	0	0
Intercom System Assets	1	10	37.5 %	1	0	0	0	0	0
Lifts	*1,889	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

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

Tax Grouping	Total Cost @ Pooling Start (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
Subtotal	2			2	0	0	0	0	0
Total - Pooled Items	29			14	7	3	2	2	1

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

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 1 - 5)

Tax Grouping	Total Cost @ 9-Sep-14 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-19 (\$)
				9-Sep-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 Unit Specific									
Air Conditioner - Split Systems	3,239	10	10.0 %	262	324	324	324	324	1,681
Bathroom Accessories - Freestanding	129	5	100.0 %	129	0	0	0	0	0
Blinds	1,444	10	10.0 %	117	144	144	144	144	751
Carpet	1,458	10	10.0 %	118	146	146	146	146	756
Ceiling Fans	600	5	20.0 %	97	120	120	120	120	23
Clothes Dryers	706	10	10.0 %	57	71	71	71	71	365
Cooktops	987	12	8.3 %	66	82	82	82	82	593
Dishwashers	1,587	10	10.0 %	128	159	159	159	159	823
Door Closers	153	10	100.0 %	153	0	0	0	0	0
Exhaust Fans	518	10	10.0 %	42	52	52	52	52	268
Light Shades	292	5	100.0 %	292	0	0	0	0	0
Ovens	2,175	12	8.3 %	146	181	181	181	181	1,305
Rangehoods	765	12	8.3 %	52	64	64	64	64	457
Smoke Alarms	176	6	100.0 %	176	0	0	0	0	0
Subtotal	14,229			1,835	1,343	1,343	1,343	1,343	7,022
Additional Unit Specific									
Curtains (23-Oct-14)	1,655	6	16.7 %	190	276	276	276	276	361
Subtotal	1,655			190	276	276	276	276	361
Existing Common Property									
Air Conditioner - Split Systems	129	10	100.0 %	129	0	0	0	0	0
Automatic Garage Door - Motors	53	10	100.0 %	53	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	66	10	100.0 %	66	0	0	0	0	0
Bathroom Accessories - Freestanding	14	5	100.0 %	14	0	0	0	0	0
Carpet	644	10	10.0 %	52	64	64	64	64	336
Closed Circuit Television - Cameras & Monitors	166	4	100.0 %	166	0	0	0	0	0
Closed Circuit Television - Digital Recorders	147	4	100.0 %	147	0	0	0	0	0
Door Closers	93	10	100.0 %	93	0	0	0	0	0
Emergency Warning & Intercommunication Systems	329	12	8.3 %	22	27	27	27	27	199
Fire Alarm Bells	585	12	8.3 %	39	49	49	49	49	350
Fire Booster Pumps	266	20	100.0 %	266	0	0	0	0	0
Fire Detection Alarms	526	20	5.0 %	21	26	26	26	26	401
Fire Extinguishers	71	15	100.0 %	71	0	0	0	0	0
Fire Hoses & Nozzles	212	10	100.0 %	212	0	0	0	0	0
Fire Indicator Panels	1,195	12	8.3 %	80	100	100	100	100	715
Furniture - Freestanding	133	13	100.0 %	133	0	0	0	0	0
Furniture - Outdoor	202	5	100.0 %	202	0	0	0	0	0
Garbage Bins	207	10	100.0 %	207	0	0	0	0	0
Gym Asset - Cardiovascular	80	5	100.0 %	80	0	0	0	0	0
Gym Asset - Resistance	140	10	100.0 %	140	0	0	0	0	0
Hot Water Systems	1,036	12	8.3 %	70	86	86	86	86	622
Intercom System Assets	1,174	10	10.0 %	95	117	117	117	117	611
Lifts	8,504	30	3.3 %	229	283	283	283	283	7,143
Light Shades	132	5	100.0 %	132	0	0	0	0	0
MATV System	898	10	10.0 %	73	90	90	90	90	465
Sauna Heating Assets	73	15	100.0 %	73	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	346	5	20.0 %	56	69	69	69	69	14
Security Monitoring Proximity Readers	318	7	14.3 %	37	45	45	45	45	101
Smoke Alarms	239	6	100.0 %	239	0	0	0	0	0
Swimming Pool - Cleaners	133	7	100.0 %	133	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 1 - 5) Continued

Tax Grouping	Total Cost @ 9-Sep-14 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-19 (\$)
				9-Sep-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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	160	12	100.0 %	160	0	0	0	0	0
Swimming Pool & Spa - Heaters	199	15	100.0 %	199	0	0	0	0	0
Ventilation Fans	756	20	5.0 %	31	38	38	38	38	573
Subtotal	19,226			3,720	994	994	994	994	11,530
Total Division 40 - Effective Life Rate	35,110			5,745	2,613	2,613	2,613	2,613	18,913
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	275,363			5,583	6,884	6,884	6,884	6,884	242,244
Total Depreciation	310,473			11,328	9,497	9,497	9,497	9,497	261,157

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 6 - 10)

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 Unit Specific									
Air Conditioner - Split Systems	1,681	10	10.0 %	324	324	324	324	324	61
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	751	10	10.0 %	144	144	144	144	144	31
Carpet	756	10	10.0 %	146	146	146	146	146	26
Ceiling Fans	23	5	20.0 %	23	0	0	0	0	0
Clothes Dryers	365	10	10.0 %	71	71	71	71	71	10
Cooktops	593	12	8.3 %	82	82	82	82	82	183
Dishwashers	823	10	10.0 %	159	159	159	159	159	28
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	268	10	10.0 %	52	52	52	52	52	8
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	1,305	12	8.3 %	181	181	181	181	181	400
Rangehoods	457	12	8.3 %	64	64	64	64	64	137
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	7,022			1,246	1,223	1,223	1,223	1,223	884
Additional Unit Specific									
Curtains (23-Oct-14)	361	6	16.7 %	276	85	0	0	0	0
Subtotal	361			276	85	0	0	0	0
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	336	10	10.0 %	64	64	64	64	64	16
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	199	12	8.3 %	27	27	27	27	27	64
Fire Alarm Bells	350	12	8.3 %	49	49	49	49	49	105
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	401	20	5.0 %	26	26	26	26	26	271
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	715	12	8.3 %	100	100	100	100	100	215
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	622	12	8.3 %	86	86	86	86	86	192
Intercom System Assets	611	10	10.0 %	117	117	117	117	117	26
Lifts	7,143	30	3.3 %	283	283	283	283	283	5,728
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	465	10	10.0 %	90	90	90	90	90	15
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	14	5	20.0 %	14	0	0	0	0	0
Security Monitoring Proximity Readers	101	7	14.3 %	45	45	11	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 6 - 10) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	573	20	5.0 %	38	38	38	38	38	383
Subtotal	11,530			939	925	891	880	880	7,015
Total Division 40 - Effective Life Rate	18,913			2,461	2,233	2,114	2,103	2,103	7,899
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	242,244			6,884	6,884	6,884	6,884	6,884	207,824
Total Depreciation	261,157			9,345	9,117	8,998	8,987	8,987	215,723

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 11 - 15)

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 Unit Specific									
Air Conditioner - Split Systems	61	10	10.0 %	61	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	31	10	10.0 %	31	0	0	0	0	0
Carpet	26	10	10.0 %	26	0	0	0	0	0
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Clothes Dryers	10	10	10.0 %	10	0	0	0	0	0
Cooktops	183	12	8.3 %	82	82	19	0	0	0
Dishwashers	28	10	10.0 %	28	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	8	10	10.0 %	8	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	400	12	8.3 %	181	181	38	0	0	0
Rangehoods	137	12	8.3 %	64	64	9	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	884			491	327	66	0	0	0
Additional Unit Specific									
Curtains (23-Oct-14)	0	6	16.7 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	16	10	10.0 %	16	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	64	12	8.3 %	27	27	10	0	0	0
Fire Alarm Bells	105	12	8.3 %	49	49	7	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	271	20	5.0 %	26	26	26	26	26	141
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	215	12	8.3 %	100	100	15	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	192	12	8.3 %	86	86	20	0	0	0
Intercom System Assets	26	10	10.0 %	26	0	0	0	0	0
Lifts	5,728	30	3.3 %	283	283	283	283	283	4,313
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	15	10	10.0 %	15	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	20.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	14.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 11 - 15) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	383	20	5.0 %	38	38	38	38	38	193
Subtotal	7,015			666	609	399	347	347	4,647
Total Division 40 - Effective Life Rate	7,899			1,157	936	465	347	347	4,647
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	207,824			6,884	6,884	6,884	6,884	6,884	173,404
Total Depreciation	215,723			8,041	7,820	7,349	7,231	7,231	178,051

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 16 - 20)

Tax Grouping	Total Cost @ 1-Jul-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 Unit Specific									
Air Conditioner - Split Systems	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	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
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Clothes Dryers	0	10	10.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Dishwashers	0	10	10.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	10.0 %	0	0	0	0	0	0
Light Shades	0	5	100.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Additional Unit Specific									
Curtains (23-Oct-14)	0	6	16.7 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Existing Common Property									
Air Conditioner - Split Systems	0	10	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Closed Circuit Television - Cameras & Monitors	0	4	100.0 %	0	0	0	0	0	0
Closed Circuit Television - Digital Recorders	0	4	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	8.3 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	8.3 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	141	20	5.0 %	26	26	26	26	26	11
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	8.3 %	0	0	0	0	0	0
Furniture - Freestanding	0	13	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gym Asset - Cardiovascular	0	5	100.0 %	0	0	0	0	0	0
Gym Asset - Resistance	0	10	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Intercom System Assets	0	10	10.0 %	0	0	0	0	0	0
Lifts	4,313	30	3.3 %	283	283	283	283	283	2,898
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	10.0 %	0	0	0	0	0	0
Sauna Heating Assets	0	15	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	20.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	14.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Prime cost method schedule (years 16 - 20) Continued

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 (\$)	
Swimming Pool & Spa - Filtration, Chlorinator & Pump	0	12	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Heaters	0	15	100.0 %	0	0	0	0	0	0
Ventilation Fans	193	20	5.0 %	38	38	38	38	38	3
Subtotal	4,647			347	347	347	347	347	2,912
Total Division 40 - Effective Life Rate	4,647			347	347	347	347	347	2,912
Division 43 - Capital Works Allowance									
Total Division 43 (Page 11)	173,404			6,884	6,884	6,884	6,884	6,884	138,984
Total Depreciation	178,051			7,231	7,231	7,231	7,231	7,231	141,896

This depreciation schedule is for use only by the client and by no other party or for any other purpose without the express prior written approval of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the client not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Grouped depreciation rates - diminishing value method

BMT Tax Depreciation has allocated each asset into a group based on their rate of depreciation. The following tables provide a summary of the total deductions available for each depreciation rate for both the diminishing value method and the prime cost method of depreciation. This may assist when entering depreciation into accounting software packages.

Basic rate (%)	Years				
	9-Sep-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 (\$)
2.5	5,583	6,884	6,884	6,884	6,884
6.67	458	536	501	467	436
16.67	454	486	261	218	182
18.75	2,272	0	0	0	0
20	1,207	1,053	647	348	278
37.5	0	4,059	3,228	2,336	1,461
100	3,665	0	0	0	0
Total	13,639	13,018	11,521	10,253	9,241

Basic rate (%)	Years				
	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 (\$)
2.5	6,884	6,884	6,884	6,884	6,884
6.67	407	380	355	331	309
16.67	0	0	0	0	0
18.75	0	0	0	0	0
20	222	0	0	0	0
37.5	1,253	1,116	699	436	273
100	0	0	0	0	0
Total	8,766	8,380	7,938	7,651	7,466

Grouped depreciation rates - prime cost method

Basic Rate (%)	Years				
	9-Sep-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 (\$)
2.5	5,583	6,884	6,884	6,884	6,884
3.33	229	283	283	283	283
5	52	64	64	64	64
8.33	475	589	589	589	589
10	944	1,167	1,167	1,167	1,167
14.29	37	45	45	45	45
16.67	190	276	276	276	276
20	153	189	189	189	189
100	3,665	0	0	0	0
Total	11,328	9,497	9,497	9,497	9,497

Basic Rate (%)	Years				
	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 (\$)
2.5	6,884	6,884	6,884	6,884	6,884
3.33	283	283	283	283	283
5	64	64	64	64	64
8.33	589	589	589	589	589
10	1,167	1,167	1,167	1,167	1,167
14.29	45	45	11	0	0
16.67	276	85	0	0	0
20	37	0	0	0	0
100	0	0	0	0	0
Total	9,345	9,117	8,998	8,987	8,987

Glossary of Terms

Building first use

Properties generally depreciate for forty years from their construction completion date. When a purchaser becomes the first owner of a brand new investment property, they are entitled to claim depreciation for the full forty years as long as they own the property.

Building price indices

The building price index is a statistical based method of measuring building price movements over time. It is a composite index with weighted factors on an industry-wide basis.

Division 40

Division 40 refers to the plant and equipment assets contained within the property. These assets are deemed to be mechanical or easily removed from the property as opposed to items that are permanently fixed to the structure of the building. These are assets which are also listed as recognised plant and equipment assets by the Australian Taxation Office. Unlike deductions available for division 43, depreciation of plant and equipment is not limited by age. It is the condition and quality of each item as well as the individual effective life of the asset as set by the Australian Taxation Office which contributes to the depreciable amount. Some examples of plant and equipment assets include carpet, blinds, ovens as well as less obvious items such as door closers.

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

Division 43

Division 43 refers to a deduction available for the wear and tear of the building. Also known as a capital works deduction. A deduction can be claimed for the building, structural improvements and fixed assets of a property at a rate of either 2.5% or 4% each year depending on the classification of the property's use and the property's construction commencement date as demonstrated in the following table.

Current Australian Taxation Office legislation states that a property owner is eligible to claim a deduction for the division 43 on income producing properties that commenced construction between the 18th of July 1985 and the present time. The depreciation available for building write-off can only be claimed for a maximum of forty years after the construction completion date. Examples of assets that will qualify for division 43 include walls, roof, tiles, built in robes, cabinets, fixed bathroom fittings and vanities.

Property owners may also be able to claim building write-off for renovations that have been completed to a property, even if these renovations were completed by a previous owner of the property.

Diminishing value method

The diminishing value method is one of two methods used to claim depreciation for plant and equipment assets. Under the diminishing value method the decline in value is calculated using the asset's base value. The base value of an asset is, broadly, its cost plus any costs incurred on the asset since you first held it less the decline in value of the asset up to the end of the prior year.

The formulas for the diminishing value method are:

Diminishing value method				
For depreciating assets you started to hold on or after 10th May 2006				
Base value*	X	Days held ----- 365	X	200% ----- asset's effective life
For depreciating assets you started to hold prior to 10th May 2006				
Base value*	X	Days held ----- 365	X	150% ----- asset's effective life

* For the income year in which an asset is first used or installed ready for use for any purpose, the **base value** is the asset's cost. For a later income year, the base value is the asset's opening adjustable value plus any amounts included in the asset's second element of cost for that year.

This method assumes that the decline in value each year is a constant proportion of the amount not yet written off and produces a progressively smaller decline in value over time.

This method results in a higher rate of depreciation deductions in the first five to ten years of owning the property.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended to the property owner that they consult with an Accountant or a Financial Advisor for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Effective life

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

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

Immediate write-off

Individual assets which cost \$300 or less can usually be written off as an immediate deduction in the year of their acquisition. This means an investor can claim 100% of the value of an asset in the same financial year as its purchase so long as the asset meets certain criteria as set by the Australian Taxation Office.

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

Life of the property

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

Low-value pooling

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

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

You work out the decline in value of an asset you hold jointly with others based on the cost of your interest in the asset. This means if you hold an asset jointly and the cost of your interest in the asset or the opening adjustable value of your interest is less than \$1,000, you can allocate your interest in the asset to your low-value pool. Once you choose to create a low-value pool and allocate a low-cost asset to it, you must pool all other low-cost assets you start to hold in that income year and in later income years. However, this rule does not apply to low-value assets. You can decide whether to allocate low-value assets to the pool on an asset-by-asset basis.

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

Low-cost assets

A low-cost asset is a depreciable asset that has an opening value of less than \$1,000 in the year of acquisition.

Low-value assets

A low-value asset is a depreciable asset that has a written down value of less than \$1,000. That is, the value of the asset may have been greater than \$1,000 in the year of acquisition however the value remaining after a previous year's depreciation deduction is less than \$1,000.

Non-depreciable components

Examples of non-depreciable components include land value, market premiums, rates, taxes, holding costs and assets which have not been deemed to be depreciable according to current Australian Taxation Office legislation, for example soft landscaping.

Not one of a number of identical or substantially identical items

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

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

Not part of a set

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

Plant and equipment items

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

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

Preliminaries

Construction preliminaries refers to the associated expenses or costs that contractors incur in the completion of a project, for example a site office or heating of a site office, rather than the actual building working materials like the bricks and mortar.

Prime cost method

Under the prime cost method the decline in value is generally calculated as a constant percentage of the asset's cost and reflects a uniform decline in value over time. The formula is:

Prime cost method				
Asset's cost	X	Days held ----- 365	X	100% ----- asset's effective life

* The cost of an asset includes both the amount you pay for it as well as any additional amounts you spend on transporting it and installing it. Cost also includes amounts you spend on improving the asset.

Once a method has been chosen, this cannot be changed. For this reason, it is recommended to the property owner that they consult with an Accountant or a Financial Advisor for advice on which method will best suit their individual investment strategy and to ensure the best results are obtained.

Pro-rata calculations

Pro-rata calculations are used to show a portion of a total quantity. When an investment property is rented part way through a year, depreciation claims are required to be based on a pro-rata calculation of the time that the property (or asset acquired and installed within the property) was income producing.

Split report

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

Uniform Capital Allowance

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

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

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

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

Disclaimer

BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this tax depreciation schedule.

1300 728 726

bmtqs.com.au

Sydney

Level 33, 264 George Street
Sydney NSW 2000
Ph: 02 9241 6477

Brisbane

Level 7, 320 Adelaide Street
Brisbane QLD 4000
Ph: 07 3221 9922

Gold Coast

Suite 30610, Level 6 Southport
Central 3, 9 Lawson St
Southport QLD 4215
Ph: 07 5526 3520

Newcastle

19 Bruncker Road
Broadmeadow NSW 2292
Ph: 02 4978 6477

Melbourne

Level 50, 120 Collins Street
Melbourne VIC 3000
Ph: 03 9654 2233

Darwin

Level 1, Paspalis Centrepoint
48-50 Smith Street
Darwin, NT 0800
Ph: 08 8941 3115

Perth

Level 28, 140 St Georges
Terrace Perth WA 6000
Ph: 08 9485 2111

Cairns

181 Mulgrave Road
Cairns QLD 4870
Ph: 07 4031 5699

Canberra

Level 6, 39 London Circuit
Canberra ACT 2600
Ph: 02 6257 4800

Adelaide

Level 5, 121 King William Street
Adelaide SA 5000
Ph: 08 8231 1133

Hobart

Hobart Corporate Centre
Level 3, 85 Macquarie Street
Hobart, TAS 7000
Ph: 03 6231 6966

BMT Tax Depreciation
QUANTITY SURVEYORS