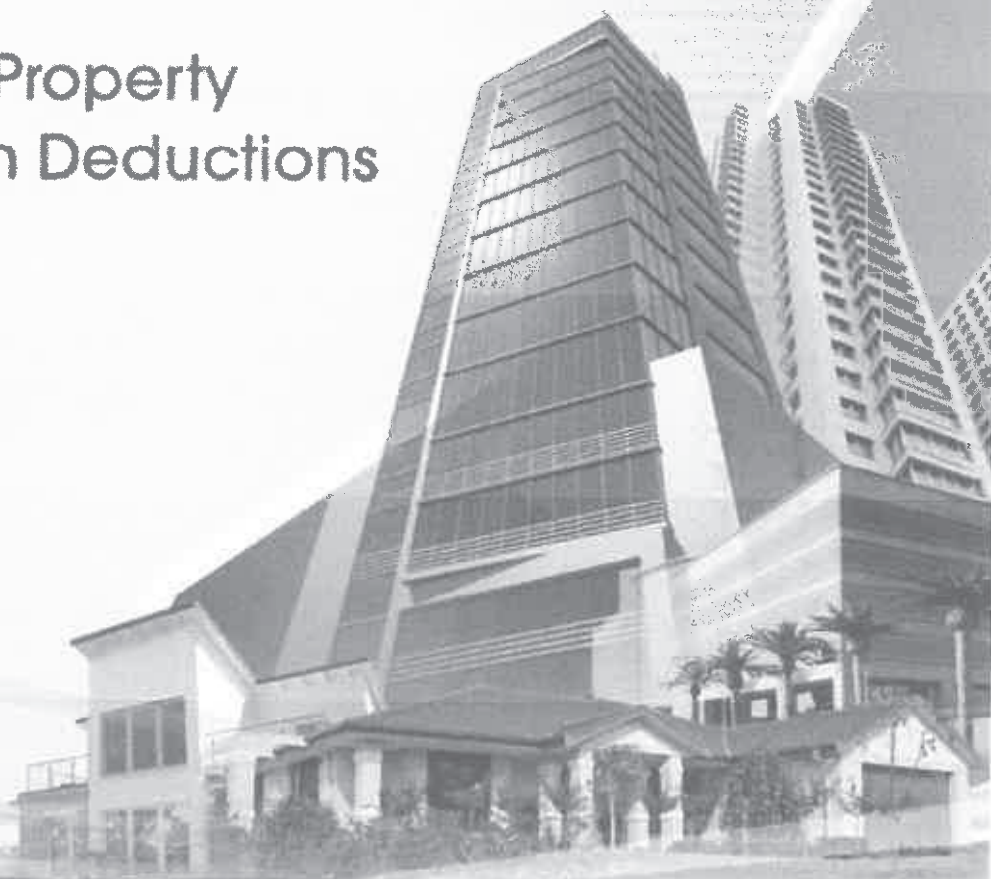


BMT Tax Depreciation

QUANTITY SURVEYORS

Maximising Property
Depreciation Deductions



Capital Allowance & Tax Depreciation Report

Unit 20/41-47 Beeston Street

NEWSTEAD, QLD 4006

www.bmtqs.com.au

11 July, 2012

Mr Neil Midgley
7 Padua Place
BOONDALL, QLD 4034

Unit 20/41-47 Beeston Street NEWSTEAD, QLD 4006

Dear Neil,

Please find attached our Capital Allowance & Tax Depreciation Report for the above property. The schedule has been prepared by BMT Tax Depreciation Pty Ltd for Mr Neil Midgley and not in any other capacity.

The schedule is based on an apportionment of the total expenditure.

The contents should be treated as advice on construction costs and like matters, and not as legal, accounting or taxation advice. BMT Tax Depreciation Pty Ltd recommend that the client consults with their advisers before relying on the information provided.

BMT Tax Depreciation Pty Ltd have applied their interpretations of the Tax Commissioner's current intentions whilst preparing this document.

If this property changes ownership status, then the contents of this report become void and the new owner should contact this office to maximise their depreciation claim.

As per requirements within the Tax Agent Services Act 2009 BMT Tax Depreciation Pty Ltd are registered tax agents our tax agent number is 53712009.

Should you have any queries, or require clarification, please do not hesitate to contact Brendan Farrugia or David Babic at this office.

Yours Sincerely,



BMT Tax Depreciation Pty Ltd
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Disclaimer

The information provided in this report has been prepared by BMT Tax Depreciation Pty Ltd (Quantity Surveyors), as Properly Depreciation and Construction Cost Consultants and not in any other capacity, on the basis of estimated costs and information provided to us by the client. It is intended for use by the parties to whom directed. The contents should thus 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 advisers before relying on these schedules. The schedules have been prepared in accordance with legislation in force at the time the asset was acquired and the date this report was produced.

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Property Information

Client:	Mr Neil Midgley
Property:	Unit 20/41-47 Beeston Street NEWSTEAD, QLD 4006
Property Type:	Residential
Building First Use:	22 June, 2012
Total Cost at Schedule Start Date:	\$226,019
Schedule Start Date:	23 June, 2012
Date First Available for Income:	23 June, 2012
No. Days Available:	8

For a full summary of the depreciation allowance results on this property please refer to Diminishing Method (Page 8) or Prime Cost Method (Page 20).

Disclaimer

BMT Tax Depreciation Pty Ltd does not accept any contractual, tortious or any other form of liability for any consequences, loss or damage as a result of any other person acting upon or using this report.

Method

Actual cost information for the building structure and fit-out was not available for all items. The building structure together with plant & equipment items, for which actual costs were not available, have been estimated using BMT Tax Depreciation cost advice as at 10 July, 2012. These figures were then adjusted to date of construction via the application of Building Price Indices.

Two alternative schedules have been provided. The first schedule is based on the Diminishing Value method of depreciation for plant & equipment. This method allows a greater proportion of an asset's cost to be written-off in the earlier years of the asset's effective life.

The second schedule is based on the Prime Cost method of depreciation for plant & equipment. This method allows an equal amount of an asset's cost to be written-off in each year of the asset's effective life.

Each of the above schedules contain the following:

- Depreciation claims for plant & equipment (Division 40) – these are items that can be 'easily' removed from the property as opposed to items that are permanently fixed to the structure of the building. Plant will also include items that are mechanically or electronically operated, even where they are fixed to the structure of the building;
- Building write-off claims (Division 43) – a write-off allowance is available at the rate of 2.5% per year of the construction expenditure related to the property.

We have prepared our report based on the following depreciation options for plant & equipment.

a) \$300 immediate write-off – Individual assets costing \$300 or less are normally to be written-off in full in the year of purchase (i.e. 100% depreciation write-off).

The cost of individual assets acquired after 1 July, 2000 that are identical or substantially identical must be aggregated when applying the \$300 threshold – if their aggregate cost is more than \$300, they cannot be written-off in the year of purchase. The same applies to individual assets that form part of a 'set' of assets whose aggregate is more than \$300.

b) Low-value pool depreciation – Under this depreciation option, taxpayers can choose to depreciate the following assets as part of a group or pool of assets:

- Low-cost assets – an asset acquired during the current year costing less than \$1,000 (assuming the asset is not eligible for the \$300 immediate write-off noted above);
- Low-value assets – basically, an existing asset already written down to less than \$1,000 under the Diminishing Value method.

In a low-value pool, low cost assets are depreciated at the rate of 18.75% in the first year, regardless of the amount of time in the year the asset was acquired. All other assets are depreciated at the rate of 37.5% per annum using the Diminishing Value method. Once the choice has been made to set up a low-value pool, all low-cost assets acquired must be allocated to the pool. Low-value assets can be allocated at the taxpayer's discretion.

The report has been prepared on the assumption that low-cost assets and low-value assets are depreciated as part of a low-value pool. If the purchaser does not select the low-value pool option for these assets, they should be depreciated using the effective life depreciation method below.

c) Effective life depreciation – depreciable assets that cannot be depreciated under any of the above two options have been depreciated on the basis of their effective life. For this purpose, the commissioner's estimate of their effective life has been used.

We have assumed that the property owner is entitled to claim available depreciation allowances and that no schedules of depreciation allowances exist or form a condition of the purchase documents.

The following information was used in the preparation of the schedule:

- Strata drawings provided by Espreon;
- Written and verbal information provided by Mr Neil Midgley;
- Verbal information provided by Brisbane City Council.

The following costs were apportioned within the schedule:

- Preliminaries;
- Consultants Fees.

The following items have been excluded:

- Land Cost;
- Rates and Taxes;
- Holding Costs;
- Non-Depreciable items (eg. Soft landscaping).

This Capital Allowance & Tax Depreciation Report is based on legislation in effect at the time the asset was acquired and the date this report was produced. The report is based on BMT Tax Depreciation Pty Ltd's interpretation of the Income Tax Assessment Act 1997, tax cases and tax rulings and our understanding of the Commissioner of Taxation's intentions.

Summary

Diminishing Value Calculation & Low Cost/Low Value Pooling

1.1 Deduction Groupings - Diminishing Value

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate. As assets depreciate and qualify for the low value pool these assets are automatically rolled over to the 37.5% percentage rate group.

Basic Rate (%)	Years				
	23-Jun-12 30-Jun-12 Year 1	1-Jul-12 30-Jun-13 Year 2	1-Jul-13 30-Jun-14 Year 3	1-Jul-14 30-Jun-15 Year 4	1-Jul-15 30-Jun-16 Year 5
2.50 %	\$119	\$4,852	\$4,852	\$4,852	\$4,852
6.67 %	\$7	\$321	\$300	\$280	\$261
16.67 %	\$7	\$326	\$271	\$226	\$188
18.75 %	\$1,865	\$0	\$0	\$0	\$0
20.00 %	\$56	\$2,571	\$2,057	\$1,645	\$1,316
37.50 %	\$0	\$3,034	\$1,895	\$1,185	\$743
100.00 %	\$2,277	\$0	\$0	\$0	\$0
Total	\$4,331	\$11,104	\$9,375	\$8,188	\$7,360

Basic Rate (%)	Years				
	1-Jul-16 30-Jun-17 Year 6	1-Jul-17 30-Jun-18 Year 7	1-Jul-18 30-Jun-19 Year 8	1-Jul-19 30-Jun-20 Year 9	1-Jul-20 30-Jun-21 Year 10
2.50 %	\$4,852	\$4,852	\$4,852	\$4,852	\$4,852
6.67 %	\$244	\$227	\$212	\$198	\$185
16.67 %	\$0	\$0	\$0	\$0	\$0
18.75 %	\$0	\$0	\$0	\$0	\$0
20.00 %	\$892	\$0	\$0	\$0	\$0
37.50 %	\$1,117	\$2,037	\$1,273	\$797	\$497
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$7,105	\$7,116	\$6,337	\$5,847	\$5,534

1.2 Depreciation of Plant and Equipment

This section lists the 'Plant & Equipment' relevant to this property and their corresponding depreciation claims under the Diminishing Value method. This schedule also shows the total depreciation claim for the items that have been allocated to the low-value pool.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO. The current taxation ruling for depreciation on 'Plant & Equipment' is TR 2010/2 which is effective as at 1 July 2010. For those properties that have

exchanged and settled prior to this date the legislation and taxation rulings applicable at that time have been utilised.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings. The effective life of an asset is divided into either 150 or 200 to determine the basic Diminishing Value rate for the asset depending on when the item was purchased.

1.3 Diminishing Value Total - Plant & Equipment and Division 43

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
23-Jun-12 to 30-Jun-12	2,347	1,865	4,212	119	4,331
1-Jul-12 to 30-Jun-13	3,218	3,034	6,252	4,852	11,104
1-Jul-13 to 30-Jun-14	2,628	1,895	4,523	4,852	9,375
1-Jul-14 to 30-Jun-15	2,151	1,185	3,336	4,852	8,188
1-Jul-15 to 30-Jun-16	1,765	743	2,508	4,852	7,360
1-Jul-16 to 30-Jun-17	1,136	1,117	2,253	4,852	7,105
1-Jul-17 to 30-Jun-18	227	2,037	2,264	4,852	7,116
1-Jul-18 to 30-Jun-19	212	1,273	1,485	4,852	6,337
1-Jul-19 to 30-Jun-20	198	797	995	4,852	5,847
1-Jul-20 to 30-Jun-21	185	497	682	4,852	5,534
1-Jul-21 to 30-Jun-22	173	310	483	4,852	5,335
1-Jul-22 to 30-Jun-23	161	198	359	4,852	5,211
1-Jul-23 to 30-Jun-24	150	124	274	4,852	5,126
1-Jul-24 to 30-Jun-25	140	77	217	4,852	5,069
1-Jul-25 to 30-Jun-26	131	46	177	4,852	5,029
1-Jul-26 to 30-Jun-27	122	26	148	4,852	5,000
1-Jul-27 to 30-Jun-28	114	17	131	4,852	4,983
1-Jul-28 to 30-Jun-29	107	11	118	4,852	4,970
1-Jul-29 to 30-Jun-30	99	6	105	4,852	4,957
1-Jul-30 to 30-Jun-31	93	4	97	4,852	4,949
1-Jul-31 to 30-Jun-32	87	3	90	4,852	4,942
1-Jul-32 to 30-Jun-33	81	1	82	4,852	4,934
1-Jul-33 to 30-Jun-34	75	1	76	4,852	4,928
1-Jul-34 to 30-Jun-35	70	0	70	4,852	4,922
1-Jul-35 to 30-Jun-36	0	370	370	4,852	5,222
1-Jul-36 to 30-Jun-37	0	231	231	4,852	5,083

Date	Division 40			Division 43	Total
	Effective Life Plant	Pooled Plant	Total Division 40		
1-Jul-37 to 30-Jun-38	0	145	145	4,852	4,997
1-Jul-38 to 30-Jun-39	0	90	90	4,852	4,942
1-Jul-39 to 30-Jun-40	0	57	57	4,852	4,909
1-Jul-40 to 30-Jun-41	0	35	35	4,852	4,887
1-Jul-41 to 30-Jun-42	0	22	22	4,852	4,874
1-Jul-42 to 30-Jun-43	0	14	14	4,852	4,866
1-Jul-43 to 30-Jun-44	0	9	9	4,852	4,861
1-Jul-44 to 30-Jun-45	0	5	5	4,852	4,857
1-Jul-45 to 30-Jun-46	0	3	3	4,852	4,855
1-Jul-46 to 30-Jun-47	0	2	2	4,852	4,854
1-Jul-47 to 30-Jun-48	0	2	2	4,852	4,854
1-Jul-48 to 30-Jun-49	0	1	1	4,852	4,853
1-Jul-49 to 30-Jun-50	0	1	1	4,852	4,853
1-Jul-50 to 30-Jun-51	0	0	0	4,852	4,852

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Diminishing Method (Years 1-5)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 23-Jun-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-16 (\$)
				23-Jun-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	8,096	10	20.0 %	35	1,612	1,290	1,032	825	3,302
Bathroom Accessories - Freestanding	147	5	100.0 %	147	0	0	0	0	0
Blinds	2,672	10	37.5 %	0	0	0	0	0	331
Carpet	2,841	10	20.0 %	12	566	453	362	290	1,158
Ceiling Fans	422	5	37.5 %	0	0	0	0	0	52
Cooktops	962	12	37.5 %	0	0	0	0	0	119
Dishwashers	1,972	10	20.0 %	9	393	314	251	201	804
Door Closers	135	10	100.0 %	135	0	0	0	0	0
Exhaust Fans	148	10	100.0 %	148	0	0	0	0	0
Floating Timber Floors	991	15	37.5 %	0	0	0	0	0	122
Garbage Disposal Units	481	10	37.5 %	0	0	0	0	0	59
Light Shades	401	5	37.5 %	0	0	0	0	0	49
Ovens	1,960	12	16.7 %	7	326	271	226	188	942
Rangehoods	501	12	37.5 %	0	0	0	0	0	62
Smoke Alarms	516	6	37.5 %	0	0	0	0	0	64
Subtotal	22,245			493	2,897	2,328	1,871	1,504	7,064
Existing Common Property									
Automatic Garage Door - Controls	92	5	100.0 %	92	0	0	0	0	0
Automatic Garage Door - Motors	65	10	100.0 %	65	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	31	10	100.0 %	31	0	0	0	0	0
Door Closers	44	10	100.0 %	44	0	0	0	0	0
Emergency Warning & Intercommunication Systems	482	12	37.5 %	0	0	0	0	0	60
Fire Alarm Bells	124	12	100.0 %	124	0	0	0	0	0
Fire Booster Pumps	80	20	100.0 %	80	0	0	0	0	0
Fire Detection Alarms	414	20	37.5 %	0	0	0	0	0	51
Fire Extinguishers	41	15	100.0 %	41	0	0	0	0	0
Fire Hoses & Nozzles	172	10	100.0 %	172	0	0	0	0	0
Fire Indicator Panels	42	12	100.0 %	42	0	0	0	0	0
Furniture - Outdoor	26	5	100.0 %	26	0	0	0	0	0
Garbage Bins	174	10	100.0 %	174	0	0	0	0	0
Gardening Watering Installations	34	5	100.0 %	34	0	0	0	0	0
Hot Water Systems	658	12	37.5 %	0	0	0	0	0	82
Intercom System Assets	758	10	37.5 %	0	0	0	0	0	94
Lifts	4,825	30	6.7 %	7	321	300	280	261	3,656
Light Shades	149	5	100.0 %	149	0	0	0	0	0
MATV System	253	10	100.0 %	253	0	0	0	0	0
Pumps	69	20	100.0 %	69	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	161	5	100.0 %	161	0	0	0	0	0
Security Monitoring Proximity Readers	152	7	100.0 %	152	0	0	0	0	0
Swimming Pool - Cleaners	46	7	100.0 %	46	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	92	12	100.0 %	92	0	0	0	0	0
Ventilation Fans	695	20	37.5 %	0	0	0	0	0	86
Subtotal	9,679			1,854	321	300	280	261	4,029
Total Division 40 - Effective Life Rate	21,971			2,347	3,218	2,628	2,151	1,765	9,862
Total Division 40 - Pooled (Page 16)	9,953			1,865	3,034	1,895	1,185	743	1,231
Total Division 40	31,924			4,212	6,252	4,523	3,336	2,508	11,093
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	194,095			119	4,852	4,852	4,852	4,852	174,568
Total Depreciation	226,019			4,331	11,104	9,375	8,188	7,360	185,641

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule. Should the purchaser not elect to use the pooling system, then the total cost figure can be used and the applicable depreciation rates applied. All pooled items have been depreciated at 18.75% in the year of acquisition and 37.5% each year thereafter.

Diminishing Method (Years 6-10)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-16 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	3,302	10	20.0 %	660	0	0	0	0	403
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	331	10	37.5 %	0	0	0	0	0	32
Carpet	1,158	10	20.0 %	232	0	0	0	0	141
Ceiling Fans	52	5	37.5 %	0	0	0	0	0	4
Cooktops	119	12	37.5 %	0	0	0	0	0	11
Dishwashers	804	10	37.5 %	0	0	0	0	0	76
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	122	15	37.5 %	0	0	0	0	0	11
Garbage Disposal Units	59	10	37.5 %	0	0	0	0	0	6
Light Shades	49	5	37.5 %	0	0	0	0	0	4
Ovens	942	12	37.5 %	0	0	0	0	0	90
Rangehoods	62	12	37.5 %	0	0	0	0	0	6
Smoke Alarms	64	6	37.5 %	0	0	0	0	0	6
Subtotal	7,064			892	0	0	0	0	790
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	60	12	37.5 %	0	0	0	0	0	6
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	51	20	37.5 %	0	0	0	0	0	4
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	82	12	37.5 %	0	0	0	0	0	7
Intercom System Assets	94	10	37.5 %	0	0	0	0	0	9
Lifts	3,656	30	6.7 %	244	227	212	198	185	2,590
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	86	20	37.5 %	0	0	0	0	0	8
Subtotal	4,029			244	227	212	198	185	2,624
Total Division 40 - Effective Life Rate	9,862			1,136	227	212	198	185	2,590
Total Division 40 - Pooled (Page 17)	1,231			1,117	2,037	1,273	797	497	824
Total Division 40	11,093			2,253	2,264	1,485	995	682	3,414
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	174,568			4,852	4,852	4,852	4,852	4,852	150,308
Total Depreciation	185,661			7,105	7,116	6,337	5,847	5,534	153,722

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Diminishing Method (Years 11-15)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-21 (\$)	Effective Life (Years)	Basic Rate (DY)	Depreciation Allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	403	10	37.5 %	0	0	0	0	0	38
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	32	10	37.5 %	0	0	0	0	0	2
Carpet	141	10	37.5 %	0	0	0	0	0	13
Ceiling Fans	4	5	37.5 %	0	0	0	0	0	0
Coaktops	11	12	37.5 %	0	0	0	0	0	0
Dishwashers	76	10	37.5 %	0	0	0	0	0	7
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	11	15	37.5 %	0	0	0	0	0	0
Garbage Disposal Units	6	10	37.5 %	0	0	0	0	0	0
Light Shades	4	5	37.5 %	0	0	0	0	0	0
Ovens	90	12	37.5 %	0	0	0	0	0	9
Rangehoods	6	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	6	6	37.5 %	0	0	0	0	0	0
Subtotal	790			0	0	0	0	0	69
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	6	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	4	20	37.5 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	7	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	9	10	37.5 %	0	0	0	0	0	0
Lifts	2,590	30	6.7 %	173	161	150	140	131	1,835
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	8	20	37.5 %	0	0	0	0	0	0
Subtotal	2,624			173	161	150	140	131	1,835
Total Division 40 - Effective Life Rate	2,590			173	161	150	140	131	1,835
Total Division 40 - Pooled (Page 18)	824			310	198	124	77	46	69
Total Division 40	3,414			483	359	274	217	177	1,904
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	150,308			4,852	4,852	4,852	4,852	4,852	126,048
Total Depreciation	153,722			5,335	5,211	5,126	5,069	5,029	127,952

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Diminishing Method (Years 16-20)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-26 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	38	10	37.5 %	0	0	0	0	0	4
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	0	0	0	0	0	0
Carpet	13	10	37.5 %	0	0	0	0	0	1
Ceiling Fans	0	5	37.5 %	0	0	0	0	0	0
Cooktops	0	12	37.5 %	0	0	0	0	0	0
Dishwashers	7	10	37.5 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	0	15	37.5 %	0	0	0	0	0	0
Garbage Disposal Units	0	10	37.5 %	0	0	0	0	0	0
Light Shades	0	5	37.5 %	0	0	0	0	0	0
Ovens	9	12	37.5 %	0	0	0	0	0	0
Rangehoods	0	12	37.5 %	0	0	0	0	0	0
Smoke Alarms	0	6	37.5 %	0	0	0	0	0	0
Subtotal	69			0	0	0	0	0	5
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	37.5 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	37.5 %	0	0	0	0	0	0
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	37.5 %	0	0	0	0	0	0
Intercom System Assets	0	10	37.5 %	0	0	0	0	0	0
Lifts	1,835	30	6.7 %	122	114	107	99	93	1,300
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	37.5 %	0	0	0	0	0	0
Subtotal	1,835			122	114	107	99	93	1,300
Total Division 40 - Effective Life Rate	1,835			122	114	107	99	93	1,300
Total Division 40 - Pooled (Page 19)	69			26	17	11	6	4	5
Total Division 40	1,904			148	131	118	105	97	1,305
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	126,048			4,852	4,852	4,852	4,852	4,852	101,788
Total Depreciation	127,952			5,000	4,983	4,970	4,957	4,949	103,093

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Pooling Schedule DV (Years 1-5)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 23-Jun-12 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-16 (\$)
				23-Jun-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	0.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	2,672	10	37.5 %	501	814	509	318	199	331
Carpet	0	10	0.0 %	0	0	0	0	0	0
Ceiling Fans	422	5	37.5 %	79	129	80	50	32	52
Cooktops	962	12	37.5 %	180	293	183	115	72	119
Dishwashers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Floating Timber Floors	991	15	37.5 %	186	302	189	118	74	122
Garbage Disposal Units	481	10	37.5 %	90	147	92	57	36	59
Light Shades	401	5	37.5 %	75	122	77	48	30	49
Ovens	0	12	0.0 %	0	0	0	0	0	0
Rangehoods	501	12	37.5 %	94	153	95	60	37	62
Smoke Alarms	516	6	37.5 %	97	157	98	62	38	64
Subtotal	6,946			1,302	2,117	1,323	828	518	858
Existing Common Property									
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	482	12	37.5 %	90	147	92	57	36	60
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	414	20	37.5 %	78	126	79	49	31	51
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	0.0 %	0	0	0	0	0	0
Hot Water Systems	658	12	37.5 %	123	201	125	78	49	82
Intercom System Assets	758	10	37.5 %	142	231	144	90	57	94
Lifts	0	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	0.0 %	0	0	0	0	0	0
Ventilation Fans	695	20	37.5 %	130	212	132	83	52	86
Subtotal	3,007			563	917	572	357	225	373
Total - Pooled Items	9,953			1,865	3,034	1,895	1,185	743	1,231

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Pooling Schedule DV (Years 6-10)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-16 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDY @ 1-Jul-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	*2,642	10	37.5 %	0	991	619	387	242	403
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	331	10	37.5 %	124	78	48	30	19	32
Carpet	*926	10	37.5 %	0	347	217	136	85	141
Ceiling Fans	52	5	37.5 %	20	12	8	5	3	4
Cooktops	119	12	37.5 %	45	28	17	11	7	11
Dishwashers	*804	10	37.5 %	302	188	118	74	46	76
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Floating Timber Floors	122	15	37.5 %	46	29	18	11	7	11
Garbage Disposal Units	59	10	37.5 %	22	14	9	5	3	6
Light Shades	49	5	37.5 %	18	12	7	5	3	4
Ovens	*942	12	37.5 %	353	221	138	86	54	90
Rangehoods	62	12	37.5 %	23	15	9	6	3	6
Smoke Alarms	64	6	37.5 %	24	15	9	6	4	6
Subtotal	858			977	1,950	1,217	762	476	790
Existing Common Property									
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	60	12	37.5 %	23	14	9	5	3	6
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	51	20	37.5 %	19	12	8	5	3	4
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	0.0 %	0	0	0	0	0	0
Hot Water Systems	82	12	37.5 %	31	19	12	8	5	7
Intercom System Assets	94	10	37.5 %	35	22	14	9	5	9
Lifts	0	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	0.0 %	0	0	0	0	0	0
Ventilation Fans	86	20	37.5 %	32	20	13	8	5	8
Subtotal	373			140	87	56	35	21	34
Total - Pooled Items	1,231			1,117	2,037	1,273	797	497	824

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Pooling Schedule DV (Years 11-15)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-21 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	403	10	37.5 %	151	95	59	37	23	38
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	32	10	37.5 %	12	8	5	3	2	2
Carpet	141	10	37.5 %	53	33	21	13	8	13
Ceiling Fans	4	5	37.5 %	2	1	1	0	0	0
Cooktops	11	12	37.5 %	4	3	2	1	1	0
Dishwashers	76	10	37.5 %	29	18	11	7	4	7
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Floating Timber Floors	11	15	37.5 %	4	3	2	1	1	0
Garbage Disposal Units	6	10	37.5 %	2	2	1	1	0	0
Light Shades	4	5	37.5 %	2	1	1	0	0	0
Ovens	90	12	37.5 %	34	21	13	8	5	9
Rangehoods	6	12	37.5 %	2	2	1	1	0	0
Smoke Alarms	6	6	37.5 %	2	2	1	1	0	0
Subtotal	790			297	189	118	73	44	69
Existing Common Property									
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	6	12	37.5 %	2	2	1	1	0	0
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	4	20	37.5 %	2	1	1	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	0.0 %	0	0	0	0	0	0
Hot Water Systems	7	12	37.5 %	3	2	1	1	0	0
Intercom System Assets	9	10	37.5 %	3	2	2	1	1	0
Lifts	0	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	0.0 %	0	0	0	0	0	0
Ventilation Fans	8	20	37.5 %	3	2	1	1	1	0
Subtotal	34			13	9	6	4	2	0
Total - Pooled Items	824			310	198	124	77	46	69

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Pooling Schedule DV (Years 16-20)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-26 (\$)	Effective Life (Years)	Basic Rate (DV)	Depreciation Allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - Plant & Equipment (Pooling Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	38	10	37.5 %	14	9	6	3	2	
Bathroom Accessories - Freestanding	0	5	0.0 %	0	0	0	0	0	0
Blinds	2	10	37.5 %	1	1	0	0	0	0
Carpet	13	10	37.5 %	5	3	2	1	1	1
Ceiling Fans	0	5	0.0 %	0	0	0	0	0	0
Cooktops	0	12	0.0 %	0	0	0	0	0	0
Dishwashers	7	10	37.5 %	3	2	1	1	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	0.0 %	0	0	0	0	0	0
Floating Timber Floors	0	15	0.0 %	0	0	0	0	0	0
Garbage Disposal Units	0	10	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
Ovens	9	12	37.5 %	3	2	2	1	1	0
Rangehoods	0	12	0.0 %	0	0	0	0	0	0
Smoke Alarms	0	6	0.0 %	0	0	0	0	0	0
Subtotal	69			26	17	11	6	4	5
Existing Common Property									
Automatic Garage Door - Controls	0	5	0.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	0.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	0.0 %	0	0	0	0	0	0
Door Closers	0	10	0.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	0.0 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	0.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	0.0 %	0	0	0	0	0	0
Fire Detection Alarms	0	20	0.0 %	0	0	0	0	0	0
Fire Extinguishers	0	15	0.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	0.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	0.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	0.0 %	0	0	0	0	0	0
Garbage Bins	0	10	0.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	0.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	0.0 %	0	0	0	0	0	0
Intercom System Assets	0	10	0.0 %	0	0	0	0	0	0
Lifts	0	30	0.0 %	0	0	0	0	0	0
Light Shades	0	5	0.0 %	0	0	0	0	0	0
MATV System	0	10	0.0 %	0	0	0	0	0	0
Pumps	0	20	0.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	0.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	0.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	0.0 %	0	0	0	0	0	0
Ventilation Fans	0	20	0.0 %	0	0	0	0	0	0
Subtotal	0			0	0	0	0	0	0
Total - Pooled Items	69			26	17	11	6	4	5

Items marked by a * are not calculated into the total cost column as they are allocated to the low value pool in future years.

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Summary

Prime Cost Calculation

1.1 Deduction Groupings - Prime Cost

BMT Tax Depreciation have allocated each asset into groups based on their rate of depreciation. The following tables provide a summary of the total deductions available per depreciation rate.

Basic Rate (%)	Years				
	23-Jun-12 30-Jun-12 Year 1	1-Jul-12 30-Jun-13 Year 2	1-Jul-13 30-Jun-14 Year 3	1-Jul-14 30-Jun-15 Year 4	1-Jul-15 30-Jun-16 Year 5
2.50 %	\$119	\$4,852	\$4,852	\$4,852	\$4,852
3.33 %	\$4	\$161	\$161	\$161	\$161
5.00 %	\$1	\$56	\$56	\$56	\$56
6.67 %	\$1	\$66	\$66	\$66	\$66
8.33 %	\$9	\$380	\$380	\$380	\$380
10.00 %	\$37	\$1,682	\$1,682	\$1,682	\$1,682
16.67 %	\$2	\$86	\$86	\$86	\$86
20.00 %	\$4	\$164	\$164	\$164	\$164
100.00 %	\$2,277	\$0	\$0	\$0	\$0
Total	\$2,454	\$7,447	\$7,447	\$7,447	\$7,447

Basic Rate (%)	Years				
	1-Jul-16 30-Jun-17 Year 6	1-Jul-17 30-Jun-18 Year 7	1-Jul-18 30-Jun-19 Year 8	1-Jul-19 30-Jun-20 Year 9	1-Jul-20 30-Jun-21 Year 10
2.50 %	\$4,852	\$4,852	\$4,852	\$4,852	\$4,852
3.33 %	\$161	\$161	\$161	\$161	\$161
5.00 %	\$56	\$56	\$56	\$56	\$56
6.67 %	\$66	\$66	\$66	\$66	\$66
8.33 %	\$380	\$380	\$380	\$380	\$380
10.00 %	\$1,682	\$1,682	\$1,682	\$1,682	\$1,682
16.67 %	\$86	\$84	\$0	\$0	\$0
20.00 %	\$163	\$0	\$0	\$0	\$0
100.00 %	\$0	\$0	\$0	\$0	\$0
Total	\$7,446	\$7,281	\$7,197	\$7,197	\$7,197

1.2 Depreciation of Plant and Equipment

This section lists the plant & equipment relevant to this property and their corresponding depreciation claims under the Prime Cost method.

The low-value option has not been applied, as this option is based on the Diminishing Value method. However, the purchaser can choose to depreciate low cost assets and low-value assets as part of a low value pool, even if other assets are being depreciated under the Prime Cost method.

The depreciation of 'Plant & Equipment' in these schedules is in accordance with the relevant depreciation legislation provided by the ATO. The current taxation ruling for depreciation on 'Plant & Equipment' is TR 2010/2 which is effective as at 1 July 2010. For those properties that have exchanged and settled prior to this date the legislation and taxation rulings applicable at that time have been utilised.

The basic depreciation rates shown in the schedule have been calculated on the basis of The Commissioner's effective life estimates outlined in the above rulings (depending on when the item was purchased). The effective life of an asset is divided into 100 to determine the basic Prime Cost rate for the asset.

1.3 Prime Cost Total - Plant & Equipment and Division 43

Date	Effective Life Plant	Division 43	Total
23-Jun-12 to 30-Jun-12	2,335	119	2,454
1-Jul-12 to 30-Jun-13	2,595	4,852	7,447
1-Jul-13 to 30-Jun-14	2,595	4,852	7,447
1-Jul-14 to 30-Jun-15	2,595	4,852	7,447
1-Jul-15 to 30-Jun-16	2,595	4,852	7,447
1-Jul-16 to 30-Jun-17	2,594	4,852	7,446
1-Jul-17 to 30-Jun-18	2,429	4,852	7,281
1-Jul-18 to 30-Jun-19	2,345	4,852	7,197
1-Jul-19 to 30-Jun-20	2,345	4,852	7,197
1-Jul-20 to 30-Jun-21	2,345	4,852	7,197
1-Jul-21 to 30-Jun-22	2,308	4,852	7,160
1-Jul-22 to 30-Jun-23	663	4,852	5,515
1-Jul-23 to 30-Jun-24	656	4,852	5,508
1-Jul-24 to 30-Jun-25	284	4,852	5,136
1-Jul-25 to 30-Jun-26	283	4,852	5,135
1-Jul-26 to 30-Jun-27	283	4,852	5,135
1-Jul-27 to 30-Jun-28	217	4,852	5,069
1-Jul-28 to 30-Jun-29	217	4,852	5,069
1-Jul-29 to 30-Jun-30	217	4,852	5,069
1-Jul-30 to 30-Jun-31	217	4,852	5,069
1-Jul-31 to 30-Jun-32	205	4,852	5,057
1-Jul-32 to 30-Jun-33	161	4,852	5,013

Date	Effective Life Plant	Division 43	Total
1-Jul-33 to 30-Jun-34	161	4,852	5,013
1-Jul-34 to 30-Jun-35	161	4,852	5,013
1-Jul-35 to 30-Jun-36	161	4,852	5,013
1-Jul-36 to 30-Jun-37	161	4,852	5,013
1-Jul-37 to 30-Jun-38	161	4,852	5,013
1-Jul-38 to 30-Jun-39	161	4,852	5,013
1-Jul-39 to 30-Jun-40	161	4,852	5,013
1-Jul-40 to 30-Jun-41	161	4,852	5,013
1-Jul-41 to 30-Jun-42	152	4,852	5,004
1-Jul-42 to 30-Jun-43	0	4,852	4,852
1-Jul-43 to 30-Jun-44	0	4,852	4,852
1-Jul-44 to 30-Jun-45	0	4,852	4,852
1-Jul-45 to 30-Jun-46	0	4,852	4,852
1-Jul-46 to 30-Jun-47	0	4,852	4,852
1-Jul-47 to 30-Jun-48	0	4,852	4,852
1-Jul-48 to 30-Jun-49	0	4,852	4,852
1-Jul-49 to 30-Jun-50	0	4,852	4,852
1-Jul-50 to 30-Jun-51	0	4,852	4,852

Please refer to Appendix One for a comparison of the total allowable depreciation of both the Diminishing Value method and the Prime Cost method. This table can be viewed graphically in Appendix Two and Three.

Prime Cost Method (Years 1-5)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 23-Jun-12 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-16 (\$)
				23-Jun-12 30-Jun-12 Year 1 (\$)	1-Jul-12 30-Jun-13 Year 2 (\$)	1-Jul-13 30-Jun-14 Year 3 (\$)	1-Jul-14 30-Jun-15 Year 4 (\$)	1-Jul-15 30-Jun-16 Year 5 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	8,096	10	10.0 %	18	810	810	810	810	4,838
Bathroom Accessories - Freestanding	147	5	100.0 %	147	0	0	0	0	0
Blinds	2,672	10	10.0 %	6	267	267	267	267	1,598
Carpet	2,841	10	10.0 %	6	284	284	284	284	1,699
Ceiling Fans	422	5	20.0 %	2	84	84	84	84	84
Cooktops	962	12	8.3 %	2	80	80	80	80	640
Dishwashers	1,972	10	10.0 %	4	197	197	197	197	1,180
Door Closers	135	10	100.0 %	135	0	0	0	0	0
Exhaust Fans	148	10	100.0 %	148	0	0	0	0	0
Floating Timber Floors	991	15	6.7 %	1	66	66	66	66	726
Garbage Disposal Units	481	10	10.0 %	1	48	48	48	48	288
Light Shades	401	5	20.0 %	2	80	80	80	80	79
Ovens	1,960	12	8.3 %	4	163	163	163	163	1,304
Rangehoods	501	12	8.3 %	1	42	42	42	42	332
Smoke Alarms	516	6	16.7 %	2	86	86	86	86	170
Subtotal	22,245			479	2,207	2,207	2,207	2,207	12,938
Existing Common Property									
Automatic Garage Door - Controls	92	5	100.0 %	92	0	0	0	0	0
Automatic Garage Door - Motors	65	10	100.0 %	65	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	31	10	100.0 %	31	0	0	0	0	0
Door Closers	44	10	100.0 %	44	0	0	0	0	0
Emergency Warning & Intercommunication Systems	482	12	8.3 %	1	40	40	40	40	321
Fire Alarm Bells	124	12	100.0 %	124	0	0	0	0	0
Fire Booster Pumps	80	20	100.0 %	80	0	0	0	0	0
Fire Detection Alarms	414	20	5.0 %	0	21	21	21	21	330
Fire Extinguishers	41	15	100.0 %	41	0	0	0	0	0
Fire Hoses & Nozzles	172	10	100.0 %	172	0	0	0	0	0
Fire Indicator Panels	42	12	100.0 %	42	0	0	0	0	0
Furniture - Outdoor	26	5	100.0 %	26	0	0	0	0	0
Garbage Bins	174	10	100.0 %	174	0	0	0	0	0
Gardening Watering Installations	34	5	100.0 %	34	0	0	0	0	0
Hot Water Systems	658	12	8.3 %	1	55	55	55	55	437
Intercom System Assets	758	10	10.0 %	2	76	76	76	76	452
Lifts	4,825	30	3.3 %	4	161	161	161	161	4,177
Light Shades	149	5	100.0 %	149	0	0	0	0	0
MATV System	253	10	100.0 %	253	0	0	0	0	0
Pumps	69	20	100.0 %	69	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	161	5	100.0 %	161	0	0	0	0	0
Security Monitoring Proximity Readers	152	7	100.0 %	152	0	0	0	0	0
Swimming Pool - Cleaners	46	7	100.0 %	46	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	92	12	100.0 %	92	0	0	0	0	0
Ventilation Fans	695	20	5.0 %	1	35	35	35	35	554
Subtotal	9,679			1,856	388	388	388	388	6,271
Total Division 40 - Effective Life Rate	31,924			2,335	2,595	2,595	2,595	2,595	19,209
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	194,095			119	4,852	4,852	4,852	4,852	174,568
Total Depreciation	226,019			2,454	7,447	7,447	7,447	7,447	193,777

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Prime Cost Method (Years 6-10)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-16 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-21 (\$)
				1-Jul-16 30-Jun-17 Year 6 (\$)	1-Jul-17 30-Jun-18 Year 7 (\$)	1-Jul-18 30-Jun-19 Year 8 (\$)	1-Jul-19 30-Jun-20 Year 9 (\$)	1-Jul-20 30-Jun-21 Year 10 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	4,838	10	10.0 %	810	810	810	810	810	788
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	1,598	10	10.0 %	267	267	267	267	267	263
Carpet	1,699	10	10.0 %	284	284	284	284	284	279
Ceiling Fans	84	5	20.0 %	84	0	0	0	0	0
Cooktops	640	12	8.3 %	80	80	80	80	80	240
Dishwashers	1,180	10	10.0 %	197	197	197	197	197	195
Door Closets	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	726	15	6.7 %	66	66	66	66	66	396
Garbage Disposal Units	288	10	10.0 %	48	48	48	48	48	48
Light Shades	79	5	20.0 %	79	0	0	0	0	0
Ovens	1,304	12	8.3 %	163	163	163	163	163	489
Rangehoods	332	12	8.3 %	42	42	42	42	42	122
Smoke Alarms	170	6	16.7 %	86	84	0	0	0	0
Subtotal	12,938			2,206	2,041	1,957	1,957	1,957	2,820
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closets	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	321	12	8.3 %	40	40	40	40	40	121
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	330	20	5.0 %	21	21	21	21	21	225
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	437	12	8.3 %	55	55	55	55	55	162
Intercom System Assets	452	10	10.0 %	76	76	76	76	76	72
Lifts	4,177	30	3.3 %	161	161	161	161	161	3,372
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	554	20	5.0 %	35	35	35	35	35	379
Subtotal	6,271			388	388	388	388	388	4,331
Total Division 40 - Effective Life Rate	19,209			2,594	2,429	2,345	2,345	2,345	7,151
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	174,568			4,852	4,852	4,852	4,852	4,852	150,308
Total Depreciation	193,777			7,446	7,281	7,197	7,197	7,197	157,459

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Prime Cost Method (Years 11-15)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-21 (\$)	Effective Life (Years)	Basic Rate (PC)	Depreciation Allowance					TWDV @ 1-Jul-26 (\$)
				1-Jul-21 30-Jun-22 Year 11 (\$)	1-Jul-22 30-Jun-23 Year 12 (\$)	1-Jul-23 30-Jun-24 Year 13 (\$)	1-Jul-24 30-Jun-25 Year 14 (\$)	1-Jul-25 30-Jun-26 Year 15 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	788	10	10.0 %	788	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	263	10	10.0 %	263	0	0	0	0	0
Carpet	279	10	10.0 %	279	0	0	0	0	0
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Cooktops	240	12	8.3 %	80	80	80	0	0	0
Dishwashers	195	10	10.0 %	195	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	396	15	6.7 %	66	66	66	66	66	66
Garbage Disposal Units	48	10	10.0 %	48	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	489	12	8.3 %	163	163	163	0	0	0
Rangehoods	122	12	8.3 %	42	42	38	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	2,820			1,924	351	347	66	66	66
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	121	12	8.3 %	40	40	40	1	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	225	20	5.0 %	21	21	21	21	21	120
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	162	12	8.3 %	55	55	52	0	0	0
Intercom System Assets	72	10	10.0 %	72	0	0	0	0	0
Lifts	3,372	30	3.3 %	161	161	161	161	161	2,567
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	379	20	5.0 %	35	35	35	35	35	204
Subtotal	4,331			384	312	309	218	217	2,891
Total Division 40 - Effective Life Rate	7,151			2,308	663	656	284	283	2,957
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	150,308			4,852	4,852	4,852	4,852	4,852	126,048
Total Depreciation	157,459			7,160	5,515	5,508	5,136	5,135	129,005

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Prime Cost Method (Years 16-20)

Unit 20/41-47 Beeston Street
NEWSTEAD, QLD 4006

Tax Grouping	Total Cost @ 1-Jul-24 (\$)	Effective Life (Years)	Basic Rate (FC)	Depreciation Allowance					TWDV @ 1-Jul-31 (\$)
				1-Jul-26 30-Jun-27 Year 16 (\$)	1-Jul-27 30-Jun-28 Year 17 (\$)	1-Jul-28 30-Jun-29 Year 18 (\$)	1-Jul-29 30-Jun-30 Year 19 (\$)	1-Jul-30 30-Jun-31 Year 20 (\$)	
Division 40 - Plant & Equipment (Effective Life Rates)									
Existing Unit Specific									
Air Conditioner - Split Systems	0	10	10.0 %	0	0	0	0	0	0
Bathroom Accessories - Freestanding	0	5	100.0 %	0	0	0	0	0	0
Blinds	0	10	10.0 %	0	0	0	0	0	0
Carpet	0	10	10.0 %	0	0	0	0	0	0
Ceiling Fans	0	5	20.0 %	0	0	0	0	0	0
Cooktops	0	12	8.3 %	0	0	0	0	0	0
Dishwashers	0	10	10.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Exhaust Fans	0	10	100.0 %	0	0	0	0	0	0
Floating Timber Floors	66	15	6.7 %	66	0	0	0	0	0
Garbage Disposal Units	0	10	10.0 %	0	0	0	0	0	0
Light Shades	0	5	20.0 %	0	0	0	0	0	0
Ovens	0	12	8.3 %	0	0	0	0	0	0
Rangehoods	0	12	8.3 %	0	0	0	0	0	0
Smoke Alarms	0	6	16.7 %	0	0	0	0	0	0
Subtotal	66			66	0	0	0	0	0
Existing Common Property									
Automatic Garage Door - Controls	0	5	100.0 %	0	0	0	0	0	0
Automatic Garage Door - Motors	0	10	100.0 %	0	0	0	0	0	0
Barbecues - Sliding Trays & Cookers	0	10	100.0 %	0	0	0	0	0	0
Door Closers	0	10	100.0 %	0	0	0	0	0	0
Emergency Warning & Intercommunication Systems	0	12	8.3 %	0	0	0	0	0	0
Fire Alarm Bells	0	12	100.0 %	0	0	0	0	0	0
Fire Booster Pumps	0	20	100.0 %	0	0	0	0	0	0
Fire Detection Alarms	120	20	5.0 %	21	21	21	21	21	15
Fire Extinguishers	0	15	100.0 %	0	0	0	0	0	0
Fire Hoses & Nozzles	0	10	100.0 %	0	0	0	0	0	0
Fire Indicator Panels	0	12	100.0 %	0	0	0	0	0	0
Furniture - Outdoor	0	5	100.0 %	0	0	0	0	0	0
Garbage Bins	0	10	100.0 %	0	0	0	0	0	0
Gardening Watering Installations	0	5	100.0 %	0	0	0	0	0	0
Hot Water Systems	0	12	8.3 %	0	0	0	0	0	0
Intercom System Assets	0	10	10.0 %	0	0	0	0	0	0
Lifts	2,567	30	3.3 %	161	161	161	161	161	1,762
Light Shades	0	5	100.0 %	0	0	0	0	0	0
MATV System	0	10	100.0 %	0	0	0	0	0	0
Pumps	0	20	100.0 %	0	0	0	0	0	0
Security Monitoring Door Controllers & Code Pads	0	5	100.0 %	0	0	0	0	0	0
Security Monitoring Proximity Readers	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool - Cleaners	0	7	100.0 %	0	0	0	0	0	0
Swimming Pool & Spa - Filtration & Chlorinators	0	12	100.0 %	0	0	0	0	0	0
Ventilation Fans	204	20	5.0 %	35	35	35	35	35	29
Subtotal	2,891			217	217	217	217	217	1,806
Total Division 40 - Effective Life Rate	2,957			283	217	217	217	217	1,806
Division 43 - Capital Works Allowance									
Total Division 43 (Page 28)	126,048			4,852	4,852	4,852	4,852	4,852	101,788
Total Depreciation	129,005			5,135	5,069	5,069	5,069	5,069	103,594

This depreciation schedule is for use only by the party to whom directed, and for no other purpose without the written consent of BMT Tax Depreciation Pty Ltd. No responsibility is accepted for any third party that may rely on the whole or any part of the content of this schedule.

Summary

Division 43

Building Write-Off Allowance

1.1 Special Building Write-Off allowance (Division 43)

There is available to Mr Neil Midgley a Division 43 special building write-off allowance which applies to income producing Residential buildings which commenced construction from the 18th July 1985 to the present time.

Under current Tax Legislation, the owner of the property is eligible to claim the Division 43 write-off allowance for a maximum of 40 years after the construction completion date. The Division 43 allowance applicable to this property is calculated below.

Total Cost for Division 43 application at;

Works	Date	Rate	Original Cost
Original Works	22-Jun-12	2.5 %	\$194,095

Calculation for write-off provision,

PERIOD	DIV 43 (\$)
23-Jun-12 to 30-Jun-12	119
1-Jul-12 to 30-Jun-13	4,852
1-Jul-13 to 30-Jun-14	4,852
1-Jul-14 to 30-Jun-15	4,852
1-Jul-15 to 30-Jun-16	4,852
1-Jul-16 to 30-Jun-17	4,852
1-Jul-17 to 30-Jun-18	4,852
1-Jul-18 to 30-Jun-19	4,852
1-Jul-19 to 30-Jun-20	4,852
1-Jul-20 to 30-Jun-21	4,852

Appendix One

40 Year Projection

Appendix One - 40 Year Projection

Years 1-21		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
23-Jun-12 30-Jun-12	4,331	2,454
1-Jul-12 30-Jun-13	11,104	7,447
1-Jul-13 30-Jun-14	9,375	7,447
1-Jul-14 30-Jun-15	8,188	7,447
1-Jul-15 30-Jun-16	7,360	7,447
1-Jul-16 30-Jun-17	7,105	7,446
1-Jul-17 30-Jun-18	7,116	7,281
1-Jul-18 30-Jun-19	6,337	7,197
1-Jul-19 30-Jun-20	5,847	7,197
1-Jul-20 30-Jun-21	5,534	7,197
1-Jul-21 30-Jun-22	5,335	7,160
1-Jul-22 30-Jun-23	5,211	5,515
1-Jul-23 30-Jun-24	5,126	5,508
1-Jul-24 30-Jun-25	5,069	5,136
1-Jul-25 30-Jun-26	5,029	5,135
1-Jul-26 30-Jun-27	5,000	5,135
1-Jul-27 30-Jun-28	4,983	5,069
1-Jul-28 30-Jun-29	4,970	5,069
1-Jul-29 30-Jun-30	4,957	5,069
1-Jul-30 30-Jun-31	4,949	5,069
1-Jul-31 30-Jun-32	4,942	5,057

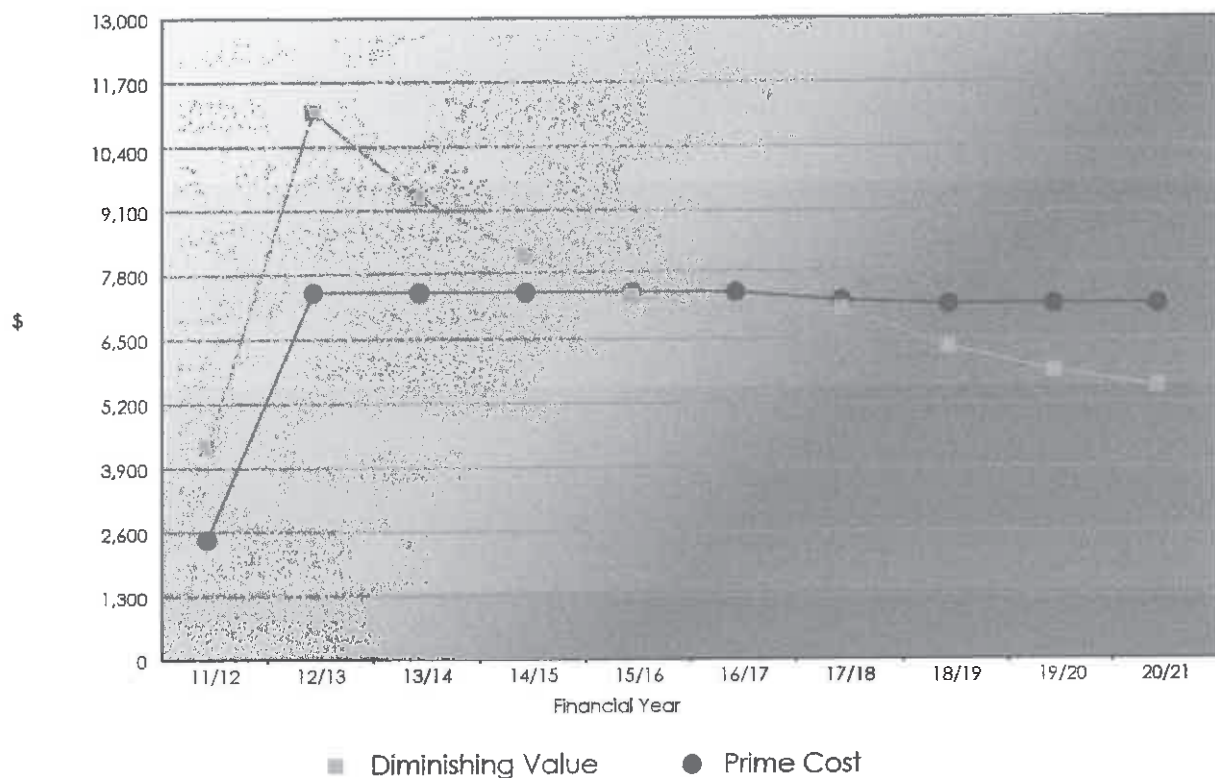
Years 22-41		
Period	Depreciation & Capital Works Allowance	
	Diminishing Value (\$)	Prime Cost (\$)
1-Jul-32 30-Jun-33	4,934	5,013
1-Jul-33 30-Jun-34	4,928	5,013
1-Jul-34 30-Jun-35	4,922	5,013
1-Jul-35 30-Jun-36	5,222	5,013
1-Jul-36 30-Jun-37	5,083	5,013
1-Jul-37 30-Jun-38	4,997	5,013
1-Jul-38 30-Jun-39	4,942	5,013
1-Jul-39 30-Jun-40	4,909	5,013
1-Jul-40 30-Jun-41	4,887	5,013
1-Jul-41 30-Jun-42	4,874	5,004
1-Jul-42 30-Jun-43	4,866	4,852
1-Jul-43 30-Jun-44	4,861	4,852
1-Jul-44 30-Jun-45	4,857	4,852
1-Jul-45 30-Jun-46	4,855	4,852
1-Jul-46 30-Jun-47	4,854	4,852
1-Jul-47 30-Jun-48	4,854	4,852
1-Jul-48 30-Jun-49	4,853	4,852
1-Jul-49 30-Jun-50	4,853	4,852
1-Jul-50 30-Jun-51	4,852	4,852
1-Jul-51 30-Jun-52	4,748	4,748
Total	226,019	226,019

Appendix Two & Three

Graphical Representation

Comparative & Cumulative Analysis

Appendix Two - Comparative Analysis



Appendix Three - Cumulative Analysis

