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## **capital allowance & tax depreciation report**

**13 Woodlight Street**

**MANGO HILL, QLD 4509**

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1300 922 220

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27-October-2014

Mr Steve Bell  
Bellrus Borrowing PTY Ltd ATF Bellrus Superannuation Fund  
30 Eumina Street  
CAMERON PARK, NSW 2285

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Dear Steve,

**Re: 13 Woodlight Street MANGO HILL, QLD 4509**

Thank you for selecting Capital Claims to undertake an assessment of your investment property depreciation entitlements for the above address.

Our goal at Capital Claims is maximise the affordability of investment property ownership. Our extensive experience in this specialist area of quantity surveying has allowed us to sharpen our ability to maximise your claim. We uncover and assess all possible depreciable items within the ATO guidelines, ensuring that as our client you receive every dollar to which you are entitled.

Please find herewith a detailed report outlining all depreciable claims allowable under Divisions 40 and 43 of the Income Tax Assessment Act 1997.

**Key Report Elements**

- **Property Information** (page 3) – please review this information to confirm accuracy of details;
- **40 Year Projection** (page 5) – summarises the full entitlements forecasted over the life of the property;
- **Graphical Representation** (page 6) – provides for a quick assessment of the comparable depreciation methods;
- **Detailed Depreciation Schedules** (pages 7-9) – all depreciable assets and capital allowances are itemised and projected.

Should you require any clarification or have any queries with respect to the contents of this report, or if you have any feedback you would like to share with us, please do not hesitate to contact us on 1300 922 220.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Mark Wilkins', is positioned above the printed name.

Mark Wilkins  
Managing Director

**It is important to note that any change of property ownership, or the completion of any extensive capital works, will make the contents of this report inaccurate or void. In these circumstances please contact us to ensure the report remains compliant and valid.**

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### **Disclaimer**

The information provided in this report has been prepared by Capital Claims Pty Ltd, as property depreciation consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client and authorities. It is intended for use by the parties to whom directed. The contents should 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 advisors before relying on these schedules.

Capital Claims Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or relying on this document.

## Property Information

<b>Property Owner:</b>	Bellrus Borrowing PTY Ltd ATF Bellrus Superannuation Fund
<b>Property Address:</b>	13 Woodlight Street MANGO HILL, QLD 4509
<b>Settlement Date:</b>	17-October-2014
<b>Purchase Price:</b>	\$468,500
<b>Days in First Year:</b>	255
<b>Property Type:</b>	Residential
<b>Schedule Start Date:</b>	18-October-2014
<b>Construction Cost @ Schedule Preparation Date:</b>	\$254,225
<b>Building First Use:</b>	17-October-2014

## Schedule of Information

<b>Written and Verbal Information Provided by:</b>	Bellrus Borrowing PTY Ltd ATF Bellrus Superannuation Fund
<b>Plans and Specifications Prepared by:</b>	Villaworld Group

## Methodology

As an overview of the methodology applied in this report, below is a brief of the methods, adjustments and applied legislation utilised to maximise the claims for your property. The following measures have been applied:

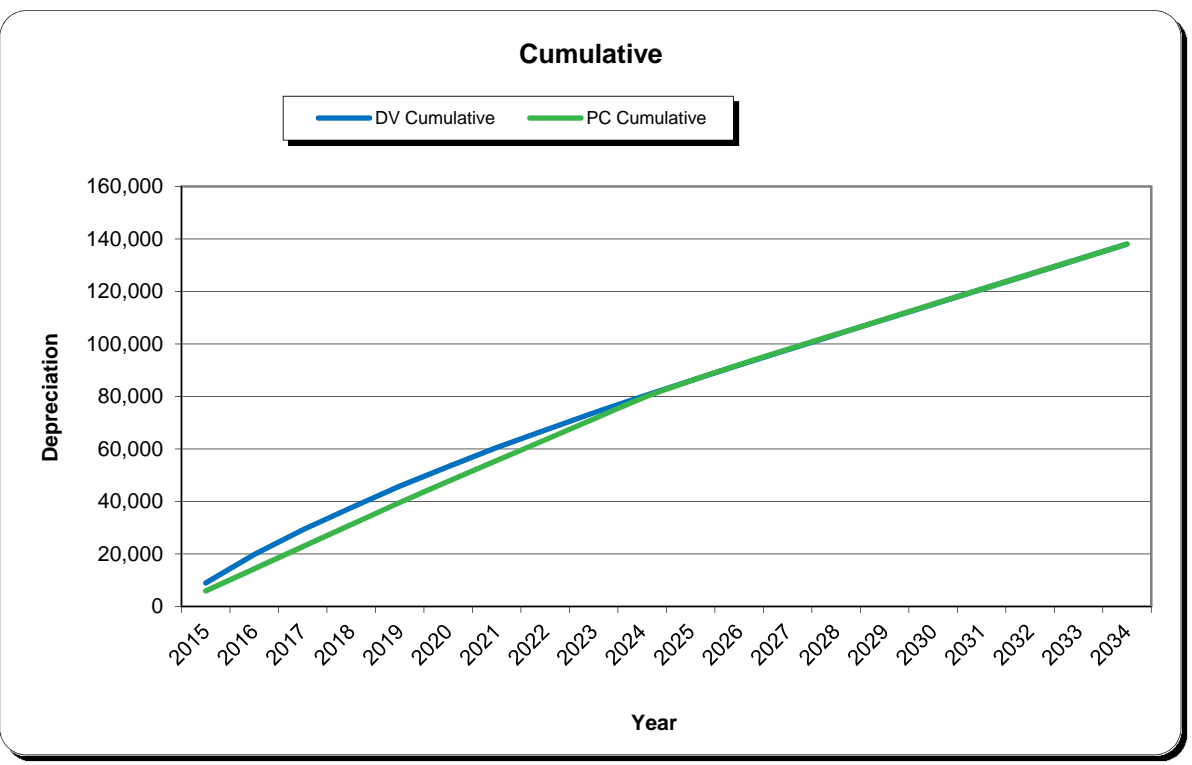
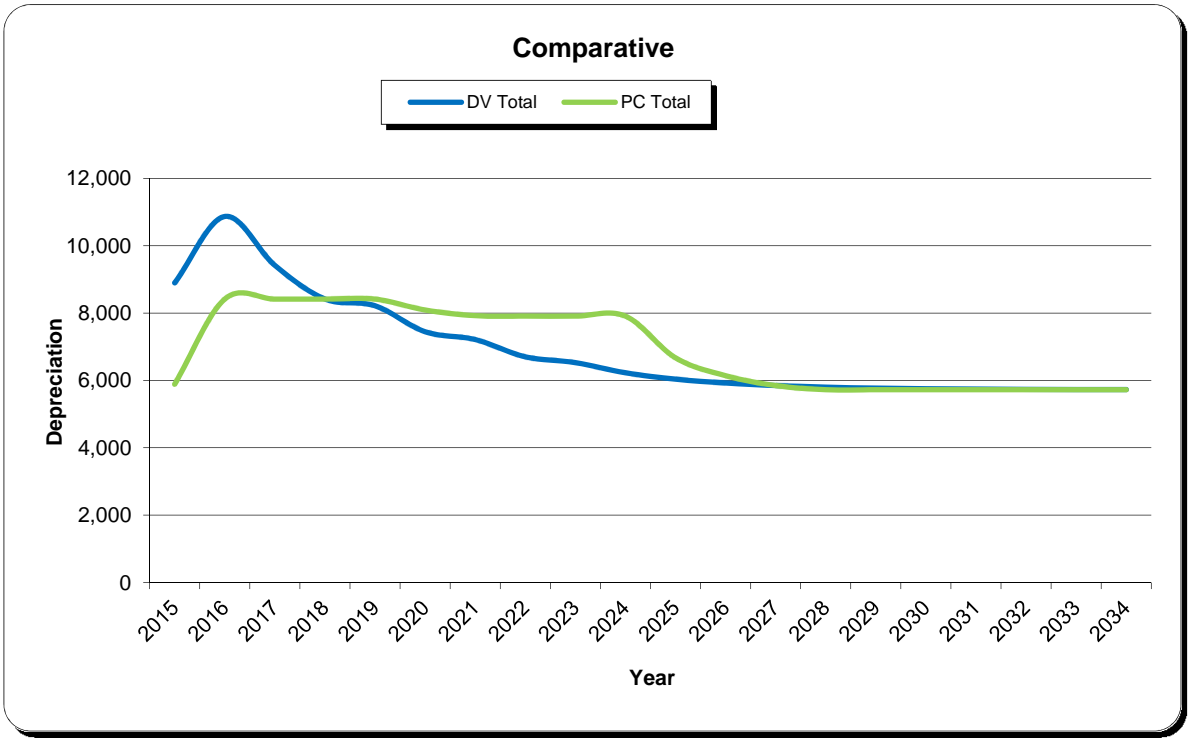
- **Pro-Rata Adjusted** - the first year is adjusted to the number of days from purchase till 30th June;
- **Low Cost Pool** - assets costing less than \$1000 at acquisition have been allocated to a common pool to be depreciated at 18.75% in the year of acquisition and each year thereafter at 37.5%;
- **Low Value Pool** - assets with an adjusted value less than \$1000 at the start of each financial year have been allocated to a common pool to be depreciated at 37.5% each year;
- **Preliminaries and Consultants Fees** - have been apportioned within the schedules;
- **Non Depreciable Items** - have been excluded from the schedules, including:
  - Land cost;
  - Rates & taxes;
  - Holding costs;
  - Soft landscaping;
  - Non qualifying works;
- **Estimated Costs** - where actual cost information was not available, Capital Claims have estimated these assets/works using current cost advice;
- **Alternative Schedules** - two alternative schedules have been applied, Diminishing Value (including Pooling) and Prime Cost. You will need to select which one suits your own personal investment structure, your financial advisor can assist you with this;
- **Existing Schedules** - we have assumed that there are not any existing depreciation schedules currently being used for this property or within the contract of sale.
- **\$300 immediate write-off** - individual assets costing \$300 or less are written off in full in the first year of ownership;
- **Scrapped Assets** - Where a depreciating asset has been removed from the property and effectively scrapped, the residual value will appear in the schedule in **blue font** in the year the asset was scrapped;

For a further detailed understanding of the legislation applied within this report please refer to the section titled "Additional Information" on page 11 of this report. Here you will find the references, interpretations, assumptions and rulings applied in preparing this report. If you have any further questions regarding the methodology of this report please feel free to contact our helpful team at Capital Claims.

## 40 Year Projection

Period			Diminishing Value				Prime Cost		
Year	Start Date	End Date	Diminishing Value	Pooling	Division 43	DV Total	Prime Cost	Division 43	PC Total
1	18-Oct-14	30-Jun-15	3,353	1,544	3,999	8,896	1,888	3,999	5,887
2	01-Jul-15	30-Jun-16	2,633	2,511	5,724	10,868	2,690	5,724	8,414
3	01-Jul-16	30-Jun-17	2,124	1,568	5,724	9,416	2,690	5,724	8,414
4	01-Jul-17	30-Jun-18	1,713	980	5,724	8,417	2,690	5,724	8,414
5	01-Jul-18	30-Jun-19	933	1,559	5,724	8,216	2,690	5,724	8,414
6	01-Jul-19	30-Jun-20	746	976	5,724	7,446	2,366	5,724	8,090
7	01-Jul-20	30-Jun-21	275	1,214	5,724	7,213	2,198	5,724	7,922
8	01-Jul-21	30-Jun-22	220	758	5,724	6,702	2,184	5,724	7,908
9	01-Jul-22	30-Jun-23	0	804	5,724	6,528	2,184	5,724	7,908
10	01-Jul-23	30-Jun-24	0	503	5,724	6,227	2,184	5,724	7,908
11	01-Jul-24	30-Jun-25	0	312	5,724	6,036	946	5,724	6,670
12	01-Jul-25	30-Jun-26	0	198	5,724	5,922	417	5,724	6,141
13	01-Jul-26	30-Jun-27	0	124	5,724	5,848	123	5,724	5,847
14	01-Jul-27	30-Jun-28	0	77	5,724	5,801	0	5,724	5,724
15	01-Jul-28	30-Jun-29	0	46	5,724	5,770	0	5,724	5,724
16	01-Jul-29	30-Jun-30	0	29	5,724	5,753	0	5,724	5,724
17	01-Jul-30	30-Jun-31	0	17	5,724	5,741	0	5,724	5,724
18	01-Jul-31	30-Jun-32	0	11	5,724	5,735	0	5,724	5,724
19	01-Jul-32	30-Jun-33	0	5	5,724	5,729	0	5,724	5,724
20	01-Jul-33	30-Jun-34	0	3	5,724	5,727	0	5,724	5,724
21	01-Jul-34	30-Jun-35	0	2	5,724	5,726	0	5,724	5,724
22	01-Jul-35	30-Jun-36	0	2	5,724	5,726	0	5,724	5,724
23	01-Jul-36	30-Jun-37	0	0	5,724	5,724	0	5,724	5,724
24	01-Jul-37	30-Jun-38	0	0	5,724	5,724	0	5,724	5,724
25	01-Jul-38	30-Jun-39	0	0	5,724	5,724	0	5,724	5,724
26	01-Jul-39	30-Jun-40	0	0	5,724	5,724	0	5,724	5,724
27	01-Jul-40	30-Jun-41	0	0	5,724	5,724	0	5,724	5,724
28	01-Jul-41	30-Jun-42	0	0	5,724	5,724	0	5,724	5,724
29	01-Jul-42	30-Jun-43	0	0	5,724	5,724	0	5,724	5,724
30	01-Jul-43	30-Jun-44	0	0	5,724	5,724	0	5,724	5,724
31	01-Jul-44	30-Jun-45	0	0	5,724	5,724	0	5,724	5,724
32	01-Jul-45	30-Jun-46	0	0	5,724	5,724	0	5,724	5,724
33	01-Jul-46	30-Jun-47	0	0	5,724	5,724	0	5,724	5,724
34	01-Jul-47	30-Jun-48	0	0	5,724	5,724	0	5,724	5,724
35	01-Jul-48	30-Jun-49	0	0	5,724	5,724	0	5,724	5,724
36	01-Jul-49	30-Jun-50	0	0	5,724	5,724	0	5,724	5,724
37	01-Jul-50	30-Jun-51	0	0	5,724	5,724	0	5,724	5,724
38	01-Jul-51	30-Jun-52	0	0	5,724	5,724	0	5,724	5,724
39	01-Jul-52	30-Jun-53	0	0	5,724	5,724	0	5,724	5,724
40	01-Jul-53	30-Jun-54	0	0	5,724	5,724	0	5,724	5,724
41	01-Jul-54	30-Jun-55	0	0	1,725	1,725	0	1,725	1,725
<b>Total</b>			<b>\$ 11,997</b>	<b>\$ 13,243</b>	<b>\$ 228,975</b>	<b>\$ 254,215</b>	<b>\$ 25,250</b>	<b>\$ 228,975</b>	<b>\$ 254,225</b>

# Graphical Representation





## Diminishing Value Method

13 Woodlight Street MANGO HILL, QLD 4509

Financial Years 1 -10			13 Woodlight Street MANGO HILL, QLD 4509										Adjustable Value @ 30-Jun-24	
			Financial Year	1	2	3	4	5	6	7	8	9		10
			Start Date	18-Oct-14	01-Jul-15	01-Jul-16	01-Jul-17	01-Jul-18	01-Jul-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	01-Jul-24
			End Date	30-Jun-15	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	30-Jun-24
	Adjustable Value	Effective Life (yrs)	Decline in Value Rate											
<b>1. Unit Specific - Depreciating Assets (Division 40)</b>														
Air Conditioner - Split Systems	\$ 5,714	10	20.0%	802	982	786	629	503	402	0	0	0	0	245
Automatic Garage Door - Controls	\$ 198	5	100.0%	198	0	0	0	0	0	0	0	0	0	0
Automatic Garage Door - Motor	\$ 813	10	37.5%	0	0	0	0	0	0	0	0	0	0	9
Bathroom Accessories - Freestanding	\$ 256	5	100.0%	256	0	0	0	0	0	0	0	0	0	0
Blinds	\$ 3,925	10	37.5%	0	0	0	0	0	0	0	0	0	0	46
Carpet	\$ 4,879	10	20.0%	684	839	671	537	430	344	275	220	0	0	344
Ceiling Fans	\$ 908	5	37.5%	0	0	0	0	0	0	0	0	0	0	11
Cooktops	\$ 960	12	37.5%	0	0	0	0	0	0	0	0	0	0	11
Dishwashers	\$ 1,862	10	20.0%	261	320	256	205	0	0	0	0	0	0	49
Exhaust Fans	\$ 293	10	100.0%	293	0	0	0	0	0	0	0	0	0	0
Garbage Bins	\$ 186	10	100.0%	186	0	0	0	0	0	0	0	0	0	0
Hot Water Systems	\$ 1,693	12	16.7%	198	249	208	173	0	0	0	0	0	0	51
Light Shades	\$ 931	5	37.5%	0	0	0	0	0	0	0	0	0	0	11
Ovens	\$ 1,652	12	16.7%	193	243	203	169	0	0	0	0	0	0	51
Rangehoods	\$ 698	12	37.5%	0	0	0	0	0	0	0	0	0	0	8
Smoke Alarms	\$ 282	6	100.0%	282	0	0	0	0	0	0	0	0	0	0
<b>Sub Total</b>	<b>\$ 25,250</b>			<b>\$ 3,353</b>	<b>\$ 2,633</b>	<b>\$ 2,124</b>	<b>\$ 1,713</b>	<b>\$ 933</b>	<b>\$ 746</b>	<b>\$ 275</b>	<b>\$ 220</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 836</b>
<b>2. Low Cost &amp; Low Value Pool</b>														
<b>Sub Total</b>			<b>37.5%</b>	<b>\$ 1,544</b>	<b>\$ 2,511</b>	<b>\$ 1,568</b>	<b>\$ 980</b>	<b>\$ 1,559</b>	<b>\$ 976</b>	<b>\$ 1,214</b>	<b>\$ 758</b>	<b>\$ 804</b>	<b>\$ 503</b>	
<b>3. Division 40</b>														
<b>Sub Total</b>	<b>\$ 25,250</b>			<b>\$ 4,897</b>	<b>\$ 5,144</b>	<b>\$ 3,692</b>	<b>\$ 2,693</b>	<b>\$ 2,492</b>	<b>\$ 1,722</b>	<b>\$ 1,489</b>	<b>\$ 978</b>	<b>\$ 804</b>	<b>\$ 503</b>	<b>\$ 836</b>
<b>4. Division 43</b>														
<b>Sub Total</b>	<b>\$ 228,975</b>			<b>\$ 3,999</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 173,456</b>
<b>Annual Decline in Value - Total</b>	<b>\$ 254,225</b>			<b>\$ 8,896</b>	<b>\$ 10,868</b>	<b>\$ 9,416</b>	<b>\$ 8,417</b>	<b>\$ 8,216</b>	<b>\$ 7,446</b>	<b>\$ 7,213</b>	<b>\$ 6,702</b>	<b>\$ 6,528</b>	<b>\$ 6,227</b>	<b>\$ 174,292</b>

Job Number: 7149





## Low Cost and Low Value Pooling

13 Woodlight Street MANGO HILL, QLD 4509

Financial Years 1 -10			Financial Year										Adjustable Value @ 30-Jun-24	
			1	2	3	4	5	6	7	8	9	10		
			Start Date	18-Oct-14	01-Jul-15	01-Jul-16	01-Jul-17	01-Jul-18	01-Jul-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	
			End Date	30-Jun-15	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	
1. Unit Specific - Depreciating Assets (Division 40)	Adjustable Value	Decline in Value Rate												
Air Conditioner - Split Systems	\$ 1,610	37.5%	0	0	0	0	0	0	0	604	377	236	148	245
Automatic Garage Door - Controls	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Automatic Garage Door - Motor	\$ 813	37.5%	152	248	155	97	60	38	24	15	9	6	6	9
Bathroom Accessories - Freestanding	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Blinds	\$ 3,925	37.5%	736	1,196	747	467	292	183	114	71	45	28	28	46
Carpet	\$ 879	37.5%	0	0	0	0	0	0	0	0	0	329	206	344
Ceiling Fans	\$ 908	37.5%	170	277	173	108	68	42	26	17	10	6	6	11
Cooktops	\$ 960	37.5%	180	293	183	114	71	45	28	17	11	7	7	11
Dishwashers	\$ 820	37.5%	0	0	0	0	307	192	120	75	47	30	30	49
Exhaust Fans	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Garbage Bins	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
Hot Water Systems	\$ 865	37.5%	0	0	0	0	324	203	127	79	50	31	31	51
Light Shades	\$ 931	37.5%	175	284	177	111	69	43	27	17	11	6	6	11
Ovens	\$ 844	37.5%	0	0	0	0	316	198	124	77	48	30	30	51
Rangehoods	\$ 698	37.5%	131	213	133	83	52	32	20	13	8	5	5	8
Smoke Alarms	\$ -	0.0%	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sub Total</b>	<b>\$ 13,253</b>		<b>\$ 1,544</b>	<b>\$ 2,511</b>	<b>\$ 1,568</b>	<b>\$ 980</b>	<b>\$ 1,559</b>	<b>\$ 976</b>	<b>\$ 1,214</b>	<b>\$ 758</b>	<b>\$ 804</b>	<b>\$ 503</b>	<b>\$ 836</b>	
<b>Annual Decline in Value - Total</b>			<b>\$ 1,544</b>	<b>\$ 2,511</b>	<b>\$ 1,568</b>	<b>\$ 980</b>	<b>\$ 1,559</b>	<b>\$ 976</b>	<b>\$ 1,214</b>	<b>\$ 758</b>	<b>\$ 804</b>	<b>\$ 503</b>		

Job Number: 7149



**Prime Cost Method**

13 Woodlight Street MANGO HILL, QLD 4509

Financial Years 1 -10				Financial Year	1	2	3	4	5	6	7	8	9	10	Adjustable Value @ 30-Jun-24
				Start Date	18-Oct-14	01-Jul-15	01-Jul-16	01-Jul-17	01-Jul-18	01-Jul-19	01-Jul-20	01-Jul-21	01-Jul-22	01-Jul-23	
				End Date	30-Jun-15	30-Jun-16	30-Jun-17	30-Jun-18	30-Jun-19	30-Jun-20	30-Jun-21	30-Jun-22	30-Jun-23	30-Jun-24	
	Adjustable Value	Effective Life (yrs)	Decline in Value Rate												
<b>1. Unit Specific - Depreciating Assets (Division 40)</b>															
Air Conditioner - Split Systems	\$ 5,714	10	10.0%	401	571	571	571	571	571	571	571	571	571	571	174
Automatic Garage Door - Controls	\$ 198	5	20.0%	28	40	40	40	40	40	10	0	0	0	0	0
Automatic Garage Door - Motor	\$ 813	10	10.0%	57	81	81	81	81	81	81	81	81	81	81	27
Bathroom Accessories - Freestanding	\$ 256	5	20.0%	36	51	51	51	51	51	16	0	0	0	0	0
Blinds	\$ 3,925	10	10.0%	275	393	393	393	393	393	393	393	393	393	393	113
Carpet	\$ 4,879	10	10.0%	342	488	488	488	488	488	488	488	488	488	488	145
Ceiling Fans	\$ 908	5	20.0%	127	182	182	182	182	182	53	0	0	0	0	0
Cooktops	\$ 960	12	8.3%	56	80	80	80	80	80	80	80	80	80	80	184
Dishwashers	\$ 1,862	10	10.0%	131	186	186	186	186	186	186	186	186	186	186	57
Exhaust Fans	\$ 293	10	10.0%	21	29	29	29	29	29	29	29	29	29	29	11
Garbage Bins	\$ 186	10	10.0%	13	19	19	19	19	19	19	19	19	19	19	2
Hot Water Systems	\$ 1,693	12	8.3%	99	141	141	141	141	141	141	141	141	141	141	325
Light Shades	\$ 931	5	20.0%	131	186	186	186	186	186	56	0	0	0	0	0
Ovens	\$ 1,652	12	8.3%	97	138	138	138	138	138	138	138	138	138	138	313
Rangehoods	\$ 698	12	8.3%	41	58	58	58	58	58	58	58	58	58	58	135
Smoke Alarms	\$ 282	6	16.7%	33	47	47	47	47	47	14	0	0	0	0	0
<b>Sub Total</b>	<b>\$ 25,250</b>			<b>\$ 1,888</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,366</b>	<b>\$ 2,198</b>	<b>\$ 2,184</b>	<b>\$ 2,184</b>	<b>\$ 2,184</b>	<b>\$ 1,486</b>
<b>2. Division 40</b>															
<b>Sub Total</b>	<b>\$ 25,250</b>			<b>\$ 1,888</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,690</b>	<b>\$ 2,366</b>	<b>\$ 2,198</b>	<b>\$ 2,184</b>	<b>\$ 2,184</b>	<b>\$ 2,184</b>	<b>\$ 1,486</b>
<b>3. Division 43</b>															
<b>Sub Total</b>	<b>\$ 228,975</b>			<b>\$ 3,999</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 5,724</b>	<b>\$ 173,456</b>
<b>Annual Decline in Value - Total</b>	<b>\$ 254,225</b>			<b>\$ 5,887</b>	<b>\$ 8,414</b>	<b>\$ 8,414</b>	<b>\$ 8,414</b>	<b>\$ 8,414</b>	<b>\$ 8,414</b>	<b>\$ 8,090</b>	<b>\$ 7,922</b>	<b>\$ 7,908</b>	<b>\$ 7,908</b>	<b>\$ 7,908</b>	<b>\$ 174,942</b>

Job Number: 7149

## Division 43

<b>Works Description</b>	<b>Date</b>	<b>Rate</b>	<b>Original Cost</b>	<b>Annual Claims</b>
Original Works	17-October-2014	2.5%	\$ 228,975	\$ 5,724
		<b>Total</b>	<b>\$ 228,975</b>	

## Additional Information

Capital Claims has been engaged on behalf of Bellrus Borrowing PTY Ltd ATF Bellrus Superannuation Fund to prepare a Capital Allowance and Tax Depreciation Report on 13 Woodlight Street MANGO HILL, QLD 4509.

Where actual costs for the building structure and the depreciable assets were not available these costs have been estimated using Capital Claims cost advice current to the date of the assessment. Where necessary costs have been adjusted through the application of Building Price Indices.

The report covers both Division 40 and Division 43 of 11AA9/:

• **Division 43** - may also be known as the Capital Allowance and applies to the structural elements of the property that are not considered Depreciable Assets or Plant and Equipment. Capital Allowances are only claimable upon works that have commenced construction after:

- **18th July 1985** for Residential properties;
- **20th July 1982** for Non Residential properties;
- **20th July 1982** for Industrial properties;
- **22nd August 1979** for Traveller Accommodation properties.

Where the property is too old to qualify for the Capital Allowances no claim has been made.

• **Division 40** - consists of the Depreciable Assets or Plant and Equipment items, these are basically items that can be 'easily' removed from the property as opposed to 'permanently fixed'. Items that are either mechanical or electronic in nature will also be included in this element even where they are permanently fixed to the property.

The effective lives applied to the assets in this report are those set down by the Tax Commissioner in their assessment of the applicable effective life. Low Value/Cost Pooling and the immediate write off rules have been applied where appropriate to maximise the claimable benefits available to the property owners during the qualifying periods. The rates are in accordance with:

- **Income Tax Order 1217** - for assets acquired prior to 1 July 1991;
- **Income Tax Ruling IT 2685** - for assets acquired up until 1 January 2001;
- **Tax Ruling TR 2000/18** - for assets acquired up until 1 July 2006;
- **Tax Ruling TR 2006/5 and subsequent addendums** - for assets acquired since 1 July 2006.

Both the Diminishing Value Method and Prime Cost Method of depreciation have been provided within this report. Each of these methods have considered the legislation in application at the time of the acquisition of the asset and the preparation of the report. Where Low Cost Pooling has been applied the asset has been depreciated at 18.75% in the year of acquisition and 37.5% for all subsequent years.

We have assumed that the property owner is entitled to claim the available depreciation and that no schedules of depreciation exist or form conditions of the acquisition of the property.

The report is based on Capital Claims Pty Ltd interpretation of the Income Tax Assessment Act of 1997, tax cases, rulings, interpretive decisions and intentions of the Commissioner of Taxation.