



# **LloydCareyConsultants**

**QUANTITY SURVEYORS  
& COST CONSULTANTS**

PO Box 1075 Buderim 4556

Ph: 0417 763 328 email: [info@lloydcarey.com](mailto:info@lloydcarey.com)

## **DEPRECIATION SCHEDULES**

**FOR UNIT 11 AT**

**38 HERITAGE PARK DR**

**BALDIVIS**

**WESTERN AUSTRALIA**

Prepared for: - Bell Baldivis Property Pty Ltd  
68 Coventry Rd  
Roleystone  
WA 6111

07 February 2017

## **BASIS OF CALCULATION**

- 1.01 This report has been prepared on the basis of an estimated apportionment of the overall expenditure that has occurred on the purchase of the property.
- 1.02 This valuation has been prepared on the understanding that all items of plant and articles as listed in the schedules are owned by the taxpayer
- 1.03 For the purposes of this valuation the property was assessed from information provided.
- 1.04 The schedules have been prepared on the advice that no schedule of depreciation or allowances formed part of the contract of sale thereby allowing a revaluation in accordance with section 60(2) of the income Tax Assessment Act
- 1.05 Land has not been taken into account in this valuation
- 1.06 The Schedules are based on our interpretation of the income tax Assessment act 1936 as amended, tax cases, and tax rulings, all as current at the date of this proposal and on our understanding of the commissioner of Taxation current practices. If any changes are required to the schedules because of different factors please contact Lloyd Carey.
- 1.07 If the property was purchased after 10 May 2006 we have used the 200% formula

## **DISCLAIMER**

- 2.01 These schedules have been prepared for the sole purpose of claiming Depreciation and Division 43 claims and are not to be used for any other purpose.
- 2.02 These schedules are confidential to the owners of the premises
- 2.03 It is the owner's responsibility to ensure that they are entitled to the allowances outlined in these schedules all as per the Tax Assessment Act
- 2.04 Lloyd Carey Consultants does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or using this valuation

# CERTIFICATION

We hereby certify that in our opinion that the capital cost schedules relate to:

- 1 Plant and Articles as included in the Purchase contract and are calculated at current market value.
- 2 Division 43 allowances are based on historical estimated values. It is estimated the unit was built in 2015.



L.C.Carey AAIQS ICECA  
Quantity Surveyor



Tax agent  
79178006

**11/38 HERITAGE PARK**

**DIMINISHING VALUE RATES**

<i>Capital Expenditure Incurred</i>	<i>Total Cost</i>	<i>Depn</i>	114										Settlement	09/03/16
			<i>No of Days</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>
<i>Air Conditioning</i>			<i>Year 1</i>	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>	<i>Year 6</i>	<i>Year 7</i>	<i>Year 8</i>	<i>Year 9</i>	<i>Year 10</i>	
Split air type	\$ 2,750.00	20.0%	114	172	516	413	330	264	211	169	135	108	87	
<b>Blinds</b>	\$ 1,850.00	20.0%	114	116	347	278	222	178	142	114	91	73	58	
<b>Carpet</b>	\$ 1,950.00	20.0%	114	122	366	293	234	187	150	120	96	77	61	
<b>Door Closers</b>	\$ 250.00	16.6%	114	13	39	33	27	23	19	16	13	11	9	
<b>Electrical Machinery &amp; Equip</b>														
Stove	\$ 1,050.00	16.6%	114	54	165	138	115	96	80	67	56	46	39	
Range Hood	\$ 250.00	16.0%	114	12	38	32	27	23	19	16	13	11	9	
Dishwasher	\$ 650.00	20.0%	114	41	122	98	78	62	50	40	32	26	20	
Motors Garages/gates	\$ 450.00	20.0%	114	28	84	68	54	43	35	28	22	18	14	
<b>Fire Control &amp; Alarm systems</b>														
Smoke detectors	\$ 180.00	33.3%	114	19	54	36	24	16	11	7	5	3	2	
<b>Hot water instalation</b>	\$ 950.00	13.3%	114	39	121	105	91	79	68	59	51	45	39	
<b>Ventilating fans</b>	\$ 240.00	10.0%	114	7	23	21	19	17	15	14	12	11	10	
<b>Total Plant &amp; Articles</b>	\$ 10,570.00			623	1,875	1,512	1,221	987	800	649	527	428	349	
<b>Division 43</b>														
Building Structure	\$ 208,430.00	2.5%	114	1,627	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	
<b>Total Building allowance</b>				1,627	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	
<b>TOTAL DEPRECIATION</b>				2,251	7,086	6,723	6,432	6,198	6,011	5,859	5,738	5,639	5,559	

**11/38 HERITAGE PARK**

**PRIME COST RATES**

<i>Capital Expenditure Incurred</i>	<i>Total Cost</i>	<i>Depn</i>	114										Settlement	09/03/16
			<i>No of Days</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>	<i>Claim for</i>
			<i>Year 1</i>	<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>	<i>Year 6</i>	<i>Year 7</i>	<i>Year 8</i>	<i>Year 9</i>	<i>Year 10</i>	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Air Conditioning</b>														
Split air type	\$ 2,750.00	10.00%	114	86	275	275	275	275	275	275	275	275	275	
<b>Blinds</b>	\$ 1,850.00	10.00%	114	58	185	185	185	185	185	185	185	185	185	
<b>Carpet</b>	\$ 1,950.00	10.00%	114	61	195	195	195	195	195	195	195	195	195	
<b>Door closers</b>	\$ 250.00	10.00%	114	8	25	25	25	25	25	25	25	25	25	
<b>Electrical Machinery &amp; Equip</b>														
Stove	\$ 1,050.00	8.30%	114	27	87	87	87	87	87	87	87	87	87	
Range Hood	\$ 250.00	8.30%	114	6	21	21	21	21	21	21	21	21	21	
Dishwasher	\$ 650.00	10.00%	114	20	65	65	65	65	65	65	65	65	65	
Motors Garages/gates	\$ 450.00	10.00%	114	14	45	45	45	45	45	45	45	45	45	
<b>Fire Control &amp; Alarm systems</b>														
Smoke detectors	\$ 180.00	16.60%	114	9	30	30	30	30	30	21	-			
<b>Hot water instalation</b>	\$ 950.00	8.33%	114	25	79	79	79	79	79	79	79	79	79	
<b>Ventilating fans</b>	\$ 240.00	5.00%	114	4	12	12	12	12	12	12	12	12	12	
<b>Total Plant &amp; Articles</b>	\$ 10,570.00			318	1019	1019	1019	1019	1019	1010	989	989	989	
<b>Division 43</b>														
Building Structure	\$ 208,430.00	2.50%	114	1,627	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	
<b>Total Building allowance</b>				1,627	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	5,211	
<b>TOTAL DEPRECIATION</b>				1,946	6,230	6,230	6,230	6,230	6,230	6,221	6,200	6,200	6,200	

