

## Division 43 – capital works allowance

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

Works	Date	Rate	Original cost (\$)
Additional works	6-Sep-04	2.5%	61,543
Additional works	11-Apr-09	2.5%	55,477
Additional works	29-Aug-15	2.5%	39,403
Additional works	11-Dec-18	2.5%	31,244

Calculation for write-off provision:

Years 1-21		Years 22-41	
Period	Division 43	Period	Division 43
14-Jun-21 to 30-Jun-21	219	1-Jul-41 to 30-Jun-42	4,692
1-Jul-21 to 30-Jun-22	4,692	1-Jul-42 to 30-Jun-43	4,692
1-Jul-22 to 30-Jun-23	4,692	1-Jul-43 to 30-Jun-44	4,692
1-Jul-23 to 30-Jun-24	4,692	1-Jul-44 to 30-Jun-45	3,425
1-Jul-24 to 30-Jun-25	4,692	1-Jul-45 to 30-Jun-46	3,153
1-Jul-25 to 30-Jun-26	4,692	1-Jul-46 to 30-Jun-47	3,153
1-Jul-26 to 30-Jun-27	4,692	1-Jul-47 to 30-Jun-48	3,153
1-Jul-27 to 30-Jun-28	4,692	1-Jul-48 to 30-Jun-49	2,843
1-Jul-28 to 30-Jun-29	4,692	1-Jul-49 to 30-Jun-50	1,766
1-Jul-29 to 30-Jun-30	4,692	1-Jul-50 to 30-Jun-51	1,766
1-Jul-30 to 30-Jun-31	4,692	1-Jul-51 to 30-Jun-52	1,766
1-Jul-31 to 30-Jun-32	4,692	1-Jul-52 to 30-Jun-53	1,766
1-Jul-32 to 30-Jun-33	4,692	1-Jul-53 to 30-Jun-54	1,766
1-Jul-33 to 30-Jun-34	4,692	1-Jul-54 to 30-Jun-55	1,766
1-Jul-34 to 30-Jun-35	4,692	1-Jul-55 to 30-Jun-56	942
1-Jul-35 to 30-Jun-36	4,692	1-Jul-56 to 30-Jun-57	781
1-Jul-36 to 30-Jun-37	4,692	1-Jul-57 to 30-Jun-58	781
1-Jul-37 to 30-Jun-38	4,692	1-Jul-58 to 30-Jun-59	353
1-Jul-38 to 30-Jun-39	4,692	1-Jul-59 to 30-Jun-60	0
1-Jul-39 to 30-Jun-40	4,692	1-Jul-60 to 30-Jun-61	0
1-Jul-40 to 30-Jun-41	4,692	<b>Total</b>	<b>137,315</b>

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## Original division 40 cost

\$53,666

These values are only claimable as a capital loss and are not claimable under division 40 (see page 9)

Capital loss as @	Capital loss division 40 diminishing value (\$)	Cumulative capital loss division 40 diminishing value (\$)	Capital loss division 40 prime cost (\$)	Cumulative capital loss division 40 prime cost (\$)
14-Jun-21 to 30-Jun-21	4,549	4,549	1,385	1,385
1-Jul-21 to 30-Jun-22	10,201	14,750	5,037	6,422
1-Jul-22 to 30-Jun-23	7,452	22,202	5,037	11,459
1-Jul-23 to 30-Jun-24	5,677	27,879	5,037	16,496
1-Jul-24 to 30-Jun-25	4,507	32,386	5,017	21,513
1-Jul-25 to 30-Jun-26	3,627	36,013	4,596	26,109
1-Jul-26 to 30-Jun-27	2,883	38,896	3,650	29,759
1-Jul-27 to 30-Jun-28	2,366	41,262	3,407	33,166
1-Jul-28 to 30-Jun-29	1,825	43,087	3,380	36,546
1-Jul-29 to 30-Jun-30	1,444	44,531	2,806	39,352
1-Jul-30 to 30-Jun-31	1,178	45,709	2,747	42,099
1-Jul-31 to 30-Jun-32	1,192	46,901	1,768	43,867
1-Jul-32 to 30-Jun-33	1,146	48,047	1,761	45,628
1-Jul-33 to 30-Jun-34	1,113	49,160	1,343	46,971
1-Jul-34 to 30-Jun-35	794	49,954	1,343	48,314
1-Jul-35 to 30-Jun-36	586	50,540	1,327	49,641
1-Jul-36 to 30-Jun-37	447	50,987	811	50,452
1-Jul-37 to 30-Jun-38	353	51,340	811	51,263
1-Jul-38 to 30-Jun-39	285	51,625	811	52,074
1-Jul-39 to 30-Jun-40	236	51,861	811	52,885
1-Jul-40 to 30-Jun-41	201	52,062	781	53,666
1-Jul-41 to 30-Jun-42	172	52,234	0	53,666
1-Jul-42 to 30-Jun-43	151	52,385	0	53,666
1-Jul-43 to 30-Jun-44	133	52,518	0	53,666
1-Jul-44 to 30-Jun-45	118	52,636	0	53,666
1-Jul-45 to 30-Jun-46	105	52,741	0	53,666
1-Jul-46 to 30-Jun-47	347	53,088	0	53,666
1-Jul-47 to 30-Jun-48	217	53,305	0	53,666
1-Jul-48 to 30-Jun-49	135	53,440	0	53,666
1-Jul-49 to 30-Jun-50	85	53,525	0	53,666
1-Jul-50 to 30-Jun-51	53	53,578	0	53,666
1-Jul-51 to 30-Jun-52	33	53,611	0	53,666
1-Jul-52 to 30-Jun-53	21	53,632	0	53,666
1-Jul-53 to 30-Jun-54	13	53,645	0	53,666
1-Jul-54 to 30-Jun-55	8	53,653	0	53,666
1-Jul-55 to 30-Jun-56	5	53,658	0	53,666
1-Jul-56 to 30-Jun-57	3	53,661	0	53,666
1-Jul-57 to 30-Jun-58	2	53,663	0	53,666
1-Jul-58 to 30-Jun-59	1	53,664	0	53,666
1-Jul-59 to 30-Jun-60	1	53,665	0	53,666
1-Jul-60 to 30-Jun-61	1	53,666	0	53,666

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**Capital loss diminishing value method schedule (years 1 - 5)**

These values are only claimable as a capital loss and are not claimable under division 40 (see page 9)

Tax grouping	Total cost @ 14-Jun-21 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-25 (\$)
				14-Jun-21 30-Jun-21 Year 1 (\$)	1-Jul-21 30-Jun-22 Year 2 (\$)	1-Jul-22 30-Jun-23 Year 3 (\$)	1-Jul-23 30-Jun-24 Year 4 (\$)	1-Jul-24 30-Jun-25 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific:									
Air Conditioning - Evaporative Cooler	3,712	15	13.3%	23	492	426	369	320	2,082
Bathroom Accessories - Freestanding	215	3	100.0%	215	0	0	0	0	0
Blinds	3,698	10	37.5%	0*	0	0	0	0	459
Carpet	3,367	8	25.0%	39	832	624	468	351	1,053
Ceiling Fans	1,521	5	37.5%	0*	0	0	0	0	188
Closed Circuit Television - Cameras & Monitors	1,591	4	37.5%	0*	0	0	0	0	197
Closed Circuit Television - Digital Recorders	218	4	100.0%	218	0	0	0	0	0
Cooktops	916	12	37.5%	0*	0	0	0	0	114
Curtains	1,535	6	37.5%	0*	0	0	0	0	190
Dishwashers	1,442	8	25.0%	17	356	267	0*	0	313
Door Closers	130	10	100.0%	130	0	0	0	0	0
Exhaust Fans	437	10	37.5%	0*	0	0	0	0	54
Garbage Bins	288	10	100.0%	288	0	0	0	0	0
Heating Gas - Ducted Central Unit	3,299	20	10.0%	15	328	296	266	239	2,155
Hot Water Systems	1,636	12	16.7%	13	271	225	188	0*	587
Light Fittings and Shades	3,361	5	37.5%	0*	0	0	0	0	417
Ovens	1,840	12	16.7%	14	304	254	211	176	881
Rangehoods	721	12	37.5%	0*	0	0	0	0	89
Smoke Alarms	299	6	100.0%	299	0	0	0	0	0
Solar Powered Generating System	12,929	20	10.0%	60	1,287	1,158	1,042	938	8,444
Spa Bath Pumps	660	10	37.5%	0*	0	0	0	0	82
Vacuum Cleaner	687	10	37.5%	0*	0	0	0	0	85
Vinyl	3,146	10	20.0%	29	623	499	399	319	1,277
Water Tanks - Polyethylene	4,277	15	13.3%	27	567	491	426	369	2,397
Window Shutters - Automatic	1,741	10	37.5%	0*	0	0	0	0	216
Subtotal	53,666			1,387	5,060	4,240	3,369	2,712	21,280
Total division 40 - plant	36,798			1,387	5,060	4,240	3,369	2,712	17,408
Total division 40 - pooled plant (Page 21)	16,868			3,162	5,141	3,212	2,308	1,795	3,872
Total division 40	53,666			4,549	10,201	7,452	5,677	4,507	21,280
Cumulative capital loss total				4,549	14,750	22,202	27,879	32,386	

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

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## 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 legislated dates.

Works	Date	Rate	Original cost (\$)
Original works	27-Nov-15	2.5%	176,446

Calculation for write-off provision:

Years 1-21		Years 22-41	
Period	Division 43	Period	Division 43
27-Aug-21 to 30-Jun-22	3,722 ✓	1-Jul-42 to 30-Jun-43	4,411
1-Jul-22 to 30-Jun-23	4,411	1-Jul-43 to 30-Jun-44	4,411
1-Jul-23 to 30-Jun-24	4,411	1-Jul-44 to 30-Jun-45	4,411
1-Jul-24 to 30-Jun-25	4,411	1-Jul-45 to 30-Jun-46	4,411
1-Jul-25 to 30-Jun-26	4,411	1-Jul-46 to 30-Jun-47	4,411
1-Jul-26 to 30-Jun-27	4,411	1-Jul-47 to 30-Jun-48	4,411
1-Jul-27 to 30-Jun-28	4,411	1-Jul-48 to 30-Jun-49	4,411
1-Jul-28 to 30-Jun-29	4,411	1-Jul-49 to 30-Jun-50	4,411
1-Jul-29 to 30-Jun-30	4,411	1-Jul-50 to 30-Jun-51	4,411
1-Jul-30 to 30-Jun-31	4,411	1-Jul-51 to 30-Jun-52	4,411
1-Jul-31 to 30-Jun-32	4,411	1-Jul-52 to 30-Jun-53	4,411
1-Jul-32 to 30-Jun-33	4,411	1-Jul-53 to 30-Jun-54	4,411
1-Jul-33 to 30-Jun-34	4,411	1-Jul-54 to 30-Jun-55	4,411
1-Jul-34 to 30-Jun-35	4,411	1-Jul-55 to 30-Jun-56	1,801
1-Jul-35 to 30-Jun-36	4,411	1-Jul-56 to 30-Jun-57	0
1-Jul-36 to 30-Jun-37	4,411	1-Jul-57 to 30-Jun-58	0
1-Jul-37 to 30-Jun-38	4,411	1-Jul-58 to 30-Jun-59	0
1-Jul-38 to 30-Jun-39	4,411	1-Jul-59 to 30-Jun-60	0
1-Jul-39 to 30-Jun-40	4,411	1-Jul-60 to 30-Jun-61	0
1-Jul-40 to 30-Jun-41	4,411	1-Jul-61 to 30-Jun-62	0
1-Jul-41 to 30-Jun-42	4,411		
		<b>Total</b>	<b>151,086</b>

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**Original division 40 cost**

**\$23,773**

These values are only claimable as a capital loss and are not claimable under division 40 (see page 9)

Capital loss as @	Capital loss division 40 diminishing value (\$)	Cumulative capital loss division 40 diminishing value (\$)	Capital loss division 40 prime cost (\$)	Cumulative capital loss division 40 prime cost (\$)
27-Aug-21 to 30-Jun-22	4,523	4,523	2,758	2,758
1-Jul-22 to 30-Jun-23	4,994	9,517	2,328	5,086
1-Jul-23 to 30-Jun-24	3,460	12,977	2,328	7,414
1-Jul-24 to 30-Jun-25	2,442	15,419	2,328	9,742
1-Jul-25 to 30-Jun-26	1,920	17,339	2,328	12,070
1-Jul-26 to 30-Jun-27	1,481	18,820	2,122	14,192
1-Jul-27 to 30-Jun-28	1,036	19,856	1,810	16,002
1-Jul-28 to 30-Jun-29	745	20,601	1,759	17,761
1-Jul-29 to 30-Jun-30	552	21,153	1,277	19,038
1-Jul-30 to 30-Jun-31	689	21,842	1,193	20,231
1-Jul-31 to 30-Jun-32	469	22,311	748	20,979
1-Jul-32 to 30-Jun-33	549	22,860	669	21,648
1-Jul-33 to 30-Jun-34	344	23,204	496	22,144
1-Jul-34 to 30-Jun-35	218	23,422	462	22,606
1-Jul-35 to 30-Jun-36	134	23,556	462	23,068
1-Jul-36 to 30-Jun-37	83	23,639	186	23,254
1-Jul-37 to 30-Jun-38	51	23,690	125	23,379
1-Jul-38 to 30-Jun-39	32	23,722	125	23,504
1-Jul-39 to 30-Jun-40	20	23,742	125	23,629
1-Jul-40 to 30-Jun-41	12	23,754	125	23,754
1-Jul-41 to 30-Jun-42	7	23,761	19	23,773
1-Jul-42 to 30-Jun-43	5	23,766	0	23,773
1-Jul-43 to 30-Jun-44	3	23,769	0	23,773
1-Jul-44 to 30-Jun-45	2	23,771	0	23,773
1-Jul-45 to 30-Jun-46	1	23,772	0	23,773
1-Jul-46 to 30-Jun-47	1	23,773	0	23,773
1-Jul-47 to 30-Jun-48	0	23,773	0	23,773
1-Jul-48 to 30-Jun-49	0	23,773	0	23,773
1-Jul-49 to 30-Jun-50	0	23,773	0	23,773
1-Jul-50 to 30-Jun-51	0	23,773	0	23,773
1-Jul-51 to 30-Jun-52	0	23,773	0	23,773
1-Jul-52 to 30-Jun-53	0	23,773	0	23,773
1-Jul-53 to 30-Jun-54	0	23,773	0	23,773
1-Jul-54 to 30-Jun-55	0	23,773	0	23,773
1-Jul-55 to 30-Jun-56	0	23,773	0	23,773
1-Jul-56 to 30-Jun-57	0	23,773	0	23,773
1-Jul-57 to 30-Jun-58	0	23,773	0	23,773
1-Jul-58 to 30-Jun-59	0	23,773	0	23,773
1-Jul-59 to 30-Jun-60	0	23,773	0	23,773
1-Jul-60 to 30-Jun-61	0	23,773	0	23,773
1-Jul-61 to 30-Jun-62	0	23,773	0	23,773

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### Capital loss diminishing value method schedule (years 1 - 5)

These values are only claimable as a capital loss and are not claimable under division 40 (see page 9)

Tax grouping	Total cost @ 27-Aug-21 (\$)	Effective life (Years)	Basic rate (DV)	Depreciation allowance					TWDV @ 1-Jul-26 (\$)
				27-Aug-21 30-Jun-22 Year 1 (\$)	1-Jul-22 30-Jun-23 Year 2 (\$)	1-Jul-23 30-Jun-24 Year 3 (\$)	1-Jul-24 30-Jun-25 Year 4 (\$)	1-Jul-25 30-Jun-26 Year 5 (\$)	
Division 40 - plant & equipment (Based on effective life rates)									
Existing unit specific									
Air Conditioner - Split Systems	2,101	10	20.0%	355	349	279	224	0*	559
Automatic Garage Door - Controls	134	5	100.0%	134	0	0	0	0	0
Automatic Garage Door - Motors	573	10	37.5%	0*	0	0	0	0	71
Bathroom Accessories - Freestanding	211	3	100.0%	211	0	0	0	0	0
Blinds	2,066	10	37.5%	0*	0	0	0	0	256
Carpet	3,760	8	25.0%	793	742	556	417	313	939
Cooktops	860	12	37.5%	0*	0	0	0	0	107
Curtains	1,446	6	37.5%	0*	0	0	0	0	179
Dishwashers	764	8	37.5%	0*	0	0	0	0	94
Exhaust Fans	201	10	100.0%	201	0	0	0	0	0
Garbage Bins	249	10	100.0%	249	0	0	0	0	0
Garden Sheds Freestanding	767	15	37.5%	0*	0	0	0	0	95
Heat, Light & Exhaust Units	496	10	37.5%	0*	0	0	0	0	61
Heating Gas - Ducted Central Unit	2,499	20	10.0%	211	229	206	185	167	1,501
Hot Water Systems - Solar	4,297	15	13.3%	483	509	441	382	331	2,151
Light Fittings and Shades	1,208	5	37.5%	0*	0	0	0	0	149
Ovens	1,050	12	16.7%	148	0*	0	0	0	137
Rangehoods	576	12	37.5%	0*	0	0	0	0	71
Smoke Alarms	515	6	37.5%	0*	0	0	0	0	64
Subtotal	23,773			2,785	1,829	1,482	1,208	811	6,434
Total division 40 - plant	14,502			2,785	1,829	1,482	1,208	811	3,652
Total division 40 - pooled plant (Page 21)	9,271			1,738	3,165	1,978	1,234	1,109	2,782
Total division 40	23,773			4,523	4,994	3,460	2,442	1,920	6,434
Cumulative capital loss total				4,523	9,517	12,977	15,419	17,339	

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