

The Property Depreciation Experts

Sample Depreciation Report - Commercial Suite



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS



03-Feb-25

Purchaser
Delivered via E-mail
FILE NO:77510

Dear Purchaser,

Commercial Suite, Sydney NSW 2000

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

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

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

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

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

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

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

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

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



Washington Brown

THE PROPERTY DEPRECIATION EXPERTS

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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

SAMPLE

Thanks for choosing Washington Brown



Powered by process

Consistency comes down to process. It's not sexy but it's what gets the job done right every time.

That's why we've built our offering around TAXMAX500™—our digitally powered quality assurance process that evaluates every single property across over 500 variables.

Constantly updated as ATO policies change, it ensures our more than 20 years of property depreciation expertise is put to work for every one of our clients.

It's how we can guarantee maximum depreciation every time—and if you're in our game, that's really sexy.



Global made local

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

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

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

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



Award-winning

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

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

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



Upside only

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

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

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



Depreciation Schedule Fact Sheet



WHAT IS A BUILDING DEPRECIATION SCHEDULE?

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



WHAT HAS THE REPORT BEEN BASED UPON?

We have based our assessment upon the information 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.



MEMBER



CERTIFIED QUANTITY SURVEYOR

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	Commercial Suite, Sydney NSW 2000
Purchase Price Of Property	\$770,000
Settlement Date	01-Jul-21
Contract Exchange Date	20-May-21
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		
<p>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).</p>		
PROJECT: Commercial Suite, Sydney NSW 2000		DATE: 3-Feb-25
CLIENT: Purchaser		JOB: 77510
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$770,000	
BUILDING COST	\$375,440	
ADD		
BUILDERS PRELIMINARIES	\$59,770	
ADD		
PROFESSIONAL FEES	\$23,803	
TOTAL CONSTRUCTION COSTS	\$459,013	\$459,013
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$63,974	
LESS		
ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,662	
LESS		
TOTAL VALUE OF LOW POOL ITEMS	\$7,939	
SUB TOTAL	\$74,575	-\$74,575
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$384,438

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

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

Category : BATHROOM ASSETS (1 item)

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

Category : FIRE CONTROL ASSETS (2 items)

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

Category : KITCHEN ASSETS (3 items)

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

Category : OFFICE (5 items)

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

Category : OUTDOOR ASSETS (1 item)

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

Category : SECURITY & MONITORING ASSETS (2 items)

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

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

Category : LOW VALUE POOL ITEMS (12 items)

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

VALUE OF LOW POOL ITEMS	\$ 7,939			\$ 7,939
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* Indicates items allocated to Low Pool Category. These items must be calculated using Diminishing Value Method. Low Pool items are depreciated at

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



Category : BUILDING ALLOWANCE (Capital Works)

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


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

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

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



**DEPRECIATION
SCHEDULE & 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: Commercial Suite, Sydney NSW 2000		DATE: 3-Feb-25
CLIENT: Purchaser		JOB: 77510
DESCRIPTION	VALUE	CALCULATIONS
PURCHASE PRICE	\$770,000	
BUILDING COST	\$375,440	
ADD		
BUILDERS PRELIMINARIES	\$59,770	
ADD		
PROFESSIONAL FEES	\$23,803	
TOTAL CONSTRUCTION COSTS	\$459,013	\$459,013
LESS		
TOTAL INSTALLED COST OF PLANT & EQUIPMENT	\$71,913	
LESS		
ALLOWANCE FOR ITEMS NOT ELIGIBLE FOR DEPRECIATION:	\$2,662	
SUB TOTAL	\$74,575	-\$74,575
BUILDING ALLOWANCE – SECTION 43 (INITIAL STRUCTURE)		\$384,438

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

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

Category : BATHROOM ASSETS (1 item)

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

Category : FIRE CONTROL ASSETS (7 items)

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

Category : KITCHEN ASSETS (4 items)

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

Category : OFFICE (6 items)

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

Category : OUTDOOR ASSETS (2 items)

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

Category : SECURITY & MONITORING ASSETS (4 items)

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

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

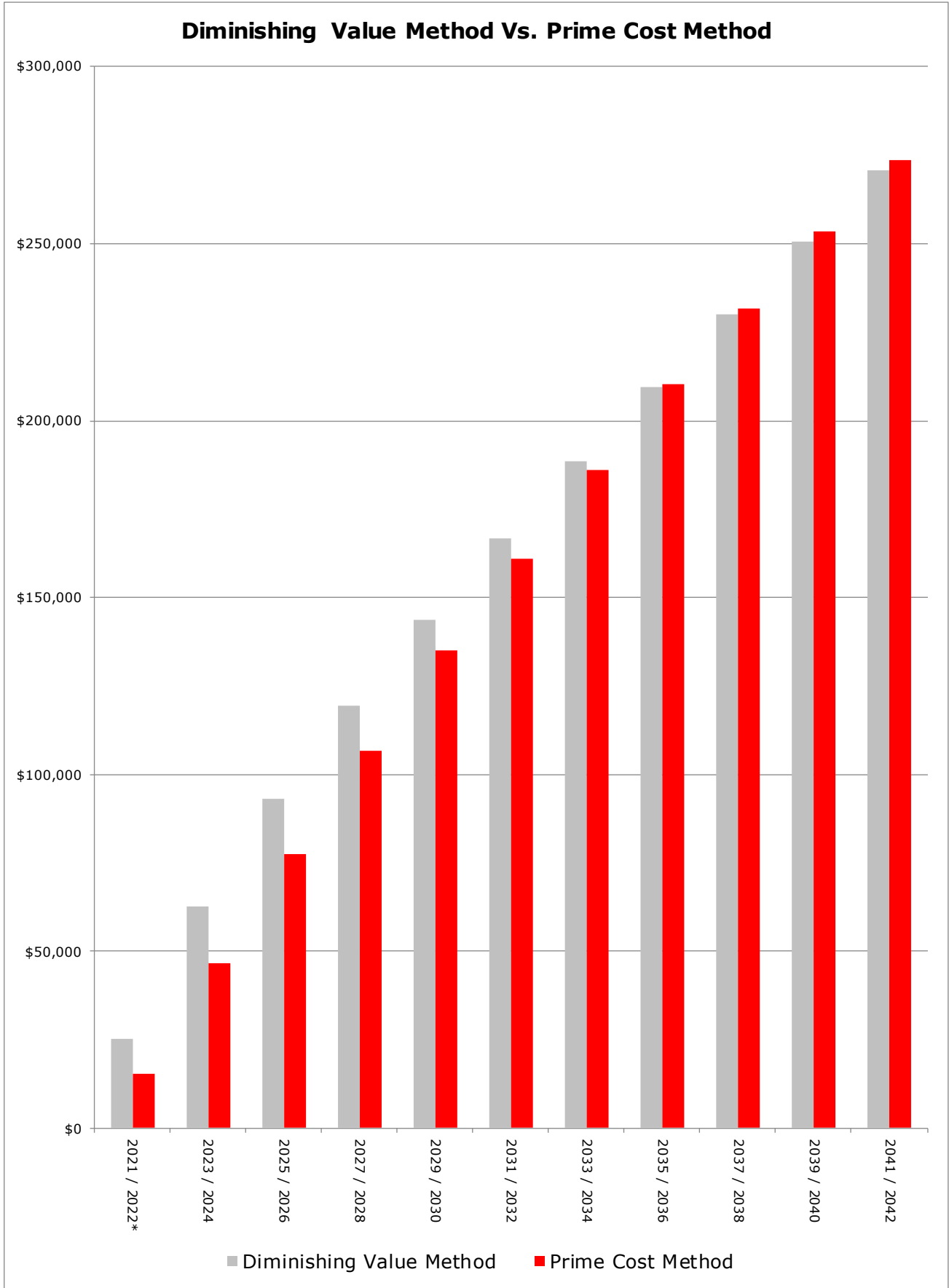
Depreciable Item	Cost	Effective Life (PC)	Prime Cost	Opening WDV
Building allowance	\$ 384,438	40	2.50%	\$ 384,438

VALUE OF BUILDING ALLOWANCE	\$ 384,438			\$ 384,438
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PRIME COST - YEAR END SUMMARY			
Commercial Suite, Sydney NSW 2000			
FINANCIAL YEAR	DEPRECIATION	CAPITAL WORKS	AMOUNT CLAIMABLE
END	PLANT & EQUIPMENT	DEDUCTIONS	
2021 / 2022*	\$5,960	\$9,611	\$15,571
2022 / 2023	\$5,960	\$9,611	\$15,571
2023 / 2024	\$5,960	\$9,611	\$15,571
2024 / 2025	\$5,960	\$9,611	\$15,571
2025 / 2026	\$5,778	\$9,611	\$15,389
2026 / 2027	\$4,970	\$9,611	\$14,581
2027 / 2028	\$4,970	\$9,611	\$14,581
2028 / 2029	\$4,906	\$9,611	\$14,517
2029 / 2030	\$3,895	\$9,611	\$13,506
2030 / 2031	\$3,895	\$9,611	\$13,506
2031 / 2032	\$3,090	\$9,611	\$12,701
2032 / 2033	\$3,090	\$9,611	\$12,701
2033 / 2034	\$2,531	\$9,611	\$12,141
2034 / 2035	\$2,531	\$9,611	\$12,141
2035 / 2036	\$2,531	\$9,611	\$12,141
2036 / 2037	\$1,158	\$9,611	\$10,769
2037 / 2038	\$1,158	\$9,611	\$10,769
2038 / 2039	\$1,158	\$9,611	\$10,769
2039 / 2040	\$1,158	\$9,611	\$10,769
2040 / 2041	\$1,158	\$9,611	\$10,769
2041 / 2042	\$20	\$9,611	\$9,631
2042 / 2043	\$20	\$9,611	\$9,631
2043 / 2044	\$20	\$9,611	\$9,631
2044 / 2045	\$20	\$9,611	\$9,631
2045 / 2046	\$20	\$9,611	\$9,631
2046 / 2047	\$0	\$9,611	\$9,611
2047 / 2048	\$0	\$9,611	\$9,611
2048 / 2049	\$0	\$9,611	\$9,611
2049 / 2050	\$0	\$9,611	\$9,611
2050 / 2051	\$0	\$9,611	\$9,611
2051 / 2052	\$0	\$9,611	\$9,611
2052 / 2053	\$0	\$9,611	\$9,611
2053 / 2054	\$0	\$9,611	\$9,611
2054 / 2055	\$0	\$9,611	\$9,611
2055 / 2056	\$0	\$9,611	\$9,611
2056 / 2057	\$0	\$9,611	\$9,611
2057 / 2058	\$0	\$9,611	\$9,611
2058 / 2059	\$0	\$9,611	\$9,611
2059 / 2060	\$0	\$9,611	\$9,611
2060 / 2061	\$0	\$9,611	\$9,611
2061 / 2062	\$0	\$0	\$0

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



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: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

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

Category : BATHROOM ASSETS (1 item)

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

Category : FIRE CONTROL ASSETS (2 items)

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

Category : KITCHEN ASSETS (3 items)

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

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Air Conditioning - Chillers	\$385	\$346	\$312	\$281	\$253	\$227	\$205	\$184	\$166	\$149
Air Conditioning - Controls	\$819	\$655	\$524	\$419	\$335	\$268	\$215	\$172	\$137	\$110
Air Conditioning - Dampers	\$434	\$347	\$278	\$222	\$178	\$142	\$114	\$91	\$73	\$58
Air Conditioning - Fans, coils & filters	\$415	\$360	\$312	\$270	\$234	\$203	\$176	\$152	\$132	\$114
Door closers	\$415	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$2,003	\$1,736	\$1,504	\$1,304	\$1,130	\$979	\$848	\$735	\$637	\$552
Switchboards	\$319	\$287	\$259	\$233	\$210	\$189	\$170	\$153	\$137	\$124
Ventilation fans	\$154	\$139	\$125	\$112	\$101	\$91	\$82	\$74	\$66	\$60

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Exhaust fans (including light-heating)	\$579	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : FIRE CONTROL ASSETS (2 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Detector - Alarm bells	\$286	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extinguishers	\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : KITCHEN ASSETS (3 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Cook top	\$207	\$172	\$144	\$120	\$100	\$83	\$69	\$58	\$48	\$40
Oven	\$281	\$234	\$195	\$162	\$135	\$113	\$94	\$78	\$65	\$54
Refrigerator	\$191	\$160	\$133	\$111	\$92	\$77	\$64	\$53	\$45	\$37

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Air Conditioning - Chillers	\$134	\$121	\$109	\$98	\$88	\$79	\$71	\$64	\$58	\$52
Air Conditioning - Controls	\$88	\$70	\$56	\$45	\$36	\$29	\$23	\$18	\$15	\$12
Air Conditioning - Dampers	\$47	\$37	\$30	\$24	\$19	\$15	\$12	\$10	\$8	\$6
Air Conditioning - Fans, coils & filters	\$99	\$86	\$74	\$65	\$56	\$48	\$42	\$36	\$32	\$27
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$478	\$415	\$359	\$311	\$270	\$234	\$203	\$176	\$152	\$132
Switchboards	\$111	\$100	\$90	\$81	\$73	\$66	\$59	\$53	\$48	\$43
Ventilation fans	\$54	\$48	\$44	\$39	\$35	\$32	\$29	\$26	\$23	\$21

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
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 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
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	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Cook top	\$33	\$28	\$23	\$19	\$16	\$13	\$11	\$9	\$8	\$6
Oven	\$45	\$38	\$31	\$26	\$22	\$18	\$15	\$13	\$11	\$9
Refrigerator	\$31	\$26	\$21	\$18	\$15	\$12	\$10	\$9	\$7	\$6

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Air Conditioning - Chillers	\$47	\$42	\$38	\$34	\$31	\$28	\$25	\$22	\$20	\$18
Air Conditioning - Controls	\$9	\$8	\$6	\$5	\$4	\$3	\$2	\$2	\$2	\$1
Air Conditioning - Dampers	\$5	\$4	\$3	\$3	\$2	\$2	\$1	\$1	\$1	\$1
Air Conditioning - Fans, coils & filters	\$24	\$21	\$18	\$15	\$13	\$12	\$10	\$9	\$8	\$7
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$114	\$99	\$86	\$74	\$64	\$56	\$48	\$42	\$36	\$32
Switchboards	\$39	\$35	\$31	\$28	\$25	\$23	\$21	\$19	\$17	\$15
Ventilation fans	\$19	\$17	\$15	\$14	\$12	\$11	\$10	\$9	\$8	\$7

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
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 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
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	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Cook top	\$5	\$5	\$4	\$3	\$3	\$2	\$2	\$2	\$1	\$1
Oven	\$7	\$6	\$5	\$4	\$4	\$3	\$2	\$2	\$2	\$1
Refrigerator	\$5	\$4	\$3	\$3	\$2	\$2	\$2	\$1	\$1	\$1

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE DIMINISHING VALUE METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (8 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Air Conditioning - Chillers	\$16	\$15	\$13	\$12	\$11	\$10	\$9	\$8	\$7	\$6
Air Conditioning - Controls	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Dampers	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Fans, coils & filters	\$6	\$5	\$4	\$4	\$3	\$3	\$2	\$2	\$2	\$2
Door closers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floor coverings - Floating timber	\$27	\$24	\$21	\$18	\$15	\$13	\$12	\$10	\$9	\$8
Switchboards	\$14	\$12	\$11	\$10	\$9	\$8	\$7	\$6	\$6	\$5
Ventilation fans	\$7	\$6	\$5	\$5	\$4	\$4	\$3	\$3	\$3	\$3

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
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 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
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	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Cook top	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Oven	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Refrigerator	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OFFICE (5 items)

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

Category : OUTDOOR ASSETS (1 item)

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

Category : SECURITY & MONITORING ASSETS (2 items)

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

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

Category : LOW VALUE POOL ITEMS (12 items)

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

Category : OFFICE (5 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Carpets (in commercial office buildings)	\$1,685	\$1,264	\$948	\$711	\$533	\$400	\$300	\$225	\$169	\$127
Carpets (in commercial office buildings) (Common)	\$337	\$253	\$190	\$142	\$107	\$80	\$60	\$45	\$34	\$25
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$190	\$165	\$143	\$124	\$107	\$93	\$81	\$70	\$60	\$52
Lighting Plant (electric)	\$916	\$824	\$742	\$668	\$601	\$541	\$487	\$438	\$394	\$355
Window blinds used in commercial buildings	\$2,820	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (1 item)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Gates, electrical - Motors	\$137	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Access control systems - Code pads & door controllers	\$568	\$341	\$205	\$123	\$74	\$44	\$27	\$16	\$10	\$6
Security systems (code pads, control panels, detectors, photo sensors etc)	\$917	\$550	\$330	\$198	\$119	\$71	\$43	\$26	\$15	\$9

VALUE OF PLANT ITEMS	\$14,356	\$7,834	\$6,342	\$5,200	\$4,308	\$3,602	\$3,033	\$2,570	\$2,189	\$1,873
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (12 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Air Conditioning - Condensing set	\$138	\$225	\$140	\$88	\$55	\$34	\$21	\$13	\$8	\$5
Air Conditioning - Pumps	\$154	\$250	\$156	\$97	\$61	\$38	\$24	\$15	\$9	\$6
Detector - Fire indicator panels	\$134	\$217	\$136	\$85	\$53	\$33	\$21	\$13	\$8	\$5
Detectors	\$97	\$158	\$99	\$62	\$38	\$24	\$15	\$9	\$6	\$4
Emergency Warning & Intercommunication Systems (EWIS)	\$136	\$221	\$138	\$86	\$54	\$34	\$21	\$13	\$8	\$5
Hoses & nozzles	\$123	\$200	\$125	\$78	\$49	\$31	\$19	\$12	\$7	\$5
Pumps (including diesel & electric)	\$92	\$149	\$93	\$58	\$36	\$23	\$14	\$9	\$6	\$3
Range hood	\$172	\$280	\$175	\$109	\$68	\$43	\$27	\$17	\$10	\$7
Lighting Plant (electric) (Common)	\$163	\$264	\$165	\$103	\$64	\$40	\$25	\$16	\$10	\$6
Gates, electrical - Controls	\$61	\$100	\$62	\$39	\$24	\$15	\$10	\$6	\$4	\$2
Access control systems - Readers (Proximity)	\$83	\$135	\$84	\$53	\$33	\$21	\$13	\$8	\$5	\$3

Category : OFFICE (5 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Carpets (in commercial office buildings)	\$95	\$71	\$53	\$40	\$30	\$23	\$17	\$13	\$9	\$7
Carpets (in commercial office buildings) (Common)	\$19	\$14	\$11	\$8	\$6	\$5	\$3	\$3	\$2	\$1
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$45	\$39	\$34	\$30	\$26	\$22	\$19	\$17	\$14	\$13
Lighting Plant (electric)	\$319	\$287	\$259	\$233	\$210	\$189	\$170	\$153	\$138	\$124
Window blinds used in commercial buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (1 item)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Gates, electrical - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Access control systems - Code pads & door controllers	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Security systems (code pads, control panels, detectors, photo sensors etc)	\$6	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$1,609	\$1,387	\$1,199	\$1,039	\$903	\$786	\$685	\$599	\$524	\$459
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (12 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Air Conditioning - Condensing set	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Air Conditioning - Pumps	\$4	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Detector - Fire indicator panels	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Detectors	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Warning & Intercommunication Systems (EWIS)	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Hoses & nozzles	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Pumps (including diesel & electric)	\$2	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0
Range hood	\$4	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Lighting Plant (electric) (Common)	\$4	\$2	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0
Gates, electrical - Controls	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Access control systems - Readers (Proximity)	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OFFICE (5 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Carpets (In commercial office buildings)	\$5	\$4	\$3	\$2	\$2	\$1	\$1	\$1	\$1	\$0
Carpets (In commercial office buildings) (Common)	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$11	\$9	\$8	\$7	\$6	\$5	\$5	\$4	\$3	\$3
Lighting Plant (electric)	\$111	\$100	\$90	\$81	\$73	\$66	\$59	\$53	\$48	\$43
Window blinds used in commercial buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (1 item)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Gates, electrical - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Access control systems - Code pads & door controllers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security systems (code pads, control panels, detectors, photo sensors etc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$403	\$354	\$312	\$275	\$242	\$214	\$189	\$167	\$147	\$130
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (12 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
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
Detector - Fire indicator panels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detectors	\$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
Range hood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lighting Plant (electric) (Common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gates, electrical - Controls	\$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

Category : OFFICE (5 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Carpets (In commercial office buildings)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Carpets (In commercial office buildings) (Common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$3	\$2	\$2	\$2	\$1	\$1	\$1	\$1	\$1	\$1
Lighting Plant (electric)	\$39	\$35	\$31	\$28	\$25	\$23	\$21	\$19	\$17	\$15
Window blinds used in commercial buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : OUTDOOR ASSETS (1 item)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Gates, electrical - Motors	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Category : SECURITY & MONITORING ASSETS (2 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Access control systems - Code pads & door controllers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Security systems (code pads, control panels, detectors, photo sensors etc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF PLANT ITEMS	\$116	\$102	\$91	\$81	\$72	\$64	\$56	\$50	\$45	\$40
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** Indicates items that are less than or equal to \$300.00.

Category : LOW VALUE POOL ITEMS (12 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
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
Detector - Fire indicator panels	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Detectors	\$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
Range hood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lighting Plant (electric) (Common)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Gates, electrical - Controls	\$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



Depreciable Item	Cost	Effective Life (DV)	Diminishing Value	Opening WDV
CCTV - Cameras, monitors & digital recorders	\$ 727	Low Pool*	18.75%	\$727

VALUE OF LOW POOL ITEMS	\$ 7,939			\$7,939
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* Indicates items allocated to Low Pool Category. These items must be calculated using Diminishing Value Method. Low Pool items are depreciated at 18.75% in the year of acquisition. In the following year the opening tax value of the pool is written down using the Diminishing Value rate of 37.5%p.a.

Category : BUILDING ALLOWANCE (Capital Works)

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

VALUE OF BUILDING ALLOWANCE	\$ 384,438			\$384,438
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Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
CCTV - Cameras, monitors & digital recorders	\$136	\$222	\$138	\$87	\$54	\$34	\$21	\$13	\$8	\$5

VALUE OF LOW POOL ITEMS	\$1,488	\$2,419	\$1,512	\$945	\$591	\$369	\$231	\$144	\$90	\$56
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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 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
CCTV - Cameras, monitors & digital recorders	\$3	\$2	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0

VALUE OF LOW POOL ITEMS	\$35	\$22	\$14	\$9	\$5	\$3	\$2	\$1	\$1	\$1
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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 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
CCTV - Cameras, monitors & digital recorders	\$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 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
CCTV - Cameras, monitors & digital recorders	\$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 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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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: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

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

Category : BATHROOM ASSETS (1 item)

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

Category : FIRE CONTROL ASSETS (7 items)

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

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Air Conditioning - Chillers	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192
Air Conditioning - Condensing set	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49	\$49
Air Conditioning - Controls	\$410	\$410	\$410	\$410	\$410	\$410	\$410	\$410	\$410	\$410
Air Conditioning - Dampers	\$217	\$217	\$217	\$217	\$217	\$217	\$217	\$217	\$217	\$217
Air Conditioning - Fans, coils & filters	\$207	\$207	\$207	\$207	\$207	\$207	\$207	\$207	\$207	\$207
Air Conditioning - Pumps	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41
Door closers	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41
Floor coverings - Floating timber	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001
Switchboards	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160
Ventilation fans	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Exhaust fans (including light-heating)	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58	\$58

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Detector - Alarm bells	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24	\$24
Detector - Fire indicator panels	\$59	\$59	\$59	\$59	\$59	\$59	\$59	\$59	\$59	\$59
Detectors	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26
Emergency Warning & Intercommunication Systems (EWIS)	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60	\$60
Extinguishers	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20
Hoses & nozzles	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66	\$66
Pumps (including diesel & electric)	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20

SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Air Conditioning - Chillers	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192	\$192
Air Conditioning - Condensing set	\$49	\$49	\$49	\$49	\$49	\$0				
Air Conditioning - Controls	\$0									
Air Conditioning - Dampers	\$0									
Air Conditioning - Fans, coils & filters	\$207	\$207	\$207	\$207	\$207	\$0				
Air Conditioning - Pumps	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41	\$41
Door closers	\$0									
Floor coverings - Floating timber	\$1,001	\$1,001	\$1,001	\$1,001	\$1,001	\$0				
Switchboards	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160	\$160
Ventilation fans	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Exhaust fans (including light-heating)	\$0									

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Detector - Alarm bells	\$24	\$24	\$0							
Detector - Fire indicator panels	\$59	\$59	\$0							
Detectors	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26	\$26
Emergency Warning & Intercommunication Systems (EWIS)	\$60	\$60	\$0							
Extinguishers	\$20	\$20	\$20	\$20	\$20	\$0				
Hoses & nozzles	\$0									
Pumps (including diesel & electric)	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20	\$20



SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Air Conditioning - Chillers	\$0									
Air Conditioning - Condensing set										
Air Conditioning - Controls										
Air Conditioning - Dampers										
Air Conditioning - Fans, coils & filters										
Air Conditioning - Pumps	\$0									
Door closers										
Floor coverings - Floating timber										
Switchboards	\$0									
Ventilation fans	\$0									

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Exhaust fans (including light-heating)										

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Detector - Alarm bells										
Detector - Fire indicator panels										
Detectors	\$0									
Emergency Warning & Intercommunication Systems (EWIS)										
Extinguishers										
Hoses & nozzles										
Pumps (including diesel & electric)	\$20	\$20	\$20	\$20	\$20	\$0				



SCHEDULE OF DEPRECIABLE ITEMS BASED UPON THE PRIME COST METHOD

PROJECT: Commercial Suite, Sydney NSW 2000

DATE: 3-Feb-25

CLIENT: Purchaser

JOB: 77510

Category : ASSETS GENERALLY (10 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
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 - Floating timber										
Switchboards										
Ventilation fans										

Category : BATHROOM ASSETS (1 item)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Exhaust fans (including light-heating)										

Category : FIRE CONTROL ASSETS (7 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Detector - Alarm bells										
Detector - Fire indicator panels										
Detectors										
Emergency Warning & Intercommunication Systems (EWIS)										
Extinguishers										
Hoses & nozzles										
Pumps (including diesel & electric)										

Category : KITCHEN ASSETS (4 items)

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

Category : OFFICE (6 items)

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

Category : OUTDOOR ASSETS (2 items)

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

Category : SECURITY & MONITORING ASSETS (4 items)

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

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

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

VALUE OF BUILDING ALLOWANCE	\$ 384,438			\$384,438
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Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Cook top	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103	\$103
Oven	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140
Range hood	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77	\$77
Refrigerator	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96

Category : OFFICE (6 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Carpets (in commercial office buildings)	\$842	\$842	\$842	\$842	\$842	\$842	\$842	\$842	\$0	
Carpets (in commercial office buildings) (Common)	\$169	\$169	\$169	\$169	\$169	\$169	\$169	\$169	\$0	
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95	\$95
Lighting Plant (electric)	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458
Lighting Plant (electric) (Common)	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43
Window blinds used in commercial buildings	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141

Category : OUTDOOR ASSETS (2 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Gates, electrical - Controls	\$66	\$66	\$66	\$66	\$66	\$0				
Gates, electrical - Motors	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14	\$14

Category : SECURITY & MONITORING ASSETS (4 items)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Access control systems - Code pads & door controllers	\$284	\$284	\$284	\$284	\$284	\$0				
Access control systems - Readers (Proximity)	\$63	\$63	\$63	\$63	\$63	\$63	\$63	\$0		
CCTV - Cameras, monitors & digital recorders	\$182	\$182	\$182	\$182	\$0					
Security systems (code pads, control panels, detectors, photo sensors etc)	\$459	\$459	\$459	\$459	\$459	\$0				

VALUE OF PLANT ITEMS	\$5,960	\$5,960	\$5,960	\$5,960	\$5,778	\$4,970	\$4,970	\$4,906	\$3,895	\$3,895
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 1 (2021/2022)	YEAR 2 (2022/2023)	YEAR 3 (2023/2024)	YEAR 4 (2024/2025)	YEAR 5 (2025/2026)	YEAR 6 (2026/2027)	YEAR 7 (2027/2028)	YEAR 8 (2028/2029)	YEAR 9 (2029/2030)	YEAR 10 (2030/2031)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Cook top	\$103	\$103	\$0							
Oven	\$140	\$140	\$0							
Range hood	\$77	\$77	\$0							
Refrigerator	\$96	\$96	\$0							

Category : OFFICE (6 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Carpets (in commercial office buildings)										
Carpets (in commercial office buildings) (Common)										
Hot water installations for commercial office buildings (excluding commercial boilers and piping)	\$95	\$95	\$95	\$95	\$95	\$0				
Lighting Plant (electric)	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458	\$458
Lighting Plant (electric) (Common)	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43
Window blinds used in commercial buildings	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141	\$141

Category : OUTDOOR ASSETS (2 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Gates, electrical - Controls										
Gates, electrical - Motors	\$0									

Category : SECURITY & MONITORING ASSETS (4 items)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										
CCTV - Cameras, monitors & digital recorders										
Security systems (code pads, control panels, detectors, photo sensors etc)										

VALUE OF PLANT ITEMS	\$3,090	\$3,090	\$2,531	\$2,531	\$2,531	\$1,158	\$1,158	\$1,158	\$1,158	\$1,158
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 11 (2031/2032)	YEAR 12 (2032/2033)	YEAR 13 (2033/2034)	YEAR 14 (2034/2035)	YEAR 15 (2035/2036)	YEAR 16 (2036/2037)	YEAR 17 (2037/2038)	YEAR 18 (2038/2039)	YEAR 19 (2039/2040)	YEAR 20 (2040/2041)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Cook top										
Oven										
Range hood										
Refrigerator										

Category : OFFICE (6 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Carpets (in commercial office buildings)										
Carpets (in commercial office buildings) (Common)										
Hot water installations for commercial office buildings (excluding commercial boilers and piping)										
Lighting Plant (electric)	\$0									
Lighting Plant (electric) (Common)	\$0									
Window blinds used in commercial buildings	\$0									

Category : OUTDOOR ASSETS (2 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Gates, electrical - Controls										
Gates, electrical - Motors										

Category : SECURITY & MONITORING ASSETS (4 items)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										
CCTV - Cameras, monitors & digital recorders										
Security systems (code pads, control panels, detectors, photo sensors etc)										

VALUE OF PLANT ITEMS	\$20	\$20	\$20	\$20	\$20	\$0	\$0	\$0	\$0	\$0
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 21 (2041/2042)	YEAR 22 (2042/2043)	YEAR 23 (2043/2044)	YEAR 24 (2044/2045)	YEAR 25 (2045/2046)	YEAR 26 (2046/2047)	YEAR 27 (2047/2048)	YEAR 28 (2048/2049)	YEAR 29 (2049/2050)	YEAR 30 (2050/2051)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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Category : KITCHEN ASSETS (4 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Cook top										
Oven										
Range hood										
Refrigerator										

Category : OFFICE (6 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Carpets (in commercial office buildings)										
Carpets (in commercial office buildings) (Common)										
Hot water installations for commercial office buildings (excluding commercial boilers and piping)										
Lighting Plant (electric)										
Lighting Plant (electric) (Common)										
Window blinds used in commercial buildings										

Category : OUTDOOR ASSETS (2 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Gates, electrical - Controls										
Gates, electrical - Motors										

Category : SECURITY & MONITORING ASSETS (4 items)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Access control systems - Code pads & door controllers										
Access control systems - Readers (Proximity)										
CCTV - Cameras, monitors & digital recorders										
Security systems (code pads, control panels, detectors, photo sensors etc)										

VALUE OF PLANT ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Category : BUILDING ALLOWANCE (Capital Works)

Depreciable Item	YEAR 31 (2051/2052)	YEAR 32 (2052/2053)	YEAR 33 (2053/2054)	YEAR 34 (2054/2055)	YEAR 35 (2055/2056)	YEAR 36 (2056/2057)	YEAR 37 (2057/2058)	YEAR 38 (2058/2059)	YEAR 39 (2059/2060)	YEAR 40 (2060/2061)
Building allowance	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611

VALUE OF BUILDING ALLOWANCE	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611	\$9,611
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