



The Property Depreciation Experts

Sample Depreciation Report - Apartment (Brand New)



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS



09-Dec-22

J. Smith
Delivered via E-mail
FILE NO:127462-BNA

Dear John,

1 / 123 Sample Street, Sydney NSW

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 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 provided, together with data obtained through additional resources and further research. Sources include Washington Brown's extensive property database, third-party property databases, government portals, aerial and satellite imagery, historical photography, and, where necessary, a property inspection. An analysis of this information forms the basis of our estimate of the 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. See exceptions on the following pages.



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 a Plant and Equipment asset 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, overheads, handling fees, insurances and other 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.



ARE THERE EXCEPTIONS TO THE LAW THAT LIMITS DEDUCTIONS ON "PREVIOUSLY USED" PLANT AND EQUIPMENT ASSETS?

Yes, common exceptions include the following:

- Commercial properties
- Properties purchased by a corporate tax entity
 - Note: This does not include self-managed superannuation funds or most trusts

If you believe you are eligible for an exception, please discuss this with your accountant and contact our office.



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.



WHAT IF I ONLY RENT OUT A PORTION OF MY PROPERTY?

Unless stated elsewhere in this report, this depreciation schedule shows the deductions for the entire property. If only a portion of the property is available for rent, the deductions should be pro-rated accordingly.

If in the future, the entire property is made available for rent, the portion of Plant & Equipment assets that have been used for private use will not be eligible for deductions.



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.

PART 1

YOUR DEPRECIATION CLAIM

The following section of this depreciation schedule presents:

1. An outline of your property details
2. A summary of **Total Construction Costs** and your eligible **Building Allowance**
3. A breakdown of identified **Plant & Equipment** assets, including their values and effective lives
4. Your yearly deductions based on both the **Diminishing Value** and **Prime Cost** methods.



Your Property Details


Property Address	1 / 123 Sample Street, Sydney NSW
Purchase Price Of Property	\$850,000
Settlement Date	01-Jan-21
Contract Exchange Date	15-Nov-20
Year Of Construction	2021



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) ACT 1999. 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: 1 / 123 Sample Street, Sydney NSW		DATE: 9-Dec-22
CLIENT: John Smith		JOB: 127462-BNA
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$850,000	
BUILDING COST	\$335,330	
ADD		
BUILDERS PRELIMINARIES	\$55,564	
ADD		
PROFESSIONAL FEES	\$23,909	
ADD		
OWNERS INCLUSIONS	\$1,409	
TOTAL CONSTRUCTION COSTS	\$416,212	\$416,212
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$45,518	
LESS		
ALLOWANCE FOR ITEMS NOT		
ELIGIBLE FOR DEPRECIATION:	\$2,430	
LESS		
TOTAL VALUE OF LOW POOL ITEMS	\$7,436	
SUB TOTAL	\$55,384	-\$55,384
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$360,828

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Chillers	\$ 2,879	20	10%	\$ 2,879
Air Conditioning - Controls	\$ 3,063	10	20%	\$ 3,063
Air Conditioning - Dampers	\$ 1,623	10	20%	\$ 1,623
Air Conditioning - Fans, coils & filters	\$ 2,328	15	13.34%	\$ 2,328
Door closers	\$ 369	<= \$300**	100%	\$ 369
Floor coverings - Carpet	\$ 1,966	8	25%	\$ 1,966
Floor coverings - Floating timber	\$ 4,872	15	13.33%	\$ 4,872
Gym assets - Cardiovascular	\$ 244	<= \$300**	100%	\$ 244
Gym assets - Resistance	\$ 278	<= \$300**	100%	\$ 278
Hot water systems (excluding piping)	\$ 1,986	12	16.67%	\$ 1,986
Lifts including hydraulic & traction lifts	\$ 13,090	30	6.67%	\$ 13,090
Lights - Fittings (excluding hardwired)	\$ 2,178	<= \$300**	100%	\$ 2,178
Lights - Fittings (excluding hardwired) (common)	\$ 441	<= \$300**	100%	\$ 441
Master antenna television (MATV) assets	\$ 255	<= \$300**	100%	\$ 255
Ventilation fans	\$ 1,871	20	10%	\$ 1,871
Window blinds, internal (01/03/2021)	\$ 494	<= \$300**	100%	\$ 494

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans (including light-heating)	\$ 536	<= \$300**	100%	\$ 536

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Detector - Alarm bells	\$ 167	<= \$300**	100%	\$ 167
Extinguishers	\$ 153	<= \$300**	100%	\$ 153

Category : KITCHEN ASSETS (3 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Cook top	\$ 1,128	12	16.67%	\$ 1,128
Dishwasher	\$ 1,684	8	25%	\$ 1,684
Oven	\$ 1,902	12	16.67%	\$ 1,902

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans	\$ 268	<= \$300**	100%	\$ 268

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Automatic garage doors - Motors	\$ 84	<= \$300**	100%	\$ 84
Spas - Fixed: Chlorinators & filtration (including pumps)	\$ 102	<= \$300**	100%	\$ 102
Swimming pool assets - Chlorinators & filtration (including pumps)	\$ 111	<= \$300**	100%	\$ 111
Swimming pool assets - Cleaning assets	\$ 78	<= \$300**	100%	\$ 78

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,369	5	40%	\$ 1,369

VALUE OF PLANT ITEMS	\$ 45,518			\$ 45,518
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Condensing set	\$ 551	Low Pool*	18.75%	\$ 551
Air Conditioning - Pumps	\$ 613	Low Pool*	18.75%	\$ 613
Floor coverings - Carpet (common)	\$ 402	Low Pool*	18.75%	\$ 402
Water pumps	\$ 683	Low Pool*	18.75%	\$ 683
Window blinds, internal - <\$1000 (01/03/2021)	\$ 915	Low Pool*	18.75%	\$ 915
Detector - Detectors	\$ 514	Low Pool*	18.75%	\$ 514
Detector - Fire indicator panels	\$ 429	Low Pool*	18.75%	\$ 429
Emergency Warning & Intercommunication Systems (EWIS)	\$ 641	Low Pool*	18.75%	\$ 641
Hoses & nozzles	\$ 329	Low Pool*	18.75%	\$ 329
Pumps (including diesel & electric)	\$ 348	Low Pool*	18.75%	\$ 348



Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Range hood	\$ 947	Low Pool*	18.75%	\$ 947
Clothes dryer	\$ 612	Low Pool*	18.75%	\$ 612
Access control systems - Readers (Proximity)	\$ 452	Low Pool*	18.75%	\$ 452

VALUE OF LOW POOL ITEMS	\$ 7,436			\$ 7,436
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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	\$ 360,828	40	2.50%	\$ 360,828


VALUE OF BUILDING ALLOWANCE	\$ 360,828			\$ 360,828
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DIMINISHING VALUE - YEAR END SUMMARY
1 / 123 Sample Street, Sydney NSW

FINANCIAL YEAR END	DEPRECIATION PLANT & EQUIPMENT	LOW VALUE POOL ITEMS	CAPITAL WORKS DEDUCTIONS**	AMOUNT CLAIMABLE
2020 / 2021*	\$8,506	\$1,394	\$4,473	\$14,373
2021 / 2022	\$5,041	\$2,266	\$9,021	\$16,328
2022 / 2023	\$4,148	\$1,416	\$9,021	\$14,585
2023 / 2024	\$3,455	\$885	\$9,021	\$13,360
2024 / 2025	\$2,907	\$553	\$9,021	\$12,481
2025 / 2026	\$2,468	\$346	\$9,021	\$11,834
2026 / 2027	\$2,111	\$216	\$9,021	\$11,348
2027 / 2028	\$1,818	\$135	\$9,021	\$10,974
2028 / 2029	\$1,576	\$84	\$9,021	\$10,681
2029 / 2030	\$1,373	\$53	\$9,021	\$10,446
2030 / 2031	\$1,202	\$33	\$9,021	\$10,256
2031 / 2032	\$1,057	\$21	\$9,021	\$10,098
2032 / 2033	\$934	\$13	\$9,021	\$9,967
2033 / 2034	\$827	\$8	\$9,021	\$9,856
2034 / 2035	\$736	\$5	\$9,021	\$9,762
2035 / 2036	\$657	\$3	\$9,021	\$9,681
2036 / 2037	\$588	\$2	\$9,021	\$9,611
2037 / 2038	\$528	\$1	\$9,021	\$9,550
2038 / 2039	\$475	\$1	\$9,021	\$9,496
2039 / 2040	\$428	\$0	\$9,021	\$9,449
2040 / 2041	\$387	\$0	\$9,021	\$9,408
2041 / 2042	\$351	\$0	\$9,021	\$9,372
2042 / 2043	\$318	\$0	\$9,021	\$9,339
2043 / 2044	\$289	\$0	\$9,021	\$9,310
2044 / 2045	\$264	\$0	\$9,021	\$9,284
2045 / 2046	\$240	\$0	\$9,021	\$9,261
2046 / 2047	\$220	\$0	\$9,021	\$9,240
2047 / 2048	\$201	\$0	\$9,021	\$9,222
2048 / 2049	\$184	\$0	\$9,021	\$9,205
2049 / 2050	\$169	\$0	\$9,021	\$9,189
2050 / 2051	\$155	\$0	\$9,021	\$9,176
2051 / 2052	\$142	\$0	\$9,021	\$9,163
2052 / 2053	\$131	\$0	\$9,021	\$9,152
2053 / 2054	\$120	\$0	\$9,021	\$9,141
2054 / 2055	\$111	\$0	\$9,021	\$9,132
2055 / 2056	\$102	\$0	\$9,021	\$9,123
2056 / 2057	\$94	\$0	\$9,021	\$9,115
2057 / 2058	\$87	\$0	\$9,021	\$9,108
2058 / 2059	\$80	\$0	\$9,021	\$9,101
2059 / 2060	\$74	\$0	\$9,021	\$9,095
2060 / 2061	\$69	\$0	\$4,547	\$4,616

*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		
<p>DEPRECIATION & BUILDING ALLOWANCES BASED ON THE PRIME COST METHOD AS OUTLINED IN THE NEW BUSINESS TAX SYSTEM (CAPITAL ALLOWANCES) ACT 1999. 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: 1 / 123 Sample Street, Sydney NSW		DATE: 9-Dec-22
CLIENT: John Smith		JOB: 127462-BNA
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$850,000	
BUILDING COST	\$335,330	
ADD		
BUILDERS PRELIMINARIES	\$55,564	
ADD		
PROFESSIONAL FEES	\$23,909	
ADD		
OWNERS INCLUSIONS	\$1,409	
TOTAL CONSTRUCTION COSTS	\$416,212	\$416,212
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$52,954	
LESS		
ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,430	
SUB TOTAL	\$55,384	-\$55,384
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$360,828

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Air Conditioning - Chillers	\$ 2,879	20	5%	\$ 2,879
Air Conditioning - Condensing set	\$ 551	15	6.67%	\$ 551
Air Conditioning - Controls	\$ 3,063	10	10%	\$ 3,063
Air Conditioning - Dampers	\$ 1,623	10	10%	\$ 1,623
Air Conditioning - Fans, coils & filters	\$ 2,328	15	6.67%	\$ 2,328
Air Conditioning - Pumps	\$ 613	20	5%	\$ 613
Door closers	\$ 369	10	10%	\$ 369
Floor coverings - Carpet	\$ 1,966	8	12.50%	\$ 1,966
Floor coverings - Carpet (common)	\$ 402	8	12.50%	\$ 402
Floor coverings - Floating timber	\$ 4,872	15	6.67%	\$ 4,872
Gym assets - Cardiovascular	\$ 244	5	20%	\$ 244
Gym assets - Resistance	\$ 278	10	10%	\$ 278
Hot water systems (excluding piping)	\$ 1,986	12	8.33%	\$ 1,986
Lifts including hydraulic & traction lifts	\$ 13,090	30	3.33%	\$ 13,090
Lights - Fittings (excluding hardwired)	\$ 2,178	5	20%	\$ 2,178
Lights - Fittings (excluding hardwired) (common)	\$ 441	5	20%	\$ 441
Master antenna television (MATV) assets	\$ 255	10	10%	\$ 255
Ventilation fans	\$ 1,871	20	5%	\$ 1,871
Water pumps	\$ 683	20	5%	\$ 683
Window blinds, internal (01/03/2021)	\$ 494	10	10%	\$ 494

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Window blinds, internal - <\$1000 (01/03/2021)	\$ 915	10	10%	\$ 915

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans (including light-heating)	\$ 536	10	10%	\$ 536

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Detector - Alarm bells	\$ 167	12	8.33%	\$ 167
Detector - Detectors	\$ 514	20	5%	\$ 514
Detector - Fire indicator panels	\$ 429	12	8.33%	\$ 429
Emergency Warning & Intercommunication Systems (EWIS)	\$ 641	12	8.33%	\$ 641
Extinguishers	\$ 153	15	6.67%	\$ 153
Hoses & nozzles	\$ 329	10	10%	\$ 329
Pumps (including diesel & electric)	\$ 348	25	4%	\$ 348

Category : KITCHEN ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top	\$ 1,128	12	8.33%	\$ 1,128
Dishwasher	\$ 1,684	8	12.50%	\$ 1,684
Oven	\$ 1,902	12	8.33%	\$ 1,902
Range hood	\$ 947	12	8.33%	\$ 947

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Clothes dryer	\$ 612	7	14.29%	\$ 612
Exhaust fans	\$ 268	10	10%	\$ 268

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Automatic garage doors - Motors	\$ 84	10	10%	\$ 84
Spas - Fixed: Chlorinators & filtration (including pumps)	\$ 102	10	10%	\$ 102
Swimming pool assets - Chlorinators & filtration (including pumps)	\$ 111	10	10%	\$ 111
Swimming pool assets - Cleaning assets	\$ 78	7	14.29%	\$ 78

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,369	5	20%	\$ 1,369
Access control systems - Readers (Proximity)	\$ 452	7	14.29%	\$ 452

VALUE OF PLANT ITEMS	\$ 52,954			\$ 52,954
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Category : BUILDING ALLOWANCE (Capital Works)

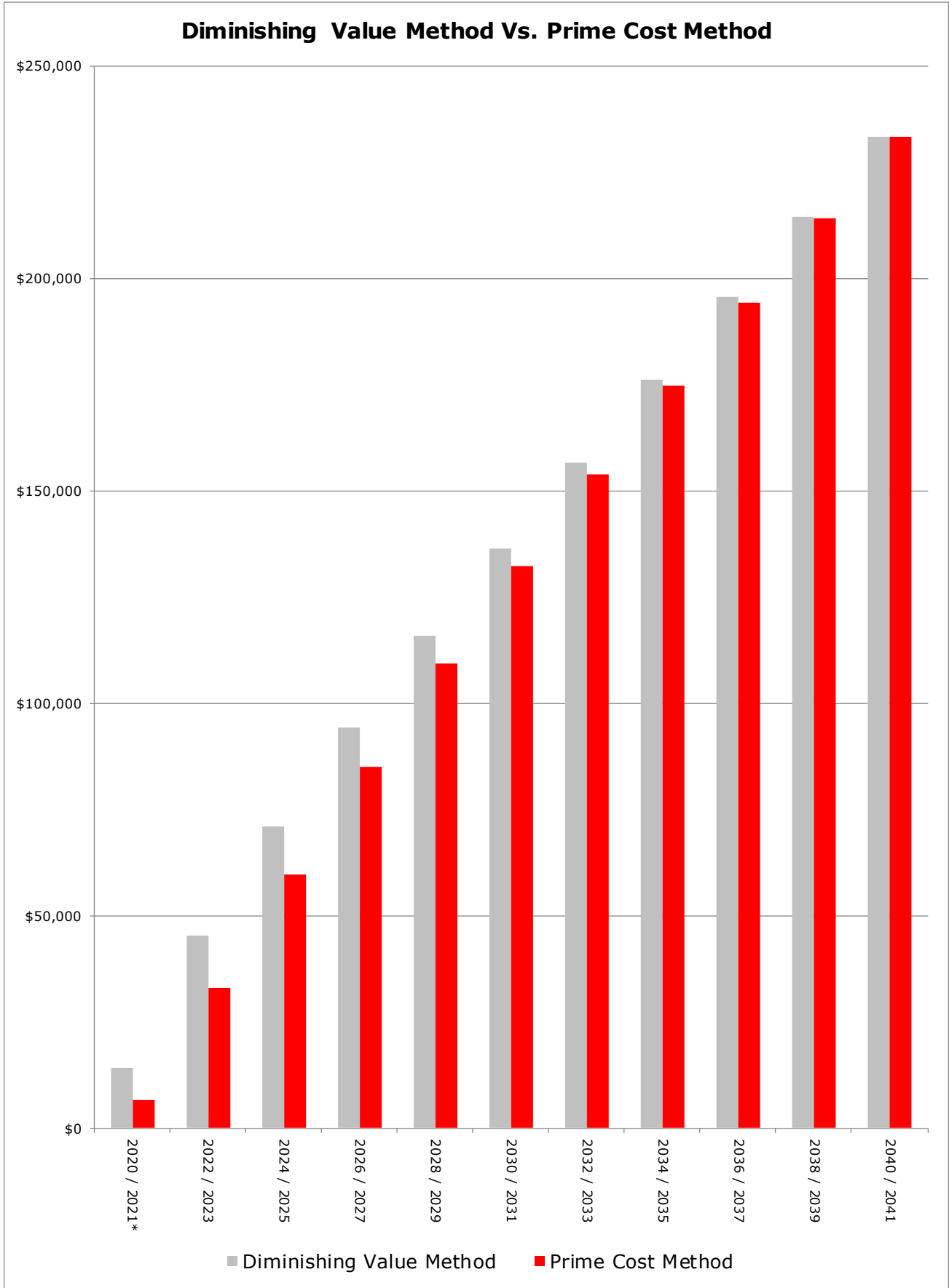
Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 360,828	40	2.50%	\$ 360,828

VALUE OF BUILDING ALLOWANCE	\$ 360,828			\$ 360,828
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PRIME COST - YEAR END SUMMARY			
1 / 123 Sample Street, Sydney NSW			
FINANCIAL YEAR	DEPRECIATION	CAPITAL WORKS	AMOUNT CLAIMABLE
END	PLANT & EQUIPMENT	DEDUCTIONS	
2020 / 2021*	\$2,092	\$4,473	\$6,565
2021 / 2022	\$4,264	\$9,021	\$13,285
2022 / 2023	\$4,264	\$9,021	\$13,285
2023 / 2024	\$4,264	\$9,021	\$13,285
2024 / 2025	\$4,264	\$9,021	\$13,285
2025 / 2026	\$3,844	\$9,021	\$12,865
2026 / 2027	\$3,418	\$9,021	\$12,438
2027 / 2028	\$3,337	\$9,021	\$12,357
2028 / 2029	\$3,003	\$9,021	\$12,024
2029 / 2030	\$2,748	\$9,021	\$11,769
2030 / 2031	\$2,353	\$9,021	\$11,374
2031 / 2032	\$1,905	\$9,021	\$10,926
2032 / 2033	\$1,608	\$9,021	\$10,628
2033 / 2034	\$1,305	\$9,021	\$10,326
2034 / 2035	\$1,305	\$9,021	\$10,326
2035 / 2036	\$1,044	\$9,021	\$10,065
2036 / 2037	\$778	\$9,021	\$9,799
2037 / 2038	\$778	\$9,021	\$9,799
2038 / 2039	\$778	\$9,021	\$9,799
2039 / 2040	\$778	\$9,021	\$9,799
2040 / 2041	\$616	\$9,021	\$9,636
2041 / 2042	\$450	\$9,021	\$9,471
2042 / 2043	\$450	\$9,021	\$9,471
2043 / 2044	\$450	\$9,021	\$9,471
2044 / 2045	\$450	\$9,021	\$9,471
2045 / 2046	\$443	\$9,021	\$9,464
2046 / 2047	\$436	\$9,021	\$9,457
2047 / 2048	\$436	\$9,021	\$9,457
2048 / 2049	\$436	\$9,021	\$9,457
2049 / 2050	\$436	\$9,021	\$9,457
2050 / 2051	\$220	\$9,021	\$9,241
2051 / 2052	\$0	\$9,021	\$9,021
2052 / 2053	\$0	\$9,021	\$9,021
2053 / 2054	\$0	\$9,021	\$9,021
2054 / 2055	\$0	\$9,021	\$9,021
2055 / 2056	\$0	\$9,021	\$9,021
2056 / 2057	\$0	\$9,021	\$9,021
2057 / 2058	\$0	\$9,021	\$9,021
2058 / 2059	\$0	\$9,021	\$9,021
2059 / 2060	\$0	\$9,021	\$9,021
2060 / 2061	\$0	\$4,547	\$4,547

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



A woman with glasses and a man with a beard are looking at a document together. The woman is on the left, wearing glasses and a dark top. The man is on the right, wearing a light-colored shirt. They are both smiling and looking at a document held by the man. The background is a plain, light-colored wall.

PART 2

DETAILED BREAKDOWN BY FINANCIAL YEAR

The following pages break down the **deductions available** on each asset **every financial year**, for up to the next 40 years.

This breakdown is presented for both the Diminishing Value and Prime Cost methods.



Diminishing Value Method

A detailed breakdown from Year 1 to Year 40

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Chillers	\$ 2,879	20	10%	\$2,879
Air Conditioning - Controls	\$ 3,063	10	20%	\$3,063
Air Conditioning - Dampers	\$ 1,623	10	20%	\$1,623
Air Conditioning - Fans, coils & filters	\$ 2,328	15	13.34%	\$2,328
Door closers	\$ 369	<= \$300**	100%	\$369
Floor coverings - Carpet	\$ 1,966	8	25%	\$1,966
Floor coverings - Floating timber	\$ 4,872	15	13.33%	\$4,872
Gym assets - Cardiovascular	\$ 244	<= \$300**	100%	\$244
Gym assets - Resistance	\$ 278	<= \$300**	100%	\$278
Hot water systems (excluding piping)	\$ 1,986	12	16.67%	\$1,986
Lifts including hydraulic & traction lifts	\$ 13,090	30	6.67%	\$13,090
Lights - Fittings (excluding hardwired)	\$ 2,178	<= \$300**	100%	\$2,178
Lights - Fittings (excluding hardwired) (common)	\$ 441	<= \$300**	100%	\$441
Master antenna television (MATV) assets	\$ 255	<= \$300**	100%	\$255
Ventilation fans	\$ 1,871	20	10%	\$1,871
Window blinds, internal (01/03/2021)	\$ 494	<= \$300**	100%	\$494

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans (including light-heating)	\$ 536	<= \$300**	100%	\$536

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Detector - Alarm bells	\$ 167	<= \$300**	100%	\$167
Extinguishers	\$ 153	<= \$300**	100%	\$153

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Air Conditioning - Chillers	\$143	\$274	\$246	\$222	\$199	\$180	\$162	\$145	\$131	\$118
Air Conditioning - Controls	\$304	\$552	\$441	\$353	\$282	\$226	\$181	\$145	\$116	\$93
Air Conditioning - Dampers	\$161	\$292	\$234	\$187	\$150	\$120	\$96	\$77	\$61	\$49
Air Conditioning - Fans, coils & filters	\$154	\$290	\$251	\$218	\$189	\$164	\$142	\$123	\$106	\$92
Door closers	\$369	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet	\$244	\$431	\$323	\$242	\$182	\$136	\$102	\$77	\$57	\$43
Floor coverings - Floating timber	\$322	\$607	\$526	\$456	\$395	\$342	\$297	\$257	\$223	\$193
Gym assets - Cardiovascular	\$244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gym assets - Resistance	\$278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water systems (excluding piping)	\$164	\$304	\$253	\$211	\$176	\$146	\$122	\$102	\$85	\$71
Lifts including hydraulic & traction lifts	\$433	\$844	\$788	\$735	\$686	\$640	\$598	\$558	\$521	\$486
Lights - Fittings (excluding hardwired)	\$2,178	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lights - Fittings (excluding hardwired) (common)	\$441	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master antenna television (MATV) assets	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ventilation fans	\$93	\$178	\$160	\$144	\$130	\$117	\$105	\$95	\$85	\$77
Window blinds, internal (01/03/2021)	\$494	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Exhaust fans (including light-heating)	\$536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Detector - Alarm bells	\$167	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extinguishers	\$153	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Air Conditioning - Chillers	\$106	\$95	\$86	\$77	\$70	\$63	\$56	\$51	\$46	\$41
Air Conditioning - Controls	\$74	\$59	\$47	\$38	\$30	\$24	\$19	\$16	\$12	\$10
Air Conditioning - Dampers	\$39	\$31	\$25	\$20	\$16	\$13	\$10	\$8	\$7	\$5
Air Conditioning - Fans, coils & filters	\$80	\$69	\$60	\$52	\$45	\$39	\$34	\$29	\$25	\$22
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet	\$32	\$24	\$18	\$14	\$10	\$8	\$6	\$4	\$3	\$2
Floor coverings - Floating timber	\$167	\$145	\$126	\$109	\$94	\$82	\$71	\$61	\$53	\$46
Gym assets - Cardiovascular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gym assets - Resistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water systems (excluding piping)	\$59	\$49	\$41	\$34	\$28	\$24	\$20	\$16	\$14	\$11
Lifts including hydraulic & traction lifts	\$454	\$423	\$395	\$369	\$344	\$321	\$300	\$280	\$261	\$244
Lights - Fittings (excluding hardwired)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lights - Fittings (excluding hardwired) (common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master antenna television (MATV) assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ventilation fans	\$69	\$62	\$56	\$50	\$45	\$41	\$37	\$33	\$30	\$27
Window blinds, internal (01/03/2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Exhaust fans (including light-heating)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Detector - Alarm bells	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extinguishers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Air Conditioning - Chillers	\$37	\$33	\$30	\$27	\$24	\$22	\$20	\$18	\$16	\$14
Air Conditioning - Controls	\$8	\$6	\$5	\$4	\$3	\$3	\$2	\$2	\$1	\$1
Air Conditioning - Dampers	\$4	\$3	\$3	\$2	\$2	\$1	\$1	\$1	\$1	\$1
Air Conditioning - Fans, coils & filters	\$19	\$17	\$14	\$12	\$11	\$9	\$8	\$7	\$6	\$5
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet	\$2	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$40	\$35	\$30	\$26	\$23	\$20	\$17	\$15	\$13	\$11
Gym assets - Cardiovascular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gym assets - Resistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water systems (excluding piping)	\$10	\$8	\$7	\$6	\$5	\$4	\$3	\$3	\$2	\$2
Lifts including hydraulic & traction lifts	\$227	\$212	\$198	\$185	\$173	\$161	\$150	\$140	\$131	\$122
Lights - Fittings (excluding hardwired)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lights - Fittings (excluding hardwired) (common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master antenna television (MATV) assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ventilation fans	\$24	\$22	\$19	\$18	\$16	\$14	\$13	\$11	\$10	\$9
Window blinds, internal (01/03/2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Exhaust fans (including light-heating)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Detector - Alarm bells	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extinguishers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (16 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Air Conditioning - Chillers	\$13	\$12	\$10	\$9	\$8	\$8	\$7	\$6	\$6	\$5
Air Conditioning - Controls	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Dampers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Fans, coils & filters	\$5	\$4	\$3	\$3	\$3	\$2	\$2	\$2	\$1	\$1
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$10	\$8	\$7	\$6	\$5	\$5	\$4	\$4	\$3	\$3
Gym assets - Cardiovascular	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gym assets - Resistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water systems (excluding piping)	\$2	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0
Lifts including hydraulic & traction lifts	\$114	\$107	\$99	\$93	\$87	\$81	\$75	\$70	\$66	\$61
Lights - Fittings (excluding hardwired)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lights - Fittings (excluding hardwired) (common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Master antenna television (MATV) assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ventilation fans	\$8	\$8	\$7	\$6	\$5	\$5	\$4	\$4	\$4	\$3
Window blinds, internal (01/03/2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Exhaust fans (including light-heating)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Detector - Alarm bells	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extinguishers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : KITCHEN ASSETS (3 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Cook top	\$ 1,128	12	16.67%	\$1,128
Dishwasher	\$ 1,684	8	25%	\$1,684
Oven	\$ 1,902	12	16.67%	\$1,902

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Exhaust fans	\$ 268	<= \$300**	100%	\$268

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Automatic garage doors - Motors	\$ 84	<= \$300**	100%	\$84
Spas - Fixed: Chlorinators & filtration (including pumps)	\$ 102	<= \$300**	100%	\$102
Swimming pool assets - Chlorinators & filtration (including pumps)	\$ 111	<= \$300**	100%	\$111
Swimming pool assets - Cleaning assets	\$ 78	<= \$300**	100%	\$78

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,369	5	40%	\$1,369

VALUE OF PLANT ITEMS	\$ 45,518			\$45,518
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Air Conditioning - Condensing set	\$ 551	Low Pool*	18.75%	\$551
Air Conditioning - Pumps	\$ 613	Low Pool*	18.75%	\$613
Floor coverings - Carpet (common)	\$ 402	Low Pool*	18.75%	\$402
Water pumps	\$ 683	Low Pool*	18.75%	\$683
Window blinds, internal - <\$1000 (01/03/2021)	\$ 915	Low Pool*	18.75%	\$915
Detector - Detectors	\$ 514	Low Pool*	18.75%	\$514
Detector - Fire indicator panels	\$ 429	Low Pool*	18.75%	\$429
Emergency Warning & Intercommunication Systems (EWIS)	\$ 641	Low Pool*	18.75%	\$641
Hoses & nozzles	\$ 329	Low Pool*	18.75%	\$329
Pumps (including diesel & electric)	\$ 348	Low Pool*	18.75%	\$348

Category : KITCHEN ASSETS (3 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Cook top	\$93	\$172	\$144	\$120	\$100	\$83	\$69	\$58	\$48	\$40
Dishwasher	\$209	\$369	\$277	\$207	\$156	\$117	\$88	\$66	\$49	\$37
Oven	\$157	\$291	\$242	\$202	\$168	\$140	\$117	\$97	\$81	\$68

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Exhaust fans	\$268	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Automatic garage doors - Motors	\$84	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spas - Fixed: Chlorinators & filtration (including pumps)	\$102	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Chlorinators & filtration (including pumps)	\$111	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Cleaning assets	\$78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Access control systems - Code pads & door controllers	\$272	\$439	\$263	\$158	\$95	\$57	\$34	\$20	\$12	\$7

VALUE OF PLANT ITEMS	\$8,506	\$5,041	\$4,148	\$3,455	\$2,907	\$2,468	\$2,111	\$1,818	\$1,576	\$1,373
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Air Conditioning - Condensing set	\$103	\$168	\$105	\$66	\$41	\$26	\$16	\$10	\$6	\$4
Air Conditioning - Pumps	\$115	\$187	\$117	\$73	\$46	\$28	\$18	\$11	\$7	\$4
Floor coverings - Carpet (common)	\$75	\$122	\$77	\$48	\$30	\$19	\$12	\$7	\$5	\$3
Water pumps	\$128	\$208	\$130	\$81	\$51	\$32	\$20	\$12	\$8	\$5
Window blinds, internal - <\$1000 (01/03/2021)	\$172	\$279	\$174	\$109	\$68	\$43	\$27	\$17	\$10	\$6
Detector - Detectors	\$96	\$157	\$98	\$61	\$38	\$24	\$15	\$9	\$6	\$4
Detector - Fire indicator panels	\$80	\$131	\$82	\$51	\$32	\$20	\$12	\$8	\$5	\$3
Emergency Warning & Intercommunication Systems (EWIS)	\$120	\$195	\$122	\$76	\$48	\$30	\$19	\$12	\$7	\$5
Hoses & nozzles	\$62	\$100	\$63	\$39	\$24	\$15	\$10	\$6	\$4	\$2
Pumps (including diesel & electric)	\$65	\$106	\$66	\$41	\$26	\$16	\$10	\$6	\$4	\$2

Category : KITCHEN ASSETS (3 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Cook top	\$33	\$28	\$23	\$19	\$16	\$13	\$11	\$9	\$8	\$6
Dishwasher	\$28	\$21	\$16	\$12	\$9	\$7	\$5	\$4	\$3	\$2
Oven	\$56	\$47	\$39	\$33	\$27	\$23	\$19	\$16	\$13	\$11

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Exhaust fans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Automatic garage doors - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spas - Fixed: Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Cleaning assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Access control systems - Code pads & door controllers	\$4	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$1,202	\$1,057	\$934	\$827	\$736	\$657	\$588	\$528	\$475	\$428
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Air Conditioning - Condensing set	\$2	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Pumps	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet (common)	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water pumps	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Window blinds, internal - <\$1000 (01/03/2021)	\$4	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Detector - Detectors	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Detector - Fire indicator panels	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Warning & Intercommunication Systems (EWIS)	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Hoses & nozzles	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pumps (including diesel & electric)	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : KITCHEN ASSETS (3 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Cook top	\$5	\$4	\$4	\$3	\$3	\$2	\$2	\$2	\$1	\$1
Dishwasher	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Oven	\$9	\$8	\$6	\$5	\$4	\$4	\$3	\$3	\$2	\$2

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Exhaust fans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Automatic garage doors - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spas - Fixed: Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Cleaning assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Access control systems - Code pads & door controllers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$387	\$351	\$318	\$289	\$264	\$240	\$220	\$201	\$184	\$169
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Air Conditioning - Condensing set	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet (common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Window blinds, internal - <\$1000 (01/03/2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detector - Detectors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detector - Fire indicator panels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Warning & Intercommunication Systems (EWIS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hoses & nozzles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pumps (including diesel & electric)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : KITCHEN ASSETS (3 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Cook top	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Dishwasher	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Oven	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0

Category : LAUNDRY ASSETS (1 item)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Exhaust fans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Automatic garage doors - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Spas - Fixed: Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Chlorinators & filtration (including pumps)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swimming pool assets - Cleaning assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (1 item)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Access control systems - Code pads & door controllers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$155	\$142	\$131	\$120	\$111	\$102	\$94	\$87	\$80	\$74
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (13 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Air Conditioning - Condensing set	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Carpet (common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Window blinds, internal - <\$1000 (01/03/2021)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detector - Detectors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detector - Fire indicator panels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Warning & Intercommunication Systems (EWIS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hoses & nozzles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pumps (including diesel & electric)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
Range hood	\$ 947	Low Pool*	18.75%	\$947
Clothes dryer	\$ 612	Low Pool*	18.75%	\$612
Access control systems - Readers (Proximity)	\$ 452	Low Pool*	18.75%	\$452

VALUE OF LOW POOL ITEMS	\$ 7,436			\$7,436
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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	\$ 360,828	40	2.50%	\$360,828

VALUE OF BUILDING ALLOWANCE	\$ 360,828			\$360,828
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Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Range hood	\$178	\$289	\$180	\$113	\$70	\$44	\$28	\$17	\$11	\$7
Clothes dryer	\$115	\$186	\$117	\$73	\$46	\$28	\$18	\$11	\$7	\$4
Access control systems - Readers (Proximity)	\$85	\$138	\$86	\$54	\$34	\$21	\$13	\$8	\$5	\$3

VALUE OF LOW POOL ITEMS	\$1,394	\$2,266	\$1,416	\$885	\$553	\$346	\$216	\$135	\$84	\$53
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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	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Building allowance	\$4,473	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$4,473	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Range hood	\$4	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Clothes dryer	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Access control systems - Readers (Proximity)	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF LOW POOL ITEMS	\$33	\$21	\$13	\$8	\$5	\$3	\$2	\$1	\$1	\$0
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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	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Range hood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clothes dryer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Access control systems - Readers (Proximity)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF LOW POOL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Range hood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clothes dryer	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Access control systems - Readers (Proximity)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF LOW POOL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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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	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Prime Cost Method

A detailed breakdown from Year 1 to Year 40

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Air Conditioning - Chillers	\$ 2,879	20	5%	\$2,879
Air Conditioning - Condensing set	\$ 551	15	6.67%	\$551
Air Conditioning - Controls	\$ 3,063	10	10%	\$3,063
Air Conditioning - Dampers	\$ 1,623	10	10%	\$1,623
Air Conditioning - Fans, coils & filters	\$ 2,328	15	6.67%	\$2,328
Air Conditioning - Pumps	\$ 613	20	5%	\$613
Door closers	\$ 369	10	10%	\$369
Floor coverings - Carpet	\$ 1,966	8	12.50%	\$1,966
Floor coverings - Carpet (common)	\$ 402	8	12.50%	\$402
Floor coverings - Floating timber	\$ 4,872	15	6.67%	\$4,872
Gym assets - Cardiovascular	\$ 244	5	20%	\$244
Gym assets - Resistance	\$ 278	10	10%	\$278
Hot water systems (excluding piping)	\$ 1,986	12	8.33%	\$1,986
Lifts including hydraulic & traction lifts	\$ 13,090	30	3.33%	\$13,090
Lights - Fittings (excluding hardwired)	\$ 2,178	5	20%	\$2,178
Lights - Fittings (excluding hardwired) (common)	\$ 441	5	20%	\$441
Master antenna television (MATV) assets	\$ 255	10	10%	\$255
Ventilation fans	\$ 1,871	20	5%	\$1,871
Water pumps	\$ 683	20	5%	\$683
Window blinds, internal (01/03/2021)	\$ 494	10	10%	\$494
Window blinds, internal - <\$1000 (01/03/2021)	\$ 915	10	10%	\$915

Category : BATHROOM ASSETS (1 item)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Exhaust fans (including light-heating)	\$ 536	10	10%	\$536

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Air Conditioning - Chillers	\$71	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144
Air Conditioning - Condensing set	\$18	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$37
Air Conditioning - Controls	\$152	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306	\$306
Air Conditioning - Dampers	\$80	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$162	\$162
Air Conditioning - Fans, coils & filters	\$77	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155	\$155
Air Conditioning - Pumps	\$15	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31
Door closers	\$18	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$37
Floor coverings - Carpet	\$122	\$246	\$246	\$246	\$246	\$246	\$246	\$246	\$124	
Floor coverings - Carpet (common)	\$25	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$25	
Floor coverings - Floating timber	\$161	\$325	\$325	\$325	\$325	\$325	\$325	\$325	\$325	\$325
Gym assets - Cardiovascular	\$24	\$49	\$49	\$49	\$49	\$25				
Gym assets - Resistance	\$14	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28	\$28
Hot water systems (excluding piping)	\$82	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166	\$166
Lifts including hydraulic & traction lifts	\$216	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436
Lights - Fittings (excluding hardwired)	\$216	\$436	\$436	\$436	\$436	\$220				
Lights - Fittings (excluding hardwired) (common)	\$44	\$88	\$88	\$88	\$88	\$44				
Master antenna television (MATV) assets	\$13	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26
Ventilation fans	\$46	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94
Water pumps	\$17	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34
Window blinds, internal (01/03/2021)	\$17	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49
Window blinds, internal - <\$1000 (01/03/2021)	\$31	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92	\$92

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Exhaust fans (including light-heating)	\$27	\$54	\$54	\$54	\$54	\$54	\$54	\$54	\$54	\$54



SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Air Conditioning - Chillers	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144	\$144
Air Conditioning - Condensing set	\$37	\$37	\$37	\$37	\$37	\$19				
Air Conditioning - Controls	\$154									
Air Conditioning - Dampers	\$82									
Air Conditioning - Fans, coils & filters	\$155	\$155	\$155	\$155	\$155	\$78				
Air Conditioning - Pumps	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31	\$31
Door closers	\$19									
Floor coverings - Carpet										
Floor coverings - Carpet (common)										
Floor coverings - Floating timber	\$325	\$325	\$325	\$325	\$325	\$164				
Gym assets - Cardiovascular										
Gym assets - Resistance	\$14									
Hot water systems (excluding piping)	\$166	\$166	\$83							
Lifts including hydraulic & traction lifts	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436
Lights - Fittings (excluding hardwired)										
Lights - Fittings (excluding hardwired) (common)										
Master antenna television (MATV) assets	\$13									
Ventilation fans	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94
Water pumps	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34	\$34
Window blinds, internal (01/03/2021)	\$33									
Window blinds, internal - <\$1000 (01/03/2021)	\$61									

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Exhaust fans (including light-heating)	\$27									



SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Air Conditioning - Chillers	\$73									
Air Conditioning - Condensing set										
Air Conditioning - Controls										
Air Conditioning - Dampers										
Air Conditioning - Fans, coils & filters										
Air Conditioning - Pumps	\$15									
Door closers										
Floor coverings - Carpet										
Floor coverings - Carpet (common)										
Floor coverings - Floating timber										
Gym assets - Cardiovascular										
Gym assets - Resistance										
Hot water systems (excluding piping)										
Lifts including hydraulic & traction lifts	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436	\$436
Lights - Fittings (excluding hardwired)										
Lights - Fittings (excluding hardwired) (common)										
Master antenna television (MATV) assets										
Ventilation fans	\$47									
Water pumps	\$17									
Window blinds, internal (01/03/2021)										
Window blinds, internal - <\$1000 (01/03/2021)										

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Exhaust fans (including light-heating)										



SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: 1 / 123 Sample Street, Sydney NSW

DATE: 9-Dec-22

CLIENT: John Smith

JOB: 127462-BNA

Category : ASSETS GENERALLY (21 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Air Conditioning - Chillers										
Air Conditioning - Condensing set										
Air Conditioning - Controls										
Air Conditioning - Dampers										
Air Conditioning - Fans, coils & filters										
Air Conditioning - Pumps										
Door closers										
Floor coverings - Carpet										
Floor coverings - Carpet (common)										
Floor coverings - Floating timber										
Gym assets - Cardiovascular										
Gym assets - Resistance										
Hot water systems (excluding piping)										
Lifts including hydraulic & traction lifts	\$220									
Lights - Fittings (excluding hardwired)										
Lights - Fittings (excluding hardwired) (common)										
Master antenna television (MATV) assets										
Ventilation fans										
Water pumps										
Window blinds, internal (01/03/2021)										
Window blinds, internal - <\$1000 (01/03/2021)										

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Exhaust fans (including light-heating)										

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Detector - Alarm bells	\$ 167	12	8.33%	\$167
Detector - Detectors	\$ 514	20	5%	\$514
Detector - Fire indicator panels	\$ 429	12	8.33%	\$429
Emergency Warning & Intercommunication Systems (EWIS)	\$ 641	12	8.33%	\$641
Extinguishers	\$ 153	15	6.67%	\$153
Hoses & nozzles	\$ 329	10	10%	\$329
Pumps (including diesel & electric)	\$ 348	25	4%	\$348

Category : KITCHEN ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Cook top	\$ 1,128	12	8.33%	\$1,128
Dishwasher	\$ 1,684	8	12.50%	\$1,684
Oven	\$ 1,902	12	8.33%	\$1,902
Range hood	\$ 947	12	8.33%	\$947

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Clothes dryer	\$ 612	7	14.29%	\$612
Exhaust fans	\$ 268	10	10%	\$268

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Automatic garage doors - Motors	\$ 84	10	10%	\$84
Spas - Fixed: Chlorinators & filtration (including pumps)	\$ 102	10	10%	\$102
Swimming pool assets - Chlorinators & filtration (including pumps)	\$ 111	10	10%	\$111
Swimming pool assets - Cleaning assets	\$ 78	7	14.29%	\$78

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Access control systems - Code pads & door controllers	\$ 1,369	5	20%	\$1,369
Access control systems - Readers (Proximity)	\$ 452	7	14.29%	\$452

VALUE OF PLANT ITEMS	\$ 52,954			\$52,954
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Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Detector - Alarm bells	\$7	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14
Detector - Detectors	\$13	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26
Detector - Fire indicator panels	\$18	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$36	\$36
Emergency Warning & Intercommunication Systems (EWIS)	\$26	\$53	\$53	\$53	\$53	\$53	\$53	\$53	\$53	\$53
Extinguishers	\$5	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
Hoses & nozzles	\$16	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33
Pumps (including diesel & electric)	\$7	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14

Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Cook top	\$47	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94	\$94
Dishwasher	\$104	\$211	\$211	\$211	\$211	\$211	\$211	\$211	\$106	
Oven	\$79	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159	\$159
Range hood	\$39	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79	\$79

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Clothes dryer	\$43	\$87	\$87	\$87	\$87	\$87	\$87	\$44		
Exhaust fans	\$13	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27	\$27

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Automatic garage doors - Motors	\$4	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8	\$8
Spas - Fixed: Chlorinators & filtration (including pumps)	\$5	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
Swimming pool assets - Chlorinators & filtration (including pumps)	\$6	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11
Swimming pool assets - Cleaning assets	\$6	\$11	\$11	\$11	\$11	\$11	\$11	\$6		

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Access control systems - Code pads & door controllers	\$136	\$274	\$274	\$274	\$274	\$138				
Access control systems - Readers (Proximity)	\$32	\$65	\$65	\$65	\$65	\$65	\$65	\$33		

VALUE OF PLANT ITEMS	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
	\$2,092	\$4,264	\$4,264	\$4,264	\$4,264	\$3,844	\$3,418	\$3,337	\$3,003	\$2,748

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Detector - Alarm bells	\$14	\$14	\$7							
Detector - Detectors	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26
Detector - Fire indicator panels	\$36	\$36	\$18							
Emergency Warning & Intercommunication Systems (EWIS)	\$53	\$53	\$27							
Extinguishers	\$10	\$10	\$10	\$10	\$10	\$5				
Hoses & nozzles	\$17									
Pumps (including diesel & electric)	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14

Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Cook top	\$94	\$94	\$47							
Dishwasher										
Oven	\$159	\$159	\$80							
Range hood	\$79	\$79	\$40							

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Clothes dryer										
Exhaust fans	\$14									

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Automatic garage doors - Motors	\$4									
Spas - Fixed: Chlorinators & filtration (including pumps)	\$5									
Swimming pool assets - Chlorinators & filtration (including pumps)	\$6									
Swimming pool assets - Cleaning assets										

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										

VALUE OF PLANT ITEMS	\$2,353	\$1,905	\$1,608	\$1,305	\$1,305	\$1,044	\$778	\$778	\$778	\$778
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Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Detector - Alarm bells										
Detector - Detectors	\$13									
Detector - Fire indicator panels										
Emergency Warning & Intercommunication Systems (EWIS)										
Extinguishers										
Hoses & nozzles										
Pumps (including diesel & electric)	\$14	\$14	\$14	\$14	\$14	\$7				

Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Cook top										
Dishwasher										
Oven										
Range hood										

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Clothes dryer										
Exhaust fans										

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Automatic garage doors - Motors										
Spas - Fixed: Chlorinators & filtration (including pumps)										
Swimming pool assets - Chlorinators & filtration (including pumps)										
Swimming pool assets - Cleaning assets										

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										

VALUE OF PLANT ITEMS	\$616	\$450	\$450	\$450	\$450	\$443	\$436	\$436	\$436	\$436
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Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Detector - Alarm bells										
Detector - Detectors										
Detector - Fire indicator panels										
Emergency Warning & Intercommunication Systems (EWIS)										
Extinguishers										
Hoses & nozzles										
Pumps (including diesel & electric)										

Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Cook top										
Dishwasher										
Oven										
Range hood										

Category : LAUNDRY ASSETS (2 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Clothes dryer										
Exhaust fans										

Category : OUTDOOR ASSETS (4 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Automatic garage doors - Motors										
Spas - Fixed: Chlorinators & filtration (including pumps)										
Swimming pool assets - Chlorinators & filtration (including pumps)										
Swimming pool assets - Cleaning assets										

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										

VALUE OF PLANT ITEMS	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 360,828	40	2.50%	\$360,828

VALUE OF BUILDING ALLOWANCE	\$ 360,828			\$360,828
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 1 (2020/2021)	YEAR 2 (2021/2022)	YEAR 3 (2022/2023)	YEAR 4 (2023/2024)	YEAR 5 (2024/2025)	YEAR 6 (2025/2026)	YEAR 7 (2026/2027)	YEAR 8 (2027/2028)	YEAR 9 (2028/2029)	YEAR 10 (2029/2030)
Building allowance	\$4,473	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$4,473	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 11 (2030/2031)	YEAR 12 (2031/2032)	YEAR 13 (2032/2033)	YEAR 14 (2033/2034)	YEAR 15 (2034/2035)	YEAR 16 (2035/2036)	YEAR 17 (2036/2037)	YEAR 18 (2037/2038)	YEAR 19 (2038/2039)	YEAR 20 (2039/2040)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 21 (2040/2041)	YEAR 22 (2041/2042)	YEAR 23 (2042/2043)	YEAR 24 (2043/2044)	YEAR 25 (2044/2045)	YEAR 26 (2045/2046)	YEAR 27 (2046/2047)	YEAR 28 (2047/2048)	YEAR 29 (2048/2049)	YEAR 30 (2049/2050)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 31 (2050/2051)	YEAR 32 (2051/2052)	YEAR 33 (2052/2053)	YEAR 34 (2053/2054)	YEAR 35 (2054/2055)	YEAR 36 (2055/2056)	YEAR 37 (2056/2057)	YEAR 38 (2057/2058)	YEAR 39 (2058/2059)	YEAR 40 (2059/2060)
Building allowance	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021

VALUE OF BUILDING ALLOWANCE	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021	\$9,021
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