

# Does your building qualify?

Traveller Accommodation	Non Residential	Residential	Manufacturing
21st August 1979	20th July 1982		20th July 1982
2.5%	2.5%		2.5%
21st August 1984 22nd August 1984	21st August 1984 22nd August 1984		21st August 1984 22nd August 1984
4%			
17th July 1985 18th July 1985	4%	18th July 1985	4%
4%		4%	
15th Sept 1987 16th Sept 1987	15th Sept 1987 16th Sept 1987	15th Sept 1987 16th Sept 1987	15th Sept 1987 16th Sept 1987
2.5%			2.5%
26th Feb 1992 27th Feb 1992	2.5%	2.5%	26th Feb 1992 27th Feb 1992
4%			4%
<b>PRESENT DAY</b>			

**Nationwide Quotes and Queries**  
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Crows Nest NSW 2065

**Melbourne**  
Level 2, 222 Latrobe Street  
Melbourne VIC 3000

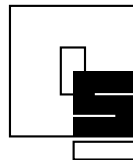
**Brisbane**  
Level 23, 127 Creek Street  
Brisbane QLD 4000

**Western Australia**  
IBM Building  
Level 3, 1060 Hay Street  
West Perth WA 6005

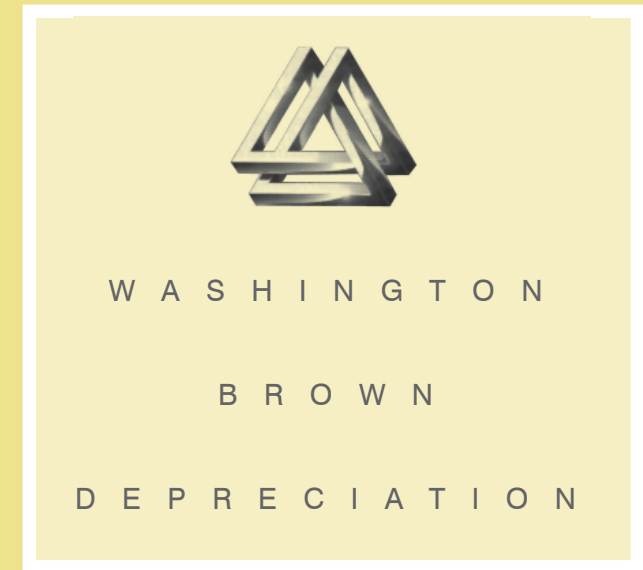
**Cairns**  
129A Lake Street  
Cairns QLD 4870

**Adelaide**  
213 Greenhill Road  
Eastwood SA 5063

**Hobart**  
127 Bathurst Street  
Hobart TAS 7000



**Washington Brown Depreciation Pty Ltd**  
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QUANTITY SURVEYORS AND TAX DEPRECIATION SPECIALISTS  
[www.washingtonbrown.com.au](http://www.washingtonbrown.com.au)



**Our aim is to provide an ethical and professional service to suit the needs of our clients at a competitive price.**

Washington Brown Depreciation is a respected and established chartered Quantity Surveying firm specialising in the field of property related tax deductions.

We offer tailored solutions to an extensive client base made up of leading banks, nationwide property developers, construction firms and individual property investors.

As specialists in our field, we provide the requisite balance of taxation, construction and accountancy expertise that enable our clients to maximise their tax deductions confidently and accurately.

We pride ourselves on building strong relationships with our clients. After 27 years of continued growth and now with offices in all capital cities, our expanding client base is testament to our dedication and commitment to customer service.

**OUR GUARANTEE:**  
**After inspecting your property,**  
**if we cannot save you twice our fee –**  
**you will not be charged.**

### **What is depreciation?**

Just like you claim the wear and tear on a car purchased for income producing purposes, you can also claim the depreciation of your investment property against your taxable income.

There are two types of allowances available on investment properties: depreciation on plant and equipment, and the building allowance.

**Plant and equipment** refers to items within the building like ovens, dishwashers, carpet, light fittings, blinds etc.

**Building allowance** refers to the construction costs of the building itself, such as concrete and brickwork. Both these costs can be offset against your assessable income. The amount claimed varies according to the date at which construction commenced.

### **Who can claim depreciation?**

Each property is different but historical evidence suggests more than 98% of investment properties can be depreciated. So just about anyone who buys a property as an investment is eligible for a tax benefit.



### **Why choose Washington Brown Depreciation?**

With more than 10,500 completed reports annually, Washington Brown Depreciation has helped generate \$1.5 billion worth of depreciation for investors across the country.

Only qualified professionals are able to prepare your depreciation schedule. We are fully registered with the Australian Institute of Quantity Surveyors. To find out if your QS firm is a member of the Institute visit [www.aiqs.com.au](http://www.aiqs.com.au)

### **The Washington Brown Service Guarantee...**

1. You will be able to claim the maximum legal deductions for your investment property.
2. We will inspect the property and prepare a detailed report of the building – identifying, costing and measuring any plant and equipment included within the building.
3. We will take photographic records that can be used as evidence in the event of a tax audit.
4. We will provide both methods of claim for the purchaser: the diminishing value method and the prime cost method. This will enable you to work with your accountant to establish which method best suits your needs.
5. If the property is brand new, our reports last for 40 years, and only require updating if you alter the property.
6. After inspecting the property, if we decide that we cannot save you twice our fee in the first full year – YOU WILL NOT BE CHARGED.

**That is our Guarantee to YOU.**