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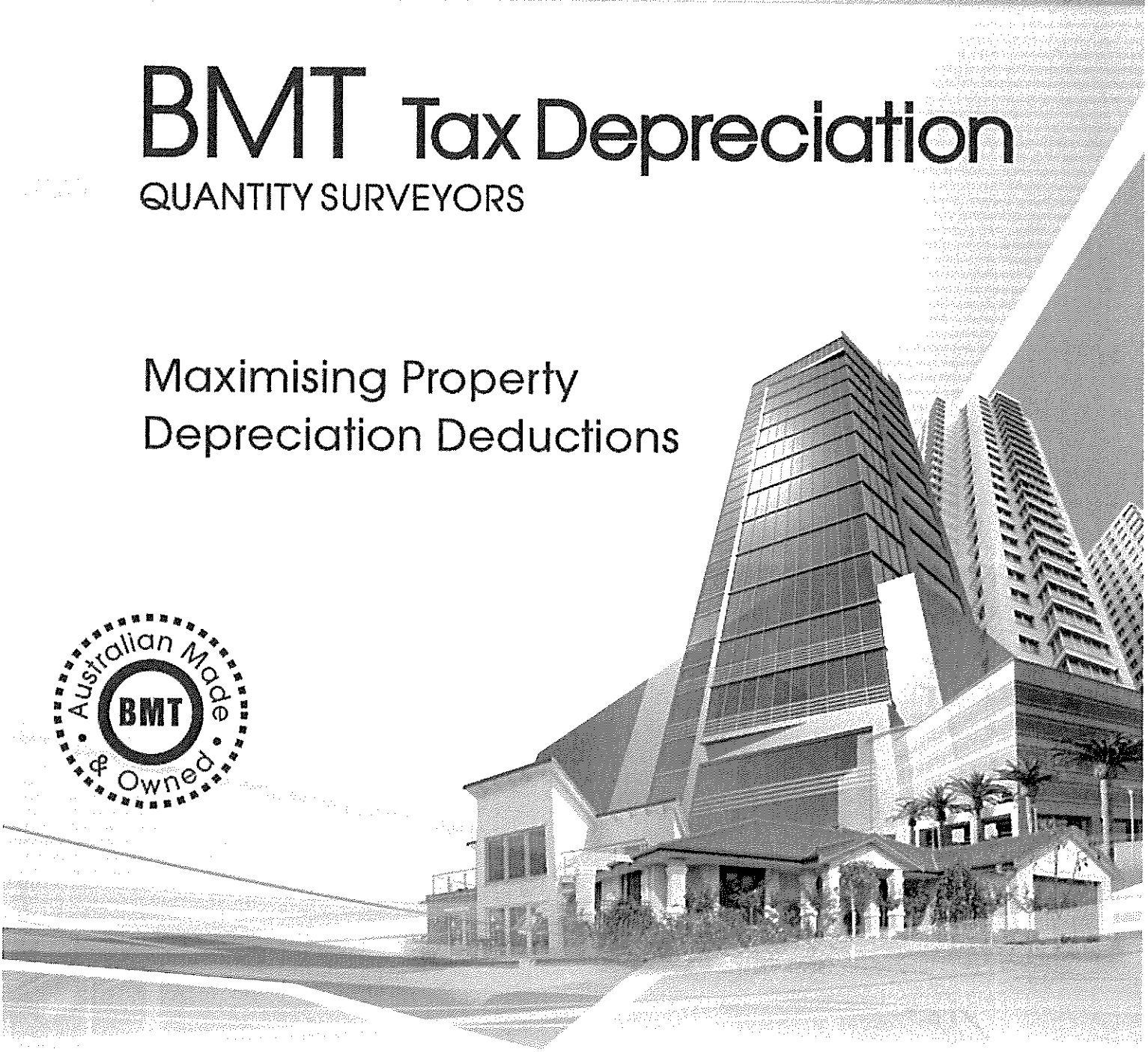

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Capital Allowance & Tax Depreciation Report

Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust

Unit 6/5 Clayton Avenue

PLYMPTON, SA 5038

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BMT Tax Depreciation
QUANTITY SURVEYORS

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12 June, 2013

Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust
26 Shephard Street
HOVE, SA 5048

Unit 6/5 Clayton Avenue PLYMPTON, SA 5038

Dear Sir/Madam,

Please find attached our Capital Allowance & Tax Depreciation Report for the above property. The schedule has been prepared by BMT Tax Depreciation Pty Ltd for Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust and not in any other capacity.

The schedule is based on an apportionment of the total expenditure.

The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. BMT Tax Depreciation Pty Ltd recommend that the client consults with their advisers before relying on the information provided.

BMT Tax Depreciation Pty Ltd have applied their interpretations of the Tax Commissioner's current intentions whilst preparing this document.

If this property changes ownership status, then the contents of this report become void and the new owner should contact this office to maximise their depreciation claim.

As per requirements within the Tax Agent Services Act 2009 BMT Tax Depreciation Pty Ltd are registered tax agents our tax agent number is 53712009.

Should you have any queries, or require clarification, please do not hesitate to contact Bradley Beer at this office.

Yours Sincerely,

BMT Tax Depreciation

BMT Tax Depreciation Pty Ltd
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Disclaimer

The information provided in this report has been prepared by BMT Tax Depreciation Pty Ltd (Quantity Surveyors), as Property Depreciation and Construction Cost Consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client. It is intended for use by the parties to whom directed. The contents should thus be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. We recommend that clients consult with their own advisers before relying on these schedules. The schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

Table of Contents

Property Information 5

Method 6

Summary - Diminishing Value Method 8

Diminishing Value - 20 Year Forecast

Low-Value Pooling Schedule - 20 Year Forecast

Summary - Prime Cost Method 20

Prime Cost - 20 Year Forecast

Summary – Division 43 28

Division 43 Calculation

Appendix One 30

40 Year Projection

Appendix Two & Three – Graphical Representation 32

Comparative Analysis

Cumulative Analysis

Property Information

Client:	Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust
Property:	Unit 6/5 Clayton Avenue PLYMPTON, SA 5038
Property Type:	Residential
Settlement Date:	18 January, 2008
Total Cost at Schedule Start Date:	$57,509
Schedule Start Date:	19 January, 2008
Date First Available for Income:	19 January, 2008
No. Days Available:	164

For a full summary of the depreciation allowance results on this property please refer to Diminishing Method (Page 8) or Prime Cost Method (Page 20).

Disclaimer
BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this report.

Method

Actual cost information for the building structure and fit-out was not available for all items. The building structure together with plant & equipment items, for which actual costs were not available, have been estimated using BMT Tax Depreciation cost advice as at 12 June, 2013. These figures were then adjusted to date of construction via the application of Building Price Indicies.

Two alternative schedules have been provided. The first schedule is based on the Diminishing Value method of depreciation for plant & equipment. This method allows a greater proportion of an asset's cost to be written-off in the earlier years of the asset's effective life.

The second schedule is based on the Prime Cost method of depreciation for plant & equipment. This method allows an equal amount of an asset's cost to be written-off in each year of the asset's effective life.

Each of the above schedules contain the following:

- Depreciation claims for plant & equipment (Division 40) – these are items that can be 'easily' removed from the property as opposed to items that are permanently fixed to the structure of the building. Plant will also include items that are mechanically or electronically operated, even where they are fixed to the structure of the building;
- Building write-off claims (Division 43) – a write-off allowance is available at the rate of 2.5% per year of the construction expenditure related to the property.

We have prepared our report based on the following depreciation options for plant & equipment.

a) **$300 immediate write-off** – Individual assets costing $300 or less are normally to be written-off in full in the year of purchase (i.e. 100% depreciation write-off).

   The cost of individual assets acquired after 1 July, 2000 that are identical or substantially identical must be aggregated when applying the $300 threshold – if their aggregate cost is more than $300, they cannot be written-off in the year of purchase. The same applies to individual assets that form part of a 'set' of assets whose aggregate is more than $300.

b) **Low-value pool depreciation** – Under this depreciation option, taxpayers can choose to depreciate the following assets as part of a group or pool of assets:

   - Low-cost assets – an asset acquired during the current year costing less than $1,000 (assuming the asset is not eligible for the $300 immediate write-off noted above);
   - Low-value assets – basically, an existing asset already written down to less than $1,000 under the Diminishing Value method.

In a low-value pool, low cost assets are depreciated at the rate of 18.75% in the first year, regardless of the amount of time in the year the asset was acquired. All other assets are depreciated at the rate of 37.5% per annum using the Diminishing Value method. Once the choice has been made to set up a low-value pool, all low-cost assets acquired must be allocated to the pool. Low-value assets can be allocated at the taxpayer's discretion.

The report has been prepared on the assumption that low-cost assets and low-value assets are depreciated as part of a low-value pool. If the purchaser does not select the low-value pool option for these assets, they should be depreciated using the effective life depreciation method below.

c) **Effective life depreciation** – depreciable assets that cannot be depreciated under any of the above two options have been depreciated on the basis of their effective life. For this purpose, the commissioner's estimate of their effective life has been used.

We have assumed that the property owner is entitled to claim available depreciation allowances and that no schedules of depreciation allowances exist or form a condition of the purchase documents.

The following information was used in the preparation of the schedule:

- Strata drawings provided by Property Assist;
- Written and verbal information provided by Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust;
- Verbal information provided by City of West Torrens;
- Site inspection conducted by BMT Tax Depreciation on 11 June, 2013.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

- Land Cost;
- Rates and Taxes;
- Holding Costs;
- Non-Depreciable items (eg. Soft landscaping).

This Capital Allowance & Tax Depreciation Report is based on legislation in effect at the time the asset was acquired and the date this report was produced. The report is based on BMT Tax Depreciation Pty Ltd's interpretation of the Income Tax Assessment Act 1997, tax cases and tax rulings and our understanding of the Commissioner of Taxation's intentions.

Summary

Diminishing Value Calculation

&

Low Cost/Low Value Pooling

1.1 Deduction Groupings - Diminishing Value

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate. As assets depreciate and qualify for the low value pool these assets are automatically rolled over to the 37.5% percentage rate group.

Basic Rate (%)	Years				
	1-Jul-10 30-Jun-11 Year 4	1-Jul-11 30-Jun-12 Year 5	1-Jul-12 30-Jun-13 Year 6	1-Jul-13 30-Jun-14 Year 7	1-Jul-14 30-Jun-15 Year 8
2.50 %	$1,021	$1,021	$1,021	$1,021	$1,021
13.33 %	$243	$211	$183	$158	$137
16.67 %	$381	$168	$0	$0	$0
20.00 %	$547	$261	$209	$0	$0
37.50 %	$1,210	$1,427	$1,205	$1,067	$669
Total	**$3,402**	**$3,088**	**$2,618**	**$2,246**	**$1,827**

Basic Rate (%)	Years				
	1-Jul-15 30-Jun-16 Year 9	1-Jul-16 30-Jun-17 Year 10	1-Jul-17 30-Jun-18 Year 11	1-Jul-18 30-Jun-19 Year 12	1-Jul-19 30-Jun-20 Year 13
2.50 %	$1,021	$1,021	$1,021	$1,021	$1,021
13.33 %	$0	$0	$0	$0	$0
16.67 %	$0	$0	$0	$0	$0
20.00 %	$0	$0	$0	$0	$0
37.50 %	$749	$473	$293	$184	$114
Total	**$1,770**	**$1,494**	**$1,314**	**$1,205**	**$1,135**

1.2 Depreciation of Plant and Equipment

This section lists the 'Plant & Equipment' relevant to this property and their corresponding depreciation claims under the Diminishing Value method. This schedule also shows the total depreciation claim for the items that have been allocated to the low-value pool.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings. The effective life of an asset is divided into either 150 or 200 to determine the basic Diminishing Value rate for the asset depending on when the item was purchased.

1.3 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40 390-070			Division 43 390-040	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
19-Jan-08 to 30-Jun-08	1,426	0	1,426	31	1,457
1-Jul-08 to 30-Jun-09	2,888	0	2,888	1,021	3,909
1-Jul-09 to 30-Jun-10	2,299	0	2,299	1,021	3,320
1-Jul-10 to 30-Jun-11	1,171	1,210	2,381	1,021	3,402
1-Jul-11 to 30-Jun-12	640	1,427	2,067	1,021	3,088
1-Jul-12 to 30-Jun-13	392	1,205	1,597	1,021	2,618
1-Jul-13 to 30-Jun-14	158	1,067	1,225	1,021	2,246
1-Jul-14 to 30-Jun-15	137	669	806	1,021	1,827
1-Jul-15 to 30-Jun-16	0	749	749	1,021	1,770
1-Jul-16 to 30-Jun-17	0	473	473	1,021	1,494
1-Jul-17 to 30-Jun-18	0	293	293	1,021	1,314
1-Jul-18 to 30-Jun-19	0	184	184	1,021	1,205
1-Jul-19 to 30-Jun-20	0	114	114	1,021	1,135
1-Jul-20 to 30-Jun-21	0	73	73	1,021	1,094
1-Jul-21 to 30-Jun-22	0	43	43	1,021	1,064
1-Jul-22 to 30-Jun-23	0	28	28	1,021	1,049
1-Jul-23 to 30-Jun-24	0	17	17	1,021	1,038
1-Jul-24 to 30-Jun-25	0	10	10	1,021	1,031
1-Jul-25 to 30-Jun-26	0	6	6	1,021	1,027
1-Jul-26 to 30-Jun-27	0	3	3	1,021	1,024
1-Jul-27 to 30-Jun-28	0	1	1	1,021	1,022
1-Jul-28 to 30-Jun-29	0	1	1	1,021	1,022
1-Jul-29 to 30-Jun-30	0	1	1	1,021	1,022
1-Jul-30 to 30-Jun-31	0	0	0	1,021	1,021
1-Jul-31 to 30-Jun-32	0	0	0	1,021	1,021
1-Jul-32 to 30-Jun-33	0	0	0	1,021	1,021
1-Jul-33 to 30-Jun-34	0	0	0	1,021	1,021
1-Jul-34 to 30-Jun-35	0	0	0	1,021	1,021
1-Jul-35 to 30-Jun-36	0	0	0	1,021	1,021
1-Jul-36 to 30-Jun-37	0	0	0	1,021	1,021
1-Jul-37 to 30-Jun-38	0	0	0	1,021	1,021
1-Jul-38 to 30-Jun-39	0	0	0	1,021	1,021

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
1-Jul-39 to 30-Jun-40	0	0	0	1,021	1,021
1-Jul-40 to 30-Jun-41	0	0	0	1,021	1,021
1-Jul-41 to 30-Jun-42	0	0	0	1,021	1,021
1-Jul-42 to 30-Jun-43	0	0	0	1,021	1,021
1-Jul-43 to 30-Jun-44	0	0	0	1,021	1,021
1-Jul-44 to 30-Jun-45	0	0	0	1,021	1,021
1-Jul-45 to 30-Jun-46	0	0	0	1,021	1,021
1-Jul-46 to 30-Jun-47	0	0	0	1,021	1,021

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Diminishing Method (Years 1-5)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 19-Jan-08 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-12 ($)
				19-Jan-08 30-Jun-08 Year 1 ($)	1-Jul-08 30-Jun-09 Year 2 ($)	1-Jul-09 30-Jun-10 Year 3 ($)	1-Jul-10 30-Jun-11 Year 4 ($)	1-Jul-11 30-Jun-12 Year 5 ($)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	2,801	10	20.0 %	251	510	408	326	261	1,045
Bathroom Accessories - Freestanding	111	5	40.0 %	20	36	22	0	0	13
Blinds	976	10	20.0 %	87	178	142	0	0	222
Carpet	1,899	10	20.0 %	170	346	277	221	0	553
Cooktops	935	12	16.7 %	70	144	120	0	0	235
Curtains	436	6	33.3 %	65	124	82	0	0	64
Door Closers	265	10	20.0 %	24	48	39	0	0	60
Floating Timber Floors	2,581	15	13.3 %	154	324	280	243	211	1,369
Heat, Light & Exhaust Units	290	10	20.0 %	26	53	42	0	0	66
Hot Water Systems	1,673	12	16.7 %	125	258	215	179	0	560
Light Shades	224	5	40.0 %	40	74	44	0	0	26
Ovens	1,881	12	16.7 %	140	290	242	202	168	839
Rangehoods	736	12	16.7 %	55	114	95	0	0	184
Smoke Alarms	153	6	33.3 %	23	43	29	0	0	22
Subtotal	**14,961**			**1,250**	**2,542**	**2,037**	**1,171**	**640**	**5,258**
Existing Common Property									
Automatic Gate - Controls	10	5	40.0 %	2	3	2	0	0	1
Automatic Gate - Motors	229	10	20.0 %	21	42	33	0	0	52
Garbage Bins	298	10	20.0 %	27	54	43	0	0	68
Intercom System Assets	744	10	20.0 %	67	135	108	0	0	169
Light Shades	40	5	40.0 %	7	13	8	0	0	4
MATV System	218	10	20.0 %	20	40	32	0	0	49
Security Monitoring Door Controllers & Code Pads	149	5	40.0 %	27	49	29	0	0	17
Smoke Alarms	36	6	33.3 %	5	10	7	0	0	6
Subtotal	**1,724**			**176**	**346**	**262**	**0**	**0**	**366**
Total Division 40 - Effective Life Rate	16,685			1,426	2,888	2,299	1,171	640	3,253
Total Division 40 - Pooled (Page 16)	0			0	0	0	1,210	1,427	2,371
Total Division 40	**16,685**			**1,426**	**2,888**	**2,299**	**2,381**	**2,067**	**5,624**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**40,824**			**31**	**1,021**	**1,021**	**1,021**	**1,021**	**36,709**
Total Depreciation	**57,509**			**1,457**	**3,909**	**3,320**	**3,402**	**3,088**	**42,333**

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing Method (Years 6-10)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-12 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance 1-Jul-12 30-Jun-13 Year 6 ($)	1-Jul-13 30-Jun-14 Year 7 ($)	1-Jul-14 30-Jun-15 Year 8 ($)	1-Jul-15 30-Jun-16 Year 9 ($)	1-Jul-16 30-Jun-17 Year 10 ($)	TWDV @ 1-Jul-17 ($)
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,045	10	20.0 %	209	0	0	0	0	127
Bathroom Accessories - Freestanding	13	5	37.5 %	0	0	0	0	0	1
Blinds	222	10	37.5 %	0	0	0	0	0	21
Carpet	553	10	37.5 %	0	0	0	0	0	52
Cooktops	235	12	37.5 %	0	0	0	0	0	22
Curtains	64	6	37.5 %	0	0	0	0	0	6
Door Closers	60	10	37.5 %	0	0	0	0	0	6
Floating Timber Floors	1,369	15	13.3 %	183	158	137	0	0	348
Heat, Light & Exhaust Units	66	10	37.5 %	0	0	0	0	0	6
Hot Water Systems	560	12	37.5 %	0	0	0	0	0	54
Light Shades	26	5	37.5 %	0	0	0	0	0	2
Ovens	839	12	37.5 %	0	0	0	0	0	79
Rangehoods	184	12	37.5 %	0	0	0	0	0	17
Smoke Alarms	22	6	37.5 %	0	0	0	0	0	2
Subtotal	**5,258**			**392**	**158**	**137**	**0**	**0**	**743**
Existing Common Property									
Automatic Gate - Controls	1	5	37.5 %	0	0	0	0	0	0
Automatic Gate - Motors	52	10	37.5 %	0	0	0	0	0	4
Garbage Bins	68	10	37.5 %	0	0	0	0	0	6
Intercom System Assets	169	10	37.5 %	0	0	0	0	0	16
Light Shades	4	5	37.5 %	0	0	0	0	0	0
MATV System	49	10	37.5 %	0	0	0	0	0	4
Security Monitoring Door Controllers & Code Pads	17	5	37.5 %	0	0	0	0	0	1
Smoke Alarms	6	6	37.5 %	0	0	0	0	0	0
Subtotal	**366**			**0**	**0**	**0**	**0**	**0**	**31**
Total Division 40 - Effective Life Rate	3,253			392	158	137	0	0	0
Total Division 40 - Pooled (Page 17)	2,371			1,205	1,067	669	749	473	774
Total Division 40	**5,624**			**1,597**	**1,225**	**806**	**749**	**473**	**774**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**36,709**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**31,604**
Total Depreciation	**42,333**			**2,618**	**2,246**	**1,827**	**1,770**	**1,494**	**32,378**

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Diminishing Method (Years 11-15)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-17 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance 1-Jul-17 30-Jun-18 Year 11 ($)	1-Jul-18 30-Jun-19 Year 12 ($)	1-Jul-19 30-Jun-20 Year 13 ($)	1-Jul-20 30-Jun-21 Year 14 ($)	1-Jul-21 30-Jun-22 Year 15 ($)	TWDV @ 1-Jul-22 ($)
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	127	10	37.5 %	0	0	0	0	0	12
Bathroom Accessories - Freestanding	1	5	37.5 %	0	0	0	0	0	0
Blinds	21	10	37.5 %	0	0	0	0	0	2
Carpet	52	10	37.5 %	0	0	0	0	0	4
Cooktops	22	12	37.5 %	0	0	0	0	0	2
Curtains	6	6	37.5 %	0	0	0	0	0	0
Door Closers	6	10	37.5 %	0	0	0	0	0	0
Floating Timber Floors	348	15	37.5 %	0	0	0	0	0	33
Heat, Light & Exhaust Units	6	10	37.5 %	0	0	0	0	0	0
Hot Water Systems	54	12	37.5 %	0	0	0	0	0	5
Light Shades	2	5	37.5 %	0	0	0	0	0	0
Ovens	79	12	37.5 %	0	0	0	0	0	7
Rangehoods	17	12	37.5 %	0	0	0	0	0	1
Smoke Alarms	2	6	37.5 %	0	0	0	0	0	0
Subtotal	**743**			**0**	**0**	**0**	**0**	**0**	**66**
Existing Common Property									
Automatic Gate - Controls	0	5	40.0 %	0	0	0	0	0	0
Automatic Gate - Motors	4	10	37.5 %	0	0	0	0	0	0
Garbage Bins	6	10	37.5 %	0	0	0	0	0	0
Intercom System Assets	16	10	37.5 %	0	0	0	0	0	1
Light Shades	0	5	40.0 %	0	0	0	0	0	0
MATV System	4	10	37.5 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	1	5	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	33.3 %	0	0	0	0	0	0
Subtotal	**31**			**0**	**0**	**0**	**0**	**0**	**1**
Total Division 40 - Effective Life Rate	0			0	0	0	0	0	0
Total Division 40 - Pooled (Page 18)	774			293	184	114	73	43	67
Total Division 40	**774**			**293**	**184**	**114**	**73**	**43**	**67**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**31,604**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**26,499**
Total Depreciation	**32,378**			**1,314**	**1,205**	**1,135**	**1,094**	**1,064**	**26,566**

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Diminishing Method (Years 16-20)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-22 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance 1-Jul-22 30-Jun-23 Year 16 ($)	1-Jul-23 30-Jun-24 Year 17 ($)	1-Jul-24 30-Jun-25 Year 18 ($)	1-Jul-25 30-Jun-26 Year 19 ($)	1-Jul-26 30-Jun-27 Year 20 ($)	TWDV @ 1-Jul-27 ($)
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	12	10	37.5 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	40.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	0	0	0	0	0	0
Carpet	4	10	37.5 %	0	0	0	0	0	0
Cooktops	2	12	37.5 %	0	0	0	0	0	0
Curtains	0	6	33.3 %	0	0	0	0	0	0
Door Closers	0	10	20.0 %	0	0	0	0	0	0
Floating Timber Floors	33	15	37.5 %	0	0	0	0	0	3
Heat, Light & Exhaust Units	0	10	20.0 %	0	0	0	0	0	0
Hot Water Systems	5	12	37.5 %	0	0	0	0	0	0
Light Shades	0	5	40.0 %	0	0	0	0	0	0
Ovens	7	12	37.5 %	0	0	0	0	0	0
Rangehoods	1	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	33.3 %	0	0	0	0	0	0
Subtotal	**66**			**0**	**0**	**0**	**0**	**0**	**3**
Existing Common Property									
Automatic Gate - Controls	0	5	40.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	20.0 %	0	0	0	0	0	0
Garbage Bins	0	10	20.0 %	0	0	0	0	0	0
Intercom System Assets	1	10	37.5 %	0	0	0	0	0	0
Light Shades	0	5	40.0 %	0	0	0	0	0	0
MATV System	0	10	20.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	40.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	33.3 %	0	0	0	0	0	0
Subtotal	**1**			**0**	**0**	**0**	**0**	**0**	**0**
Total Division 40 - Effective Life Rate	0			0	0	0	0	0	0
Total Division 40 - Pooled (Page 19)	67			28	17	10	6	3	3
Total Division 40	**67**			**28**	**17**	**10**	**6**	**3**	**3**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**26,499**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**21,394**
Total Depreciation	**26,566**			**1,049**	**1,038**	**1,031**	**1,027**	**1,024**	**21,397**

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Pooling Schedule DV (Years 1-5)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 19-Jan-08 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-12 ($)
				19-Jan-08 30-Jun-08 Year 1 ($)	1-Jul-08 30-Jun-09 Year 2 ($)	1-Jul-09 30-Jun-10 Year 3 ($)	1-Jul-10 30-Jun-11 Year 4 ($)	1-Jul-11 30-Jun-12 Year 5 ($)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	*33	5	37.5 %	0	0	0	12	8	13
Blinds	*569	10	37.5 %	0	0	0	213	134	222
Carpet	*885	10	37.5 %	0	0	0	0	332	553
Cooktops	*601	12	37.5 %	0	0	0	225	141	235
Curtains	*165	6	37.5 %	0	0	0	62	39	64
Door Closers	*154	10	37.5 %	0	0	0	58	36	60
Floating Timber Floors	0	15	0.0 %	0	0	0	0	0	0
Heat, Light & Exhaust Units	*169	10	37.5 %	0	0	0	63	40	66
Hot Water Systems	*896	12	37.5 %	0	0	0	0	336	560
Light Shades	*66	5	37.5 %	0	0	0	25	15	26
Ovens	0	12	0.0 %	0	0	0	0	0	0
Rangehoods	*472	12	37.5 %	0	0	0	177	111	184
Smoke Alarms	*58	6	37.5 %	0	0	0	22	14	22
Subtotal	**0**			**0**	**0**	**0**	**857**	**1,206**	**2,005**
Existing Common Property									
Automatic Gate - Controls	*3	5	37.5 %	0	0	0	1	1	1
Automatic Gate - Motors	*133	10	37.5 %	0	0	0	50	31	52
Garbage Bins	*174	10	37.5 %	0	0	0	65	41	68
Intercom System Assets	*434	10	37.5 %	0	0	0	163	102	169
Light Shades	*12	5	37.5 %	0	0	0	5	3	4
MATV System	*126	10	37.5 %	0	0	0	47	30	49
Security Monitoring Door Controllers & Code Pads	*44	5	37.5 %	0	0	0	17	10	17
Smoke Alarms	*14	6	37.5 %	0	0	0	5	3	6
Subtotal	**0**			**0**	**0**	**0**	**353**	**221**	**366**
Total - Pooled Items	**0**			**0**	**0**	**0**	**1,210**	**1,427**	**2,371**

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Pooling Schedule DV (Years 6-10)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-12 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-17 ($)
				1-Jul-12 30-Jun-13 Year 6 ($)	1-Jul-13 30-Jun-14 Year 7 ($)	1-Jul-14 30-Jun-15 Year 8 ($)	1-Jul-15 30-Jun-16 Year 9 ($)	1-Jul-16 30-Jun-17 Year 10 ($)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	*836	10	37.5%	0	314	196	122	77	127
Bathroom Accessories - Freestanding	13	5	37.5%	5	3	2	1	1	1
Blinds	222	10	37.5%	83	52	33	20	13	21
Carpet	553	10	37.5%	207	130	81	51	32	52
Cooktops	235	12	37.5%	88	55	35	21	14	22
Curtains	64	6	37.5%	24	15	9	6	4	6
Door Closers	60	10	37.5%	23	14	9	5	3	6
Floating Timber Floors	*891	15	37.5%	0	0	0	334	209	348
Heat, Light & Exhaust Units	66	10	37.5%	25	15	10	6	4	6
Hot Water Systems	560	12	37.5%	210	131	82	51	32	54
Light Shades	26	5	37.5%	10	6	4	2	2	2
Ovens	*839	12	37.5%	315	197	123	77	48	79
Rangehoods	184	12	37.5%	69	43	27	17	11	17
Smoke Alarms	22	6	37.5%	8	5	3	2	2	2
Subtotal	**2,005**			**1,067**	**980**	**614**	**715**	**452**	**743**
Existing Common Property									
Automatic Gate - Controls	1	5	37.5%	1	0	0	0	0	0
Automatic Gate - Motors	52	10	37.5%	20	12	8	5	3	4
Garbage Bins	68	10	37.5%	26	16	10	6	4	6
Intercom System Assets	169	10	37.5%	63	40	25	15	10	16
Light Shades	4	5	37.5%	2	1	1	0	0	0
MATV System	49	10	37.5%	18	12	7	5	3	4
Security Monitoring Door Controllers & Code Pads	17	5	37.5%	6	4	3	2	1	1
Smoke Alarms	6	6	37.5%	2	2	1	1	0	0
Subtotal	**366**			**138**	**87**	**55**	**34**	**21**	**31**
Total - Pooled Items	**2,371**			**1,205**	**1,067**	**669**	**749**	**473**	**774**

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Pooling Schedule DV (Years 11-15)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-17 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-22 ($)
				1-Jul-17 30-Jun-18 Year 11 ($)	1-Jul-18 30-Jun-19 Year 12 ($)	1-Jul-19 30-Jun-20 Year 13 ($)	1-Jul-20 30-Jun-21 Year 14 ($)	1-Jul-21 30-Jun-22 Year 15 ($)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	127	10	37.5 %	48	30	18	12	7	12
Bathroom Accessories - Freestanding	1	5	37.5 %	1	0	0	0	0	0
Blinds	21	10	37.5 %	8	5	3	2	1	2
Carpet	52	10	37.5 %	20	12	8	5	3	4
Cooktops	22	12	37.5 %	8	5	3	2	2	2
Curtains	6	6	37.5 %	2	2	1	1	0	0
Door Closers	6	10	37.5 %	2	2	1	1	0	0
Floating Timber Floors	348	15	37.5 %	131	81	51	32	20	33
Heat, Light & Exhaust Units	6	10	37.5 %	2	2	1	1	0	0
Hot Water Systems	54	12	37.5 %	20	13	8	5	3	5
Light Shades	2	5	37.5 %	1	1	0	0	0	0
Ovens	79	12	37.5 %	30	18	12	7	5	7
Rangehoods	17	12	37.5 %	6	4	3	2	1	1
Smoke Alarms	2	6	37.5 %	1	1	0	0	0	0
Subtotal	**743**			**280**	**176**	**109**	**70**	**42**	**66**
Existing Common Property									
Automatic Gate - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Gate - Motors	4	10	37.5 %	2	1	1	0	0	0
Garbage Bins	6	10	37.5 %	2	2	1	1	0	0
Intercom System Assets	16	10	37.5 %	6	4	2	2	1	1
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	4	10	37.5 %	2	1	1	0	0	0
Security Monitoring Door Controllers & Code Pads	1	5	37.5 %	1	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	**31**			**13**	**8**	**5**	**3**	**1**	**1**
Total - Pooled Items	**774**			**293**	**184**	**114**	**73**	**43**	**67**

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Pooling Schedule DV (Years 16-20)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-22 ($)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-27 ($)
				1-Jul-22 30-Jun-23 Year 16 ($)	1-Jul-23 30-Jun-24 Year 17 ($)	1-Jul-24 30-Jun-25 Year 18 ($)	1-Jul-25 30-Jun-26 Year 19 ($)	1-Jul-26 30-Jun-27 Year 20 ($)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	12	10	37.5 %	5	3	2	1	1	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	1	1	0	0	0	0
Carpet	4	10	37.5 %	2	1	1	0	0	0
Cooktops	2	12	37.5 %	1	1	0	0	0	0
Curtains	0	6	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Floating Timber Floors	33	15	37.5 %	12	8	5	3	2	3
Heat, Light & Exhaust Units	0	10	0.0 %	0	0	0	0	0	0
Hot Water Systems	5	12	37.5 %	2	1	1	1	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	7	12	37.5 %	3	2	1	1	0	0
Rangehoods	1	12	37.5 %	1	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	**66**			**27**	**17**	**10**	**6**	**3**	**3**
Existing Common Property									
Automatic Gate - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Intercom System Assets	1	10	37.5 %	1	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	**1**			**1**	**0**	**0**	**0**	**0**	**0**
Total - Pooled Items	**67**			**28**	**17**	**10**	**6**	**3**	**3**

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Summary

Prime Cost Calculation

1.1 Deduction Groupings - Prime Cost

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate.

Basic Rate (%)	Years				
	1-Jul-10 30-Jun-11 Year 4	1-Jul-11 30-Jun-12 Year 5	1-Jul-12 30-Jun-13 Year 6	1-Jul-13 30-Jun-14 Year 7	1-Jul-14 30-Jun-15 Year 8
2.50 %	$1,021	$1,021	$1,021	$1,021	$1,021
6.67 %	$172	$172	$172	$172	$172
8.33 %	$435	$435	$435	$435	$435
10.00 %	$773	$773	$773	$773	$773
16.67 %	$105	$105	$105	$53	$0
20.00 %	$107	$107	$58	$0	$0
Total	**$2,613**	**$2,613**	**$2,564**	**$2,454**	**$2,401**

Basic Rate (%)	Years				
	1-Jul-15 30-Jun-16 Year 9	1-Jul-16 30-Jun-17 Year 10	1-Jul-17 30-Jun-18 Year 11	1-Jul-18 30-Jun-19 Year 12	1-Jul-19 30-Jun-20 Year 13
2.50 %	$1,021	$1,021	$1,021	$1,021	$1,021
6.67 %	$172	$172	$172	$172	$172
8.33 %	$435	$435	$435	$435	$246
10.00 %	$773	$773	$417	$0	$0
16.67 %	$0	$0	$0	$0	$0
20.00 %	$0	$0	$0	$0	$0
Total	**$2,401**	**$2,401**	**$2,045**	**$1,628**	**$1,439**

1.2 Depreciation of Plant and Equipment

This section lists the plant & equipment relevant to this property and their corresponding depreciation claims under the Prime Cost method.

The low-value option has not been applied, as this option is based on the Diminishing Value method. However, the purchaser can choose to depreciate low cost assets and low-value assets as part of a low value pool, even if other assets are being depreciated under the Prime Cost method.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO at the date this report has been prepared.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings (depending on when the item

was purchased). The effective life of an asset is divided into 100 to determine the basic Prime Cost rate for the asset.

1.3 Prime Cost Total - Plant & Equipment and Division 43

Date	Effective Life Plant	Division 43	Total
19-Jan-08 to 30-Jun-08	712	31	743
1-Jul-08 to 30-Jun-09	1,592	1,021	2,613
1-Jul-09 to 30-Jun-10	1,592	1,021	2,613
1-Jul-10 to 30-Jun-11	1,592	1,021	2,613
1-Jul-11 to 30-Jun-12	1,592	1,021	2,613
1-Jul-12 to 30-Jun-13	1,543	1,021	2,564
1-Jul-13 to 30-Jun-14	1,433	1,021	2,454
1-Jul-14 to 30-Jun-15	1,380	1,021	2,401
1-Jul-15 to 30-Jun-16	1,380	1,021	2,401
1-Jul-16 to 30-Jun-17	1,380	1,021	2,401
1-Jul-17 to 30-Jun-18	1,024	1,021	2,045
1-Jul-18 to 30-Jun-19	607	1,021	1,628
1-Jul-19 to 30-Jun-20	418	1,021	1,439
1-Jul-20 to 30-Jun-21	172	1,021	1,193
1-Jul-21 to 30-Jun-22	172	1,021	1,193
1-Jul-22 to 30-Jun-23	96	1,021	1,117
1-Jul-23 to 30-Jun-24	0	1,021	1,021
1-Jul-24 to 30-Jun-25	0	1,021	1,021
1-Jul-25 to 30-Jun-26	0	1,021	1,021
1-Jul-26 to 30-Jun-27	0	1,021	1,021
1-Jul-27 to 30-Jun-28	0	1,021	1,021
1-Jul-28 to 30-Jun-29	0	1,021	1,021
1-Jul-29 to 30-Jun-30	0	1,021	1,021
1-Jul-30 to 30-Jun-31	0	1,021	1,021
1-Jul-31 to 30-Jun-32	0	1,021	1,021
1-Jul-32 to 30-Jun-33	0	1,021	1,021
1-Jul-33 to 30-Jun-34	0	1,021	1,021
1-Jul-34 to 30-Jun-35	0	1,021	1,021
1-Jul-35 to 30-Jun-36	0	1,021	1,021
1-Jul-36 to 30-Jun-37	0	1,021	1,021
1-Jul-37 to 30-Jun-38	0	1,021	1,021
1-Jul-38 to 30-Jun-39	0	1,021	1,021

Date	Effective Life Plant	Division 43	Total
1-Jul-39 to 30-Jun-40	0	1,021	1,021
1-Jul-40 to 30-Jun-41	0	1,021	1,021
1-Jul-41 to 30-Jun-42	0	1,021	1,021
1-Jul-42 to 30-Jun-43	0	1,021	1,021
1-Jul-43 to 30-Jun-44	0	1,021	1,021
1-Jul-44 to 30-Jun-45	0	1,021	1,021
1-Jul-45 to 30-Jun-46	0	1,021	1,021
1-Jul-46 to 30-Jun-47	0	1,021	1,021

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Prime Cost Method (Years 1-5)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 19-Jan-08 ($)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-12 ($)
				19-Jan-08 30-Jun-08 Year 1 ($)	1-Jul-08 30-Jun-09 Year 2 ($)	1-Jul-09 30-Jun-10 Year 3 ($)	1-Jul-10 30-Jun-11 Year 4 ($)	1-Jul-11 30-Jun-12 Year 5 ($)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	2,801	10	10.0 %	126	280	280	280	280	1,555
Bathroom Accessories - Freestanding	111	5	20.0 %	10	22	22	22	22	13
Blinds	976	10	10.0 %	44	98	98	98	98	540
Carpet	1,899	10	10.0 %	85	190	190	190	190	1,054
Cooktops	935	12	8.3 %	35	78	78	78	78	588
Curtains	436	6	16.7 %	33	73	73	73	73	111
Door Closers	265	10	10.0 %	12	27	27	27	27	145
Floating Timber Floors	2,581	15	6.7 %	77	172	172	172	172	1,816
Heat, Light & Exhaust Units	290	10	10.0 %	13	29	29	29	29	161
Hot Water Systems	1,673	12	8.3 %	62	139	139	139	139	1,055
Light Shades	224	5	20.0 %	20	45	45	45	45	24
Ovens	1,881	12	8.3 %	70	157	157	157	157	1,183
Rangehoods	736	12	8.3 %	27	61	61	61	61	465
Smoke Alarms	153	6	16.7 %	11	26	26	26	26	38
Subtotal	**14,961**			**625**	**1,397**	**1,397**	**1,397**	**1,397**	**8,748**
Existing Common Property									
Automatic Gate - Controls	10	5	20.0 %	1	2	2	2	2	1
Automatic Gate - Motors	229	10	10.0 %	10	23	23	23	23	127
Garbage Bins	298	10	10.0 %	13	30	30	30	30	165
Intercom System Assets	744	10	10.0 %	33	74	74	74	74	415
Light Shades	40	5	20.0 %	4	8	8	8	8	4
MATV System	218	10	10.0 %	10	22	22	22	22	120
Security Monitoring Door Controllers & Code Pads	149	5	20.0 %	13	30	30	30	30	16
Smoke Alarms	36	6	16.7 %	3	6	6	6	6	9
Subtotal	**1,724**			**87**	**195**	**195**	**195**	**195**	**857**
Total Division 40 - Effective Life Rate	**16,685**			**712**	**1,592**	**1,592**	**1,592**	**1,592**	**9,605**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**40,824**			**31**	**1,021**	**1,021**	**1,021**	**1,021**	**36,709**
Total Depreciation	**57,509**			**743**	**2,613**	**2,613**	**2,613**	**2,613**	**46,314**

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Prime Cost Method (Years 6-10)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-12 ($)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-17 ($)
				1-Jul-12 30-Jun-13 Year 6 ($)	1-Jul-13 30-Jun-14 Year 7 ($)	1-Jul-14 30-Jun-15 Year 8 ($)	1-Jul-15 30-Jun-16 Year 9 ($)	1-Jul-16 30-Jun-17 Year 10 ($)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	1,555	10	10.0 %	280	280	280	280	280	155
Bathroom Accessories - Freestanding	13	5	20.0 %	13	0	0	0	0	0
Blinds	540	10	10.0 %	98	98	98	98	98	50
Carpet	1,054	10	10.0 %	190	190	190	190	190	104
Cooktops	588	12	8.3 %	78	78	78	78	78	198
Curtains	111	6	16.7 %	73	38	0	0	0	0
Door Closers	145	10	10.0 %	27	27	27	27	27	10
Floating Timber Floors	1,816	15	6.7 %	172	172	172	172	172	956
Heat, Light & Exhaust Units	161	10	10.0 %	29	29	29	29	29	16
Hot Water Systems	1,055	12	8.3 %	139	139	139	139	139	360
Light Shades	24	5	20.0 %	24	0	0	0	0	0
Ovens	1,183	12	8.3 %	157	157	157	157	157	398
Rangehoods	465	12	8.3 %	61	61	61	61	61	160
Smoke Alarms	38	6	16.7 %	26	12	0	0	0	0
Subtotal	**8,748**			**1,367**	**1,281**	**1,231**	**1,231**	**1,231**	**2,407**
Existing Common Property									
Automatic Gate - Controls	1	5	20.0 %	1	0	0	0	0	0
Automatic Gate - Motors	127	10	10.0 %	23	23	23	23	23	12
Garbage Bins	165	10	10.0 %	30	30	30	30	30	15
Intercom System Assets	415	10	10.0 %	74	74	74	74	74	45
Light Shades	4	5	20.0 %	4	0	0	0	0	0
MATV System	120	10	10.0 %	22	22	22	22	22	10
Security Monitoring Door Controllers & Code Pads	16	5	20.0 %	16	0	0	0	0	0
Smoke Alarms	9	6	16.7 %	6	3	0	0	0	0
Subtotal	**857**			**176**	**152**	**149**	**149**	**149**	**82**
Total Division 40 - Effective Life Rate	**9,605**			**1,543**	**1,433**	**1,380**	**1,380**	**1,380**	**2,489**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**36,709**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**31,604**
Total Depreciation	**46,314**			**2,564**	**2,454**	**2,401**	**2,401**	**2,401**	**34,093**

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Prime Cost Method (Years 11-15)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-17 ($)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-22 ($)
				1-Jul-17 30-Jun-18 Year 11 ($)	1-Jul-18 30-Jun-19 Year 12 ($)	1-Jul-19 30-Jun-20 Year 13 ($)	1-Jul-20 30-Jun-21 Year 14 ($)	1-Jul-21 30-Jun-22 Year 15 ($)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	155	10	10.0 %	155	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0 %	0	0	0	0	0	0
Blinds	50	10	10.0 %	50	0	0	0	0	0
Carpet	104	10	10.0 %	104	0	0	0	0	0
Cooktops	198	12	8.3 %	78	78	42	0	0	0
Curtains	0	6	16.7 %	0	0	0	0	0	0
Door Closers	10	10	10.0 %	10	0	0	0	0	0
Floating Timber Floors	956	15	6.7 %	172	172	172	172	172	96
Heat, Light & Exhaust Units	16	10	10.0 %	16	0	0	0	0	0
Hot Water Systems	360	12	8.3 %	139	139	82	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	398	12	8.3 %	157	157	84	0	0	0
Rangehoods	160	12	8.3 %	61	61	38	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	**2,407**			**942**	**607**	**418**	**172**	**172**	**96**
Existing Common Property									
Automatic Gate - Controls	0	5	20.0 %	0	0	0	0	0	0
Automatic Gate - Motors	12	10	10.0 %	12	0	0	0	0	0
Garbage Bins	15	10	10.0 %	15	0	0	0	0	0
Intercom System Assets	45	10	10.0 %	45	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
MATV System	10	10	10.0 %	10	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	20.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	**82**			**82**	**0**	**0**	**0**	**0**	**0**
Total Division 40 - Effective Life Rate	**2,489**			**1,024**	**607**	**418**	**172**	**172**	**96**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**31,604**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**26,499**
Total Depreciation	**34,093**			**2,045**	**1,628**	**1,439**	**1,193**	**1,193**	**26,595**

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Prime Cost Method (Years 16-20)

Unit 6/5 Clayton Avenue
PLYMPTON, SA 5038

Tax Grouping	Total Cost @ 1-Jul-22 ($)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-27 ($)
				1-Jul-22 30-Jun-23 Year 16 ($)	1-Jul-23 30-Jun-24 Year 17 ($)	1-Jul-24 30-Jun-25 Year 18 ($)	1-Jul-25 30-Jun-26 Year 19 ($)	1-Jul-26 30-Jun-27 Year 20 ($)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	20.0 %	0	0	0	0	0	0
Blinds	0	10	10.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Curtains	0	6	16.7 %	0	0	0	0	0	0
Door Closers	0	10	10.0 %	0	0	0	0	0	0
Floating Timber Floors	96	15	6.7 %	96	0	0	0	0	0
Heat, Light & Exhaust Units	0	10	10.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	**96**			**96**	**0**	**0**	**0**	**0**	**0**
Existing Common Property									
Automatic Gate - Controls	0	5	20.0 %	0	0	0	0	0	0
Automatic Gate - Motors	0	10	10.0 %	0	0	0	0	0	0
Garbage Bins	0	10	10.0 %	0	0	0	0	0	0
Intercom System Assets	0	10	10.0 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
MATV System	0	10	10.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	20.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	**0**			**0**	**0**	**0**	**0**	**0**	**0**
Total Division 40 - Effective Life Rate	**96**			**96**	**0**	**0**	**0**	**0**	**0**
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	**26,499**			**1,021**	**1,021**	**1,021**	**1,021**	**1,021**	**21,394**
Total Depreciation	**26,595**			**1,117**	**1,021**	**1,021**	**1,021**	**1,021**	**21,394**

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Summary

Division 43

Building Write-Off Allowance

1.1 Special Building Write-Off allowance (Division 43)

There is available to Mr B Rademacher and Mrs R M Rademacher as trustees for Benroz Superannuation Trust a Division 43 special building write-off allowance which applies to income producing Residential buildings which commenced additional works from the 18th July 1985 to the present time.

Under current Tax Legislation, the owner of the property is eligible to claim the Division 43 write-off allowance for a maximum of 40 years after the additional works completion date. The Division 43 allowance applicable to this property is calculated below.

Total Cost for Division 43 application at;

Works	Date	Rate	Original Cost
Additional Works	20-Jun-08	2.5 %	$40,824

Calculation for write-off provision,

PERIOD	DIV 43 ($)
20-Jun-08 to 30-Jun-08	31
1-Jul-08 to 30-Jun-09	1,021
1-Jul-09 to 30-Jun-10	1,021
1-Jul-10 to 30-Jun-11	1,021
1-Jul-11 to 30-Jun-12	1,021
1-Jul-12 to 30-Jun-13	1,021
1-Jul-13 to 30-Jun-14	1,021
1-Jul-14 to 30-Jun-15	1,021
1-Jul-15 to 30-Jun-16	1,021
1-Jul-16 to 30-Jun-17	1,021

Appendix One

40 Year Projection

Appendix One - 40 Year Projection

Years 1-21		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value ($)	Prime Cost ($)
19-Jan-08 30-Jun-08	1,457	743
1-Jul-08 30-Jun-09	3,909	2,613
1-Jul-09 30-Jun-10	3,320	2,613
1-Jul-10 30-Jun-11	3,402	2,613
1-Jul-11 30-Jun-12	3,088	2,613
1-Jul-12 30-Jun-13	2,618	2,564
1-Jul-13 30-Jun-14	2,246	2,454
1-Jul-14 30-Jun-15	1,827	2,401
1-Jul-15 30-Jun-16	1,770	2,401
1-Jul-16 30-Jun-17	1,494	2,401
1-Jul-17 30-Jun-18	1,314	2,045
1-Jul-18 30-Jun-19	1,205	1,628
1-Jul-19 30-Jun-20	1,135	1,439
1-Jul-20 30-Jun-21	1,094	1,193
1-Jul-21 30-Jun-22	1,064	1,193
1-Jul-22 30-Jun-23	1,049	1,117
1-Jul-23 30-Jun-24	1,038	1,021
1-Jul-24 30-Jun-25	1,031	1,021
1-Jul-25 30-Jun-26	1,027	1,021
1-Jul-26 30-Jun-27	1,024	1,021
1-Jul-27 30-Jun-28	1,022	1,021

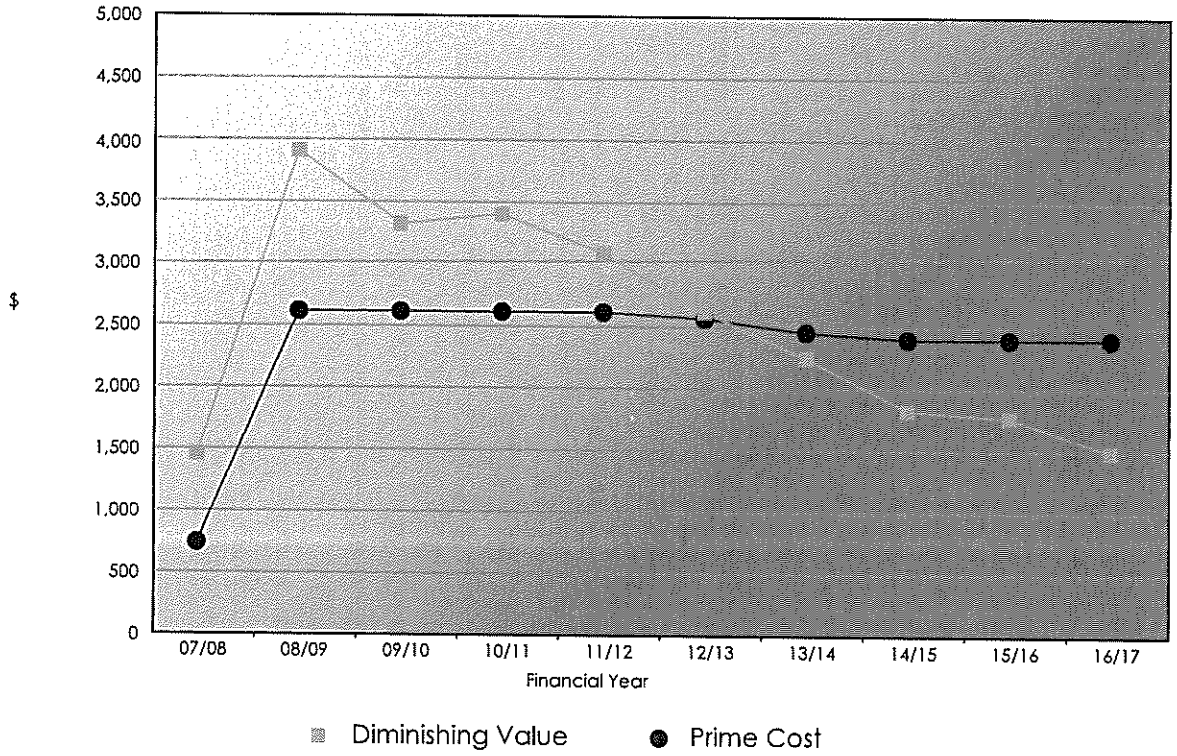
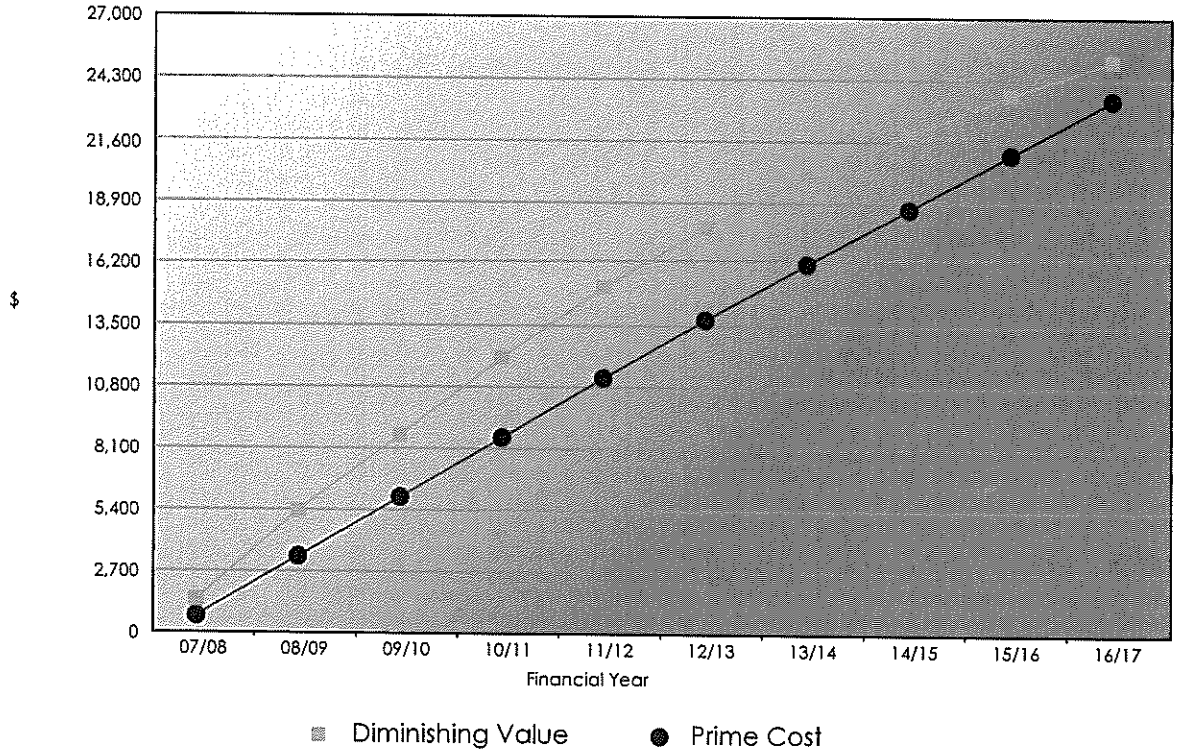
Years 22-41		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value ($)	Prime Cost ($)
1-Jul-28 30-Jun-29	1,022	1,021
1-Jul-29 30-Jun-30	1,022	1,021
1-Jul-30 30-Jun-31	1,021	1,021
1-Jul-31 30-Jun-32	1,021	1,021
1-Jul-32 30-Jun-33	1,021	1,021
1-Jul-33 30-Jun-34	1,021	1,021
1-Jul-34 30-Jun-35	1,021	1,021
1-Jul-35 30-Jun-36	1,021	1,021
1-Jul-36 30-Jun-37	1,021	1,021
1-Jul-37 30-Jun-38	1,021	1,021
1-Jul-38 30-Jun-39	1,021	1,021
1-Jul-39 30-Jun-40	1,021	1,021
1-Jul-40 30-Jun-41	1,021	1,021
1-Jul-41 30-Jun-42	1,021	1,021
1-Jul-42 30-Jun-43	1,021	1,021
1-Jul-43 30-Jun-44	1,021	1,021
1-Jul-44 30-Jun-45	1,021	1,021
1-Jul-45 30-Jun-46	1,021	1,021
1-Jul-46 30-Jun-47	1,021	1,021
1-Jul-47 30-Jun-48	974	974
Total	**57,509**	**57,509**

Appendix Two & Three

Graphical Representation

Comparative & Cumulative Analysis

Appendix Two - Comparative Analysis



Appendix Three - Cumulative Analysis