

# The Property Depreciation Experts

## Sample Depreciation Report - Apartment



**Washington Brown**

THE PROPERTY DEPRECIATION EXPERTS

Sydney | Melbourne | Brisbane | Canberra | Perth | Cairns | Adelaide | Hobart | Darwin



**Office Locations:**

Sydney | Melbourne | Brisbane | Canberra  
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11-Jan-21

Paul Jones  
Delivered via Email  
FILE NO:111108

Dear Paul,

**12345 / 2 Connam Avenue, Clayton, VIC 3168**

Thank you for choosing Washington Brown to prepare your depreciation report.

Enclosed is our assessment of depreciation for the above property based upon the Diminishing Value method and the Prime Cost method.

You will need to choose which method of depreciation you would like to claim. Factors which may impact on your decision include:

1. Whether you have ever lived in the property.
2. The length of time you intend to own the property.

Generally speaking, if the property has been an investment from the settlement date - property investors tend to choose the Diminishing Value method. This method enables you to claim the depreciation faster.

However, if you have lived in the property at any time, you may wish to consider the Prime Cost method as it slows down the depreciation in the earlier years.

We recommend you always confirm with your accountant or financial advisor the method that best suits your individual circumstances.

Further information about these two different methods has been provided to you in the following pages.

Once you choose your method of claim, you cannot alternate between the two options.



The year-end summary pages of this Schedule contain essential information that summarises the amount you can claim annually.

Washington Brown Depreciation Pty. Ltd. does not accept any contractual, tortious or other form of liability for any consequences, loss or damage which may arise as a result of any other person acting upon or using this valuation.

Regards,



**Washington Brown Depreciation Pty Ltd**  
Registered Tax Agent 26956002

# Thanks for choosing Washington Brown



## Powered by process

Consistency comes down to process. It's not sexy but it's what gets the job done right every time. That's why we've built our offering around TAXMAX500™—our digitally powered quality assurance process that evaluates every single property across over 500 variables.

Constantly updated as ATO policies change, it ensures our more than 20 years of property depreciation expertise is put to work for every one of our clients. It's how we can guarantee maximum depreciation every time—and if you're in our game, that's really sexy.



## Global made local

Australians with investment properties overseas usually have much more complex tax structures.

So if that's you, then it makes sense to choose the only property depreciation consultants in Australia with a global network—having worked across 22 countries on five continents and growing.

That gives us the ability to inspect and calculate costs overseas, which means maximum returns on your overseas investments within the Australian taxation system.

And that's a difference that makes those complex structures a lot simpler—and a lot more lucrative.



## Award-winning

It's not vanity that makes us call ourselves depreciation consultants instead of quantity surveyors. It's because we truly offer so much more.

That's not hot air either—we're the only multi award-winning Quantity Surveyor in Australia, including the Smart Property Investor Quantity Surveyor of the year 2015.

It's why we're trusted to provide the estimates for industry leaders like RP Data/Core Logic, Meriton Apartments, Finbar International and Knight Frank. So if you're unsure, don't take our word for it, take theirs.



## Upside only

It's usually not easy understanding the value in property depreciation schedules—but that's what we've achieved by simply taking risk off the table.

Our unique 'Washington Brown - Return on Investment Screening' process asks the questions that matter up front, ensuring we'll deliver a minimum of twice our fee in deductions within the first 12 months after settlement, or the report is free.

Coupled with the fact our depreciation schedules are for up to 40 years, compared with as little as five from some competitors, and it's clear that with Washington Brown there really is only upside.



## Depreciation Schedule Fact Sheet

### **What is a depreciation schedule?**

A depreciation schedule is a report supplied by a quantity surveyor after assessment of an investment property. This report itemises eligible fixtures and fittings that can be depreciated and estimates their value. It also estimates construction costs where these are not otherwise known.

### **What has the report been based upon?**

Our assessment is based on provided and sourced information (via various property data resources and/or inspection, where this was deemed of benefit) together with our estimate of the probable construction costs.

### **What is this report used for?**

This depreciation schedule has been prepared for the sole purpose of depreciation claims to reduce investment owner's taxable income and may not be used for any other purpose. This report will become void if you sell this property. Future owners should contact this office to discuss any future claims.

### **What is a depreciating asset?**

A depreciating asset as defined in the Income Tax Assessment Act (ITAA) 1997 sect. 40-30(1), is an asset that has a limited effective life and can reasonably be expected to decline in value over the time it is used.

The calculation of the amount of a deduction allowed with respect to a depreciating asset in part depends upon the cost of that asset. The cost has been determined by the amount you have paid for the depreciating asset.

### **What is the Diminishing Value method of Depreciation**

This method depreciates items more quickly up front. This method recognises the fact that most Plant and Equipment items tend to lose a higher portion of their value early on.



## **What is the Prime Cost method of depreciation?**

This method evenly spreads out the depreciation you can claim on Plant and Equipment items.

## **What is the Building or Capital Works allowance?**

This deduction relates to the construction costs of the building itself (concrete and brickwork etc.). This allowance is calculated at either 2.5% or 4% per annum based upon the original construction cost.

## **What is Plant and Equipment?**

Plant and Equipment refers to items within a building, such as ovens, dishwashers, carpets and blinds. The Plant and Equipment allowances comprise of a number of categories which are claimed at different percentages over their effective life.

## **What is effective life?**

Also known as useful life, effective life is the length of the life of an item of Plant and Equipment in an investment property as deemed by the tax office. Each item can be depreciated over a period of its effective life.

## **When does the \$300 immediate write off apply?**

You can claim immediate deductions (i.e. 100% of the cost price) for items costing \$300 or less.

## **What is a Low Value Pool Item?**

Items which cost more than \$300 but less than \$1000 can be allocated to a low value pool and are depreciated at a 37.5% per year under the Diminishing Value Method.

## **What are design and professional fees?**

These fees include architect fees, engineering costs and any other design fees involved in creating a property.



## **What are builder's preliminaries?**

These costs relate to items such as scaffolding, materials, handling insurances and labour costs.

## **What are owner inclusions?**

This relates to the work or additions that you made to your property after settlement of the property.

## **What if I co-own my property?**

Where depreciating assets are co-owned, the individual's interest (share) in the asset is applicable. Each co-owner therefore must treat their depreciating asset (their interest in the underlying asset) in accordance with their own tax profile.

## Your Property Details

**Property Address** 12345 / 2 Connam Avenue,

**Purchase Price Of Property** \$559,000

**Settlement Date** 1-Aug-20

**Contract Exchange Date** 1-Aug-20

**Year Of Construction** 2020





## **CERTIFICATE OF DEPRECIATION**

We hereby certify that the following costs in our opinion relate to the Plant and Equipment as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 40 of the Income Tax Assessment Act 1997.

We hereby certify that the following costs in our opinion relate to the Capital Works Allowance as included within the Purchase Contract between the relevant parties. This certification is in accordance with Division 43 of the Income Tax Assessment Act 1997.

The depreciation of the Plant and Equipment in this depreciation schedule has been determined in accordance with the relevant legislation at the time of writing this report.



## DEPRECIATION SCHEDULE BASED UPON THE DIMINISHING VALUE METHOD

*This method depreciates items at a greater rate in the beginning. This method recognises the fact that most plant and equipment items tend to lose a higher portion of their value to begin with.*

CONSTRUCTION SUMMARY - DIMINISHING VALUE METHOD		
DEPRECIATION & BUILDING ALLOWANCES BASED ON THE DIMINISHING VALUE METHOD AS OUTLINED IN THE NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES ) ACT1999. AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT 1999 (ACT 164 of 1999, ROYAL ASSENT 10 DECEMBER 1999).		
PROJECT: 12345 / 2 Connam Avenue, CLIENT: Paul Jones		DATE: 11-Jan-21 JOB: 111108
DESCRIPTION	VALUE	CALCULATIONS
<b>PURCHASE PRICE</b>	<b>\$559,000</b>	
BUILDING COST	\$250,767	
ADD BUILDERS PRELIMINARIES	\$44,762	
ADD PROFESSIONAL FEES	\$16,350	
ADD OWNERS INCLUSIONS	\$1,111	
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$312,990</b>	<b>\$312,990</b>
LESS TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$37,735	
LESS ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,142	
LESS TOTAL VALUE OF LOW POOL ITEMS	\$5,913	
<b>SUB TOTAL</b>	<b>\$45,790</b>	<b>-\$45,790</b>
<b>BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)</b>		<b>\$267,199</b>

**SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD**

PROJECT: 12345 / 2 Connam Avenue,

DATE: 11-  
Jan-21

CLIENT: Paul Jones

JOB: 111108

**Category : ASSETS GENERALLY (10 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Mini split systems	\$ 3,325	10	20%	\$ 3,325
Door closers	\$ 290	<= \$300**	100%	\$ 290
Floor coverings - Carpet	\$ 2,279	8	25%	\$ 2,279
Floor coverings - Floating timber	\$ 7,585	15	13.34%	\$ 7,585
Hot water systems (excluding piping)	\$ 2,315	12	16.66%	\$ 2,315
Lifts including hydraulic & traction lifts	\$ 9,503	30	6.66%	\$ 9,503
Lights - Fittings (excluding hardwired)	\$ 2,499	<= \$300**	100%	\$ 2,499
Lights - Fittings (excluding hardwired) (common)	\$ 457	<= \$300**	100%	\$ 457
Master antenna television (MATV) assets	\$ 200	<= \$300**	100%	\$ 200
Ventilation fans	\$ 1,229	20	10%	\$ 1,229

**Category : BATHROOM ASSETS (1 item)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans (including light-heating)	\$ 576	<= \$300**	100%	\$ 576

**Category : FIRE CONTROL ASSETS (2 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Detector - Alarm bells	\$ 112	<= \$300**	100%	\$ 112
Extinguishers	\$ 168	<= \$300**	100%	\$ 168

**Category : KITCHEN ASSETS (3 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Cook top	\$ 1,125	12	16.66%	\$ 1,125
Dishwasher	\$ 1,653	8	25%	\$ 1,653
Oven	\$ 1,847	12	16.66%	\$ 1,847

**Category : LAUNDRY ASSETS (1 item)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans	\$ 289	<= \$300**	100%	\$ 289

**Category : OUTDOOR ASSETS (4 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Automatic garage doors - Motors	\$ 116	<= \$300**	100%	\$ 116
Barbecues - Fixed- Sliding trays & cookers	\$ 133	<= \$300**	100%	\$ 133
Playground Equipment	\$ 96	<= \$300**	100%	\$ 96
Tennis court assets	\$ 153	<= \$300**	100%	\$ 153

**Category : SECURITY & MONITORING ASSETS (1 item)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,785	5	40%	\$ 1,785

<b>VALUE OF PLANT ITEMS</b>	<b>\$ 37,735</b>	<b>\$ 37,735</b>
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\*\* Indicates items that are less than or equal to \$300.00.

**Category : LOW VALUE POOL ITEMS (9 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Water pumps	\$ 313	Low Pool*	18.75%	\$ 313
Window blinds, internal	\$ 1,111	Low Pool*	18.75%	\$ 1,111
Detector - Detectors	\$ 603	Low Pool*	18.75%	\$ 603
Detector - Fire indicator panels	\$ 671	Low Pool*	18.75%	\$ 671
Emergency Warning & Intercommunication Systems (EWIS)	\$ 950	Low Pool*	18.75%	\$ 950
Hoses & nozzles	\$ 391	Low Pool*	18.75%	\$ 391
Pumps (including diesel & electric)	\$ 447	Low Pool*	18.75%	\$ 447
Range hood	\$ 869	Low Pool*	18.75%	\$ 869
Access control systems - Readers (Proximity)	\$ 558	Low Pool*	18.75%	\$ 558

<b>VALUE OF LOW POOL ITEMS</b>	<b>\$ 5,913</b>	<b>\$ 5,913</b>
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\* Indicates items allocated to Low Pool Category. These items must be calculated using Diminishing Value Method. Low Pool items are depreciated at

18.75% in the year of acquisition. In the following year the opening tax value of the pool is written down using the Diminishing Value rate of 37.5% p.a.

**Category : BUILDING ALLOWANCE (Capital Works)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 267,199	40	2.50%	\$ 267,199

<b>VALUE OF BUILDING ALLOWANCE</b>	<b>\$ 267,199</b>	<b>\$ 267,199</b>
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DIMINISHING VALUE - YEAR END SUMMARY				
12345 / 2 Connam Avenue,				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2020 / 2021*	\$9,674	\$1,109	\$6,113	\$16,895
2021 / 2022	\$4,095	\$1,802	\$6,680	\$12,577
2022 / 2023	\$3,322	\$1,126	\$6,680	\$11,128
2023 / 2024	\$2,731	\$704	\$6,680	\$10,115
2024 / 2025	\$2,271	\$440	\$6,680	\$9,391
2025 / 2026	\$1,907	\$275	\$6,680	\$8,862
2026 / 2027	\$1,614	\$172	\$6,680	\$8,466
2027 / 2028	\$1,377	\$107	\$6,680	\$8,165
2028 / 2029	\$1,183	\$67	\$6,680	\$7,930
2029 / 2030	\$1,021	\$42	\$6,680	\$7,743
2030 / 2031	\$887	\$26	\$6,680	\$7,593
2031 / 2032	\$774	\$16	\$6,680	\$7,470
2032 / 2033	\$678	\$10	\$6,680	\$7,369
2033 / 2034	\$597	\$6	\$6,680	\$7,283
2034 / 2035	\$527	\$4	\$6,680	\$7,211
2035 / 2036	\$468	\$3	\$6,680	\$7,150
2036 / 2037	\$416	\$2	\$6,680	\$7,098
2037 / 2038	\$371	\$1	\$6,680	\$7,052
2038 / 2039	\$332	\$1	\$6,680	\$7,013
2039 / 2040	\$298	\$0	\$6,680	\$6,979
2040 / 2041	\$268	\$0	\$6,680	\$6,949
2041 / 2042	\$242	\$0	\$6,680	\$6,922
2042 / 2043	\$219	\$0	\$6,680	\$6,899
2043 / 2044	\$198	\$0	\$6,680	\$6,878
2044 / 2045	\$180	\$0	\$6,680	\$6,860
2045 / 2046	\$164	\$0	\$6,680	\$6,844
2046 / 2047	\$149	\$0	\$6,680	\$6,829
2047 / 2048	\$136	\$0	\$6,680	\$6,816
2048 / 2049	\$125	\$0	\$6,680	\$6,805
2049 / 2050	\$114	\$0	\$6,680	\$6,794
2050 / 2051	\$105	\$0	\$6,680	\$6,785
2051 / 2052	\$96	\$0	\$6,680	\$6,776
2052 / 2053	\$88	\$0	\$6,680	\$6,768
2053 / 2054	\$81	\$0	\$6,680	\$6,761
2054 / 2055	\$75	\$0	\$6,680	\$6,755
2055 / 2056	\$69	\$0	\$6,680	\$6,749
2056 / 2057	\$63	\$0	\$6,680	\$6,743
2057 / 2058	\$59	\$0	\$6,680	\$6,739
2058 / 2059	\$54	\$0	\$6,680	\$6,734
2059 / 2060	\$50	\$0	\$6,680	\$6,730
2060 / 2061	\$46	\$0	\$567	\$614

\*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

\*\*Capital Works Deductions are calculated at the Prime Cost rate of 2.5% per annum, regardless of which depreciation method is chosen for the plant and equipment allowances.



## DEPRECIATION SCHEDULE BASED UPON THE PRIME COST METHOD

*This method evenly spreads out the depreciation you can claim on Plant and Equipment items.*



CONSTRUCTION SUMMARY - PRIME COST METHOD		
DEPRECIATION & BUILDING ALLOWANCES BASED ON THE PRIME COST METHOD AS OUTLINED IN THE NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES ) ACT1999. AMENDMENTS TO INCOME TAX ASSESSMENT ACT 1997 BY NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT 1999 (ACT 164 of 1999, ROYAL ASSENT 10 DECEMBER 1999).		
PROJECT: 12345 / 2 Connam Avenue, CLIENT: Paul Jones		DATE: 11-Jan-21 JOB: 111108
DESCRIPTION	VALUE	CALCULATIONS
<b>PURCHASE PRICE</b>	<b>\$559,000</b>	
BUILDING COST	\$250,767	
ADD BUILDERS PRELIMINARIES	\$44,762	
ADD PROFESSIONAL FEES	\$16,350	
ADD OWNERS INCLUSIONS	\$1,111	
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$312,990</b>	<b>\$312,990</b>
LESS TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$43,648	
LESS ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,142	
<b>SUB TOTAL</b>	<b>\$45,790</b>	<b>-\$45,790</b>
<b>BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)</b>		<b>\$267,199</b>

**SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD**

PROJECT: 12345 / 2 Connam Avenue,

DATE: 11-  
Jan-21

CLIENT: Paul Jones

JOB: 111108

**Category : ASSETS GENERALLY (12 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Air Conditioning - Mini split systems	\$ 3,325	10	10%	\$ 3,325
Door closers	\$ 290	10	10%	\$ 290
Floor coverings - Carpet	\$ 2,279	8	12.50%	\$ 2,279
Floor coverings - Floating timber	\$ 7,585	15	6.67%	\$ 7,585
Hot water systems (excluding piping)	\$ 2,315	12	8.33%	\$ 2,315
Lifts including hydraulic & traction lifts	\$ 9,503	30	3.33%	\$ 9,503
Lights - Fittings (excluding hardwired)	\$ 2,499	5	20%	\$ 2,499
Lights - Fittings (excluding hardwired) (common)	\$ 457	5	20%	\$ 457
Master antenna television (MATV) assets	\$ 200	10	10%	\$ 200
Ventilation fans	\$ 1,229	20	5%	\$ 1,229
Water pumps	\$ 313	20	5%	\$ 313
Window blinds, internal	\$ 1,111	10	10%	\$ 1,111

**Category : BATHROOM ASSETS (1 item)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans (including light-heating)	\$ 576	10	10%	\$ 576

**Category : FIRE CONTROL ASSETS (7 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Detector - Alarm bells	\$ 112	12	8.33%	\$ 112
Detector - Detectors	\$ 603	20	5%	\$ 603
Detector - Fire indicator panels	\$ 671	12	8.33%	\$ 671
Emergency Warning & Intercommunication Systems (EWIS)	\$ 950	12	8.33%	\$ 950
Extinguishers	\$ 168	15	6.67%	\$ 168
Hoses & nozzles	\$ 391	10	10%	\$ 391
Pumps (including diesel & electric)	\$ 447	25	4%	\$ 447

**Category : KITCHEN ASSETS (4 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top	\$ 1,125	12	8.33%	\$ 1,125
Dishwasher	\$ 1,653	8	12.50%	\$ 1,653
Oven	\$ 1,847	12	8.33%	\$ 1,847
Range hood	\$ 869	12	8.33%	\$ 869

**Category : LAUNDRY ASSETS (1 item)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans	\$ 289	10	10%	\$ 289

**Category : OUTDOOR ASSETS (4 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Automatic garage doors - Motors	\$ 116	10	10%	\$ 116
Barbecues - Fixed- Sliding trays & cookers	\$ 133	10	10%	\$ 133
Playground Equipment	\$ 96	10	10%	\$ 96
Tennis court assets	\$ 153	5	20%	\$ 153

**Category : SECURITY & MONITORING ASSETS (2 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,785	5	20%	\$ 1,785
Access control systems - Readers (Proximity)	\$ 558	7	14.29%	\$ 558

<b>VALUE OF PLANT ITEMS</b>	<b>\$ 43,648</b>	<b>\$ 43,648</b>
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**Category : BUILDING ALLOWANCE (Capital Works)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 267,199	40	2.50%	\$ 267,199

<b>VALUE OF BUILDING ALLOWANCE</b>	<b>\$ 267,199</b>	<b>\$ 267,199</b>
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PRIME COST - YEAR END SUMMARY 12345 / 2 Connam Avenue,			
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	CAPITAL WORKS DEDUCTIONS	AMOUNT CLAIMABLE
2020 / 2021*	\$3,494	\$6,113	\$9,607
2021 / 2022	\$3,819	\$6,680	\$10,499
2022 / 2023	\$3,819	\$6,680	\$10,499
2023 / 2024	\$3,819	\$6,680	\$10,499
2024 / 2025	\$3,819	\$6,680	\$10,499
2025 / 2026	\$2,923	\$6,680	\$9,603
2026 / 2027	\$2,840	\$6,680	\$9,520
2027 / 2028	\$2,767	\$6,680	\$9,447
2028 / 2029	\$2,310	\$6,680	\$8,990
2029 / 2030	\$2,269	\$6,680	\$8,949
2030 / 2031	\$1,671	\$6,680	\$8,351
2031 / 2032	\$1,616	\$6,680	\$8,296
2032 / 2033	\$1,015	\$6,680	\$7,694
2033 / 2034	\$959	\$6,680	\$7,639
2034 / 2035	\$959	\$6,680	\$7,639
2035 / 2036	\$486	\$6,680	\$7,165
2036 / 2037	\$442	\$6,680	\$7,122
2037 / 2038	\$442	\$6,680	\$7,122
2038 / 2039	\$442	\$6,680	\$7,122
2039 / 2040	\$442	\$6,680	\$7,122
2040 / 2041	\$343	\$6,680	\$7,023
2041 / 2042	\$334	\$6,680	\$7,014
2042 / 2043	\$334	\$6,680	\$7,014
2043 / 2044	\$334	\$6,680	\$7,014
2044 / 2045	\$334	\$6,680	\$7,014
2045 / 2046	\$318	\$6,680	\$6,998
2046 / 2047	\$316	\$6,680	\$6,996
2047 / 2048	\$316	\$6,680	\$6,996
2048 / 2049	\$316	\$6,680	\$6,996
2049 / 2050	\$316	\$6,680	\$6,996
2050 / 2051	\$27	\$6,680	\$6,707
2051 / 2052	\$0	\$6,680	\$6,680
2052 / 2053	\$0	\$6,680	\$6,680
2053 / 2054	\$0	\$6,680	\$6,680
2054 / 2055	\$0	\$6,680	\$6,680
2055 / 2056	\$0	\$6,680	\$6,680
2056 / 2057	\$0	\$6,680	\$6,680
2057 / 2058	\$0	\$6,680	\$6,680
2058 / 2059	\$0	\$6,680	\$6,680
2059 / 2060	\$0	\$6,680	\$6,680
2060 / 2061	\$0	\$567	\$567

\*The claimable amounts for this financial year have been pro-rated based on the date the property was first available for income-producing purposes.

