



SCHEDULE OF PROPERTY TAX ALLOWANCES

FOR THE

ACQUISITION OF

177 / 2 Signal Terrace, COCKBURN CENTRAL

BY

JEDEYE CUSTODIAL PTY LTD

ACQUIRED:

6 March 2016

SETTLED:

10 June 2016

our ref : 87220-177-1

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ACQUISITION OF 177/ 2 SIGNAL TERRACE, COCKBURN CENTRAL
BY JEDEYE CUSTODIAL PTY LTD

1.0 SUMMARY OF ENTITLEMENTS

Financial Year	SUMMARY OF CLAIM BY USING DIMINISHING VALUE METHOD			OR SUMMARY OF CLAIM BY USING PRIME COST METHOD		
	Division 42 Depreciation on Plant	Low Value Pooling	Division 43 Capital Works	Division 42 Depreciation on Plant	Division 43 Capital Works	Yearly Total
11/6/2016 - 2016	\$ 1,280 +	\$ 1,113 +	\$ 317 =	\$ 1,173 +	\$ 317 =	\$ 1,490
2016 - 2017	5,166 +	1,808 +	5,809 =	3,265 +	5,809 =	9,074
2017 - 2018	4,043 +	1,130 +	5,809 =	3,265 +	5,809 =	9,074
2018 - 2019	3,239 +	706 +	5,809 =	3,265 +	5,809 =	9,074
2019 - 2020	2,641 +	441 +	5,809 =	3,244 +	5,809 =	9,053
2020 - 2021	2,183 +	276 +	5,809 =	2,860 +	5,809 =	8,669
2021 - 2022	1,822 +	172 +	5,809 =	2,669 +	5,809 =	8,478
2022 - 2023	1,534 +	108 +	5,809 =	2,669 +	5,809 =	8,478
2023 - 2024	1,302 +	67 +	5,809 =	2,669 +	5,809 =	8,478
2024 - 2024	1,112 +	42 +	5,809 =	2,669 +	5,809 =	8,478
2024 - 2025	956 +	26 +	5,809 =	2,568 +	5,809 =	8,377
2025 - 2026	826 +	16 +	5,809 =	820 +	5,809 =	6,629
2026 - 2027	718 +	10 +	5,809 =	801 +	5,809 =	6,610
2027 - 2028	628 +	6 +	5,809 =	441 +	5,809 =	6,250
2028 - 2029	552 +	4 +	5,809 =	441 +	5,809 =	6,250
2029 - 2030	488 +	3 +	5,809 =	441 +	5,809 =	6,250
2030 - 2031	433 +	2 +	5,809 =	441 +	5,809 =	6,250
2031 - 2032	387 +	1 +	5,809 =	441 +	5,809 =	6,250
2032 - 2033	346 +	1 +	5,809 =	441 +	5,809 =	6,250
2033 - 2034	312 +	0 +	5,809 =	441 +	5,809 =	6,250
2034 - 2035	281 +	0 +	5,809 =	439 +	5,809 =	6,248
2035 - 2036	255 +	0 +	5,809 =	408 +	5,809 =	6,217
2036 - 2037	232 +	0 +	5,809 =	408 +	5,809 =	6,217
2037 - 2038	211 +	0 +	5,809 =	408 +	5,809 =	6,217
2038 - 2039	193 +	0 +	5,809 =	408 +	5,809 =	6,217
2039 - 2040	177 +	0 +	5,809 =	408 +	5,809 =	6,217
2040 - 2041	163 +	0 +	5,809 =	408 +	5,809 =	6,217
2041 - 2042	150 +	0 +	5,809 =	408 +	5,809 =	6,217
2042 - 2043	138 +	0 +	5,809 =	408 +	5,809 =	6,217
2043 - 2044	127 +	0 +	5,809 =	408 +	5,809 =	6,217
2044 - 2045	118 +	0 +	5,809 =	397 +	5,809 =	6,206
2045 - 2046	109 +	0 +	5,809 =	0 +	5,809 =	5,809
2046 - 2047	101 +	0 +	5,809 =	0 +	5,809 =	5,809
2047 - 2048	94 +	0 +	5,809 =	0 +	5,809 =	5,809
2048 - 2049	87 +	0 +	5,809 =	0 +	5,809 =	5,809
2049 - 2050	81 +	0 +	5,809 =	0 +	5,809 =	5,809
2050 - 2051	75 +	0 +	5,809 =	0 +	5,809 =	5,809
2051 - 2052	70 +	0 +	5,809 =	0 +	5,809 =	5,809
2052 - 2053	65 +	0 +	5,809 =	0 +	5,809 =	5,809
2053 - 2054	895 +	0 +	4,346 =	0 +	4,346 =	4,346
2054 - 2055						
Total	\$33,592 +	\$5,935 +	\$225,405 =	\$39,527 +	\$225,405 =	\$264,932

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ACQUISITION OF 177/ 2 SIGNAL TERRACE, COCKBURN CENTRAL
BY JEDEYE CUSTODIAL PTY LTD

2.0 CERTIFICATION AND DISCLAIMER

It is hereby certified that :

In accordance with the Act, the above named property has been inspected and report calculated and prepared all by a suitably experienced and qualified Quantity Surveyor and Associate Member of the Australian Institute of Quantity Surveyors.

All Plant and Capital Works deductions contained in this report have been calculated fully in accordance with our interpretation of the Income Tax Assessment Act 1997 and associated Acts and Appendages applicable at this time.

This report has been prepared under the understanding that no schedule of Depreciation Allowances form part of the Contract of Sale and that the exclusive ownership of all items of plant listed in this report are to the name or names specified in this report.

This report was prepared for the exclusive use by the name or names specified in this report for the sole purpose of claiming Property Tax Allowances by that name or names for the property specified in this report and is not to be used for any other purpose or to be reproduced without the express permission of the author.

DEPPRO Pty Ltd will not accept any liability for events arising as a result of any other person acting upon or using this schedule.

3.0 CAPITAL EXPENDITURE ANALYSED

.01 This report has been calculated and based on the total capital expenditure made up as follows:

Purchase Price (advised) : \$498,500
Stamp Duty (advised/calculated) : \$19,594

TOTAL CAPITAL EXPENDITURE ANALYSED : \$518,094

.02 All figures contained in this report will be eligible to claim commencing the immediate day following the settlement date (advised) : 10-Jun-16

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BY JEDEYE CUSTODIAL PTY LTD

4.0 RECONCILIATION OF CAPITAL EXPENDITURE

Total capital expenditure analysed can be broken up as follows :

.01 DIVISION 42 - DEPRECIATION ON PLANT \$39,527

All plant listed in this report was identified during a site inspection and has been valued as an overall apportionment of the total capital expenditure analysed.

All plant listed and rates used are all in accordance with our interpretation and knowledge of legislation in force current at the date of this report.

Where applicable depreciation rates used in this report are taken from those recommended in legislation at the time of "Acquisition", or signing of the contract as stated on the cover of this report.

Where the acquisition date is unable to be determined, a nominal 30 days prior settlement has been assumed.

.02 DIVISION 43 - CAPITAL WORKS \$225,405

Capital Works deductions are based on the written down value of the historical construction cost with the exclusion of plant and ineligible items.

Where it has been unable to obtain the actual construction cost an estimate of works de-escalated to the date of construction has been used.

.03 INELIGIBLE ITEMS \$253,162

This figure comprises all items that are ineligible for taxation depreciation. This includes the land value, landscaping and any ineligible Capital Allowance associated with the property.

If the investment property is part of a complex any common area ineligible items have been included in this figure.

Items such as land and landscaping are considered to appreciate in value and therefore are deemed as being ineligible for depreciation.

TOTAL : \$518,094

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DIVISION 40

DEPRECIABLE PLANT

USING

DIMINISHING VALUE METHOD

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ACQUISITION OF 17/1 2 SIGNAL TERRACE, COCKBURN CENTRAL

BY JEDEYE CUSTODIAL PTY LTD

Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Diminishing	Depreciation	Opening
	10-Jun-16	Value Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$
Diminishing Value				
Items using effective lives as stated in TR 2009/4				
Assets generally				
Air-conditioning :				
* Mini Split System (up to 20KW)	4,205.00	20.00	45.96	4,159.04
Floor coverings (removable without damage)				
* Carpet	8,062.00	20.00	88.11	7,973.89
Hot Water Installation				
* Electric	1,139.00	16.66	10.37	1,128.63
Lifts (including hydraulic and traction)	12,238.00	6.66	44.54	12,193.46
Surround sound system	1,254.00	20.00	13.70	1,240.30
Television sets	1,144.00	20.00	12.50	1,131.50
Kitchen assets				
Cooktop	1,139.00	16.66	10.37	1,128.63
Ovens	1,664.00	16.66	15.15	1,648.85
Security and monitoring assets				
Closed circuit television systems				
* Cameras	613.20	50.00	16.75	596.45
* Monitors	613.20	50.00	16.75	596.45
* Recorders, digital	350.40	40.00	7.66	342.74
* Switching units (incl multiplexes)	175.20	40.00	3.83	171.37
TOTAL	\$ 32,597.00		285.70	32,311.30

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BY JEDEYE CUSTOMIAL PTY LTD

Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Diminishing	Depreciation	Opening
	10-Jun-16	Value Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$

Low Value Pooling Items

Items valued under \$1000 depreciated at 18.75% in the first financial year (irrespective of the number of days owned) and at 37.5% for each following year.

Assets generally				
Gymnasium Equipment				
* Cardiovascular	837.00	18.75	156.94	680.06
* Resistance	314.00	18.75	58.88	255.13
Ventilation fans	315.00	18.75	59.06	255.94
Window blinds, internal	2,803.00	18.75	525.56	2,277.44
Fire control assets				
Detection and alarm systems				
* Detectors (incl addressable manual call points, heat, multi type and smoke)	352.00	18.75	66.00	286.00
Kitchen assets				
Range hoods	613.00	18.75	114.94	498.06
Laundry assets				
Clothes dryer	701.00	18.75	131.44	569.56
TOTAL	\$ 5,935.00		\$ 1,112.81	4,822.19

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BY JEDDEYE CUSTODIAL PTY LTD

Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Diminishing	Depreciation	Opening
	10-Jun-16	Value Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$

Immediate Write Off Items

Items valued under \$300 each written off in full in the first financial year of ownership, taking into account the set rule and grouping of like items.

Assets generally				
Door closer	273.00	100.00	273.00	Nil
Fire control assets				
Hoses and nozzles	196.00	100.00	196.00	Nil
Outdoor assets				
Barbeque				
* Sliding trays and cookers	7.80	100.00	7.80	Nil
Furniture (freestanding)	419.00	100.00	419.00	Nil
Swimming Pools				
* Chlorinator	19.50	100.00	19.50	Nil
* Cleaning	11.70	100.00	11.70	Nil
* Filtration (incl pumps)	46.80	100.00	46.80	Nil
Water pumps	21.00	100.00	21.00	Nil
TOTAL	\$ 994.80		\$ 994.80	

Cairns

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DIVISION 40

DEPRECIABLE PLANT

USING

PRIME COST METHOD

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Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Prime Cost	Depreciation	Opening
	10-Jun-16	Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$

Prime Cost

Items using effective lives as stated in TR 2009/4

Assets generally

Air-conditioning :

* Mini Split System (up to 20KW)

4,205.00 10.00 22.98 4,182.02

Floor coverings (removable without damage)

* Carpet

8,062.00 10.00 44.05 8,017.95

Gymnasium Equipment

* Cardiovascular

837.00 20.00 9.15 827.85

* Resistance

314.00 10.00 1.72 312.28

Hot Water Installation

* Electric

1,139.00 8.33 5.18 1,133.82

Lifts (including hydraulic and traction)

12,238.00 3.33 22.27 12,215.73

Surround sound system

1,254.00 10.00 6.85 1,247.15

Television sets

1,144.00 10.00 6.25 1,137.75

Ventilation fans

315.00 5.00 0.86 314.14

Window blinds, internal

2,803.00 10.00 15.32 2,787.68

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Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Prime Cost	Depreciation	Opening
	10-Jun-16	Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$
Fire control assets				
Detection and alarm systems				
* Detectors (incl addressable manual call points, heat, multi type and smoke)	352.00	5.00	0.96	351.04
Kitchen assets				
Cooktop	1,139.00	8.33	5.18	1,133.82
Ovens	1,664.00	8.33	7.57	1,656.43
Range hoods	613.00	8.33	2.79	610.21
Laundry assets				
Clothes dryer	701.00	10.00	3.83	697.17
Security and monitoring assets				
Closed circuit television systems				
* Cameras	613.20	25.00	8.38	604.82
* Monitors	613.20	25.00	8.38	604.82
* Recorders, digital	350.40	25.00	4.79	345.61
* Switching units (incl multiplexes)	175.20	20.00	1.91	173.29
TOTAL	\$ 38,532.00		\$ 178.43	\$ 38,353.57

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Capital Expenditure Incurred Upon Plant and Articles	Total Cost	Prime Cost	Depreciation	Opening
	10-Jun-16	Rate	Over First 20 Days	W.D.V. 1-Jul-16
	\$	%	\$	\$

Immediate Write Off Items
Items valued under \$300 each written off in full in the first financial year of ownership, taking into account the set rule and grouping of like items.

Assets generally				
Door closer	273.00	100.00	273.00	Nil
Fire control assets				
Hoses and nozzles	196.00	100.00	196.00	Nil
Outdoor assets				
Barbeque				
* Sliding trays and cookers	7.80	100.00	7.80	Nil
Furniture (freestanding)	419.00	100.00	419.00	Nil
Swimming Pools				
* Chlorinator	19.50	100.00	19.50	Nil
* Cleaning	11.70	100.00	11.70	Nil
* Filtration (incl pumps)	46.80	100.00	46.80	Nil
Water pumps	21.00	100.00	21.00	Nil
TOTAL	\$ 994.80		\$ 994.80	

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DIVISION 43

CAPITAL WORKS

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