



# The Property Depreciation Experts



**Washington Brown**

THE PROPERTY DEPRECIATION EXPERTS

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



8-Mar-22

Boarding House Sample  
Delivered via E-mail  
FILE NO: 120132

Dear Client,

**123 Boarding St, 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** 123 Boarding St, Sydney NSW 2000

**Purchase Price Of Property** \$400,000

**Settlement Date** 6-Aug-21

**Contract Exchange Date** 28-Jun-21

**Year Of Construction** Prior to July 18, 1985





## **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: 123 Boarding St, Sydney NSW 2000		DATE: 8-Mar-22
CLIENT: Boarding House Sample		JOB: 120132
DESCRIPTION	VALUE	CALCULATIONS
<b>PURCHASE PRICE</b>	<b>\$400,000</b>	
BUILDING COST	\$0	
ADD		
OWNERS INCLUSIONS	\$61,901	
ADD		
EXISTING PLANT AND EQUIPMENT	\$43,665	
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$105,567</b>	<b>\$105,567</b>
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$50,734	
LESS		
TOTAL VALUE OF LOW POOL ITEMS	\$13,857	
LESS		
OWNERS INCLUSIONS/CAPITAL WORK	\$40,976	
<b>SUB TOTAL</b>	<b>\$105,567</b>	<b>-\$105,567</b>
<b>BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)</b>		<b>\$0</b>



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

PROJECT: 123 Boarding St, Sydney NSW 2000

DATE: 8-Mar-22

CLIENT: Boarding House Sample

JOB: 120132

**Category : ASSETS GENERALLY (14 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Mini split systems	\$ 20,214	5	40%	\$ 20,214
Air Conditioning - Mini split systems	\$ 3,346	10	20%	\$ 3,346
Bedding & linen	\$ 728	<= \$300**	100%	\$ 728
Door bell	\$ 72	<= \$300**	100%	\$ 72
Door closers	\$ 164	<= \$300**	100%	\$ 164
Floor coverings - Carpet	\$ 7,864	4	50%	\$ 7,864
Floor coverings - Floating timber	\$ 1,378	8	25%	\$ 1,378
Furniture, freestanding - <\$300	\$ 1,918	<= \$300**	100%	\$ 1,918
Hot water systems (excluding piping)	\$ 2,742	6	33.33%	\$ 2,742
Household items	\$ 42	<= \$300**	100%	\$ 42
Lights - Fittings (excluding hardwired)	\$ 2,863	<= \$300**	100%	\$ 2,863
Prints	\$ 448	<= \$300**	100%	\$ 448
Vacuum cleaners	\$ 237	<= \$300**	100%	\$ 237
Window curtains	\$ 288	<= \$300**	100%	\$ 288



### Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans	\$ 376	<= \$300**	100%	\$ 376

### Category : FIRE CONTROL ASSETS (3 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Alarms- Heat & smoke	\$ 1,780	6	33.34%	\$ 1,780
Extinguishers	\$ 1,148	15	13.34%	\$ 1,148
Fire Blanket	\$ 176	<= \$300**	100%	\$ 176

### Category : KITCHEN ASSETS (5 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Dishwasher	\$ 1,348	4	50%	\$ 1,348
Kitchen appliances	\$ 62	<= \$300**	100%	\$ 62
Microwave oven	\$ 79	<= \$300**	100%	\$ 79
Oven	\$ 1,402	6	33.33%	\$ 1,402
Refrigerators	\$ 1,691	12	16.66%	\$ 1,691

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

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Ironing boards, freestanding	\$ 55	<= \$300**	100%	\$ 55
Irons	\$ 48	<= \$300**	100%	\$ 48

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

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Clothesline	\$ 265	<= \$300**	100%	\$ 265

<b>VALUE OF PLANT ITEMS</b>	<b>\$ 50,734</b>	<b>\$ 50,734</b>
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\*\* Indicates items that are less than or equal to \$300.00.

**Category : LOW VALUE POOL ITEMS (10 items)**

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Beds (including mattresses)	\$ 3,864	Low Pool*	18.75%	\$ 3,864
Floor coverings - Vinyl	\$ 647	Low Pool*	18.75%	\$ 647
Lights - Fittings (excluding hardwired) - <\$1000	\$ 664	Low Pool*	18.75%	\$ 664
Television sets	\$ 3,339	Low Pool*	18.75%	\$ 3,339
Window blinds, internal	\$ 2,624	Low Pool*	18.75%	\$ 2,624
Exhaust fans (including light-heating)	\$ 442	Low Pool*	18.75%	\$ 442
Cook top	\$ 554	Low Pool*	18.75%	\$ 554
Crockery, cutlery, utensils, etc.	\$ 455	Low Pool*	18.75%	\$ 455
Range hood	\$ 489	Low Pool*	18.75%	\$ 489
Washing machine	\$ 779	Low Pool*	18.75%	\$ 779

<b>VALUE OF LOW POOL ITEMS</b>	<b>\$ 13,857</b>	<b>\$ 13,857</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 : OWNER INCLUSION / CAPITAL WORKS (1 item)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Capital expenditure (including ensuite bathroom, bedroom addition, electrical works, painting, door lock, roof repointing, plumbing, etc.)	\$ 40,976	40	2.50%	\$ 40,976

<b>VALUE OF CLIENT INCLUDED CAPITAL WORKS</b>	<b>\$ 40,976</b>			<b>\$ 40,976</b>
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**Category : BUILDING ALLOWANCE (Capital Works)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ -	40	2.50%	N/A

<b>VALUE OF BUILDING ALLOWANCE</b>	<b>\$ -</b>			<b>N/A</b>
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DIMINISHING VALUE - YEAR END SUMMARY				
123 Boarding St, Sydney NSW 2000				
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2021 / 2022*	\$22,347	\$2,598	\$923	\$25,868
2022 / 2023	\$10,271	\$4,222	\$1,024	\$15,518
2023 / 2024	\$6,243	\$2,639	\$1,024	\$9,907
2024 / 2025	\$3,876	\$1,649	\$1,024	\$6,550
2025 / 2026	\$2,462	\$1,031	\$1,024	\$4,517
2026 / 2027	\$1,602	\$644	\$1,024	\$3,270
2027 / 2028	\$1,068	\$403	\$1,024	\$2,495
2028 / 2029	\$731	\$252	\$1,024	\$2,007
2029 / 2030	\$512	\$157	\$1,024	\$1,694
2030 / 2031	\$368	\$98	\$1,024	\$1,491
2031 / 2032	\$270	\$61	\$1,024	\$1,356
2032 / 2033	\$202	\$38	\$1,024	\$1,265
2033 / 2034	\$154	\$24	\$1,024	\$1,203
2034 / 2035	\$120	\$15	\$1,024	\$1,159
2035 / 2036	\$94	\$9	\$1,024	\$1,128
2036 / 2037	\$75	\$6	\$1,024	\$1,105
2037 / 2038	\$60	\$4	\$1,024	\$1,088
2038 / 2039	\$48	\$2	\$1,024	\$1,075
2039 / 2040	\$39	\$1	\$1,024	\$1,065
2040 / 2041	\$32	\$1	\$1,024	\$1,057
2041 / 2042	\$26	\$1	\$1,024	\$1,051
2042 / 2043	\$22	\$0	\$1,024	\$1,046
2043 / 2044	\$18	\$0	\$1,024	\$1,043
2044 / 2045	\$15	\$0	\$1,024	\$1,039
2045 / 2046	\$12	\$0	\$1,024	\$1,037
2046 / 2047	\$10	\$0	\$1,024	\$1,035
2047 / 2048	\$9	\$0	\$1,024	\$1,033
2048 / 2049	\$7	\$0	\$1,024	\$1,032
2049 / 2050	\$6	\$0	\$1,024	\$1,030
2050 / 2051	\$5	\$0	\$1,024	\$1,029
2051 / 2052	\$4	\$0	\$1,024	\$1,029
2052 / 2053	\$4	\$0	\$1,024	\$1,028
2053 / 2054	\$3	\$0	\$1,024	\$1,027
2054 / 2055	\$3	\$0	\$1,024	\$1,027
2055 / 2056	\$2	\$0	\$1,024	\$1,027
2056 / 2057	\$2	\$0	\$1,024	\$1,026
2057 / 2058	\$2	\$0	\$1,024	\$1,026
2058 / 2059	\$1	\$0	\$1,024	\$1,026
2059 / 2060	\$1	\$0	\$1,024	\$1,026
2060 / 2061	\$1	\$0	\$1,024	\$1,025
2061 / 2062	\$1	\$0	\$101	\$102

\*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: 123 Boarding St, Sydney NSW 2000  
CLIENT: Boarding House Sample

DATE: 8-Mar-22  
JOB: 120132

DESCRIPTION	VALUE	CALCULATIONS
<b>PURCHASE PRICE</b>	<b>\$400,000</b>	
BUILDING COST	\$0	
ADD OWNERS INCLUSIONS	\$61,901	
ADD EXISTING PLANT AND EQUIPMENT	\$43,665	
<b>TOTAL CONSTRUCTION COSTS</b>	<b>\$105,567</b>	<b>\$105,567</b>
LESS TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$64,591	
LESS OWNERS INCLUSIONS/CAPITAL WORK	\$40,976	
<b>SUB TOTAL</b>	<b>\$105,567</b>	<b>-\$105,567</b>
<b>BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)</b>		<b>\$0</b>

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

PROJECT: 123 Boarding St, Sydney NSW 2000

DATE: 8-Mar-22

CLIENT: Boarding House Sample

JOB: 120132

**Category : ASSETS GENERALLY (19 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Air Conditioning - Mini split systems	\$ 20,214	5	20%	\$ 20,214
Air Conditioning - Mini split systems	\$ 3,346	10	10%	\$ 3,346
Bedding & linen	\$ 728	5	20%	\$ 728
Beds (including mattresses)	\$ 3,864	10	10%	\$ 3,864
Door bell	\$ 72	3	33.33%	\$ 72
Door closers	\$ 164	5	20%	\$ 164
Floor coverings - Carpet	\$ 7,864	4	25%	\$ 7,864
Floor coverings - Floating timber	\$ 1,378	8	12.50%	\$ 1,378
Floor coverings - Vinyl	\$ 647	5	20%	\$ 647
Furniture, freestanding - <\$300	\$ 1,918	13.33	7.50%	\$ 1,918
Hot water systems (excluding piping)	\$ 2,742	6	16.67%	\$ 2,742
Household items	\$ 42	5	20%	\$ 42
Lights - Fittings (excluding hardwired)	\$ 2,863	3	33.33%	\$ 2,863
Lights - Fittings (excluding hardwired) - <\$1000	\$ 664	3	33.33%	\$ 664
Prints	\$ 448	5	20%	\$ 448
Television sets	\$ 3,339	8	12.50%	\$ 3,339
Vacuum cleaners	\$ 237	10	10%	\$ 237
Window blinds, internal	\$ 2,624	5	20%	\$ 2,624
Window curtains	\$ 288	6	16.67%	\$ 288

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

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans	\$ 376	5	20%	\$ 376
Exhaust fans (including light-heating)	\$ 442	10	10%	\$ 442

**Category : FIRE CONTROL ASSETS (3 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Alarms- Heat & smoke	\$ 1,780	6	16.67%	\$ 1,780
Extinguishers	\$ 1,148	15	6.67%	\$ 1,148
Fire Blanket	\$ 176	10	10%	\$ 176

**Category : KITCHEN ASSETS (8 items)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top	\$ 554	6	16.67%	\$ 554
Crockery, cutlery, utensils, etc.	\$ 455	5	20%	\$ 455
Dishwasher	\$ 1,348	4	25%	\$ 1,348
Kitchen appliances	\$ 62	5	20%	\$ 62
Microwave oven	\$ 79	8	12.50%	\$ 79
Oven	\$ 1,402	6	16.67%	\$ 1,402
Range hood	\$ 489	6	16.67%	\$ 489
Refrigerators	\$ 1,691	12	8.33%	\$ 1,691

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

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Ironing boards, freestanding	\$ 55	5	20%	\$ 55
Irons	\$ 48	5	20%	\$ 48
Washing machine	\$ 779	8	12.50%	\$ 779

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

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Clothesline	\$ 265	3	33.33%	\$ 265

<b>VALUE OF PLANT ITEMS</b>	<b>\$ 64,591</b>	<b>\$ 64,591</b>
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**Category : OWNER INCLUSION / CAPITAL WORKS (1 item)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Capital expenditure (including ensuite bathroom, bedroom addition, electrical works, painting, door lock, roof repointing, plumbing, etc.)	\$ 40,976	40	2.50%	\$ 40,976

<b>VALUE OF CLIENT INCLUDED CAPITAL WORKS</b>	<b>\$ 40,976</b>	<b>\$ 40,976</b>
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**Category : BUILDING ALLOWANCE (Capital Works)**

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ -	40	2.50%	N/A

<b>VALUE OF BUILDING ALLOWANCE</b>	<b>\$ -</b>	<b>N/A</b>
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PRIME COST - YEAR END SUMMARY			
123 Boarding St, Sydney NSW 2000			
FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	CAPITAL WORKS DEDUCTIONS	AMOUNT CLAIMABLE
2021 / 2022*	\$10,670	\$923	\$11,593
2022 / 2023	\$11,837	\$1,024	\$12,862
2023 / 2024	\$11,837	\$1,024	\$12,862
2024 / 2025	\$10,676	\$1,024	\$11,701
2025 / 2026	\$8,474	\$1,024	\$9,498
2026 / 2027	\$3,584	\$1,024	\$4,609
2027 / 2028	\$1,984	\$1,024	\$3,008
2028 / 2029	\$1,865	\$1,024	\$2,889
2029 / 2030	\$1,237	\$1,024	\$2,261
2030 / 2031	\$1,168	\$1,024	\$2,192
2031 / 2032	\$441	\$1,024	\$1,465
2032 / 2033	\$361	\$1,024	\$1,386
2033 / 2034	\$234	\$1,024	\$1,259
2034 / 2035	\$91	\$1,024	\$1,115
2035 / 2036	\$77	\$1,024	\$1,101
2036 / 2037	\$8	\$1,024	\$1,032
2037 / 2038	\$0	\$1,024	\$1,024
2038 / 2039	\$0	\$1,024	\$1,024
2039 / 2040	\$0	\$1,024	\$1,024
2040 / 2041	\$0	\$1,024	\$1,024
2041 / 2042	\$0	\$1,024	\$1,024
2042 / 2043	\$0	\$1,024	\$1,024
2043 / 2044	\$0	\$1,024	\$1,024
2044 / 2045	\$0	\$1,024	\$1,024
2045 / 2046	\$0	\$1,024	\$1,024
2046 / 2047	\$0	\$1,024	\$1,024
2047 / 2048	\$0	\$1,024	\$1,024
2048 / 2049	\$0	\$1,024	\$1,024
2049 / 2050	\$0	\$1,024	\$1,024
2050 / 2051	\$0	\$1,024	\$1,024
2051 / 2052	\$0	\$1,024	\$1,024
2052 / 2053	\$0	\$1,024	\$1,024
2053 / 2054	\$0	\$1,024	\$1,024
2054 / 2055	\$0	\$1,024	\$1,024
2055 / 2056	\$0	\$1,024	\$1,024
2056 / 2057	\$0	\$1,024	\$1,024
2057 / 2058	\$0	\$1,024	\$1,024
2058 / 2059	\$0	\$1,024	\$1,024
2059 / 2060	\$0	\$1,024	\$1,024
2060 / 2061	\$0	\$1,024	\$1,024
2061 / 2062	\$0	\$101	\$101

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

