

# The Property Depreciation Experts

## Sample Building Depreciation Report

### - Residential House Built After 1987



**Washington Brown**

THE PROPERTY DEPRECIATION EXPERTS



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THE PROPERTY DEPRECIATION EXPERTS

**Office Locations:**

Sydney | Melbourne | Brisbane | Canberra  
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8-Mar-21

John Smith  
Delivered via Email  
FILE NO: 96068-ExistingHouse

Dear John,

**123 Sample Street, Sydney NSW 2000**

Thank you for choosing Washington Brown to prepare your Building Depreciation Schedule.

Please find attached our estimate of the costs that 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 Capital Works Allowance, (or more commonly known as the Building Allowance), is based upon our estimate of the original construction costs, together with any additional Capital Allowances carried out by others after the original completion of the property.

In accordance with the ITAA 1997, residential property investors can claim an allowance of 2.5% of the original construction cost, per annum, based upon the actual cost of construction.

The property needs to have been built after 1987 in order to claim these deductions.

If brand new Plant & Equipment items have been installed by you they will also be included in your report and you will be provided with a choice of claiming these items based upon the Prime Cost Method or the Diminishing Value Method.



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*

**Washington Brown Depreciation Pty Ltd**

Registered Tax Agent 26956002

SAMPLE

# 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 building depreciation schedule?**

A building depreciation schedule is a report supplied by a quantity surveyor that estimates the construction costs of a property, where the costs are unknown, having regard to the Division 43 Capital Works allowance available to you. This report also itemises Plant & Equipment items that are brand new and can be depreciated.

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

We have based our assessment upon the information as provided, together with the plans and where applicable a property inspection. This, together with other documentation will form the basis of our estimate of probable construction costs.

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

This building depreciation schedule has been prepared for the sole purpose of depreciation claims in order to identify the relative depreciation claims that can be made 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?**

Plant and Equipment refers to items within a building, such as ovens, dishwashers, carpets and blinds. The Plant and Equipment allowance comprises of a number of item categories which are claimed at specific percentages over the particular item's effective life.

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.

In accordance with the Treasury Laws Amendment (Housing Tax Integrity) Bill 2017, "previously used" depreciating assets can no longer be depreciated.



## **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 and the date of completion.

## **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.

## **Why are my claims for the Diminishing Value Method and the Prime Cost Method the same?**

This is due to having no eligible plant and equipment items to claim (likely because the assets have been "previously used"). The deductions on plant and equipment are accelerated using the Diminishing Value method.

However, regardless of the depreciation method chosen, the building allowance is calculated at 2.5% per annum, which is why the deductions in both methods are identical when there is no eligible plant and equipment.



## Your Property Details

<b>Property Address</b>	123 Sample Street, Sydney NSW 2000
<b>Purchase Price Of Property</b>	\$850,000
<b>Settlement Date</b>	1-Jan-21
<b>Contract Exchange Date</b>	15-Nov-20
<b>Year Of Construction</b>	2005





## 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 & CAPITAL WORKS ALLOWANCE

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  
 THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017  
 (HOUSING TAX INTEGRITY)

PROJECT: 123 Sample Street, Sydney NSW 2000

DATE: 8-Mar-21

CLIENT: John Smith

JOB: 96068

DESCRIPTION	CALCULATIONS
<b>PURCHASE PRICE</b>	<b>\$850,000</b>
BUILDING ALLOWANCE - ORIGINAL STRUCTURE	\$224,224
RENOVATION/CAPITAL WORK - PREVIOUS OWNER	\$0
RENOVATION/CAPITAL WORK - PURCHASED POST-SETTLEMENT	\$0
<b>TOTAL BUILDING ALLOWANCES</b>	<b>\$224,224</b>
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
PLANT AND EQUIPMENT - PURCHASED POST-SETTLEMENT (NOT PREVIOUSLY USED)	\$1,526
<b>TOTAL PLANT &amp; EQUIPMENT NOT 'PREVIOUSLY USED'</b>	<b>\$1,526</b>

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

PROJECT: 123 Sample Street, Sydney NSW 2000

DATE: 8-Mar-21

CLIENT: John Smith

JOB: 96068

**Category : ASSETS GENERALLY (2 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Window blinds, internal (1/04/2021)	\$ 912	5	40%	\$ 912
Window blinds, internal - <\$1000 (1/04/2021)	\$ 614	7	28.57%	\$ 614

**VALUE OF PLANT ITEMS**

**\$ 1,526**

**\$ 1,526**

**Category : BUILDING ALLOWANCE (43 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
CARPENTRY -	\$ -	40	2.50%	N/A
Carpentry - Built in Robes	\$ 4,240	40	2.50%	\$ 2,650
Carpentry - Door hardware	\$ 494	40	2.50%	\$ 308
Carpentry - Doors	\$ 1,727	40	2.50%	\$ 1,080
Carpentry - Linen/storage cupboards	\$ 897	40	2.50%	\$ 561
CEILING FINISHES	\$ 11,351	40	2.50%	\$ 7,095
CONCRETE WORKS	\$ 31,968	40	2.50%	\$ 19,980
ELECTRICAL SERVICES -	\$ -	40	2.50%	N/A
Electrical Services - General	\$ 3,769	40	2.50%	\$ 2,356
Electrical Services - Boards	\$ 763	40	2.50%	\$ 477
EXTERNAL WORKS -	\$ -	40	2.50%	N/A
External Works - Driveway	\$ 5,698	40	2.50%	\$ 3,561
External Works - Hard landscaping	\$ 3,343	40	2.50%	\$ 2,089
External Works - Walling, fencing and gates	\$ 8,233	40	2.50%	\$ 5,146
FLOOR FINISHES -	\$ -	40	2.50%	N/A

Floor Finishes - General	\$ 4,240	40	2.50%	\$ 2,650
Floor Finishes - Tiling to wet areas	\$ 2,872	40	2.50%	\$ 1,795
GLAZING	\$ 8,839	40	2.50%	\$ 5,524
KITCHEN/BATHROOM FIXTURES -	\$ -	40	2.50%	N/A
Kitchen/Bathroom Fixtures - Bath	\$ 1,010	40	2.50%	\$ 631
Kitchen/Bathroom Fixtures - Bathroom accessories	\$ 920	40	2.50%	\$ 575
Kitchen/Bathroom Fixtures - Bathroom tapware	\$ 718	40	2.50%	\$ 449
Kitchen/Bathroom Fixtures - Kitchen cupboards and bench top	\$ 11,553	40	2.50%	\$ 7,221
Kitchen/Bathroom Fixtures - Kitchen sink	\$ 426	40	2.50%	\$ 266
Kitchen/Bathroom Fixtures - Kitchen tapware	\$ 292	40	2.50%	\$ 182
Kitchen/Bathroom Fixtures - Laundry tub	\$ 449	40	2.50%	\$ 280
Kitchen/Bathroom Fixtures - Mirrors/Cabinets	\$ 471	40	2.50%	\$ 294
Kitchen/Bathroom Fixtures - Shower screens	\$ 2,333	40	2.50%	\$ 1,458
Kitchen/Bathroom Fixtures - Vanity basins	\$ 1,279	40	2.50%	\$ 799
Kitchen/Bathroom Fixtures - WC Suites	\$ 920	40	2.50%	\$ 575
MECHANICAL SERVICES	\$ 6,281	40	2.50%	\$ 3,926
METALWORK -	\$ -	40	2.50%	N/A
Metalwork - Garage door	\$ 1,458	40	2.50%	\$ 911
Metalwork - Letterbox and numbering	\$ 157	40	2.50%	\$ 98
PAINTING	\$ 11,508	40	2.50%	\$ 7,193
PLUMBING	\$ 14,425	40	2.50%	\$ 9,016
ROOFING	\$ 31,183	40	2.50%	\$ 19,489
WALL FINISHES -	\$ -	40	2.50%	N/A
Wall Finishes - General	\$ 13,258	40	2.50%	\$ 8,286
Wall Finishes - Kitchen splashback	\$ 1,727	40	2.50%	\$ 1,080
Wall Finishes - Tiling to wet areas	\$ 3,500	40	2.50%	\$ 2,187
WALLING - STRUCTURAL	\$ 30,151	40	2.50%	\$ 18,844
WATERPROOFING	\$ 1,772	40	2.50%	\$ 1,108

**VALUE OF BUILDING ALLOWANCE**

**\$ 224,224**

**\$ 140,140**

DIMINISHING VALUE - YEAR END SUMMARY				
123 Sample Street, Sydney NSW 2000				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2020 / 2021*	\$135	\$0	\$2,780	\$2,914
2021 / 2022	\$491	\$0	\$5,606	\$6,097
2022 / 2023	\$313	\$0	\$5,606	\$5,919
2023 / 2024	\$201	\$0	\$5,606	\$5,807
2024 / 2025	\$130	\$0	\$5,606	\$5,736
2025 / 2026	\$85	\$0	\$5,606	\$5,691
2026 / 2027	\$56	\$0	\$5,606	\$5,661
2027 / 2028	\$37	\$0	\$5,606	\$5,643
2028 / 2029	\$25	\$0	\$5,606	\$5,630
2029 / 2030	\$17	\$0	\$5,606	\$5,622
2030 / 2031	\$11	\$0	\$5,606	\$5,617
2031 / 2032	\$8	\$0	\$5,606	\$5,613
2032 / 2033	\$5	\$0	\$5,606	\$5,611
2033 / 2034	\$4	\$0	\$5,606	\$5,609
2034 / 2035	\$2	\$0	\$5,606	\$5,608
2035 / 2036	\$2	\$0	\$5,606	\$5,607
2036 / 2037	\$1	\$0	\$5,606	\$5,607
2037 / 2038	\$1	\$0	\$5,606	\$5,606
2038 / 2039	\$1	\$0	\$5,606	\$5,606
2039 / 2040	\$0	\$0	\$5,606	\$5,606
2040 / 2041	\$0	\$0	\$5,606	\$5,606
2041 / 2042	\$0	\$0	\$5,606	\$5,606
2042 / 2043	\$0	\$0	\$5,606	\$5,606
2043 / 2044	\$0	\$0	\$5,606	\$5,606
2044 / 2045	\$0	\$0	\$5,606	\$5,606
2045 / 2046	\$0	\$0	\$2,826	\$2,826
2046 / 2047	\$0	\$0	\$0	\$0
2047 / 2048	\$0	\$0	\$0	\$0
2048 / 2049	\$0	\$0	\$0	\$0
2049 / 2050	\$0	\$0	\$0	\$0
2050 / 2051	\$0	\$0	\$0	\$0
2051 / 2052	\$0	\$0	\$0	\$0
2052 / 2053	\$0	\$0	\$0	\$0
2053 / 2054	\$0	\$0	\$0	\$0
2054 / 2055	\$0	\$0	\$0	\$0
2055 / 2056	\$0	\$0	\$0	\$0
2056 / 2057	\$0	\$0	\$0	\$0
2057 / 2058	\$0	\$0	\$0	\$0
2058 / 2059	\$0	\$0	\$0	\$0
2059 / 2060	\$0	\$0	\$0	\$0
2060 / 2061	\$0	\$0	\$0	\$0

\*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 & CAPITAL WORKS ALLOWANCE

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  
 THIS REPORT HAS BEEN PREPARED HAVING REGARD FOR THE TREASURY LAWS AMENDMENT BILL 2017  
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DATE: 8-Mar-21

CLIENT: John Smith

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RENOVATION/CAPITAL WORK - PURCHASED POST-SETTLEMENT	\$0
<b>TOTAL BUILDING ALLOWANCES</b>	<b>\$224,224</b>
PLANT & EQUIPMENT - PREVIOUSLY USED	NOT APPLICABLE
PLANT AND EQUIPMENT - PURCHASED POST-SETTLEMENT (NOT PREVIOUSLY USED)	\$1,526
<b>TOTAL PLANT &amp; EQUIPMENT NOT 'PREVIOUSLY USED'</b>	<b>\$1,526</b>



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

PROJECT: 123 Sample Street, Sydney NSW 2000

DATE: 8-Mar-21

CLIENT: John Smith

JOB: 96068

**Category : ASSETS GENERALLY (2 items)**

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**VALUE OF PLANT ITEMS**

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**Category : BUILDING ALLOWANCE (43 items)**

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WALLING - STRUCTURAL	\$ 30,151	40	2.50%	\$ 18,844
WATERPROOFING	\$ 1,772	40	2.50%	\$ 1,108

**VALUE OF BUILDING ALLOWANCE**

**\$ 224,224**

**\$ 140,140**

PRIME COST - YEAR END SUMMARY			
123 Sample Street, Sydney NSW 2000			
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	CAPITAL WORKS DEDUCTIONS	AMOUNT CLAIMABLE
2020 / 2021*	\$67	\$2,780	\$2,847
2021 / 2022	\$270	\$5,606	\$5,876
2022 / 2023	\$270	\$5,606	\$5,876
2023 / 2024	\$270	\$5,606	\$5,876
2024 / 2025	\$270	\$5,606	\$5,876
2025 / 2026	\$225	\$5,606	\$5,830
2026 / 2027	\$88	\$5,606	\$5,693
2027 / 2028	\$66	\$5,606	\$5,671
2028 / 2029	\$0	\$5,606	\$5,606
2029 / 2030	\$0	\$5,606	\$5,606
2030 / 2031	\$0	\$5,606	\$5,606
2031 / 2032	\$0	\$5,606	\$5,606
2032 / 2033	\$0	\$5,606	\$5,606
2033 / 2034	\$0	\$5,606	\$5,606
2034 / 2035	\$0	\$5,606	\$5,606
2035 / 2036	\$0	\$5,606	\$5,606
2036 / 2037	\$0	\$5,606	\$5,606
2037 / 2038	\$0	\$5,606	\$5,606
2038 / 2039	\$0	\$5,606	\$5,606
2039 / 2040	\$0	\$5,606	\$5,606
2040 / 2041	\$0	\$5,606	\$5,606
2041 / 2042	\$0	\$5,606	\$5,606
2042 / 2043	\$0	\$5,606	\$5,606
2043 / 2044	\$0	\$5,606	\$5,606
2044 / 2045	\$0	\$5,606	\$5,606
2045 / 2046	\$0	\$2,826	\$2,826
2046 / 2047	\$0	\$0	\$0
2047 / 2048	\$0	\$0	\$0
2048 / 2049	\$0	\$0	\$0
2049 / 2050	\$0	\$0	\$0
2050 / 2051	\$0	\$0	\$0
2051 / 2052	\$0	\$0	\$0
2052 / 2053	\$0	\$0	\$0
2053 / 2054	\$0	\$0	\$0
2054 / 2055	\$0	\$0	\$0
2055 / 2056	\$0	\$0	\$0
2056 / 2057	\$0	\$0	\$0
2057 / 2058	\$0	\$0	\$0
2058 / 2059	\$0	\$0	\$0
2059 / 2060	\$0	\$0	\$0
2060 / 2061	\$0	\$0	\$0

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

