



8 July 2013

Chris Hall Family Super Properties Pty Ltd ATF Chris Hall & Associates Pty Ltd ATF
Chris Hall Family Superannuation Fund
C/- Chris Hall Photography
41 Park Road
MILTON QLD 4164

ACQUISITION OF 41 PARK ROAD, MILTON QLD

**BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL &
ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND**

Thank you for giving us the opportunity to identify Property Tax Allowances for your investment in the above property.

Our findings are summarised on page one of the enclosed report. We are confident you will be as pleased with the results as we are.

DEPPRO are the only company in Australia to specialise 100% in Tax Depreciation and its team of Quantity Surveyors and Plant and Equipment Valuers are dedicated to "adding value to depreciation."

Please visit our web site at www.deppro.com

If you have any queries relating to this report please do not hesitate to contact us.

Yours faithfully,
DEPPRO Pty Ltd

Paul Bennion
BAppSc(Quantity Surveying), AAIQS
Director

Cairns

Suite 23, The Conservatory
12-14 Lake Street
Cairns QLD 4870

t 07 4051 9255
f 07 4051 9755

Brisbane

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Holland Park QLD 4121

PO Box 5091
Mt Gravatt East QLD 4122

t 07 3420 5755
f 07 3420 5766

Sydney

2a Bay Street
Double Bay NSW 2028

t 02 9328 3390
f 02 9328 3590

Melbourne

Level 3, Suite 15/299 Toorak
Road South Yarra VIC 3141

PO Box 6239
South Yarra VIC 3141

t 03 9826 6188
f 03 9826 9699

Perth

Suite 3/325 Rokeby Road
Subiaco WA 6008

PO Box 1302
Subiaco WA 6904

t 08 9381 6100
f 08 9381 6199

Adelaide

15A Rundle Street
Kent Town SA 5067

PO Box 2688
Kent Town BC SA 6904

t 08 8363 7004
f 08 8363 7003

Understanding your Deppro report



Q1. On the summary page what is difference between the diminishing value and prime cost tables?

A1. Firstly it should be noted that both tables have the same grand total. Therefore the return over the life of the property will be exactly the same. By using the diminishing value method the investor claims a higher return over the first five years.

Q2. Should I use diminishing value or prime cost method?

A2. The method that best suites your individual circumstances should be chosen. You should note that the diminishing value method is a more accelerated form of claiming deductions, (and the most common depreciation method used by investors). However also note that once a method has been chosen it must be used for the duration of the investment.

Q3. Why does the first line of the summary table state a number of days and the remaining lines are stated in years?

A3. Eligible depreciation is calculated from the date of settlement. Therefore the first line reflects the number of days you owned the property for in the first financial year.

Q4. On the plant and article page why are some of the items written off at 100%?

A4. These are individual items valued under \$300 and the ATO legislation allows a full write off in the year the investment property is purchased. The asset must not be one that is part of a set. Example, your property contains four identical blinds, which are valued individually at \$200 each. You cannot claim an immediate deduction for any of these because they form part of a set whose total cost exceeds \$300

Q5. Why do some items in the report exceed \$300 but claimed at 100%

A5. Our report group items together under common asset class headings at the depreciation rate applicable. We do not itemise the individual items, rather we group them together under ATO headings. Therefore there will be occasions where the combined total value of these items will exceed \$300.

Q6. What is low value pooling?

A6. These are items of plant and equipment that are individually valued at less than \$1000. These items are depreciated at 18.75% in the 1st year. Unlike other items the calculation is based on 18.75% for the whole year *not* an apportionment for part of the year. In the 2nd, 3rd and 4th years the rate changes to 37.50%. In the last year the remaining residual balance is written off. Note. The set rule does not apply to low value assets.

Q7. Why do some of the low asset pool values appear as more than \$1000?

A7. As with the 100% items we group individual items under a single heading. When grouped together the combined total may exceed \$1000.

Q8. Why does the low asset pool values appear in the Diminishing Value table and not the Prime Cost table?

A8. Low Value pooling is not available to investors using the Prime Cost method of depreciation.

Important.

Tax depreciation is a complex area, if after reading the Q&A that you are unsure or in doubt on a specific point please contact our technical services division on 1300 888 489

SCHEDULE OF PROPERTY TAX ALLOWANCES

FOR THE

ACQUISITION OF

41 Park Road, MILTON

BY

**CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS
HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND**

ACQUIRED:

26 May 2009

SETTLED:

6 August 2009

our ref : 85766-comm-1

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**ACQUISITION OF 41 PARK ROAD, MILTON
HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND**

1.0 SUMMARY OF ENTITLEMENTS

Financial Year	SUMMARY OF CLAIM BY USING DIMINISHING VALUE METHOD				OR	SUMMARY OF CLAIM BY USING PRIME COST METHOD		
	Depreciation on Plant	Capital Allowances	Yearly Total	Low Value Pooling	Depreciation on Plant	Capital Allowances	Yearly Total	
	\$	\$	\$	\$	\$	\$	\$	
7/8/2009 - 2010	51,461 +	18,897 +	4,536 =	74,894	or	33,650 +	4,536 =	38,186
2010 - 2011	41,582 +	30,707 +	5,048 =	77,337		30,901 +	5,048 =	35,949
2011 - 2012	33,472 +	19,192 +	5,048 =	57,712		30,901 +	5,048 =	35,949
2012 - 2013	27,148 +	11,995 +	5,048 =	44,191		30,901 +	5,048 =	35,949
2013 - 2014	22,178 +	7,497 +	5,048 =	34,723		30,901 +	5,048 =	35,949
2014 - 2015	18,240 +	4,686 +	5,048 =	27,974		30,901 +	5,048 =	35,949
2015 - 2016	15,098 +	2,928 +	5,048 =	23,074		29,328 +	5,048 =	34,376
2016 - 2017	12,571 +	1,830 +	5,048 =	19,449		24,117 +	5,048 =	29,165
2017 - 2018	10,524 +	1,144 +	5,048 =	16,716		23,157 +	5,048 =	28,205
2018 - 2019	8,856 +	715 +	5,048 =	14,619		23,048 +	5,048 =	28,096
2019 - 2020	7,487 +	447 +	5,048 =	12,982		16,518 +	5,048 =	21,566
2020 - 2021	6,358 +	279 +	5,048 =	11,685		15,781 +	5,048 =	20,829
2021 - 2022	5,420 +	175 +	5,048 =	10,642		15,781 +	5,048 =	20,829
2022 - 2023	4,637 +	109 +	5,048 =	9,794		11,479 +	5,048 =	16,527
2023 - 2024	3,981 +	68 +	5,048 =	9,097		8,170 +	5,048 =	13,218
2024 - 2025	3,429 +	43 +	5,048 =	8,519		8,170 +	5,048 =	13,218
2025 - 2026	2,961 +	27 +	5,048 =	8,036		8,170 +	5,048 =	13,218
2026 - 2027	2,564 +	17 +	5,048 =	7,629		8,170 +	5,048 =	13,218
2027 - 2028	2,226 +	10 +	5,048 =	7,284		8,170 +	5,048 =	13,218
2028 - 2029	1,937 +	7 +	5,048 =	6,991		8,170 +	5,048 =	13,218
2029 - 2030	1,689 +	4 +	5,048 =	6,741		828 +	5,048 =	5,876
2030 - 2031	1,475 +	3 +	5,048 =	6,526		0 +	5,048 =	5,048
2031 - 2032	1,291 +	2 +	5,048 =	6,341		0 +	5,048 =	5,048
2032 - 2033	1,132 +	1 +	5,048 =	6,181		0 +	5,048 =	5,048
2033 - 2034	994 +	1 +	5,048 =	6,042		0 +	5,048 =	5,048
2034 - 2035	874 +	0 +	5,048 =	5,922		0 +	5,048 =	5,048
2035 - 2036	770 +	0 +	5,048 =	5,818		0 +	5,048 =	5,048
2036 - 2037	679 +	0 +	5,048 =	5,727		0 +	5,048 =	5,048
2037 - 2038	599 +	0 +	5,048 =	5,647		0 +	5,048 =	5,048
2038 - 2039	529 +	0 +	5,048 =	5,578		0 +	5,048 =	5,048
2039 - 2040	468 +	0 +	5,048 =	5,517		0 +	5,048 =	5,048
2040 - 2041	415 +	0 +	5,048 =	5,463		0 +	5,048 =	5,048
2041 - 2042	368 +	0 +	5,048 =	5,416		0 +	5,048 =	5,048
2042 - 2043	326 +	0 +	5,048 =	5,374		0 +	5,048 =	5,048
2043 - 2044	290 +	0 +	5,048 =	5,338		0 +	5,048 =	5,048
2044 - 2045	258 +	0 +	5,048 =	5,306		0 +	5,048 =	5,048
2045 - 2046	229 +	0 +	5,048 =	5,277		0 +	5,048 =	5,048
2046 - 2047	204 +	0 +	5,048 =	5,252		0 +	5,048 =	5,048
2047 - 2048	182 +	0 +	5,048 =	5,230		0 +	5,048 =	5,048
2048 - 2049	1,532 +	0 +	5,579 =	7,112		0 +	5,579 =	5,579
Total	\$296,433 +	\$100,783 +	\$201,939 =	\$599,155		\$397,216 +	\$201,939 =	\$599,155

ACQUISITION OF 41 PARK ROAD, MILTON

BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND

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) :	\$3,200,000
Stamp Duty (advised) :	\$153,675
Legal Fees :	\$8,095
Additional Expenditure Outside Purchase :	<u>\$291,281</u>
TOTAL CAPITAL EXPENDITURE ANALYSED :	<u><u>\$3,653,051</u></u>

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

6-Aug-09

**ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS
HALL FAMILY SUPERANNUATION FUND**

4.0 RECONCILIATION OF CAPITAL EXPENDITURE

Total capital expenditure analysed can be broken up as follows :

.01	PLANT	\$397,216
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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	CAPITAL WORKS ALLOWANCES	\$201,939
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Capital Works Allowances 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	LAND	\$800,000
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Unless noted above as "N/A", land has been calculated as an overall apportionment of total capital expenditure.

Unless noted above as "N/A", it has been assumed that title is held on the land for this property and was a consideration in the acquisition.

.04	BALANCE OF CAPITAL EXPENDITURE	\$2,253,896
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This comprises the common apportionment of all capital works ineligible for depreciation or capital allowances.

TOTAL :	\$3,653,051
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DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

DIMINISHING VALUE METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09	Diminishing Value Rate	Depreciation Over First 328 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
Diminishing Value				
Items using effective lives as stated in TR 2006/15				
Air-conditioning :				
* Central type	81,413.00	15.00	10,974.03	70,438.97
* Room units	69,241.00	20.00	12,444.41	56,796.59
Carpets :				
* Business places	8,551.00	25.00	1,921.05	6,629.95
Electrical Machinery and Equipment :				
* Distribution gear	56,808.00	10.00	5,104.94	51,703.06
* Master antenna system	1,737.00	20.00	312.18	1,424.82
Hot Water Installation	20,670.00	10.00	1,857.47	18,812.53
Linoleum, Vinyl and Similar Floor Coverings	1,693.00	20.00	304.28	1,388.72
Security Systems and Equipment :				
* Electronic	45,229.00	30.00	12,193.24	33,035.76
Telephone Installations :				
* General	5,210.00	10.00	468.19	4,741.81
TOTAL	\$ 290,552.00		\$ 45,579.78	244,972.22

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09	Diminishing Value Rate	Depreciation Over First 328 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
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.				
Automatic Entry System and Mechanical Door Closers	8,322.00	18.75	1,560.38	6,761.63
Ceiling Fans	23,067.00	18.75	4,325.06	18,741.94
Electrical Machinery and Equipment :				
* Emergency lighting installation	687.00	18.75	128.81	558.19
* Lighting units	48,173.00	18.75	9,032.44	39,140.56
* Motors	2,171.00	18.75	407.06	1,763.94
Fire Control and Alarm Systems :				
* Alarms, hoses and nozzles	1,954.00	18.75	366.38	1,587.63
* Fire crowd control equipment	4,233.00	18.75	793.69	3,439.31
* Fire extinguishers	1,375.00	18.75	257.81	1,117.19
Furniture and Fittings				
* Furniture, counter fittings, shelving	10,367.00	18.75	1,943.81	8,423.19
Ventilating Plant :				
* Ventilation plant	434.00	18.75	81.38	352.63
TOTAL	\$ 100,783.00		\$ 18,896.81	81,886.19

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09	Diminishing Value Rate	Depreciation Over First 328 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
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.				
Automatic Entry System and Mechanical Door Closers	1,086.00	100.00	1,086.00	Nil
Electrical Machinery and Equipment : * Emergency lighting installation	1,954.00	100.00	1,954.00	Nil
Fire Control and Alarm Systems : * Alarms, hoses and nozzles	326.00	100.00	326.00	Nil
Furniture and Fittings * Furniture, counter fittings, shelving	2,515.00	100.00	2,515.00	Nil
TOTAL	\$ 5,881.00		\$ 5,881.00	

DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

PRIME COST METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09	Prime Cost Rate	Depreciation Over First 328 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
Prime Cost				
Items using effective lives as stated in TR 2006/15				
Air-conditioning :				
* Central type	81,413.00	7.50	5,487.01	75,925.99
* Room units	69,241.00	10.00	6,222.20	63,018.80
Automatic Entry System and Mechanical Door Closers	8,322.00	7.50	560.88	7,761.12
Carpets :				
* Business places	8,551.00	12.50	960.52	7,590.48
Ceiling Fans	23,067.00	5.00	1,036.44	22,030.56
Electrical Machinery and Equipment :				Nil
* Distribution gear	56,808.00	5.00	2,552.47	54,255.53
* Emergency lighting installation	687.00	5.00	30.87	656.13
* Lighting units	48,173.00	5.00	2,164.49	46,008.51
* Master antenna system	1,737.00	10.00	156.09	1,580.91
* Motors	2,171.00	5.00	97.55	2,073.45
Fire Control and Alarm Systems :				Nil
* Alarms, hoses and nozzles	1,954.00	5.00	87.80	1,866.20
* Fire crowd control equipment	4,233.00	5.00	190.20	4,042.80
* Fire extinguishers	1,375.00	7.50	92.67	1,282.33
Furniture and Fittings				
* Furniture, counter fittings, shelving	10,367.00	7.50	698.71	9,668.29
Hot Water Installation	20,670.00	5.00	928.73	19,741.27
Linoleum, Vinyl and Similar Floor Coverings	1,693.00	10.00	152.14	1,540.86
Security Systems and Equipment :				
* Electronic	45,229.00	15.00	6,096.62	39,132.38

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09 \$	Prime Cost Rate %	Depreciation Over First 328 Days \$	Opening W.D.V. 1-Jul-10 \$
Telephone Installations :				
* General	5,210.00	5.00	234.09	4,975.91
Ventilating Plant :				
* Ventilation plant	434.00	5.00	19.50	414.50
TOTAL	\$ 391,335.00		\$ 27,768.97	363,566.03

ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 6-Aug-09	Prime Cost Rate	Depreciation Over First 328 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
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.				
Automatic Entry System and Mechanical Door Closers	1,086.00	100.00	1,086.00	Nil
Electrical Machinery and Equipment : * Emergency lighting installation	1,954.00	100.00	1,954.00	Nil
Fire Control and Alarm Systems : * Alarms, hoses and nozzles	326.00	100.00	326.00	Nil
Furniture and Fittings * Furniture, counter fittings, shelving	2,515.00	100.00	2,515.00	Nil
TOTAL	\$ 5,881.00		5,881.00	Nil

DIVISION 43 ALLOWANCES

CAPITAL WORKS ALLOWANCES

Cairns

t 07 4051 9255
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Brisbane

t 07 3420 5755
f 07 3420 5766

Sydney

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ACQUISITION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred on Qualifying Building Allowance

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 6-Aug-09	Total Capital Allowance for 328 Days	Opening W.D.V. 1-Jul-10
Start - Completion	\$	%	\$	\$	\$	\$
Post Purchase Expenditure	201,939	2.50	5,048	201,939	4,536	197,403
sub-total	201,939		5,048	201,939	4,536	197,403

Capital Expenditure Incurred on Qualifying Structural Improvements

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 6-Aug-09	Total Capital Allowance for 328 Days	Opening W.D.V. 1-Jul-10
Start - Completion	\$	%	\$	\$	\$	\$
sub-total	0		0	0	0	0

TOTAL \$ **201,939** **5,048** **201,939** **4,536** **197,403**

8 July 2013

Chris Hall Family Super Properties Pty Ltd ATF Chris Hall & Associates Pty Ltd
ATF Chris Hall Family Superannuation Fund
C/- Chris Hall Photography
41 Park Road
Milton QLD 4164

RENOVATION OF 41 PARK ROAD, MILTON QLD

**BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL &
ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND**

Thank you for giving us the opportunity to identify Property Tax Allowances for your investment in the above property.

Our findings are summarised on page one of the enclosed report. We are confident you will be as pleased with the results as we are.

This report has been based on your renovations from October 2009 to June 2010.

DEPPRO are the only company in Australia to specialise 100% in Tax Depreciation and its team of Quantity Surveyors and Plant and Equipment Valuers are dedicated to "adding value to depreciation."

Please visit our web site at www.depro.com

If you have any queries relating to this report please do not hesitate to contact us.

Yours faithfully,
DEPPRO Pty Ltd



Paul Bennion
BAppSc(Quantity Surveying), AAIQS
Director

SCHEDULE OF PROPERTY TAX ALLOWANCES

FOR THE

RENOVATION OF

41 Park Road, Milton

BY

**CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS
HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND**

FROM:

1 October 2009

TO:

28 June 2010

our ref : 85766-comm-1(reno1)

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USING DIMINISHING VALUE METHOD	
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RENOVATION OF 41 PARK ROAD, MILTON
HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND

1.0 SUMMARY OF ENTITLEMENTS

Financial Year	<u>SUMMARY OF CLAIM</u> <u>BY USING DIMINISHING VALUE METHOD</u>				OR	<u>SUMMARY OF CLAIM</u> <u>BY USING PRIME COST METHOD</u>		
	Depreciation on Plant	Capital Allowances	Yearly Total	Low Value Pooling	Depreciation on Plant	Capital Allowances	Yearly Total	
	\$	\$	\$		\$	\$	\$	\$
29/6/2010 - 2010	27 +	0 +	51 =	78	or	13 +	51 =	64
2010 - 2011	4,908 +	0 +	9,224 =	14,132		2,457 +	9,224 =	11,681
2011 - 2012	3,926 +	0 +	9,224 =	13,150		2,457 +	9,224 =	11,681
2012 - 2013	3,141 +	0 +	9,224 =	12,365		2,457 +	9,224 =	11,681
2013 - 2014	2,513 +	0 +	9,224 =	11,737		2,457 +	9,224 =	11,681
2014 - 2015	2,010 +	0 +	9,224 =	11,234		2,457 +	9,224 =	11,681
2015 - 2016	1,608 +	0 +	9,224 =	10,832		2,457 +	9,224 =	11,681
2016 - 2017	1,287 +	0 +	9,224 =	10,511		2,457 +	9,224 =	11,681
2017 - 2018	1,029 +	0 +	9,224 =	10,253		2,457 +	9,224 =	11,681
2018 - 2019	823 +	0 +	9,224 =	10,047		2,457 +	9,224 =	11,681
2019 - 2020	659 +	0 +	9,224 =	9,883		2,443 +	9,224 =	11,667
2020 - 2021	527 +	0 +	9,224 =	9,751		0 +	9,224 =	9,224
2021 - 2022	422 +	0 +	9,224 =	9,646		0 +	9,224 =	9,224
2022 - 2023	337 +	0 +	9,224 =	9,561		0 +	9,224 =	9,224
2023 - 2024	270 +	0 +	9,224 =	9,494		0 +	9,224 =	9,224
2024 - 2025	216 +	0 +	9,224 =	9,440		0 +	9,224 =	9,224
2025 - 2026	173 +	0 +	9,224 =	9,397		0 +	9,224 =	9,224
2026 - 2027	138 +	0 +	9,224 =	9,362		0 +	9,224 =	9,224
2027 - 2028	111 +	0 +	9,224 =	9,335		0 +	9,224 =	9,224
2028 - 2029	88 +	0 +	9,224 =	9,312		0 +	9,224 =	9,224
2029 - 2030	71 +	0 +	9,224 =	9,295		0 +	9,224 =	9,224
2030 - 2031	57 +	0 +	9,224 =	9,281		0 +	9,224 =	9,224
2031 - 2032	45 +	0 +	9,224 =	9,269		0 +	9,224 =	9,224
2032 - 2033	36 +	0 +	9,224 =	9,260		0 +	9,224 =	9,224
2033 - 2034	29 +	0 +	9,224 =	9,253		0 +	9,224 =	9,224
2034 - 2035	23 +	0 +	9,224 =	9,247		0 +	9,224 =	9,224
2035 - 2036	19 +	0 +	9,224 =	9,243		0 +	9,224 =	9,224
2036 - 2037	15 +	0 +	9,224 =	9,239		0 +	9,224 =	9,224
2037 - 2038	12 +	0 +	9,224 =	9,236		0 +	9,224 =	9,224
2038 - 2039	9 +	0 +	9,224 =	9,233		0 +	9,224 =	9,224
2039 - 2040	8 +	0 +	9,224 =	9,232		0 +	9,224 =	9,224
2040 - 2041	6 +	0 +	9,224 =	9,230		0 +	9,224 =	9,224
2041 - 2042	5 +	0 +	9,224 =	9,229		0 +	9,224 =	9,224
2042 - 2043	4 +	0 +	9,224 =	9,228		0 +	9,224 =	9,224
2043 - 2044	3 +	0 +	9,224 =	9,227		0 +	9,224 =	9,224
2044 - 2045	2 +	0 +	9,224 =	9,226		0 +	9,224 =	9,224
2045 - 2046	2 +	0 +	9,224 =	9,226		0 +	9,224 =	9,224
2046 - 2047	2 +	0 +	9,224 =	9,226		0 +	9,224 =	9,224
2047 - 2048	1 +	0 +	9,224 =	9,225		0 +	9,224 =	9,224
2048 - 2049	5 +	0 +	18,414 =	18,419		0 +	18,414 =	18,414
Total	\$24,565 +	\$0 +	\$368,977 =	\$393,542		\$24,565 +	\$368,977 =	\$393,542

RENOVATION OF 41 PARK ROAD, MILTON

BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND

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) :	\$393,542
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TOTAL CAPITAL EXPENDITURE ANALYSED :	\$393,542
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.02 All figures contained in this report will be eligible to claim commencing the immediate day following the settlement date (advised) :

28-Jun-10

RENOVATION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND

4.0 RECONCILIATION OF CAPITAL EXPENDITURE

Total capital expenditure analysed can be broken up as follows :

.01	PLANT	\$24,565
-----	-------	----------

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	CAPITAL WORKS ALLOWANCES	\$368,977
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Capital Works Allowances 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	LAND	N/A
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Unless noted above as "N/A", land has been calculated as an overall apportionment of total capital expenditure.

Unless noted above as "N/A", it has been assumed that title is held on the land for this property and was a consideration in the acquisition.

.04	BALANCE OF CAPITAL EXPENDITURE	NIL
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This comprises the common apportionment of all capital works ineligible for depreciation or capital allowances.

TOTAL :	\$393,542
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DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

DIMINISHING VALUE METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 28-Jun-10	Diminishing Value Rate	Depreciation Over First 2 Days	Opening W.D.V. 1-Jul-10
	\$	%	\$	\$
Diminishing Value Items using effective lives as stated in TR 2006/15				
Air-conditioning : * Room units	24,565.00	20.00	26.92	24,538.08
TOTAL	\$ 24,565.00		\$ 26.92	24,538.08

DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

PRIME COST METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON

BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 28-Jun-10 \$	Prime Cost Rate %	Depreciation Over First 2 Days \$	Opening W.D.V. 1-Jul-10 \$
Prime Cost Items using effective lives as stated in TR 2006/15				
Air-conditioning : * Room units	24,565.00	10.00	13.46	24,551.54
TOTAL	\$ 24,565.00	\$ 13.46	24,551.54	

DIVISION 43 ALLOWANCES

CAPITAL WORKS ALLOWANCES

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON
 BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
 FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred on Qualifying Building Allowance

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 28-Jun-10	Total Capital Allowance for 2 Days	Opening W.D.V. 1-Jul-10
Start - Completion	\$	%	\$	\$	\$	\$
1.) 1/10/09 - 28/6/10	368,977	2.50	9,224	368,977	51	368,926
sub-total	368,977		9,224	368,977	51	368,926

Capital Expenditure Incurred on Qualifying Structural Improvements

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 28-Jun-10	Total Capital Allowance for 2 Days	Opening W.D.V. 1-Jul-10
Start - Completion	\$	%	\$	\$	\$	\$
sub-total	0		0	0	0	0

TOTAL	\$	368,977	9,224	368,977	51	368,926
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8 July 2013

Chris Hall Family Super Properties Pty Ltd ATF Chris Hall & Associates Pty Ltd
ATF Chris Hall Family Superannuation Fund
C/- Chris Hall Photography
41 Park Road
Milton QLD 4164

RENOVATION OF 41 PARK ROAD, MILTON QLD

**BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL &
ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND**

Thank you for giving us the opportunity to identify Property Tax Allowances for your investment in the above property.

Our findings are summarised on page one of the enclosed report. We are confident you will be as pleased with the results as we are.

This report has been based on your renovations from July 2010 to June 2011.

DEPPRO are the only company in Australia to specialise 100% in Tax Depreciation and its team of Quantity Surveyors and Plant and Equipment Valuers are dedicated to "adding value to depreciation."

Please visit our web site at www.depro.com

If you have any queries relating to this report please do not hesitate to contact us.

Yours faithfully,
DEPPRO Pty Ltd



Paul Bennion
BAppSc(Quantity Surveying), AAIQS
Director

SCHEDULE OF PROPERTY TAX ALLOWANCES

FOR THE

RENOVATION OF

41 Park Road, Milton

BY

**CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS
HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND**

FROM:

12 July 2010

TO:

21 March 2011

our ref : 85766-comm-1(reno2)

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**RENOVATION OF 41 PARK ROAD, MILTON
HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY
SUPERANNUATION FUND**

1.0 SUMMARY OF ENTITLEMENTS

Financial Year	<u>SUMMARY OF CLAIM</u> <u>BY USING DIMINISHING VALUE METHOD</u>				OR	<u>SUMMARY OF CLAIM</u> <u>BY USING PRIME COST METHOD</u>		
	Depreciation on Plant	Capital Allowances	Yearly Total		Depreciation on Plant	Capital Allowances	Yearly Total	
	\$	\$	\$	\$	\$	\$	\$	
22/3/2011 - 2011	302 +	0 +	832 =	1,134	or	151 +	832 =	983
2011 - 2012	1,062 +	0 +	3,005 =	4,067		546 +	3,005 =	3,551
2012 - 2013	956 +	0 +	3,005 =	3,961		546 +	3,005 =	3,551
2013 - 2014	861 +	0 +	3,005 =	3,866		546 +	3,005 =	3,551
2014 - 2015	774 +	0 +	3,005 =	3,779		546 +	3,005 =	3,551
2015 - 2016	697 +	0 +	3,005 =	3,702		546 +	3,005 =	3,551
2016 - 2017	627 +	0 +	3,005 =	3,632		546 +	3,005 =	3,551
2017 - 2018	565 +	0 +	3,005 =	3,570		546 +	3,005 =	3,551
2018 - 2019	508 +	0 +	3,005 =	3,513		546 +	3,005 =	3,551
2019 - 2020	457 +	0 +	3,005 =	3,462		546 +	3,005 =	3,551
2020 - 2021	412 +	0 +	3,005 =	3,417		546 +	3,005 =	3,551
2021 - 2022	370 +	0 +	3,005 =	3,375		546 +	3,005 =	3,551
2022 - 2023	333 +	0 +	3,005 =	3,338		546 +	3,005 =	3,551
2023 - 2024	300 +	0 +	3,005 =	3,305		546 +	3,005 =	3,551
2024 - 2025	270 +	0 +	3,005 =	3,275		546 +	3,005 =	3,551
2025 - 2026	243 +	0 +	3,005 =	3,248		546 +	3,005 =	3,551
2026 - 2027	219 +	0 +	3,005 =	3,224		546 +	3,005 =	3,551
2027 - 2028	197 +	0 +	3,005 =	3,202		546 +	3,005 =	3,551
2028 - 2029	177 +	0 +	3,005 =	3,182		546 +	3,005 =	3,551
2029 - 2030	159 +	0 +	3,005 =	3,164		546 +	3,005 =	3,551
2030 - 2031	144 +	0 +	3,005 =	3,149		395 +	3,005 =	3,400
2031 - 2032	129 +	0 +	3,005 =	3,134		0 +	3,005 =	3,005
2032 - 2033	116 +	0 +	3,005 =	3,121		0 +	3,005 =	3,005
2033 - 2034	105 +	0 +	3,005 =	3,110		0 +	3,005 =	3,005
2034 - 2035	94 +	0 +	3,005 =	3,099		0 +	3,005 =	3,005
2035 - 2036	85 +	0 +	3,005 =	3,090		0 +	3,005 =	3,005
2036 - 2037	76 +	0 +	3,005 =	3,081		0 +	3,005 =	3,005
2037 - 2038	69 +	0 +	3,005 =	3,074		0 +	3,005 =	3,005
2038 - 2039	62 +	0 +	3,005 =	3,067		0 +	3,005 =	3,005
2039 - 2040	56 +	0 +	3,005 =	3,061		0 +	3,005 =	3,005
2040 - 2041	50 +	0 +	3,005 =	3,055		0 +	3,005 =	3,005
2041 - 2042	45 +	0 +	3,005 =	3,050		0 +	3,005 =	3,005
2042 - 2043	41 +	0 +	3,005 =	3,046		0 +	3,005 =	3,005
2043 - 2044	36 +	0 +	3,005 =	3,041		0 +	3,005 =	3,005
2044 - 2045	33 +	0 +	3,005 =	3,038		0 +	3,005 =	3,005
2045 - 2046	30 +	0 +	3,005 =	3,035		0 +	3,005 =	3,005
2046 - 2047	27 +	0 +	3,005 =	3,032		0 +	3,005 =	3,005
2047 - 2048	24 +	0 +	3,005 =	3,029		0 +	3,005 =	3,005
2048 - 2049	22 +	0 +	3,005 =	3,027		0 +	3,005 =	3,005
2049 - 2050	194 +	0 +	5,195 =	5,389		0 +	5,195 =	5,195
Total	\$10,926 +	\$0 +	\$120,217 =	\$131,143		\$10,926 +	\$120,217 =	\$131,143

RENOVATION OF 41 PARK ROAD, MILTON

BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND

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) :		\$131,143
TOTAL CAPITAL EXPENDITURE ANALYSED :		<div style="border-top: 1px solid black; border-bottom: 3px double black; padding: 2px 0;">\$131,143</div>

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

21-Mar-11

RENOVATION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL FAMILY SUPERANNUATION FUND

4.0 RECONCILIATION OF CAPITAL EXPENDITURE

Total capital expenditure analysed can be broken up as follows :

.01	PLANT	\$10,926
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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	CAPITAL WORKS ALLOWANCES	\$120,217
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Capital Works Allowances 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	LAND	N/A
-----	------	-----

Unless noted above as "N/A", land has been calculated as an overall apportionment of total capital expenditure.

Unless noted above as "N/A", it has been assumed that title is held on the land for this property and was a consideration in the acquisition.

.04	BALANCE OF CAPITAL EXPENDITURE	NIL
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This comprises the common apportionment of all capital works ineligible for depreciation or capital allowances.

TOTAL :	\$131,143
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DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

DIMINISHING VALUE METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON
BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 21-Mar-11	Diminishing Value Rate	Depreciation Over First 101 Days	Opening W.D.V. 1-Jul-11
	\$	%	\$	\$
Diminishing Value Items using effective lives as stated in TR 2006/15				
Furniture and Fittings * Trade and information signs	10,926.00	10.00	302.34	10,623.66
TOTAL	\$ 10,926.00		\$ 302.34	10,623.66

DIVISION 42 ALLOWANCES

DEPRECIABLE PLANT

USING

PRIME COST METHOD

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON

BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred Upon Plant and Articles	Total Cost 21-Mar-11	Prime Cost Rate	Depreciation Over First 101 Days	Opening W.D.V. 1-Jul-11
	\$	%	\$	\$
Prime Cost Items using effective lives as stated in TR 2006/15				
Furniture and Fittings * Trade and information signs	10,926.00	5.00	151.17	10,774.83
TOTAL	\$ 10,926.00	\$	151.17	10,774.83

DIVISION 43 ALLOWANCES

CAPITAL WORKS ALLOWANCES

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

t 03 9826 6188
f 03 9826 9699

Perth

t 08 9381 6100
f 08 9381 6199

Adelaide

t 08 8363 7004
f 08 8363 7003

RENOVATION OF 41 PARK ROAD, MILTON
 BY CHRIS HALL FAMILY SUPER PROPERTIES PTY LTD ATF CHRIS HALL & ASSOCIATES PTY LTD ATF CHRIS HALL
 FAMILY SUPERANNUATION FUND

Capital Expenditure Incurred on Qualifying Building Allowance

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 21-Mar-11	Total Capital Allowance for 101 Days	Opening W.D.V. 1-Jul-11
Start - Completion	\$	%	\$	\$	\$	\$
1.) 12/7/10 - 21/3/11	120,217	2.50	3,005	120,217	832	119,385
sub-total	120,217		3,005	120,217	832	119,385

Capital Expenditure Incurred on Qualifying Structural Improvements

Start & Finish Dates of Construction	Total Historical Cost	Prime Cost Rate	Annual Claim	Opening Residual Value 21-Mar-11	Total Capital Allowance for 101 Days	Opening W.D.V. 1-Jul-11
Start - Completion	\$	%	\$	\$	\$	\$
sub-total	0		0	0	0	0

TOTAL	\$	120,217	3,005	120,217	832	119,385
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