



The Property Depreciation Experts

Sample Depreciation Report - Commercial Suite



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS



17-Mar-21

Purchaser
Delivered via E-mail
FILE NO: 77510

Dear Purchaser,

Commercial Suite, Sydney NSW 2000

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

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	Commercial Suite, Sydney NSW 2000
Purchase Price Of Property	\$770,000
Settlement Date	1-Jul-21
Contract Exchange Date	20-May-21
Year Of Construction	2021



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		
<p>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).</p>		
PROJECT: Commercial Suite, Sydney NSW 2000 CLIENT: Purchaser		DATE: 17-Mar-21 JOB: 77510
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$770,000	
BUILDING COST	\$375,440	
ADD		
BUILDERS PRELIMINARIES	\$59,770	
ADD		
PROFESSIONAL FEES	\$23,803	
TOTAL CONSTRUCTION COSTS	\$459,013	\$459,013
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$63,974	
LESS		
ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,662	
LESS		
TOTAL VALUE OF LOW POOL ITEMS	\$7,939	
SUB TOTAL	\$74,575	-\$74,575
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$384,438

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000
CLIENT: Purchaser

DATE: 17-
Mar-21
JOB: 77510

Category : ASSETS GENERALLY (8 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Chillers	\$ 3,849	20	10%	\$ 3,849
Air Conditioning - Controls	\$ 4,095	10	20%	\$ 4,095
Air Conditioning - Dampers	\$ 2,170	10	20%	\$ 2,170
Air Conditioning - Fans, coils & filters	\$ 3,112	15	13.34%	\$ 3,112
Door closers	\$ 415	<= \$300**	100%	\$ 415
Floor coverings - Floating timber	\$ 15,015	15	13.34%	\$ 15,015
Switchboards	\$ 3,194	20	10%	\$ 3,194
Ventilation fans	\$ 1,541	20	10%	\$ 1,541

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans (including light-heating)	\$ 579	<= \$300**	100%	\$ 579

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Detector - Alarm bells	\$ 286	<= \$300**	100%	\$ 286
Extinguishers	\$ 298	<= \$300**	100%	\$ 298

Category : KITCHEN ASSETS (3 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Cook top	\$ 1,241	12	16.66%	\$ 1,241
Oven	\$ 1,684	12	16.66%	\$ 1,684
Refrigerator	\$ 1,149	12	16.66%	\$ 1,149

Category : OFFICE (5 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Carpets (in commercial office buildings)	\$ 6,739	8	25%	\$ 6,739
Carpets (in commercial office buildings) (Common)	\$ 1,349	8	25%	\$ 1,349
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$ 1,425	15	13.34%	\$ 1,425
Lighting Plant (electric)	\$ 9,161	20	10%	\$ 9,161
Window blinds used in commercial buildings	\$ 2,820	<= \$300**	100%	\$ 2,820

Category : OUTDOOR ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Gates, electrical - Motors	\$ 137	<= \$300**	100%	\$ 137

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,421	5	40%	\$ 1,421
Security systems (code pads, control panels, detectors, photo sensors etc)	\$ 2,293	5	40%	\$ 2,293

VALUE OF PLANT ITEMS	\$ 63,974	\$ 63,974
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (12 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Condensing set	\$ 737	Low Pool*	18.75%	\$ 737
Air Conditioning - Pumps	\$ 819	Low Pool*	18.75%	\$ 819
Detector - Fire indicator panels	\$ 713	Low Pool*	18.75%	\$ 713
Detectors	\$ 517	Low Pool*	18.75%	\$ 517
Emergency Warning & Intercommunication Systems (EWIS)	\$ 724	Low Pool*	18.75%	\$ 724
Hoses & nozzles	\$ 657	Low Pool*	18.75%	\$ 657
Pumps (including diesel & electric)	\$ 489	Low Pool*	18.75%	\$ 489
Range hood	\$ 918	Low Pool*	18.75%	\$ 918
Lighting Plant (electric) (Common)	\$ 867	Low Pool*	18.75%	\$ 867
Gates, electrical - Controls	\$ 328	Low Pool*	18.75%	\$ 328
Access control systems - Readers (Proximity)	\$ 442	Low Pool*	18.75%	\$ 442
CCTV - Cameras, monitors & digital recorders	\$ 727	Low Pool*	18.75%	\$ 727

VALUE OF LOW POOL ITEMS	\$ 7,939	\$ 7,939
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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	\$ 384,438	40	2.50%	\$ 384,438

VALUE OF BUILDING ALLOWANCE	\$ 384,438	\$ 384,438
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DIMINISHING VALUE - YEAR END SUMMARY				
Commercial Suite, Sydney NSW 2000				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2021 / 2022*	\$14,356	\$1,488	\$9,611	\$25,456
2022 / 2023	\$7,834	\$2,419	\$9,611	\$19,863
2023 / 2024	\$6,342	\$1,512	\$9,611	\$17,465
2024 / 2025	\$5,200	\$945	\$9,611	\$15,755
2025 / 2026	\$4,308	\$591	\$9,611	\$14,510
2026 / 2027	\$3,602	\$369	\$9,611	\$13,582
2027 / 2028	\$3,033	\$231	\$9,611	\$12,875
2028 / 2029	\$2,570	\$144	\$9,611	\$12,325
2029 / 2030	\$2,189	\$90	\$9,611	\$11,890
2030 / 2031	\$1,873	\$56	\$9,611	\$11,540
2031 / 2032	\$1,609	\$35	\$9,611	\$11,255
2032 / 2033	\$1,387	\$22	\$9,611	\$11,020
2033 / 2034	\$1,199	\$14	\$9,611	\$10,823
2034 / 2035	\$1,039	\$9	\$9,611	\$10,659
2035 / 2036	\$903	\$5	\$9,611	\$10,519
2036 / 2037	\$786	\$3	\$9,611	\$10,400
2037 / 2038	\$685	\$2	\$9,611	\$10,299
2038 / 2039	\$599	\$1	\$9,611	\$10,211
2039 / 2040	\$524	\$1	\$9,611	\$10,136
2040 / 2041	\$459	\$1	\$9,611	\$10,071
2041 / 2042	\$403	\$0	\$9,611	\$10,015
2042 / 2043	\$354	\$0	\$9,611	\$9,965
2043 / 2044	\$312	\$0	\$9,611	\$9,923
2044 / 2045	\$275	\$0	\$9,611	\$9,886
2045 / 2046	\$242	\$0	\$9,611	\$9,853
2046 / 2047	\$214	\$0	\$9,611	\$9,825
2047 / 2048	\$189	\$0	\$9,611	\$9,800
2048 / 2049	\$167	\$0	\$9,611	\$9,778
2049 / 2050	\$147	\$0	\$9,611	\$9,758
2050 / 2051	\$130	\$0	\$9,611	\$9,741
2051 / 2052	\$116	\$0	\$9,611	\$9,727
2052 / 2053	\$102	\$0	\$9,611	\$9,713
2053 / 2054	\$91	\$0	\$9,611	\$9,702
2054 / 2055	\$81	\$0	\$9,611	\$9,692
2055 / 2056	\$72	\$0	\$9,611	\$9,682
2056 / 2057	\$64	\$0	\$9,611	\$9,674
2057 / 2058	\$56	\$0	\$9,611	\$9,667
2058 / 2059	\$50	\$0	\$9,611	\$9,661
2059 / 2060	\$45	\$0	\$9,611	\$9,656
2060 / 2061	\$40	\$0	\$9,611	\$9,651
2061 / 2062	\$35	\$0	\$0	\$35

*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		
<p>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).</p>		
PROJECT: Commercial Suite, Sydney NSW 2000		DATE: 17-Mar-21
CLIENT: Purchaser		JOB: 77510
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$770,000	
BUILDING COST	\$375,440	
ADD		
BUILDERS PRELIMINARIES	\$59,770	
ADD		
PROFESSIONAL FEES	\$23,803	
TOTAL CONSTRUCTION COSTS	\$459,013	\$459,013
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$71,913	
LESS		
ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,662	
SUB TOTAL	\$74,575	-\$74,575
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$384,438

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 17-
Mar-21

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Air Conditioning - Chillers	\$ 3,849	20	5%	\$ 3,849
Air Conditioning - Condensing set	\$ 737	15	6.67%	\$ 737
Air Conditioning - Controls	\$ 4,095	10	10%	\$ 4,095
Air Conditioning - Dampers	\$ 2,170	10	10%	\$ 2,170
Air Conditioning - Fans, coils & filters	\$ 3,112	15	6.67%	\$ 3,112
Air Conditioning - Pumps	\$ 819	20	5%	\$ 819
Door closers	\$ 415	10	10%	\$ 415
Floor coverings - Floating timber	\$ 15,015	15	6.67%	\$ 15,015
Switchboards	\$ 3,194	20	5%	\$ 3,194
Ventilation fans	\$ 1,541	20	5%	\$ 1,541

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans (including light-heating)	\$ 579	10	10%	\$ 579

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Detector - Alarm bells	\$ 286	12	8.33%	\$ 286
Detector - Fire indicator panels	\$ 713	12	8.33%	\$ 713
Detectors	\$ 517	20	5%	\$ 517
Emergency Warning & Intercommunication Systems (EWIS)	\$ 724	12	8.33%	\$ 724
Extinguishers	\$ 298	15	6.67%	\$ 298
Hoses & nozzles	\$ 657	10	10%	\$ 657
Pumps (including diesel & electric)	\$ 489	25	4%	\$ 489

Category : KITCHEN ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top	\$ 1,241	12	8.33%	\$ 1,241
Oven	\$ 1,684	12	8.33%	\$ 1,684
Range hood	\$ 918	12	8.33%	\$ 918
Refrigerator	\$ 1,149	12	8.33%	\$ 1,149

Category : OFFICE (6 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Carpets (in commercial office buildings)	\$ 6,739	8	12.50%	\$ 6,739
Carpets (in commercial office buildings) (Common)	\$ 1,349	8	12.50%	\$ 1,349
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$ 1,425	15	6.67%	\$ 1,425
Lighting Plant (electric)	\$ 9,161	20	5%	\$ 9,161
Lighting Plant (electric) (Common)	\$ 867	20	5%	\$ 867
Window blinds used in commercial buildings	\$ 2,820	20	5%	\$ 2,820

Category : OUTDOOR ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Gates, electrical - Controls	\$ 328	5	20%	\$ 328
Gates, electrical - Motors	\$ 137	10	10%	\$ 137

Category : SECURITY & MONITORING ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,421	5	20%	\$ 1,421
Access control systems - Readers (Proximity)	\$ 442	7	14.29%	\$ 442
CCTV - Cameras, monitors & digital recorders	\$ 727	4	25%	\$ 727
Security systems (code pads, control panels, detectors, photo sensors etc)	\$ 2,293	5	20%	\$ 2,293

VALUE OF PLANT ITEMS	\$ 71,913	\$ 71,913
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 384,438	40	2.50%	\$ 384,438

VALUE OF BUILDING ALLOWANCE	\$ 384,438	\$ 384,438
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PRIME COST - YEAR END SUMMARY			
Commercial Suite, Sydney NSW 2000			
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	CAPITAL WORKS DEDUCTIONS	AMOUNT CLAIMABLE
2021 / 2022*	\$5,960	\$9,611	\$15,571
2022 / 2023	\$5,960	\$9,611	\$15,571
2023 / 2024	\$5,960	\$9,611	\$15,571
2024 / 2025	\$5,960	\$9,611	\$15,571
2025 / 2026	\$5,778	\$9,611	\$15,389
2026 / 2027	\$4,970	\$9,611	\$14,581
2027 / 2028	\$4,970	\$9,611	\$14,581
2028 / 2029	\$4,907	\$9,611	\$14,518
2029 / 2030	\$3,896	\$9,611	\$13,507
2030 / 2031	\$3,896	\$9,611	\$13,507
2031 / 2032	\$3,091	\$9,611	\$12,702
2032 / 2033	\$3,091	\$9,611	\$12,702
2033 / 2034	\$2,531	\$9,611	\$12,142
2034 / 2035	\$2,531	\$9,611	\$12,142
2035 / 2036	\$2,531	\$9,611	\$12,142
2036 / 2037	\$1,158	\$9,611	\$10,769
2037 / 2038	\$1,158	\$9,611	\$10,769
2038 / 2039	\$1,158	\$9,611	\$10,769
2039 / 2040	\$1,158	\$9,611	\$10,769
2040 / 2041	\$1,158	\$9,611	\$10,769
2041 / 2042	\$20	\$9,611	\$9,631
2042 / 2043	\$20	\$9,611	\$9,631
2043 / 2044	\$20	\$9,611	\$9,631
2044 / 2045	\$20	\$9,611	\$9,631
2045 / 2046	\$20	\$9,611	\$9,631
2046 / 2047	\$0	\$9,611	\$9,611
2047 / 2048	\$0	\$9,611	\$9,611
2048 / 2049	\$0	\$9,611	\$9,611
2049 / 2050	\$0	\$9,611	\$9,611
2050 / 2051	\$0	\$9,611	\$9,611
2051 / 2052	\$0	\$9,611	\$9,611
2052 / 2053	\$0	\$9,611	\$9,611
2053 / 2054	\$0	\$9,611	\$9,611
2054 / 2055	\$0	\$9,611	\$9,611
2055 / 2056	\$0	\$9,611	\$9,611
2056 / 2057	\$0	\$9,611	\$9,611
2057 / 2058	\$0	\$9,611	\$9,611
2058 / 2059	\$0	\$9,611	\$9,611
2059 / 2060	\$0	\$9,611	\$9,611
2060 / 2061	\$0	\$9,611	\$9,611
2061 / 2062	\$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.

