

Mitchell Brandtman

5D Quantity Surveyors
& Construction Expert Opinion

36 Florence Street, Cairns
Depreciation Report
14th of March 2017



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INTRODUCTION

This report has been prepared for Van Welden Super Pty Ltd.

Acquisition Date

We understand the acquisition date is 12th of October 2015.

The Acquisition Date is based on the Settlement Date.

The first year depreciation has been proportioned in relation to the financial year ending 30th of June 2016.

Capitalisation Date

We understand the construction commencement date is approximately January 1989, based upon the client's advice or the available documentation.

Construction Cost of Building

Our estimate of the original construction cost to the date of completion is \$237,630.79. Previous depreciation lost prior to acquisition of the property is applicable in the amount of \$97,113.01.

The construction cost has been estimated utilising average costs at the date of construction completion and includes preliminary costs, statutory fees and professional fees, or where available has been based on the contract amount.

Our estimate does not include loose furniture, fittings, equipment, tenant fitout work etc.

Depreciation and the residual Building Allowance is allowed on the net cost of the building if constructed after 20 July 1982, inclusive of structural improvements if constructed after 27 February 1992 and exclusive of, to the best of our knowledge, amounts which are not construction expenditure as defined in section 43-70 of the Income Tax Assessment Act 1997.

Depreciation Methods

Depreciation schedules for both the Prime Cost method and the Diminishing Value method (including low value pooling) are contained in this report.

Advice should be sought from the client's specialist tax adviser regarding the most appropriate method to be adopted.

Depreciable Items

Division 40 contains items of plant and equipment that may be depreciated at a higher rate than the capital allowance. The value for these items is based on fair market value at the date of acquisition.

Division 43 contains all other building components, which are not contained in Division 40. This constitutes the capital allowance. The depreciation amount is the same each year (except if pro-rata is applicable in the year of acquisition) over a 25 or 40 year period depending upon the capitalisation date.



Depreciation Rates

Various rates are applicable to individual items of plant, based upon the Taxation Commissioner's determination of the effective life.

Individual items of plant with a cost of less than \$100.00 have been depreciated at a rate of 100%. Items which have an opening value less than \$1,000.00, or a written down value (using the diminishing value method) of less than \$1,000.00 are able to be depreciated at 18.75% in the first year and at 37.5% in further years using Low Value Pooling. Items with the rate of 18.75% are not required to be proportioned in the first year. Please refer to the pooling schedules for a detailed breakdown of these assets.

The rate applicable to the capital allowance is determined by the construction commencement date.

The rates contained within these schedules, are based upon the information contained within the current Australian Master Tax Guide.

Disclaimer

The depreciation schedules contained within this report have been prepared from the information provided by the client and the local authority where we have been instructed to obtain building approval searches. This report has been prepared for the sole use of the client and it is not to be relied upon by any third party.

Mitchell Brandtman is a firm of Quantity Surveyors and as such, is not qualified to give professional advice on matters relating to taxation claims and returns. We are, however, qualified to advise on costs of plant, equipment and building works. While we have dissected the various costs into the appropriate categories, in our opinion, we suggest the client consults their specialist tax adviser to confirm the schedules and suggested depreciation rates.

This report is produced on the terms and the understanding that Mitchell Brandtman is not:

- (a) Responsible for the results of any actions taken on the basis of information in this document, or any error in, or omission from, this document.
- (b) Engaged in rendering legal, accounting or taxation advice.

The construction cost estimate has been prepared for depreciation purposes. It is not an estimate of replacement cost nor is it suitable for any other purpose.

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Mitchell Brandtman



SUMMARY OF ENTITLEMENTS 40 YEAR PROJECTION

Number of days left in the financial year: 263
Percentage of financial year in first year: 71.86 %

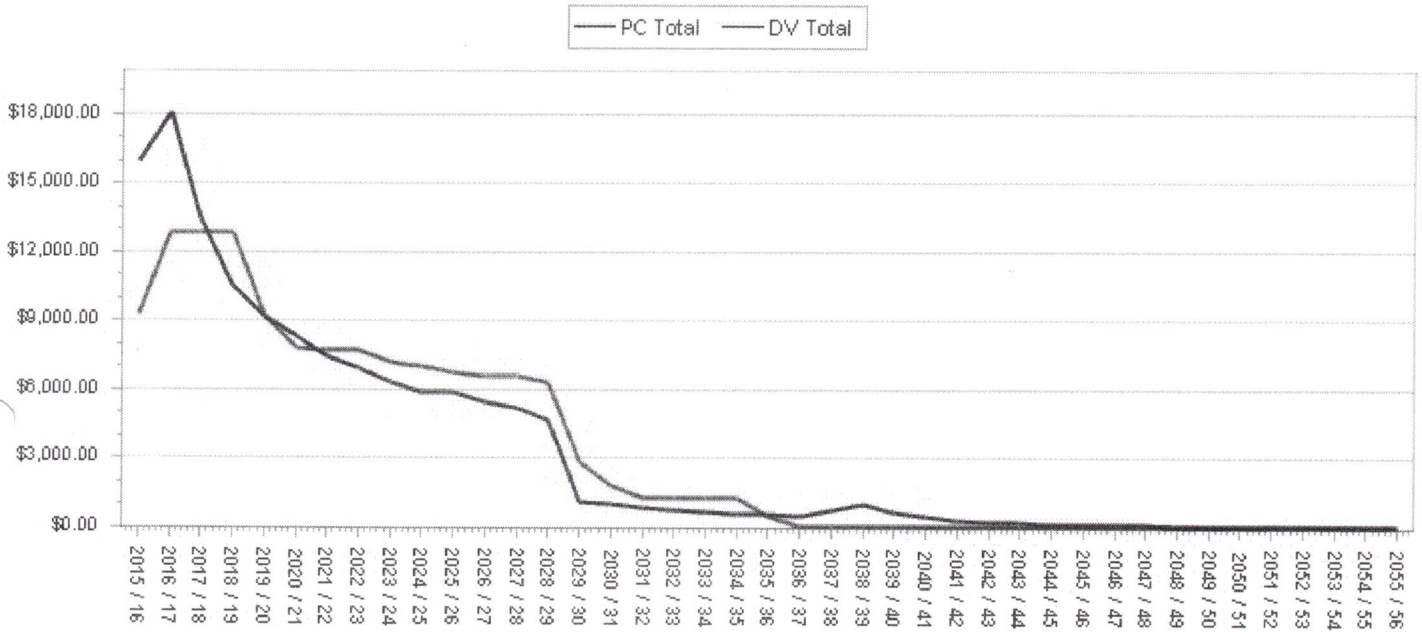
Original Capital Allowance: \$147,344.01
Previous Depreciation: \$97,113.01

Period	Diminishing Value				Prime Cost		
	Diminishing Value	Pooling	Division 43	DV Total	Prime Cost	Division 43	PC Total
2015 / 16	\$12,829.39	\$505	\$2,646	\$15,980.39	\$6,645.39	\$2,646	\$9,291.39
2016 / 17	\$13,210	\$1,195	\$3,683	\$18,088	\$9,157	\$3,683	\$12,840
2017 / 18	\$9,022	\$747	\$3,683	\$13,452	\$9,157	\$3,683	\$12,840
2018 / 19	\$5,783	\$1,081	\$3,683	\$10,547	\$9,157	\$3,683	\$12,840
2019 / 20	\$4,220	\$1,336	\$3,683	\$9,239	\$5,545	\$3,683	\$9,228
2020 / 21	\$3,473	\$1,189	\$3,683	\$8,345	\$4,125	\$3,683	\$7,808
2021 / 22	\$3,037	\$743	\$3,683	\$7,463	\$4,050	\$3,683	\$7,733
2022 / 23	\$2,461	\$769	\$3,683	\$6,913	\$4,014	\$3,683	\$7,697
2023 / 24	\$2,194	\$480	\$3,683	\$6,357	\$3,515.88	\$3,683	\$7,198.88
2024 / 25	\$1,956	\$302	\$3,683	\$5,941	\$3,318	\$3,683	\$7,001
2025 / 26	\$1,649	\$559	\$3,683	\$5,891	\$3,065	\$3,683	\$6,748
2026 / 27	\$1,474	\$349	\$3,683	\$5,506	\$2,932	\$3,683	\$6,615
2027 / 28	\$1,320	\$220	\$3,683	\$5,223	\$2,932	\$3,683	\$6,615
2028 / 29	\$1,184	\$137	\$3,389	\$4,710	\$2,925	\$3,389	\$6,314
2029 / 30	\$1,065	\$88	\$-	\$1,153	\$2,905	\$-	\$2,905
2030 / 31	\$957	\$56	\$-	\$1,013	\$1,812.91	\$-	\$1,812.91
2031 / 32	\$864	\$34	\$-	\$898	\$1,339	\$-	\$1,339
2032 / 33	\$780	\$23	\$-	\$803	\$1,339	\$-	\$1,339
2033 / 34	\$706	\$16	\$-	\$722	\$1,339	\$-	\$1,339
2034 / 35	\$641	\$10	\$-	\$651	\$1,339	\$-	\$1,339
2035 / 36	\$582	\$6	\$-	\$588	\$506.60	\$-	\$506.60
2036 / 37	\$532	\$4	\$-	\$536	\$115	\$-	\$115
2037 / 38	\$387	\$368.88	\$-	\$755.88	\$115	\$-	\$115
2038 / 39	\$146	\$911	\$-	\$1,057	\$115	\$-	\$115
2039 / 40	\$143	\$570	\$-	\$713	\$115	\$-	\$115
2040 / 41	\$140	\$357	\$-	\$497	\$115	\$-	\$115
2041 / 42	\$137	\$223	\$-	\$360	\$115	\$-	\$115
2042 / 43	\$134	\$139	\$-	\$273	\$115	\$-	\$115
2043 / 44	\$132	\$86	\$-	\$218	\$115	\$-	\$115
2044 / 45	\$129	\$53	\$-	\$182	\$115	\$-	\$115
2045 / 46	\$126	\$34	\$-	\$160	\$115	\$-	\$115
2046 / 47	\$124	\$21	\$-	\$145	\$115	\$-	\$115
2047 / 48	\$121	\$13	\$-	\$134	\$115	\$-	\$115
2048 / 49	\$119	\$8	\$-	\$127	\$115	\$-	\$115
2049 / 50	\$117	\$5	\$-	\$122	\$115	\$-	\$115
2050 / 51	\$114	\$4	\$-	\$118	\$115	\$-	\$115
2051 / 52	\$112	\$3	\$-	\$115	\$115	\$-	\$115
2052 / 53	\$110	\$3	\$-	\$113	\$115	\$-	\$115
2053 / 54	\$108	\$2.91	\$-	\$110.91	\$115	\$-	\$115
2054 / 55	\$105	\$0.60	\$-	\$105.60	\$115	\$-	\$115
2055 / 56	\$103	\$-	\$-	\$103	\$115	\$-	\$115
Total	\$72,546.39	\$12,651.39	\$50,231	\$135,428.78	\$83,418.78	\$50,231	\$133,649.78

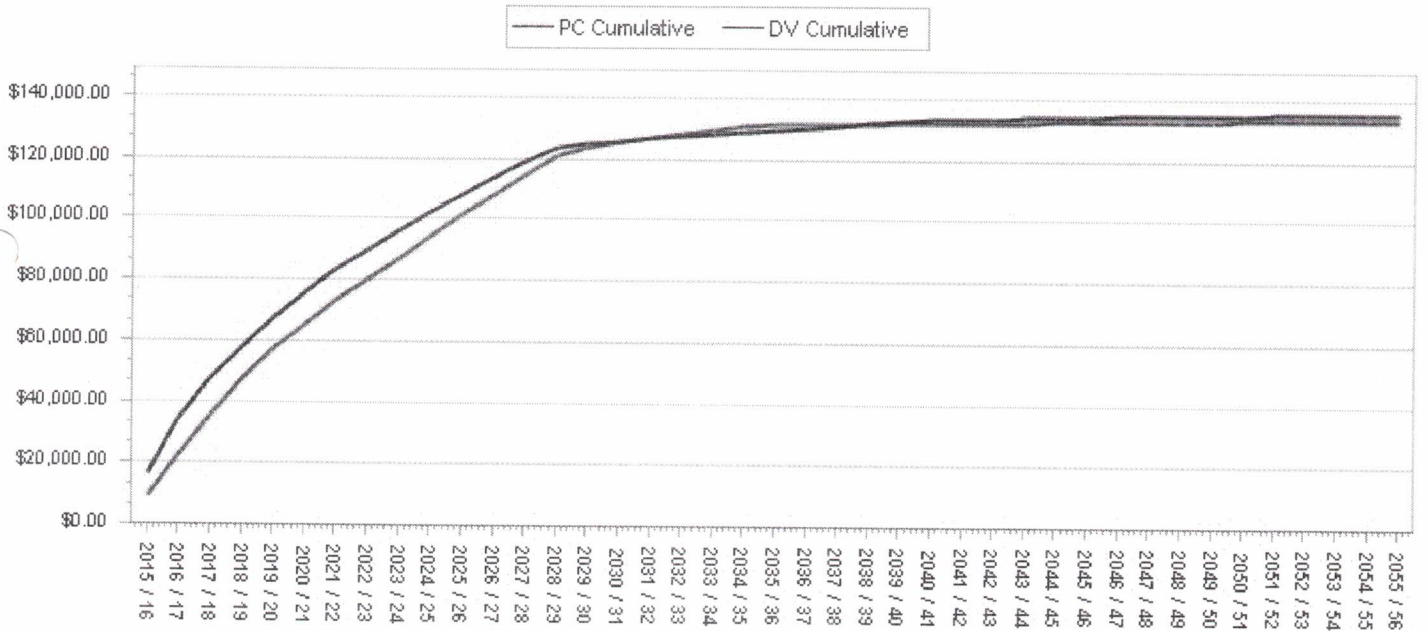


SUMMARY OF ENTITLEMENTS 40 YEAR PROJECTION

COMPARATIVE ANALYSIS



CUMULATIVE ANALYSIS





DIMINISHING VALUE METHOD
&
LOW COST AND LOW VALUE POOLING SCHEDULE

The following section of the report outlines in detail the relevant depreciation entitlements available if the diminishing value method was adopted. The Section 40 'Plant & Equipment' assets and the Section 43 'Capital Allowances' are shown. Following the depreciation forecast for the diminishing value method, the low cost and low value pooling schedule is shown which identifies which Section 40 'Plant & Equipment' assets have been allocated to the low-value pool.



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

Description	Opening Value	Opening Rate	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
Division 40												
Bathroom Assets												
Bathroom Exhaust Fans	\$528	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Floor Finishes												
Carpets	\$5,569.88	25.00 %	\$1,000	\$1,142	\$856	\$642	\$482	\$361	\$271	\$ -	\$ -	\$ -
Telecommunication Assets												
Complete Telephone Systems	\$2,750	10.00 %	\$197	\$255	\$229	\$206	\$186	\$167	\$151	\$135	\$122	\$110
Fire Control Assets												
Detectors	\$473	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Crowd Control Equipment	\$1,430	10.00 %	\$102	\$132	\$119	\$107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguishers	\$1,100	13.33 %	\$105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Alarms	\$671	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanical Services												
Door Closers	\$539	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packaged Air Conditioning	\$22,422.91	13.33 %	\$2,147	\$2,702	\$2,342	\$2,030	\$1,759	\$1,525	\$1,322	\$1,145	\$993	\$860
Split Units up to 20kw	\$2,684	20.00 %	\$385	\$459	\$368	\$294	\$235	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical												
Light Fittings	\$10,247.60	10.00 %	\$736	\$951	\$856	\$770	\$693	\$624	\$561	\$505	\$455	\$409
Switchboards	\$9,825	10.00 %	\$691	\$893	\$804	\$723	\$651	\$586	\$527	\$475	\$427	\$384
Security Systems												
Noise makers	\$71.39	100.00 %	\$71.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings												
Furniture and Fittings < \$1,000	\$363	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closed Circuit Television												
Cameras	\$9,900	50.00 %	\$3,556	\$3,172	\$1,586	\$793	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monitors	\$4,180	50.00 %	\$1,501	\$1,339	\$670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Digital Recorders	\$6,050	50.00 %	\$2,173	\$1,938	\$969	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage												
Trade Signage	\$132	18.75 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Facilities												
Strongroom Doors	\$11,550	2.00 %	\$165	\$227	\$223	\$218	\$214	\$210	\$205	\$201	\$197	\$193
Division 40 total	\$90,286.78		\$12,829.39	\$13,210	\$9,022	\$5,783	\$4,220 ✓	\$3,473 ✓	\$3,037	\$2,461	\$2,194	\$1,956
Division 43												
Capital Allowances												
Capital Allowance	\$50,231	2.50 %	\$2,646	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683
Division 43 total	\$50,231		\$2,646	\$3,683	\$3,683	\$3,683	\$3,683 ✓	\$3,683 ✓	\$3,683	\$3,683	\$3,683	\$3,683
Total	\$140,517.78		\$15,475.39 ✓	\$16,893 ✓	\$12,705 ✓	\$9,466 ✓	\$7,903 ✓	\$7,156 ✓	\$6,720	\$6,144	\$5,877	\$5,639



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

Description	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34	2034 / 35
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Floor Finishes										
Carpets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunication Assets										
Complete Telephone Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Control Assets										
Detectors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Crowd Control Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguishers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanical Services										
Door Closers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packaged Air Conditioning	\$746	\$646	\$560	\$485	\$421	\$365	\$316	\$274	\$237	\$206
Split Units up to 20kw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical										
Light Fittings	\$368	\$331	\$298	\$269	\$242	\$217	\$196	\$176	\$159	\$143
Switchboards	\$346	\$311	\$280	\$252	\$227	\$204	\$184	\$166	\$149	\$134
Security Systems										
Noise makers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closed Circuit Television										
Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monitors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Digital Recorders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage										
Trade Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Facilities										
Strongroom Doors	\$189	\$166	\$182	\$178	\$175	\$171	\$168	\$164	\$161	\$158
Division 40 total	\$1,649	\$1,474	\$1,320	\$1,184	\$1,065	\$957	\$864	\$780	\$706	\$641
Division 43										
Capital Allowances										
Capital Allowance	\$3,683	\$3,683	\$3,683	\$3,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Division 43 total	\$3,683	\$3,683	\$3,683	\$3,389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$5,332	\$5,157	\$5,003	\$4,573	\$1,065	\$957	\$864	\$780	\$706	\$641



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

Description	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44	2044 / 45
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Floor Finishes										
Carpets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Telecommunication Assets										
Complete Telephone Systems	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Control Assets										
Detectors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Crowd Control Equipment	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Extinguishers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Smoke Alarms	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Mechanical Services										
Door Closers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Packaged Air Conditioning	\$178	\$155	\$134	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Split Units up to 20kw	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Electrical										
Light Fittings	\$128	\$116	\$104	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Switchboards	\$121	\$109	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Security Systems										
Noise makers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Closed Circuit Television										
Cameras	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Monitors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Digital Recorders	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Signage										
Trade Signage	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Storage Facilities										
Strongroom Doors	\$155	\$152	\$149	\$146	\$143	\$140	\$137	\$134	\$132	\$129
Division 40 total	\$582	\$532	\$387	\$146	\$143	\$140	\$137	\$134	\$132	\$129
Division 43										
Capital Allowances										
Capital Allowance	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Division 43 total	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total	\$582	\$532	\$387	\$146	\$143	\$140	\$137	\$134	\$132	\$129



DEPRECIATION FORECAST - DIMINISHING VALUE METHOD

Description	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54	2054 / 55
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Floor Finishes										
Carpets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunication Assets										
Complete Telephone Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Control Assets										
Detectors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Crowd Control Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguishers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanical Services										
Door Closers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packaged Air Conditioning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Split Units up to 20kw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical										
Light Fittings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Systems										
Noise makers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closed Circuit Television										
Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monitors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Digital Recorders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage										
Trade Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Facilities										
Strongroom Doors	\$126	\$124	\$121	\$119	\$117	\$114	\$112	\$110	\$108	\$105
Division 40 total	\$126	\$124	\$121	\$119	\$117	\$114	\$112	\$110	\$108	\$105
Division 43										
Capital Allowances										
Capital Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Division 43 total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$126	\$124	\$121	\$119	\$117	\$114	\$112	\$110	\$108	\$105



LOW COST AND LOW VALUE POOLING

Description	Opening Value	Opening Rate	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
Division 40												
Bathroom Assets												
Bathroom Exhaust Fans	\$528	18.75 %	\$99	\$160	\$100	\$63	\$39	\$25	\$15	\$10	\$6	\$4
Floor Finishes												
Carpets	\$5,569.88	25.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$305	\$191	\$119
Telecommunication Assets												
Complete Telephone Systems	\$2,750	10.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Control Assets												
Detectors	\$473	18.75 %	\$88	\$144	\$90	\$56	\$35	\$22	\$14	\$9	\$5	\$3
Fire Crowd Control Equipment	\$1,430	10.00 %	\$ -	\$ -	\$ -	\$ -	\$363	\$227	\$142	\$89	\$55	\$35
Fire Extinguishers	\$1,100	13.33 %	\$ -	\$373	\$233	\$145	\$91	\$57	\$36	\$22	\$14	\$9
Smoke Alarms	\$671	18.75 %	\$125	\$204	\$128	\$80	\$50	\$31	\$19	\$12	\$8	\$5
Mechanical Services												
Door Closers	\$539	18.75 %	\$101	\$164	\$102	\$64	\$40	\$25	\$16	\$10	\$6	\$4
Packaged Air Conditioning	\$22,422.91	13.33 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Split Units up to 20kw	\$2,684	20.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$353	\$221	\$138	\$86	\$54
Electrical												
Light Fittings	\$10,247.60	10.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboards	\$9,625	10.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Systems												
Noise makers	\$71.39	100.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings												
Furniture and Fittings < \$1,000	\$363	18.75 %	\$68	\$110	\$69	\$43	\$27	\$17	\$10	\$7	\$4	\$3
Closed Circuit Television												
Cameras	\$9,900	50.00 %	\$ -	\$ -	\$ -	\$ -	\$297	\$186	\$116	\$72	\$45	\$28
Monitors	\$4,180	50.00 %	\$ -	\$ -	\$ -	\$251	\$157	\$98	\$61	\$38	\$24	\$15
Digital Recorders	\$6,050	50.00 %	\$ -	\$ -	\$ -	\$363	\$227	\$142	\$89	\$55	\$35	\$22
Signage												
Trade Signage	\$132	18.75 %	\$24	\$40	\$25	\$16	\$10	\$6	\$4	\$2	\$1	\$1
Storage Facilities												
Strongroom Doors	\$11,550	2.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Division 40 total	\$90,286.78		\$505	\$1,195	\$747	\$1,081	\$1,336	\$1,189	\$743	\$769	\$480	\$302
Total	\$140,517.78		\$505	\$1,195	\$747	\$1,081	\$1,336	\$1,189	\$743	\$769	\$480	\$302

✓ ✓ ✓ ✓ ✓ ✓



LOW COST AND LOW VALUE POOLING

Description	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34	2034 / 35
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$2	\$1	\$1	\$1	\$1	\$1	\$-	\$-	\$-	\$-
Floor Finishes										
Carpets	\$75	\$47	\$29	\$18	\$11	\$7	\$5	\$3	\$2	\$1
Telecommunication Assets										
Complete Telephone Systems	\$372	\$232	\$145	\$91	\$57	\$35	\$22	\$14	\$9	\$5
Fire Control Assets										
Detectors	\$2	\$1	\$1	\$1	\$1	\$1	\$-	\$-	\$-	\$-
Fire Crowd Control Equipment	\$22	\$13	\$9	\$5	\$3	\$2	\$1	\$1	\$1	\$1
Fire Extinguishers	\$5	\$3	\$2	\$1	\$1	\$1	\$1	\$1	\$-	\$-
Smoke Alarms	\$3	\$2	\$1	\$1	\$1	\$1	\$-	\$-	\$-	\$-
Mechanical Services										
Door Closers	\$2	\$1	\$1	\$1	\$1	\$1	\$-	\$-	\$-	\$-
Packaged Air Conditioning	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Split Units up to 20kw	\$34	\$21	\$13	\$8	\$5	\$3	\$2	\$1	\$1	\$1
Electrical										
Light Fittings	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Switchboards	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Security Systems										
Noise makers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$1	\$1	\$1	\$1	\$1	\$-	\$-	\$-	\$-	\$-
Closed Circuit Television										
Cameras	\$18	\$11	\$7	\$4	\$3	\$2	\$1	\$1	\$1	\$1
Monitors	\$9	\$6	\$4	\$2	\$1	\$1	\$1	\$1	\$1	\$-
Digital Recorders	\$13	\$9	\$5	\$3	\$2	\$1	\$1	\$1	\$1	\$1
Signage										
Trade Signage	\$1	\$1	\$1	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Storage Facilities										
Strongroom Doors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Division 40 total	\$559	\$349	\$220	\$137	\$88	\$56	\$34	\$23	\$16	\$10
Total	\$559	\$349	\$220	\$137	\$88	\$56	\$34	\$23	\$16	\$10



LOW COST AND LOW VALUE POOLING

Description	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44	2044 / 45
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Floor Finishes										
Carpets	\$1	\$1	\$0.88	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Telecommunication Assets										
Complete Telephone Systems	\$3	\$2	\$1	\$1	\$1	\$1	\$1	\$-	\$-	\$-
Fire Control Assets										
Detectors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Crowd Control Equipment	\$1	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Extinguishers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Smoke Alarms	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Mechanical Services										
Door Closers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Packaged Air Conditioning	\$-	\$-	\$-	\$328	\$205	\$128	\$80	\$50	\$31	\$19
Split Units up to 20kw	\$1	\$1	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Electrical										
Light Fittings	\$-	\$-	\$-	\$352	\$220	\$138	\$86	\$64	\$33	\$21
Switchboards	\$-	\$-	\$367	\$230	\$144	\$90	\$56	\$35	\$22	\$13
Security Systems										
Noise makers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Closed Circuit Television										
Cameras	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Monitors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Digital Recorders	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Signage										
Trade Signage	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Storage Facilities										
Strongroom Doors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Division 40 total	\$6	\$4	\$368.88	\$911	\$570	\$357	\$223	\$139	\$86	\$53
Total	\$6	\$4	\$368.88	\$911	\$570	\$357	\$223	\$139	\$86	\$53



LOW COST AND LOW VALUE POOLING

Description	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54	2054 / 55
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Floor Finishes										
Carpets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Telecommunication Assets										
Complete Telephone Systems	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Control Assets										
Detectors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Crowd Control Equipment	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Fire Extinguishers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Smoke Alarms	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Mechanical Services										
Door Closers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Packaged Air Conditioning	\$12	\$8	\$5	\$3	\$2	\$1	\$1	\$1	\$0.91	\$-
Split Units up to 20kw	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Electrical										
Light Fittings	\$13	\$8	\$5	\$3	\$2	\$2	\$1	\$1	\$1	\$0.60
Switchboards	\$9	\$5	\$3	\$2	\$1	\$1	\$1	\$1	\$1	\$-
Security Systems										
Noise makers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Closed Circuit Television										
Cameras	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Monitors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Digital Recorders	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Signage										
Trade Signage	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Storage Facilities										
Strongroom Doors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Division 40 total	\$34	\$21	\$13	\$8	\$5	\$4	\$3	\$3	\$2.91	\$0.60
Total	\$34	\$21	\$13	\$8	\$5	\$4	\$3	\$3	\$2.91	\$0.60



PRIME COST METHOD

The following section of the report outlines in detail the relevant depreciation entitlements available if the prime cost method was adopted. The Section 40 'Plant & Equipment' assets and the Section 43 'Capital Allowances' are shown. The low cost and low value pooling schedule option is not shown as these schedules are based on the diminishing value method.



DEPRECIATION FORECAST - PRIME COST METHOD

Description	Opening Value	Opening Rate	2015 / 16	2016 / 17	2017 / 18	2018 / 19	2019 / 20	2020 / 21	2021 / 22	2022 / 23	2023 / 24	2024 / 25
Division 40												
Bathroom Assets												
Bathroom Exhaust Fans	\$526	10.00 %	\$37	\$52	\$52	\$52	\$52	\$52	\$52	\$52	\$52	\$52
Floor Finishes												
Carpets	\$5,569.88	12.50 %	\$500	\$696	\$696	\$696	\$696	\$696	\$696	\$696	\$197.88	\$-
Telecommunication Assets												
Complete Telephone Systems	\$2,750	5.00 %	\$98	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137
Fire Control Assets												
Detectors	\$473	5.00 %	\$16	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23
Fire Crowd Control Equipment	\$1,430	5.00 %	\$51	\$71	\$71	\$71	\$71	\$71	\$71	\$71	\$71	\$71
Fire Extinguishers	\$1,100	6.67 %	\$52	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73	\$73
Smoke Alarms	\$671	16.66 %	\$80	\$111	\$111	\$111	\$111	\$111	\$36	\$-	\$-	\$-
Mechanical Services												
Door Closers	\$539	10.00 %	\$38	\$53	\$53	\$53	\$53	\$53	\$53	\$53	\$53	\$53
Packaged Air Conditioning	\$22,422.91	6.66 %	\$1,073	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493
Split Units up to 20kw	\$2,684	10.00 %	\$192	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$268	\$268
Electrical												
Light Fittings	\$10,247.60	5.00 %	\$368	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512
Switchboards	\$9,825	5.00 %	\$345	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481
Security Systems												
Noise makers	\$71.39	100.00 %	\$71.39	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings												
Furniture and Fittings < \$1,000	\$363	7.50 %	\$19	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27
Closed Circuit Television												
Cameras	\$9,900	25.00 %	\$1,778	\$2,475	\$2,475	\$2,475	\$697	\$-	\$-	\$-	\$-	\$-
Monitors	\$4,180	25.00 %	\$750	\$1,045	\$1,045	\$1,045	\$295	\$-	\$-	\$-	\$-	\$-
Digital Recorders	\$6,050	25.00 %	\$1,086	\$1,512	\$1,512	\$1,512	\$428	\$-	\$-	\$-	\$-	\$-
Signage												
Trade Signage	\$132	10.00 %	\$9	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13	\$13
Storage Facilities												
Strongroom Doors	\$11,550	1.00 %	\$82	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 40 total	\$90,286.78		\$6,645.39	\$9,157	\$9,157	\$9,157	\$5,545	\$4,125	\$4,050	\$4,014	\$3,515.88	\$3,318
Division 43												
Capital Allowances												
Capital Allowance	\$50,231	2.50 %	\$2,646	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683
Division 43 total	\$50,231		\$2,646	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683	\$3,683
Total	\$140,517.78		\$9,291.39	\$12,840	\$12,840	\$12,840	\$9,228	\$7,808	\$7,733	\$7,697	\$7,198.88	\$7,001



DEPRECIATION FORECAST - PRIME COST METHOD

Description	2025 / 26	2026 / 27	2027 / 28	2028 / 29	2029 / 30	2030 / 31	2031 / 32	2032 / 33	2033 / 34	2034 / 35
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$23	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Floor Finishes										
Carpets	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Telecommunication Assets										
Complete Telephone Systems	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137	\$137
Fire Control Assets										
Detectors	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23	\$23
Fire Crowd Control Equipment	\$71	\$71	\$71	\$71	\$71	\$71	\$71	\$71	\$71	\$71
Fire Extinguishers	\$73	\$73	\$73	\$73	\$73	\$26	\$-	\$-	\$-	\$-
Smoke Alarms	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Mechanical Services										
Door Closers	\$24	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Packaged Air Conditioning	\$1,493	\$1,493	\$1,493	\$1,493	\$1,493	\$447.91	\$-	\$-	\$-	\$-
Split Units up to 20kw	\$80	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Electrical										
Light Fittings	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512	\$512
Switchboards	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481	\$481
Security Systems										
Noise makers	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$27	\$27	\$27	\$20	\$-	\$-	\$-	\$-	\$-	\$-
Closed Circuit Television										
Cameras	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Monitors	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Digital Recorders	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Signage										
Trade Signage	\$6	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Storage Facilities										
Strongroom Doors	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 40 total	\$3,065	\$2,932	\$2,932	\$2,925	\$2,905	\$1,812.91	\$1,339	\$1,339	\$1,339	\$1,339
Division 43										
Capital Allowances										
Capital Allowance	\$3,683	\$3,683	\$3,683	\$3,389	\$-	\$-	\$-	\$-	\$-	\$-
Division 43 total	\$3,683	\$3,683	\$3,683	\$3,389	\$-	\$-	\$-	\$-	\$-	\$-
Total	\$6,748	\$6,615	\$6,615	\$6,314	\$2,905	\$1,812.91	\$1,339	\$1,339	\$1,339	\$1,339



DEPRECIATION FORECAST - PRIME COST METHOD

Description	2035 / 36	2036 / 37	2037 / 38	2038 / 39	2039 / 40	2040 / 41	2041 / 42	2042 / 43	2043 / 44	2044 / 45
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Floor Finishes										
Carpets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunication Assets										
Complete Telephone Systems	\$49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Control Assets										
Detectors	\$20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Crowd Control Equipment	\$30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguishers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanical Services										
Door Closers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packaged Air Conditioning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Split Units up to 20kw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical										
Light Fittings	\$151.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboards	\$141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Systems										
Noise makers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closed Circuit Television										
Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monitors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Digital Recorders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage										
Trade Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Facilities										
Strongroom Doors	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 40 total	\$506.60	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 43										
Capital Allowances										
Capital Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Division 43 total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$506.60	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115



DEPRECIATION FORECAST - PRIME COST METHOD

Description	2045 / 46	2046 / 47	2047 / 48	2048 / 49	2049 / 50	2050 / 51	2051 / 52	2052 / 53	2053 / 54	2054 / 55
Division 40										
Bathroom Assets										
Bathroom Exhaust Fans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Floor Finishes										
Carpets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunication Assets										
Complete Telephone Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Control Assets										
Detectors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Crowd Control Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Extinguishers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Smoke Alarms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mechanical Services										
Door Closers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packaged Air Conditioning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Split Units up to 20kw	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical										
Light Fittings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Switchboards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Systems										
Noise makers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture & Fittings										
Furniture and Fittings < \$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closed Circuit Television										
Cameras	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monitors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Digital Recorders	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage										
Trade Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Facilities										
Strongroom Doors	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 40 total	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115
Division 43										
Capital Allowances										
Capital Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Division 43 total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115	\$115