



The Property Depreciation Experts



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS

Sydney | Melbourne | Brisbane | Canberra | Perth | Cairns | Adelaide | Hobart | Darwin



Office Locations:

Sydney | Melbourne | Brisbane | Canberra
Perth | Cairns | Adelaide | Hobart | Darwin

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17-May-22

VI Family SMSF Pty Ltd as trustee for the VI Family
Self Managed Super Fund
Delivered via E-mail
FILE NO: 119530

Dear Vladimir,

7A Savai'i Close, PALM COVE QLD 4879

Thank you for choosing Washington Brown to prepare your Building Depreciation Schedule.

Please find attached our estimate of the costs that relate to the Capital Works Allowance as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 43 of the Income Tax Assessment Act 1997.

The Capital Works Allowance, (or more commonly known as the Building Allowance), is based upon our estimate of the original construction costs, together with any additional Capital Allowances carried out by others after the original completion of the property.

In accordance with the ITAA 1997, residential property investors can claim an allowance of 2.5% of the original construction cost, per annum, based upon the actual cost of construction.

The property needs to have been built after 1987 in order to claim these deductions.

If brand new Plant & Equipment items have been installed by you they will also be included in your report and you will be provided with a choice of claiming these items based upon the Prime Cost Method or the Diminishing Value Method.



Washington Brown Depreciation Pty. Ltd. does not accept any contractual, tortious or other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or using this valuation.

Regards,



Washington Brown Depreciation Pty Ltd

Registered Tax Agent 26956002

Thanks for choosing Washington Brown



Powered by process

Consistency comes down to process. It's not sexy but it's what gets the job done right every time. That's why we've built our offering around TAXMAX500™—our digitally powered quality assurance process that evaluates every single property across over 500 variables.

Constantly updated as ATO policies change, it ensures our more than 20 years of property depreciation expertise is put to work for every one of our clients. It's how we can guarantee maximum depreciation every time—and if you're in our game, that's really sexy.



Global made local

Australians with investment properties overseas usually have much more complex tax structures.

So if that's you, then it makes sense to choose the only property depreciation consultants in Australia with a global network—having worked across 22 countries on five continents and growing.

That gives us the ability to inspect and calculate costs overseas, which means maximum returns on your overseas investments within the Australian taxation system.

And that's a difference that makes those complex structures a lot simpler—and a lot more lucrative.



Award-winning

It's not vanity that makes us call ourselves depreciation consultants instead of quantity surveyors. It's because we truly offer so much more.

That's not hot air either—we're the only multi award-winning Quantity Surveyor in Australia, including the Smart Property Investor Quantity Surveyor of the year 2015.

It's why we're trusted to provide the estimates for industry leaders like RP Data/Core Logic, Meriton Apartments, Finbar International and Knight Frank. So if you're unsure, don't take our word for it, take theirs.



Upside only

It's usually not easy understanding the value in property depreciation schedules—but that's what we've achieved by simply taking risk off the table.

Our unique 'Washington Brown - Return on Investment Screening' process asks the questions that matter up front, ensuring we'll deliver a minimum of twice our fee in deductions within the first 12 months after settlement, or the report is free.

Coupled with the fact our depreciation schedules are for up to 40 years, compared with as little as five from some competitors, and it's clear that with Washington Brown there really is only upside.

Depreciation Schedule Fact Sheet

What is a building depreciation schedule?

A building depreciation schedule is a report supplied by a quantity surveyor that estimates the construction costs of a property, where the costs are unknown, having regard to the Division 43 Capital Works allowance available to you. This report also itemises Plant & Equipment items that are brand new and can be depreciated.

What has the report been based upon?

We have based our assessment upon the information as provided, together with the plans and where applicable a property inspection. This, together with other documentation will form the basis of our estimate of probable construction costs.

What is this report used for?

This building depreciation schedule has been prepared for the sole purpose of depreciation claims in order to identify the relative depreciation claims that can be made and may not be used for any other purpose. This report will become void if you sell this property. Future owners should contact this office to discuss any future claims.

What is a depreciating asset?

Plant and Equipment refers to items within a building, such as ovens, dishwashers, carpets and blinds. The Plant and Equipment allowance comprises of a number of item categories which are claimed at specific percentages over the particular item's effective life.

The calculation of the amount of a deduction allowed with respect to a depreciating asset in part depends upon the cost of that asset. The cost has been determined by the amount you have paid for the depreciating asset.

In accordance with the Treasury Laws Amendment (Housing Tax Integrity) Bill 2017, "previously used" depreciating assets can no longer be depreciated.



What is the Diminishing Value method of Depreciation?

This method depreciates items more quickly up front. This method recognises the fact that most Plant and Equipment items tend to lose a higher portion of their value early on.

What is the Prime Cost method of depreciation?

This method evenly spreads out the depreciation you can claim on Plant and Equipment items.

What is the Building or Capital Works allowance?

This deduction relates to the construction costs of the building itself (concrete and brickwork etc.). This allowance is calculated at either 2.5% or 4% per annum based upon the original construction cost and the date of completion.

What is effective life?

Also known as useful life, effective life is the length of the life of an item of Plant and Equipment in an investment property as deemed by the tax office. Each item can be depreciated over a period of its effective life.

When does the \$300 immediate write off apply?

You can claim immediate deductions (i.e. 100% of the cost price) for items costing \$300 or less.

What is a Low Value Pool Item?

Items which cost more than \$300 but less than \$1000 can be allocated to a low value pool and are depreciated at a 37.5% per year under the Diminishing Value Method.

What are design and professional fees?

These fees include architect fees, engineering costs and any other design fees involved in creating a property.



What are builder's preliminaries?

These costs relate to items such as scaffolding, materials, handling insurances and labour costs.

What are owner inclusions?

This relates to the work or additions that you made to your property after settlement of the property.

What if I co-own my property?

Where depreciating assets are co-owned, the individual's interest (share) in the asset is applicable. Each co-owner therefore must treat their depreciating asset (their interest in the underlying asset) in accordance with their own tax profile.

Why are my claims for the Diminishing Value Method and the Prime Cost Method the same?

This is due to having no eligible plant and equipment items to claim (likely because the assets have been "previously used"). The deductions on plant and equipment are accelerated using the Diminishing Value method.

However, regardless of the depreciation method chosen, the building allowance is calculated at 2.5% per annum, which is why the deductions in both methods are identical when there is no eligible plant and equipment.

Your Property Details

Property Address	7A Savai'i Close, PALM COVE QLD 4879
Purchase Price Of Property	\$580,000
Settlement Date	12-Jan-22
Contract Exchange Date	8-Dec-21
Year Of Construction	2015



CERTIFICATE OF DEPRECIATION

We hereby certify that the following costs in our opinion relate to the Plant and Equipment as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 40 of the Income Tax Assessment Act 1997.

We hereby certify that the following costs in our opinion relate to the Capital Works Allowance as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 43 of the Income Tax Assessment Act 1997.

The depreciation of the Plant and Equipment in this depreciation schedule has been determined in accordance with the relevant legislation at the time of writing this report.



DEPRECIATION SCHEDULE & CAPITAL WORKS ALLOWANCE

BASED UPON

THE DIMINISHING VALUE METHOD

This method depreciates items at a greater rate in the beginning. This method recognises the fact that most plant and equipment items tend to lose a higher portion of their value to begin with.

CONSTRUCTION SUMMARY - DIMINISHING VALUE METHOD

DEPRECIATION & BUILDING ALLOWANCES BASED ON THE DIMINISHING VALUE METHOD AS OUTLINED IN THE
NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT1999.
AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY
THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017
(HOUSING TAX INTEGRITY)

PROJECT: 7A Savai'i Close, PALM COVE QLD 4879

DATE: 17-May-22

CLIENT: VI Family SMSF Pty Ltd as trustee for the VI Family Self Managed
Super Fund

JOB: 119530

DESCRIPTION	CALCULATIONS
PURCHASE PRICE	\$580,000
BUILDING ALLOWANCE - ORIGINAL STRUCTURE	\$159,730
RENOVATION/CAPITAL WORK - PREVIOUS OWNER	\$0
RENOVATION/CAPITAL WORK - PURCHASED POST-SETTLEMENT	\$968
TOTAL BUILDING ALLOWANCES	\$160,698
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
PLANT AND EQUIPMENT - PURCHASED POST-SETTLEMENT (NOT PREVIOUSLY USED)	\$2,829
TOTAL PLANT & EQUIPMENT NOT 'PREVIOUSLY USED'	\$2,829

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 7A Savai'i Close, PALM COVE QLD 4879

DATE: 17-May-22

CLIENT: VI Family SMSF Pty Ltd as trustee for the VI Family Self Managed Super Fund

JOB: 119530

Category : LOW VALUE POOL ITEMS (4 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Window blinds, internal (19/02/2022)	\$ 655	Low Pool*	18.75%	\$ 655
Alarms- Heat & smoke (8/03/2022)	\$ 699	Low Pool*	18.75%	\$ 699
Cook top (18/03/2022)	\$ 686	Low Pool*	18.75%	\$ 686
Dishwasher (25/01/2022)	\$ 789	Low Pool*	18.75%	\$ 789

VALUE OF LOW POOL ITEMS	\$ 2,829	\$ 2,829
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* Indicates items allocated to Low Pool Category. These items must be calculated using Diminishing Value Method. Low Pool items are depreciated at

18.75% in the year of acquisition. In the following year the opening tax value of the pool is written down using the Diminishing Value rate of 37.5% p.a.

Category : OWNER INCLUSION / CAPITAL WORKS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Plumbing works (25/02/2022)	\$ 968	40	2.50%	\$ 968

VALUE OF CLIENT INCLUDED CAPITAL WORKS	\$ 968	\$ 968
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Category : BUILDING ALLOWANCE (42 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
CARPENTRY -				
Carpentry - Built in Robes	\$ 3,089	40	2.50%	\$ 2,626
Carpentry - Door hardware	\$ 360	40	2.50%	\$ 306
Carpentry - Doors	\$ 1,258	40	2.50%	\$ 1,070
Carpentry - Linen/storage cupboards	\$ 654	40	2.50%	\$ 556
CEILING FINISHES	\$ 8,270	40	2.50%	\$ 7,029
CONCRETE WORKS	\$ 22,124	40	2.50%	\$ 18,806
ELECTRICAL SERVICES -				
Electrical Services - General	\$ 2,746	40	2.50%	\$ 2,334
Electrical Services - Boards	\$ 556	40	2.50%	\$ 472
EXTERNAL WORKS -				
External Works - Driveway	\$ 4,151	40	2.50%	\$ 3,529
External Works - Hard landscaping	\$ 2,435	40	2.50%	\$ 2,070
External Works - Walling, fencing and gates	\$ 4,498	40	2.50%	\$ 3,824
FLOOR FINISHES -				
Floor Finishes - General	\$ 5,559	40	2.50%	\$ 4,725
Floor Finishes - Tiling to wet areas	\$ 2,092	40	2.50%	\$ 1,778
GLAZING	\$ 6,439	40	2.50%	\$ 5,473
KITCHEN/BATHROOM FIXTURES -				
Kitchen/Bathroom Fixtures - Bath	\$ 735	40	2.50%	\$ 625



Kitchen/Bathroom Fixtures - Bathroom accessories	\$ 1,004	40	2.50%	\$ 853
Kitchen/Bathroom Fixtures - Bathroom tapware	\$ 940	40	2.50%	\$ 799
Kitchen/Bathroom Fixtures - Kitchen cupboards and bench top	\$ 10,100	40	2.50%	\$ 8,585
Kitchen/Bathroom Fixtures - Kitchen sink	\$ 311	40	2.50%	\$ 264
Kitchen/Bathroom Fixtures - Kitchen tapware	\$ 212	40	2.50%	\$ 181
Kitchen/Bathroom Fixtures - Laundry tub	\$ 327	40	2.50%	\$ 278
Kitchen/Bathroom Fixtures - Mirrors/Cabinets	\$ 515	40	2.50%	\$ 437
Kitchen/Bathroom Fixtures - Shower screens	\$ 2,209	40	2.50%	\$ 1,878
Kitchen/Bathroom Fixtures - Vanity basins	\$ 1,211	40	2.50%	\$ 1,029
Kitchen/Bathroom Fixtures - WC Suites	\$ 1,037	40	2.50%	\$ 882
METALWORK -				
Metalwork - Garage door	\$ 1,062	40	2.50%	\$ 903
Metalwork - Letterbox and numbering	\$ 114	40	2.50%	\$ 97
PAINTING	\$ 8,384	40	2.50%	\$ 7,127
PLUMBING	\$ 10,509	40	2.50%	\$ 8,932
ROOFING	\$ 21,581	40	2.50%	\$ 18,344
WALL FINISHES -				
Wall Finishes - General	\$ 9,659	40	2.50%	\$ 8,210
Wall Finishes - Kitchen splashback	\$ 881	40	2.50%	\$ 749
Wall Finishes - Tiling to wet areas	\$ 2,550	40	2.50%	\$ 2,167
WALLING - STRUCTURAL	\$ 20,867	40	2.50%	\$ 17,737
WATERPROOFING	\$ 1,291	40	2.50%	\$ 1,097

VALUE OF BUILDING ALLOWANCE

\$ 159,730

\$ 135,770

DIMINISHING VALUE - YEAR END SUMMARY				
7A Savai'i Close, PALM COVE QLD 4879				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2021 / 2022*	\$0	\$530	\$1,868	\$2,399
2022 / 2023	\$0	\$862	\$4,017	\$4,879
2023 / 2024	\$0	\$539	\$4,017	\$4,556
2024 / 2025	\$0	\$337	\$4,017	\$4,354
2025 / 2026	\$0	\$210	\$4,017	\$4,228
2026 / 2027	\$0	\$132	\$4,017	\$4,149
2027 / 2028	\$0	\$82	\$4,017	\$4,100
2028 / 2029	\$0	\$51	\$4,017	\$4,069
2029 / 2030	\$0	\$32	\$4,017	\$4,050
2030 / 2031	\$0	\$20	\$4,017	\$4,038
2031 / 2032	\$0	\$13	\$4,017	\$4,030
2032 / 2033	\$0	\$8	\$4,017	\$4,025
2033 / 2034	\$0	\$5	\$4,017	\$4,022
2034 / 2035	\$0	\$3	\$4,017	\$4,021
2035 / 2036	\$0	\$2	\$4,017	\$4,019
2036 / 2037	\$0	\$1	\$4,017	\$4,019
2037 / 2038	\$0	\$1	\$4,017	\$4,018
2038 / 2039	\$0	\$0	\$4,017	\$4,018
2039 / 2040	\$0	\$0	\$4,017	\$4,018
2040 / 2041	\$0	\$0	\$4,017	\$4,018
2041 / 2042	\$0	\$0	\$4,017	\$4,018
2042 / 2043	\$0	\$0	\$4,017	\$4,018
2043 / 2044	\$0	\$0	\$4,017	\$4,017
2044 / 2045	\$0	\$0	\$4,017	\$4,017
2045 / 2046	\$0	\$0	\$4,017	\$4,017
2046 / 2047	\$0	\$0	\$4,017	\$4,017
2047 / 2048	\$0	\$0	\$4,017	\$4,017
2048 / 2049	\$0	\$0	\$4,017	\$4,017
2049 / 2050	\$0	\$0	\$4,017	\$4,017
2050 / 2051	\$0	\$0	\$4,017	\$4,017
2051 / 2052	\$0	\$0	\$4,017	\$4,017
2052 / 2053	\$0	\$0	\$4,017	\$4,017
2053 / 2054	\$0	\$0	\$4,017	\$4,017
2054 / 2055	\$0	\$0	\$4,017	\$4,017
2055 / 2056	\$0	\$0	\$2,158	\$2,158
2056 / 2057	\$0	\$0	\$24	\$24
2057 / 2058	\$0	\$0	\$24	\$24
2058 / 2059	\$0	\$0	\$24	\$24
2059 / 2060	\$0	\$0	\$24	\$24
2060 / 2061	\$0	\$0	\$24	\$24
2061 / 2062	\$0	\$0	\$16	\$16

*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

**Capital Works Deductions are calculated at the Prime Cost rate of 2.5% per annum, regardless of which depreciation method is chosen for the plant and equipment allowances.



DEPRECIATION SCHEDULE & CAPITAL WORKS ALLOWANCE

BASED UPON

THE PRIME COST METHOD

This method evenly spreads out the depreciation you can claim on Plant and Equipment items.

CONSTRUCTION SUMMARY - PRIME COST METHOD

DEPRECIATION & BUILDING ALLOWANCES BASED ON THE PRIME COST METHOD AS OUTLINED IN THE
NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT1999.
AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY
THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017
(HOUSING TAX INTEGRITY)

PROJECT: 7A Savai'i Close, PALM COVE QLD 4879
CLIENT: VI Family SMSF Pty Ltd as trustee for the VI Family Self Managed Super Fund

DATE: 17-May-22
JOB: 119530

DESCRIPTION	CALCULATIONS
PURCHASE PRICE	\$580,000
BUILDING ALLOWANCE - ORIGINAL STRUCTURE	\$159,730
RENOVATION/CAPITAL WORK - PREVIOUS OWNER	\$0
RENOVATION/CAPITAL WORK - PURCHASED POST-SETTLEMENT	\$968
TOTAL BUILDING ALLOWANCES	\$160,698
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
PLANT AND EQUIPMENT - PURCHASED POST-SETTLEMENT (NOT PREVIOUSLY USED)	\$2,829
TOTAL PLANT & EQUIPMENT NOT 'PREVIOUSLY USED'	\$2,829

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 7A Savai'i Close, PALM COVE QLD 4879

DATE: 17-May-22

CLIENT: VI Family SMSF Pty Ltd as trustee for the VI Family Self Managed Super Fund

JOB: 119530

Category : ASSETS GENERALLY (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Window blinds, internal (19/02/2022)	\$ 655	10	10%	\$ 655

Category : FIRE CONTROL ASSETS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Alarms- Heat & smoke (8/03/2022)	\$ 699	6	16.67%	\$ 699

Category : KITCHEN ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top (18/03/2022)	\$ 686	12	8.33%	\$ 686
Dishwasher (25/01/2022)	\$ 789	8	12.50%	\$ 789

VALUE OF PLANT ITEMS	\$ 2,829	\$ 2,829
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Category : OWNER INCLUSION / CAPITAL WORKS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Plumbing works (25/02/2022)	\$ 968	40	2.50%	\$ 968

VALUE OF CLIENT INCLUDED CAPITAL WORKS	\$ 968	\$ 968
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Category : BUILDING ALLOWANCE (42 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
CARPENTRY -				
Carpentry - Built in Robes	\$ 3,089	40	2.50%	\$ 2,626
Carpentry - Door hardware	\$ 360	40	2.50%	\$ 306
Carpentry - Doors	\$ 1,258	40	2.50%	\$ 1,070
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CONCRETE WORKS	\$ 22,124	40	2.50%	\$ 18,806
ELECTRICAL SERVICES -				
Electrical Services - General	\$ 2,746	40	2.50%	\$ 2,334
Electrical Services - Boards	\$ 556	40	2.50%	\$ 472
EXTERNAL WORKS -				
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Floor Finishes - General	\$ 5,559	40	2.50%	\$ 4,725
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Kitchen/Bathroom Fixtures - Bath	\$ 735	40	2.50%	\$ 625

Kitchen/Bathroom Fixtures - Bathroom accessories	\$ 1,004	40	2.50%	\$ 853
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METALWORK -				
Metalwork - Garage door	\$ 1,062	40	2.50%	\$ 903
Metalwork - Letterbox and numbering	\$ 114	40	2.50%	\$ 97
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WALLING - STRUCTURAL	\$ 20,867	40	2.50%	\$ 17,737
WATERPROOFING	\$ 1,291	40	2.50%	\$ 1,097

VALUE OF BUILDING ALLOWANCE

\$ 159,730

\$ 135,770



PRIME COST - YEAR END SUMMARY			
7A Savai'i Close, PALM COVE QLD 4879			
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	CAPITAL WORKS DEDUCTIONS	AMOUNT CLAIMABLE
2021 / 2022*	\$119	\$1,868	\$1,987
2022 / 2023	\$338	\$4,017	\$4,355
2023 / 2024	\$338	\$4,017	\$4,355
2024 / 2025	\$338	\$4,017	\$4,355
2025 / 2026	\$338	\$4,017	\$4,355
2026 / 2027	\$338	\$4,017	\$4,355
2027 / 2028	\$301	\$4,017	\$4,319
2028 / 2029	\$221	\$4,017	\$4,239
2029 / 2030	\$179	\$4,017	\$4,196
2030 / 2031	\$123	\$4,017	\$4,140
2031 / 2032	\$99	\$4,017	\$4,116
2032 / 2033	\$57	\$4,017	\$4,075
2033 / 2034	\$41	\$4,017	\$4,058
2034 / 2035	\$0	\$4,017	\$4,017
2035 / 2036	\$0	\$4,017	\$4,017
2036 / 2037	\$0	\$4,017	\$4,017
2037 / 2038	\$0	\$4,017	\$4,017
2038 / 2039	\$0	\$4,017	\$4,017
2039 / 2040	\$0	\$4,017	\$4,017
2040 / 2041	\$0	\$4,017	\$4,017
2041 / 2042	\$0	\$4,017	\$4,017
2042 / 2043	\$0	\$4,017	\$4,017
2043 / 2044	\$0	\$4,017	\$4,017
2044 / 2045	\$0	\$4,017	\$4,017
2045 / 2046	\$0	\$4,017	\$4,017
2046 / 2047	\$0	\$4,017	\$4,017
2047 / 2048	\$0	\$4,017	\$4,017
2048 / 2049	\$0	\$4,017	\$4,017
2049 / 2050	\$0	\$4,017	\$4,017
2050 / 2051	\$0	\$4,017	\$4,017
2051 / 2052	\$0	\$4,017	\$4,017
2052 / 2053	\$0	\$4,017	\$4,017
2053 / 2054	\$0	\$4,017	\$4,017
2054 / 2055	\$0	\$4,017	\$4,017
2055 / 2056	\$0	\$2,158	\$2,158
2056 / 2057	\$0	\$24	\$24
2057 / 2058	\$0	\$24	\$24
2058 / 2059	\$0	\$24	\$24
2059 / 2060	\$0	\$24	\$24
2060 / 2061	\$0	\$24	\$24
2061 / 2062	\$0	\$16	\$16

*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

