

# 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

## Cairns

t 07 4051 9255  
f 07 4051 9755

## Brisbane

t 07 3420 5755  
f 07 3420 5766

## Sydney

t 02 9328 3390  
f 02 9328 3590

## Melbourne

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f 03 9826 9699

## Perth

t 08 9381 6100  
f 08 9381 6199

## Adelaide

t 08 8363 7004  
f 08 8363 7003

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ACQUISITION OF 177/ 2 SIGNAL TERRACE, COCKBURN CENTRAL  
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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 - 2025	1,112 +	42 +	5,809 =		2,669 +	5,809 =	8,478
2025 - 2026	956 +	26 +	5,809 =		2,568 +	5,809 =	8,377
2026 - 2027	826 +	16 +	5,809 =		820 +	5,809 =	6,629
2027 - 2028	718 +	10 +	5,809 =		801 +	5,809 =	6,610
2028 - 2029	628 +	6 +	5,809 =		441 +	5,809 =	6,250
2029 - 2030	552 +	4 +	5,809 =		441 +	5,809 =	6,250
2030 - 2031	488 +	3 +	5,809 =		441 +	5,809 =	6,250
2031 - 2032	433 +	2 +	5,809 =		441 +	5,809 =	6,250
2032 - 2033	387 +	1 +	5,809 =		441 +	5,809 =	6,250
2033 - 2034	346 +	1 +	5,809 =		441 +	5,809 =	6,250
2034 - 2035	312 +	0 +	5,809 =		441 +	5,809 =	6,250
2035 - 2036	281 +	0 +	5,809 =		439 +	5,809 =	6,248
2036 - 2037	255 +	0 +	5,809 =		408 +	5,809 =	6,217
2037 - 2038	232 +	0 +	5,809 =		408 +	5,809 =	6,217
2038 - 2039	211 +	0 +	5,809 =		408 +	5,809 =	6,217
2039 - 2040	193 +	0 +	5,809 =		408 +	5,809 =	6,217
2040 - 2041	177 +	0 +	5,809 =		408 +	5,809 =	6,217
2041 - 2042	163 +	0 +	5,809 =		408 +	5,809 =	6,217
2042 - 2043	150 +	0 +	5,809 =		408 +	5,809 =	6,217
2043 - 2044	138 +	0 +	5,809 =		408 +	5,809 =	6,217
2044 - 2045	127 +	0 +	5,809 =		408 +	5,809 =	6,217
2045 - 2046	118 +	0 +	5,809 =		397 +	5,809 =	6,206
2046 - 2047	109 +	0 +	5,809 =		0 +	5,809 =	5,809
2047 - 2048	101 +	0 +	5,809 =		0 +	5,809 =	5,809
2048 - 2049	94 +	0 +	5,809 =		0 +	5,809 =	5,809
2049 - 2050	87 +	0 +	5,809 =		0 +	5,809 =	5,809
2050 - 2051	81 +	0 +	5,809 =		0 +	5,809 =	5,809
2051 - 2052	75 +	0 +	5,809 =		0 +	5,809 =	5,809
2052 - 2053	70 +	0 +	5,809 =		0 +	5,809 =	5,809
2053 - 2054	65 +	0 +	5,809 =		0 +	5,809 =	5,809
2054 - 2055	895 +	0 +	4,346 =		0 +	4,346 =	4,346
<b>Total</b>	<b>\$33,592 +</b>	<b>\$5,935 +</b>	<b>\$225,405 =</b>		<b>\$39,527 +</b>	<b>\$225,405 =</b>	<b>\$264,932</b>



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

ACQUISITION OF 177/ 2 SIGNAL TERRACE, COCKBURN CENTRAL  
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 10-Jun-16	Diminishing Value Rate	Depreciation Over First 20 Days	Opening W.D.V. 1-Jul-16
	\$	%	\$	\$
<b>Diminishing Value</b>				
Items using effective lives as stated in TR 2009/4				
<b>Assets generally</b>				
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
<b>Kitchen assets</b>				
Cooktop	1,139.00	16.66	10.37	1,128.63
Ovens	1,664.00	16.66	15.15	1,648.85
<b>Security and monitoring assets</b>				
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
<b>TOTAL</b>	<b>\$ 32,597.00</b>		<b>\$ 285.70</b>	<b>\$ 32,311.30</b>

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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
	\$	%	\$	\$

**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**

**\* Resistance**

**Ventilation fans**

**Window blinds, internal**

**Fire control assets**

**Detection and alarm systems**

\* Detectors (incl addressable manual call points, heat, multi type and smoke)

**Kitchen assets**

**Range hoods**

**Laundry assets**

**Clothes dryer**

<b>TOTAL</b>	<b>\$</b>	<b>5,935.00</b>	<b>\$</b>	<b>1,112.81</b>	<b>4,822.19</b>
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ACQUISITION OF 17/ 2 SIGNAL TERRACE, COCKBURN CENTRAL

BY JEDEYE CUSTODIAL PTY LTD

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 10-Jun-16	Diminishing Value Rate	Depreciation Over First 20 Days	Opening 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 40**

**DEPRECIABLE PLANT**

**USING**

**PRIME COST METHOD**

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# ACQUISITION OF 177/ 2 SIGNAL TERRACE, COCKBURN CENTRAL

BY JEDEYE CUSTODIAL PTY LTD

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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BY JEDEYE CUSTODIAL PTY LTD

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 10-Jun-16	Prime Cost Rate	Depreciation Over First 20 Days	Opening W.D.V. 1-Jul-16
	\$	%	\$	\$
<b>Fire control assets</b>				
Detection and alarm systems				
* Detectors (incl addressable manual call points, heat, multi type and smoke)	352.00	5.00	0.96	351.04
<b>Kitchen assets</b>				
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
<b>Laundry assets</b>				
Clothes dryer	701.00	10.00	3.83	697.17
<b>Security and monitoring assets</b>				
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
<b>TOTAL</b>	<b>\$ 38,532.00</b>		<b>\$ 178.43</b>	<b>38,353.57</b>

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Capital Expenditure Incurred Upon Plant and Articles	Total Cost 10-Jun-16	Prime Cost Rate	Depreciation Over First 20 Days	Opening 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
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**Fire control assets**

**Hoses and nozzles**

196.00	100.00	196.00	Nil
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**Outdoor assets**

**Barbeque**

**\* Sliding trays and cookers**

7.80	100.00	7.80	Nil
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**Furniture (freestanding)**

419.00	100.00	419.00	Nil
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**Swimming Pools**

**\* Chlorinator**

19.50	100.00	19.50	Nil
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**\* Cleaning**

11.70	100.00	11.70	Nil
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**\* Filtration (incl pumps)**

46.80	100.00	46.80	Nil
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**Water pumps**

21.00	100.00	21.00	Nil
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<b>TOTAL</b>	<b>\$ 994.80</b>	<b>\$ 994.80</b>	
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**DIVISION 43**

**CAPITAL WORKS**

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