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NEIL RICHARDSON

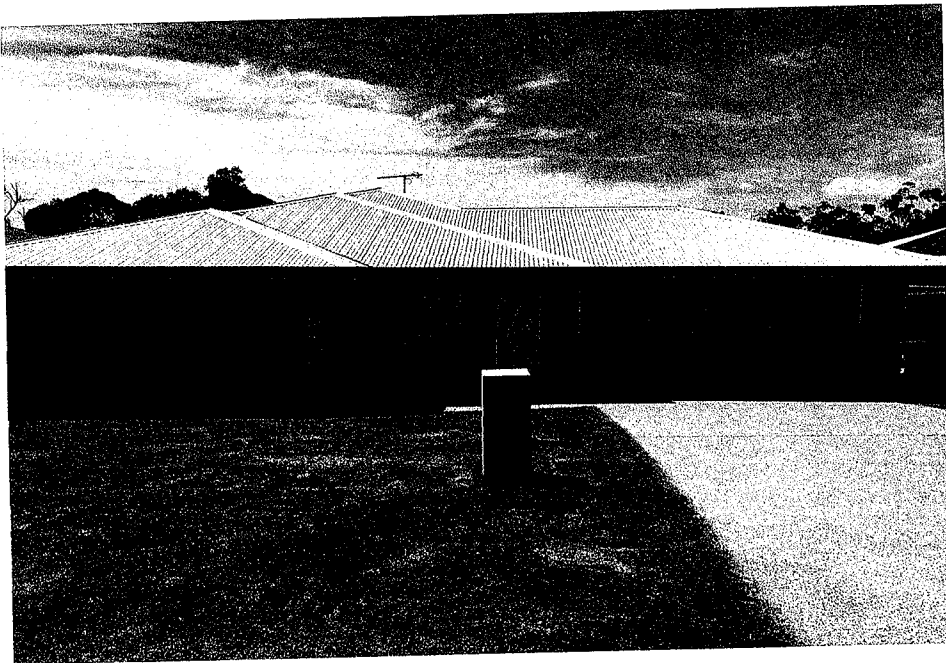
QUANTITY SURVEYOR

TAX DEPRECIATION REPORT

For

Residence

10 Oxford Road - Yeppoon



Prepared For

Brayjyre Family Super Fund

Date

25-Mar-2022

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1.00 INTRODUCTION

Based on information provided by the client, an assessment of the Capital and Plant Allowances available as a result of the purchase of the subject property has been undertaken.

This assessment complies with current income tax legislation applicable at the date of the report and includes GST as applicable.

This report is for the use of the named client and not for any other party or subsequent owners.

Note that low value pooling has not been used in this report. It will be up to the accountant to determine if low-value pooling is suitable for the client. The final plant claim per annum will vary from the amounts shown in this report if low-value pooling is used. If low-value pooling is required, the acquisition costs for the low-value items can be taken from this report.

This report represents the total depreciation available for the property. No adjustment has been made for periods that the property has not been available for income producing purposes.

2.00 PROPERTY DETAILS

Construction Commencement Date:	1-Jul-2019 (Approximate)
Construction Completion Date:	1-Dec-2019 (Approximate)
Purchase Date by Client:	7-Mar-2022
Date First Available for Rent:	7-Mar-2022
A site inspection was carried out on the property on:	25-Mar-2022

The contract for purchase was signed after 9 May 2017 so any used plant items existing at time of first rental have been excluded from this report.

No capital alterations appear to have been made to the property since it was completed.

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3.00 CAPITAL ALLOWANCES

3.10 Items constructed prior to first rental

Item Description	Completion Date	Depreciation Rate	Cost at Completion	Annual Claim	O.W.D.V. at 7-Mar-22	Claim to 30-Jun-22	W.D.V. at 30-Jun-22
Residence	1-Dec-19	2.5%	\$256,867 Included	\$6,422	\$242,317	\$2,041	\$240,276
Structural Improvements	1-Dec-19	2.5%					
Total items prior to first rental			\$256,867	\$6,422	\$242,317	\$2,041	\$240,276

3.20 Items constructed since first rental

Item Description	Completion Date	Depreciation Rate	Cost at Completion	Annual Claim	O.W.D.V. at completion	Claim to 30-Jun-22	W.D.V. at 30-Jun-22
Total items since first rental			\$0	\$0	\$0	\$0	\$0

Note that these capital costs exclude the plant items on following pages.

Abbreviations Used:

O.W.D.V. Opening Written Down Value
W.D.V. Written Down Value

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4.00 DEPRECIATING ASSETS
PRIME COST METHOD

Plant Description	No.	Acquisition Date	Value at Acquisition Date	First Rental Date	O.W.D.V. at First Rental	Depreciation Rate	Claim to 30-Jun-22	W.D.V. at 30-Jun-22
TOTALS			\$0		\$0		\$0	\$0

Abbreviations Used:

O. W.D.V. Opening Written Down Value

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5.00 DEPRECIATING ASSETS
DIMINISHING VALUE METHOD

Plant Description	No.	Acquisition Date	Value at Acquisition Date	First Rental Date	O.W.D.V. at First Rental	Depreciation Rate	Claim to 30-Jun-22	W.D.V. at 30-Jun-22
TOTALS			\$0		\$0		\$0	\$0

Abbreviations Used:

O. W.D.V. Opening Written Down Value

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6.00

Summary of Allowances
Prime Cost Method

Year	Tax Year Ending	Plant	Capital	Total
1	June 2022	\$0	\$2,041	\$2,041
2	June 2023	\$0	\$6,422	\$6,422
3	June 2024	\$0	\$6,422	\$6,422
4	June 2025	\$0	\$6,422	\$6,422
5	June 2026	\$0	\$6,422	\$6,422
6	June 2027	\$0	\$6,422	\$6,422
7	June 2028	\$0	\$6,422	\$6,422
8	June 2029	\$0	\$6,422	\$6,422
9	June 2030	\$0	\$6,422	\$6,422
10	June 2031	\$0	\$6,422	\$6,422
11	June 2032	\$0	\$6,422	\$6,422
12	June 2033	\$0	\$6,422	\$6,422
13	June 2034	\$0	\$6,422	\$6,422
14	June 2035	\$0	\$6,422	\$6,422
15	June 2036	\$0	\$6,422	\$6,422
16	June 2037	\$0	\$6,422	\$6,422
17	June 2038	\$0	\$6,422	\$6,422
18	June 2039	\$0	\$6,422	\$6,422
19	June 2040	\$0	\$6,422	\$6,422
20	June 2041	\$0	\$6,422	\$6,422
	Totals	\$0	\$124,053	\$124,053

7.00

Summary of Allowances
Diminishing Value Method

Year	Tax Year Ending	Plant	Capital	Total
1	June 2022	\$0	\$2,041	\$2,041
2	June 2023	\$0	\$6,422	\$6,422
3	June 2024	\$0	\$6,422	\$6,422
4	June 2025	\$0	\$6,422	\$6,422
5	June 2026	\$0	\$6,422	\$6,422
6	June 2027	\$0	\$6,422	\$6,422
7	June 2028	\$0	\$6,422	\$6,422
8	June 2029	\$0	\$6,422	\$6,422
9	June 2030	\$0	\$6,422	\$6,422
10	June 2031	\$0	\$6,422	\$6,422
11	June 2032	\$0	\$6,422	\$6,422
12	June 2033	\$0	\$6,422	\$6,422
13	June 2034	\$0	\$6,422	\$6,422
14	June 2035	\$0	\$6,422	\$6,422
15	June 2036	\$0	\$6,422	\$6,422
16	June 2037	\$0	\$6,422	\$6,422
17	June 2038	\$0	\$6,422	\$6,422
18	June 2039	\$0	\$6,422	\$6,422
19	June 2040	\$0	\$6,422	\$6,422
20	June 2041	\$0	\$6,422	\$6,422
Totals		\$0	\$124,053	\$124,053