# **BAGLIN PARTNERS** QUANTITY SURVEYORS

100 St James Road, Heidelberg 3084 PO Box 354 Heidelberg 3084 Phone : 03 9458 4033 Email : qs@baglinpartners.com.au www.baglinpartners.com.au

## **Tax Depreciation Schedule**





### Client Details:

**Property Details:** 

**Construction Date:** 

**Construction Cost:** 

<u>Report Details:</u> Assessment Date: Report Date: Prepared by: Reference Number:

Name: Address: Telephone: Email:

Address: Description:

**Rental Date:** 

Brenda Dolieslager & Tracy Jones 31 Stranger Street, Yarraville 3013 0402 632 875 brenda.melisande@gmail.com

Apt 304-952 High Street, Reservoir 3073 Third Floor, One Bedroom Apartment with Balcony 13 July 2016 New \$192,000.00

23 June 2016		
19 July 2016		
Andrew Pynt		
T1516464		

### Introduction to Tax Depreciation Schedules:

Owners of investment properties can claim tax deductions for the depreciation of their residential or commercial investment property. Any residential building built from July 18, 1985 and any commercial building built from July 20, 1982 are eligible for depreciation deductions. Tax Depreciation Schedules allow owners of investment properties to claim tax deductions for the depreciation of the building assets including fixtures and fittings and the building structure.

The Income Tax Assessment Act 1997 specifies two main categories of depreciation:

**Division 40.** This includes many of the fixtures and fittings or plant and equipment that decline in value over a specified" effective life". These items attract varying rates of depreciation as set out in the following schedule.

**Division 43.** This is the building write-off or residual capital depreciation for the building structure and any structural improvements. The depreciation rate for Division 43 tems is usually 2.5% per annum but in some circumstances such as a building used for the purposes of manufacturing, the Division 40 depreciation claim may be 4% per annum.

### **Methods of Depreciation:**

**Prime Cost Method:** This Method allows for Division 40 assets to be depreciated at the same rate of depreciation each year base on its specified effective life. For example, an asset deemed to have an effective life of 10 years will attract and equal amount of depreciation per year at 10% per annum for 10 years. All Division 43 assets are calculated using the prime cost method.

**Diminshing Value Method:** This method allows for an accelerated rate of Division 40 asset depreciation in the earliest years of purchase by calculating the depreciation on the diminished value of the asset each year rather than the constant of the prime cost method. The diminishing value method also allows for a doubling of the percentage rate of depreciation for purchases post May 2006.

**Choosing which Method to adopt:** We recommend speaking to your accountant for advice on which method is more suitable for your circumstances, however, generally the diminishing value method is more advantageous for newer buildings and the prime cost method more so for older buildings.

### **Report Methodology:**

Our estimate of cost has been prepared from information supplied by the client and an on site inspection. The estimate is priced at 2016 rates for buildings of this type in the Melbourne metropolitan area. No loading adjustment, either positive or negative has been made to these rates for market conditions that may currently be affecting building prices. We have verified the construction amount as being a "fair and reasonable" cost of works. Further, we have costed the various depreciating assets (Division 40) and assessed the capital write off (Division 43) for the period 2016-2056 and commenced the schedules from the date of rental in the 2016/17 taxation year.

### **Expertise and Qualifications:**

Baglin Partners Quantity Surveyors was established in 1969 and specialises in Tax Depreciation Schedules and Insurance Valuations. Baglin Partners has been preparing Tax Depreciation Schedules since 1989.

The Managing Director of Baglin Partners, Mr Andrew Pynt holds the following qualifications and memberships:

Bachelor of Construction Management (Building) University of Newcastle, NSW. Bachelor of Business (Economics & HRM) Deakin University, VIC. Member Australian Institute of Quantity Surveyors (Affil) Registered Tax Agent

Andrew Pynt Managing Director

Date: July 19, 2016

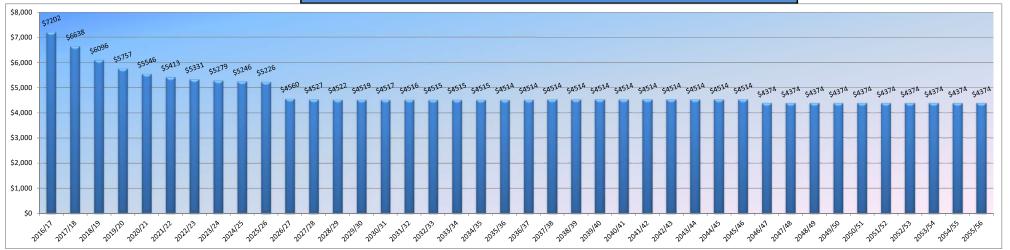


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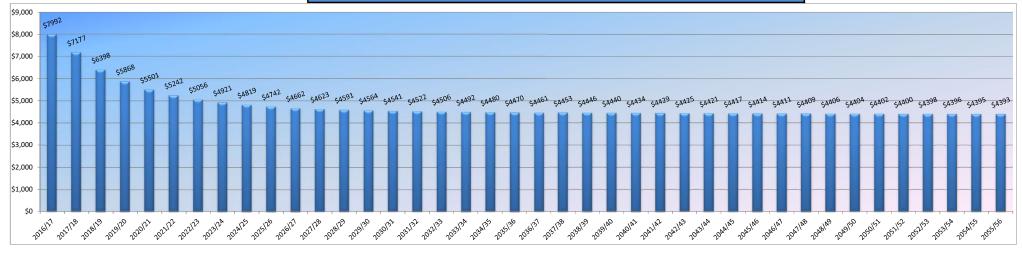




### Prime Cost Depreciation Claim per year



### Diminishing Value Depreciation Claim per year



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### PRIME COST RATE CALCULATION METHOD

Property Address Apt 304-952 High Street, Reservoir 3073

	ATO	COMPONENT	_							YEAR NON					
DESCRIPTION INCLUDING	TR2015/2 Effective	COST REMAINING	RA Prime	TES Diminish				AFI		CONSTRUC	TION				RESIDUAL
ADJUSTMENTS TO	Life [Years]	Tax Year 2016/17	Cost	Value	Tax Year 2016/17	Tax Year 2017/18	Tax Year 2018/19	Tax Year 2019/20	Tax Year 2020/21	Tax Year 2021/22	Tax Year 2022/23	Tax Year 2023/24	Tax Year 2024/25	Tax Year 2025/26	DEPRECIATION (Except residua
ACQUISITION DATE	[rears]	\$	%	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	value rounding
Division 40 Assets															
Lifts	30	4,200	3.33%	6.67%	135	140	140	140	140	140	140	140	140	140	2,805
Air conditioning : Split systems	10	2,990	10.00%	20.00%	288	299	299	299	299	299	299	299	299	299	11
Floor coverings : Carpet	10	2,695	10.00%	20.00%	260	270	270	270	270	270	270	270	270	270	10
Window blinds, internal	10	1,100	10.00%	20.00%	106	110	110	110	110	110	110	110	110	110	4
Low Value Pools															
Low Value Pool (under \$300)															
Range hoods		295	100.00%	100.00%	295	0	0	0	0	0	0	0	0	0	0
Hoses and nozzles Alarms : Smoke		275 250	100.00%	100.00%	275 250	0	0	0	0	0	0	0	0	0	0 0
Exhaust fans (including light/heating)		195	100.00%	100.00%	250 195	0	0	0	0	0	0		0	0	0
Door closers		195	100.00%	100.00%	195	0	0	0	0	0	0	0	0	0	0
Extinguishers		125	100.00%	100.00%	125	0	0	0	0	0	0	0	0	0	0
Low Value Pool under \$1000 (Diminishing Value)															
Ovens		995	18.75%	37.50%	187	303	189	118	74	46	29	18	11	7	12
Hot water systems : Electric		795	18.75%	37.50%	149	242	151	95	59	37	23	14	9	6	9
Dishwashers		750	18.75%	37.50%	141	229	143	89	56	35	22	14	9	5	9
Intercom system assets Cook tops		695 550	18.75% 18.75%	37.50% 37.50%	130 103	212 168	132 105	83 65	52 41	32 26	20 16	13 10	8	5 4	8 7
Floor coverings : Floating timber		550	18.75%	37.50%	96	155	97	65 61	38	20	15	9	6	4	6
Detection and alarm systems : Fire indicator panels		450	18.75%	37.50%	84	137	86	54	33	24	13	8	5	3	5
TOTAL PRIME COST DEPRECIATION	1	17,035			2,984	2,264	1,722	1,383	1,171	1,039	956	905	872	852	2,885
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#### CAPITAL EXPENDITURE SCHEDULE

Apt 304-952 High Street, Reservoir 3073

### AMORTIZATION CALCULATION

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BUILDING COSTS REMAINING	ATO TR2015/2	COMPONENT COST	RA	TES					E OFF IN Y						
ADJUSTMENTS TO ACQUISITION DATE	Effective Life [Years]	REMAINING Tax Year 2016/17 \$	Prime Cost %	Diminish Value %	Tax Year 2016/17 \$	Tax Year 2017/18 \$	Tax Year 2018/19 \$	Tax Year 2019/20 \$	Tax Year 2020/21 \$	Tax Year 2021/22 \$	Tax Year 2022/23 \$	Tax Year 2023/24 \$	Tax Year 2024/25 \$	Tax Year 2025/26 \$	RESIDUAL DEPRECIATION (Except residual value rounding)
Residual Capital - Division 43 Expenditure - Building Write Off	40	174,965	2.5%		4,218	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	131,380
TOTAL CAPITAL BUILDING WRITE OFF		174,965			4,218	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	131,380

TOTAL PRIME COST DEPRECIATION PER YEAR	7,202	6,638	6,096	5,757	5,546	5,413	5,331	5,279	5,246	5,226	134,265
											1



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### DIMINISHING VALUE RATE CALCULATION METHOD

	ΑΤΟ	COMPONENT													
DESCRIPTION INCLUDING	TR2015/2	COST		TES				AFT	ER INITIAL	CONSTRUC	CTION				
ADJUSTMENTS TO	Effective Life	REMAINING Tax Year	Prime Cost	Diminish Value	Tax Year	RESIDUAL DEPRECIATION									
ACQUISITION DATE	[Years]	2016/17 \$	%	%	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	2021/22 \$	2022/23 \$	2023/24 \$	2024/25 \$	2025/26 \$	(Except residual value rounding)
Division 40 Assets															
Lifts	30	4,200	3.33%	6.67%	270	262	245	228	213	199	186	173	162	151	2,112
Air conditioning : Split systems	10	2,990	10.00%	20.00%	577	483	386	309	247	198	158	127	101	81	324
Floor coverings : Carpet	10	2,695	10.00%	20.00%	520	435	348	278	223	178	143	114	91	73	292
Window blinds, internal	10	1,100	10.00%	20.00%	212	178	142	114	91	73	58	47	37	30	119
Low Value Pools															
Low Value Pool (under \$300)															
Range hoods		295	100.00%	100.00%	295	0	0	0	0	0	0	0	0	0	0
Hoses and nozzles		275	100.00%	100.00%	275	0	0	0	0	0	0	0	0	0	0
Alarms : Smoke		250	100.00%	100.00%	250	0	0	0	0	0	0	0	0	0	0
Exhaust fans (including light/heating)		195	100.00%	100.00%	195	0	0	0	0	0	0	0	0	0	0
Door closers Extinguishers		165 125	100.00% 100.00%	100.00% 100.00%	165 125	0 0	0 0	0 0	0	0	0	0 0	0	0 0	0 0
Low Value Pool under \$1000 (Diminishing Value)															
Ovens		995	18.75%	37.50%	187	303	189	118	74	46	29	18	11	7	12
Hot water systems : Electric		795	18.75%	37.50%	149	242	151	95	59	37	23	14	9	6	9
Dishwashers		750	18.75%	37.50%	141	229	143	89	56	35	22	14	9	5	9
Intercom system assets		695	18.75%	37.50%	130	212	132	83	52	32	20	13	8	5	8 7
Cook tops		550	18.75% 18.75%	37.50%	103	168 155	105	65	41	26	16	10	6	4	'
Floor coverings : Floating timber Detection and alarm systems : Fire indicator panels		510 450	18.75% 18.75%	37.50% 37.50%	96 84	155 137	97 86	61 54	38 33	24 21	15 13	9 8	6 5	4 3	6 5
TOTAL DIMINISHING VALUE DEPRECIATIO	DN	17,035			3,773	2,803	2,024	1,494	1,127	868	682	546	445	368	2,903

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### CAPITAL EXPENDITURE SCHEDULE

Apt 304-952 High Street, Reservoir 3073

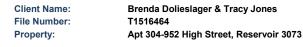
### AMORTIZATION CALCULATION

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BUILDING COSTS REMAINING	ато TR2015/2	COMPONENT COST	RATES RA	POST						EAR NOMINA CONSTRUC					
	Effective	REMAINING		Diminish											RESIDUAL
ADJUSTMENTS TO	Life	Tax Year	Cost	Value	Tax Year		Tax Year	Tax Year		Tax Year	DEPRECIATION				
	[Years]	2016/17			2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	(Except residual
ACQUISITION DATE		\$	%	%	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	value rounding)
Residual Capital - Division 43 Expenditure - Building Write Off	40	174,965	2.5%		4,218	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	131,380
TOTAL CAPITAL BUILDING WRITE OFF		174,965			4,218	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	131,380

TOTAL DIMINISHING VALUE DEPRECIATION PER YEAR	7,992	7,177	6,398	5,868	5,501	5,242	5,056	4,921	4,819	4,742	134,283
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### SUMMARY





Financial Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Write Off	2,984	2,264	1,722	1,383	1,171	1,039	956	905	872	852
Building Write Off	4,218	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Total	7,202	6,638	6,096	5,757	5,546	5,413	5,331	5,279	5,246	5,226
Financial Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Write Off	186	153	148	145	143	142	141	141	140	140
Building Write Off	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Total	4,560	4,527	4,522	4,519	4,517	4,516	4,515	4,515	4,515	4,514
Financial Vacu	Tarr Malar	Tau Vaan	Tau Vaar	Terr Ve en	Tau Vaar	Tau Vaar	Terr Ve en	Ten Veen	Ten Veen	Tau Vaa
Financial Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year	Tax Year
	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Write Off	140	140	140	140	140	140	140	140	140	140
Building Write Off	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Total	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514	4,514
Financial Year	Tax Year 2046/47	Tax Year 2047/48	Tax Year 2048/49	Tax Year 2049/50	Tax Year 2050/51	Tax Year 2051/52	Tax Year 2052/53	Tax Year 2053/54	Tax Year 2054/55	Tax Yea 2055/56
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
A = = = + \A/	0	0	0	0	0	0	0	0	0	0
Asset write Off	0									4 0 7 4
Building Write Off	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Building Write Off Total		4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Total	4,374 4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374	4,374
Building Write Off Total	4,374 4,374 AL DIN Tax Year	4,374 MINISI Tax Year	4,374	4,374 VALU Tax Year	4,374 E DEP Tax Year	4,374 <b>RECI</b> Tax Year	4,374 ATION Tax Year	4,374	4,374 YEAF Tax Year	4,374 <b>R</b> Tax Year
Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17	4,374 MINISI Tax Year 2017/18	4,374 HING Tax Year 2018/19	4,374 VALU Tax Year 2019/20	4,374 E DEF Tax Year 2020/21	4,374 <b>RECI</b> Tax Year 2021/22	4,374 ATION Tax Year 2022/23	4,374 <b>N PER</b> Tax Year 2023/24	4,374 YEAF Tax Year 2024/25	4,374 <b>R</b> Tax Year 2025/26
Building Write Off Total TOT Financial Year Asset Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$	4,374 MINISI Tax Year 2017/18 \$	4,374 HING Tax Year 2018/19 \$	4,374 VALU Tax Year 2019/20 \$	4,374 E DEP Tax Year 2020/21 \$	4,374 <b>RECI</b> Tax Year 2021/22 \$	4,374 ATION Tax Year 2022/23 \$	4,374 <b>I PER</b> Tax Year 2023/24 \$	4,374 YEAF Tax Year 2024/25 \$	4,374 <b>2</b> Tax Year 2025/26 \$
Building Write Off Total TOT Financial Year Asset Write Off Building Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773	4,374	4,374 HING Tax Year 2018/19 \$ 2,024	4,374 VALU Tax Year 2019/20 \$ 1,494	4,374 E DEF Tax Year 2020/21 \$ 1,127	4,374 <b>RECI</b> Tax Year 2021/22 \$ 868	4,374 ATION Tax Year 2022/23 \$ 682	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546	4,374 YEAF Tax Year 2024/25 \$ 445	4,374 Tax Year 2025/26 \$ 368
Building Write Off Total TOTA Financial Year	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218	4,374	4,374 HING V Tax Year 2018/19 \$ 2,024 4,374	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374	4,374 E DEP Tax Year 2020/21 \$ 1,127 4,374	4,374 <b>RECI</b> Tax Year 2021/22 \$ 868 4,374	4,374 ATION Tax Year 2022/23 \$ 682 4,374	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374	4,374 YEAF Tax Year 2024/25 \$ 445 4,374	4,374 Tax Year 2025/26 \$ 368 4,374 4,742
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992	4,374 <b>Tax Year</b> 2017/18 \$ 2,803 4,374 7,177	4,374 HING Tax Year 2018/19 \$ 2,024 4,374 6,398	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501	4,374 <b>PRECI</b> Tax Year 2021/22 \$ 868 4,374 5,242	4,374 ATION Tax Year 2022/23 \$ 682 4,374 5,056	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819	4,374 Tax Year 2025/26 \$ 368 4,374
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year	4,374 <b>HING</b> Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year	4,374 <b>PRECI</b> Tax Year 2021/22 \$ 868 4,374 5,242 Tax Year	4,374 ATION Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total Financial Year	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29	4,374 <b>VALU</b> Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30	4,374 EDEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31	4,374 <b>RECI</b> Tax Year 2021/22 \$ 868 4,374 5,242 Tax Year 2031/32	4,374 Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33	4,374 <b>Tax Year</b> 2023/24 <b>\$</b> 546 4,374 4,921 <b>Tax Year</b> 2033/34	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$	4,374 <b>VALU</b> Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$	4,374 EDEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 \$ 868 4,374 5,242 <b>Tax Year</b> 2031/32 \$	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$	4,374 <b>Tax Year</b> 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$	4,374 <b>YEAF</b> Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190	4,374 EDEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132	4,374 <b>Tax Year</b> 2023/24 \$ 546 4,374 4,921 <b>Tax Year</b> 2033/34 \$ 118	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662	4,374 <b>Tax Year</b> 2017/18 \$ 2,803 4,374 7,177 <b>Tax Year</b> 2027/28 \$ 249 4,374 4,623	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591	4,374 <b>VALU</b> Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541	4,374 <b>RECI</b> Tax Year 2021/22 \$ 868 4,374 5,242 Tax Year 2031/32 \$ 148 4,374 4,522	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506	4,374 <b>Tax Year</b> 2023/24 <b>\$</b> 546 4,374 4,921 <b>Tax Year</b> 2033/34 <b>\$</b> 118 4,374 4,492	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480	4,374 Tax Yea 2025/26 \$ 368 4,374 4,742 Tax Yea 2035/36 \$ 95 4,374 4,470
Building Write Off Total Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year	4,374 <b>VALU</b> Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year	4,374 <b>RECI</b> Tax Year 2021/22 \$ 868 4,374 5,242 Tax Year 2031/32 \$ 148 4,374 4,522 Tax Year	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$ 118 4,374 4,492 Tax Year	4,374 <b>YEAF</b> Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year	4,374 Tax Yeai 2025/26 \$ 368 4,374 4,742 Tax Yeai 2035/36 \$ 95 4,374 4,470 Tax Yeai
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37	4,374 <b>Tax Year</b> 2017/18 \$ 2,803 4,374 7,177 <b>Tax Year</b> 2027/28 \$ 249 4,374 4,623	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591	4,374 <b>VALU</b> Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43	4,374 <b>Tax Year</b> 2023/24 <b>\$</b> 546 4,374 4,921 <b>Tax Year</b> 2033/34 <b>\$</b> 118 4,374 4,492 <b>Tax Year</b> 2043/44	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480	4,374 Tax Yeau 2025/26 \$ 368 4,374 4,742 Tax Yeau 2035/36 \$ 95 4,374 4,470 Tax Yeau 2045/46
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b>	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$ 118 4,374 4,492 Tax Year	4,374 <b>YEAF</b> Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45	4,374 Tax Yeau 2025/26 \$ 368 4,374 4,742 Tax Yeau 2035/36 \$ 95 4,374 4,470 Tax Yeau
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 86	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b> 55	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51	4,374 <b>Tax Year</b> 2023/24 \$ 546 4,374 4,921 <b>Tax Year</b> 2033/34 \$ 118 4,374 4,492 <b>Tax Year</b> 2043/44 \$ 47	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95 4,374 4,470 Tax Year 2045/46 \$ 40
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off Building Write Off	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b>	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$ 118 4,374 4,492 Tax Year 2043/44 \$	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 4,3	4,374 Tax Yea 2025/26 \$ 368 4,374 4,742 Tax Yea 2035/36 \$ 95 4,374 4,470 Tax Yea 2045/46 \$
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 86 4,374	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79 4,374	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72 4,374	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66 4,374	4,374 E DEP Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60 4,374	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 8668 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b> 555 4,374	4,374 Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51 4,374	4,374 <b>PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$ 118 4,374 4,492 Tax Year 2043/44 \$ 47 4,374	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 4,374 4,374	4,374 Tax Yeal 2025/26 \$ 368 4,374 4,742 Tax Yeal 2035/36 \$ 95 4,374 4,470 Tax Yeal 2045/46 \$ 40 4,374 4,474
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 86 4,374 4,461	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79 4,374 4,453	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72 4,374 4,446	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66 4,374 4,440	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60 4,374 4,434	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b> 55 4,374 4,429	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51 4,374 4,425	4,374 <b>I PER</b> Tax Year 2023/24 \$ 546 4,374 4,921 Tax Year 2033/34 \$ 118 4,374 4,492 Tax Year 2043/44 \$ 4,7 4,374 4,421	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 43 4,374 4,374 4,374 4,417	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95 4,374 4,470 Tax Year 2045/46 \$ 40 4,374
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off Building Write Off Total	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 86 4,374 4,461 Tax Year	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79 4,374 4,453 Tax Year	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72 4,374 4,446 Tax Year	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66 4,374 4,440 Tax Year	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60 4,374 4,434 Tax Year	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 <b>\$</b> 868 4,374 5,242 <b>Tax Year</b> 2031/32 <b>\$</b> 148 4,374 4,522 <b>Tax Year</b> 2041/42 <b>\$</b> 55 4,374 4,429 <b>Tax Year</b>	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51 4,374 4,425 Tax Year	4,374 <b>I PER</b> Tax Year 2023/24 <b>\$</b> 546 4,374 4,921 <b>Tax Year</b> 2033/34 <b>\$</b> 118 4,374 4,492 <b>Tax Year</b> 2043/44 <b>\$</b> 4,7 4,374 4,421 <b>Tax Year</b>	4,374 <b>YEAF</b> Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 43 4,374 4,374 4,417 Tax Year	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95 4,374 4,470 Tax Year 2045/46 \$ 40 4,374 4,414 Tax Year
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off Building Write Off Building Write Off Building Write Off Total Financial Year	4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 866 4,374 4,461 Tax Year 2046/47	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79 4,374 4,453 Tax Year 2047/48	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72 4,374 4,446 Tax Year 2048/49	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66 4,374 4,440 Tax Year 2049/50	4,374 E DEF Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60 4,374 4,434 Tax Year 2050/51	4,374 <b>RECI</b> , Tax Year 2021/22 \$ 868 4,374 5,242 Tax Year 2031/32 \$ 148 4,374 4,522 Tax Year 2041/42 \$ 55 4,374 4,429 Tax Year 2051/52	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51 4,374 4,425 Tax Year 2052/53	4,374 <b>I PER</b> Tax Year 2023/24 <b>\$</b> 546 4,374 4,921 Tax Year 2033/34 <b>\$</b> 118 4,374 4,492 Tax Year 2043/44 <b>\$</b> 4,7 4,374 4,421 Tax Year 2053/54	4,374 <b>YEAF</b> Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 43 4,374 4,417 Tax Year 2054/55	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95 4,374 4,470 Tax Year 2045/46 \$ 40 4,374 4,414 Tax Year 2055/56
Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Total Financial Year Asset Write Off Building Write Off Building Write Off Building Write Off Total	4,374 4,374 4,374 AL DIN Tax Year 2016/17 \$ 3,773 4,218 7,992 Tax Year 2026/27 \$ 288 4,374 4,662 Tax Year 2036/37 \$ 866 4,374 4,461 Tax Year 2036/37 \$	4,374 Tax Year 2017/18 \$ 2,803 4,374 7,177 Tax Year 2027/28 \$ 249 4,374 4,623 Tax Year 2037/38 \$ 79 4,374 4,453 Tax Year 2047/48 \$	4,374 Tax Year 2018/19 \$ 2,024 4,374 6,398 Tax Year 2028/29 \$ 217 4,374 4,591 Tax Year 2038/39 \$ 72 4,374 4,446 Tax Year 2048/49 \$	4,374 VALU Tax Year 2019/20 \$ 1,494 4,374 5,868 Tax Year 2029/30 \$ 190 4,374 4,564 Tax Year 2039/40 \$ 66 4,374 4,440 Tax Year 2049/50 \$	4,374 <b>E DEP</b> Tax Year 2020/21 \$ 1,127 4,374 5,501 Tax Year 2030/31 \$ 167 4,374 4,541 Tax Year 2040/41 \$ 60 4,374 4,434 Tax Year 2050/51 \$	4,374 <b>RECI</b> , <b>Tax Year</b> 2021/22 \$ 868 4,374 5,242 <b>Tax Year</b> 2031/32 \$ 148 4,374 4,522 <b>Tax Year</b> 2041/42 \$ 55 4,374 4,429 <b>Tax Year</b> 2051/52 \$	4,374 <b>ATION</b> Tax Year 2022/23 \$ 682 4,374 5,056 Tax Year 2032/33 \$ 132 4,374 4,506 Tax Year 2042/43 \$ 51 4,374 4,425 Tax Year 2052/53 \$	4,374 <b>Tax Year</b> 2023/24 \$ 546 4,374 4,921 <b>Tax Year</b> 2033/34 \$ 118 4,374 4,492 <b>Tax Year</b> 2043/44 \$ 47 4,374 4,421 <b>Tax Year</b> 2053/54 \$	4,374 YEAF Tax Year 2024/25 \$ 445 4,374 4,819 Tax Year 2034/35 \$ 106 4,374 4,480 Tax Year 2044/45 \$ 43 4,374 4,417 Tax Year 2054/55 \$	4,374 Tax Year 2025/26 \$ 368 4,374 4,742 Tax Year 2035/36 \$ 95 4,374 4,470 Tax Year 2045/46 \$ 40 4,374 4,414 Tax Year 2055/56 \$

TOTAL PRIME COST DEPRECIATION PER YEAR

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