# Tax Depreciation Schedule 

## Property Information

## Address

3/771 Victoria Road Ryde NSW 2112

| Settlement Date | Report Start Date | Purchase Price |
| :--- | :---: | :---: |
| $1 / 07 / 2021$ | $1 / 07 / 2021$ | Not disclosed |
|  |  |  |
| Ownership |  |  |
| Bob Ross |  |  |

## Claimable Depreciation Overview

| Total Depreciation | Total Capital Works | Total Plant + Equipment |  |
| :--- | :--- | :--- | :--- |
| $\$ 355,847$ | $\$ 293,283$ | + | $\$ 62,564$ |
|  |  |  |  |
| Year 1 | Year 2 | Year 3 |  |
| $\$ 17,911$ | $\$ 16,108$ | $\$ 15,134$ |  |

## Diminishing Value Depreciation Schedule

| Year | Financial Year Period |  |  | Plant + equipment | Capital works | Total Depreciation |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 1/07/21 | - | 30/06/22 | \$10,579 | \$7,332 | \$17,911 |
| 2 | 1/07/22 | - | 30/06/23 | \$8,776 | \$7,332 | \$16,108 |
| 3 | 1/07/23 | - | 30/06/24 | \$7,802 | \$7,332 | \$15,134 |
| 4 | 1/07/24 | - | 30/06/25 | \$5,877 | \$7,332 | \$13,209 |
| 5 | 1/07/25 | - | 30/06/26 | \$4,703 | \$7,332 | \$12,035 |
| 6 | 1/07/26 | - | 30/06/27 | \$3,732 | \$7,332 | \$11,064 |
| 7 | 1/07/27 | - | 30/06/28 | \$3,125 | \$7,332 | \$10,457 |
| 8 | 1/07/28 | - | 30/06/29 | \$2,391 | \$7,332 | \$9,723 |
| 9 | 1/07/29 | - | 30/06/30 | \$1,888 | \$7,332 | \$9,220 |
| 10 | 1/07/30 | - | 30/06/31 | \$1,531 | \$7,332 | \$8,863 |
| 11 | 1/07/31 | - | 30/06/32 | \$1,275 | \$7,332 | \$8,607 |
| 12 | 1/07/32 | - | 30/06/33 | \$1,325 | \$7,332 | \$8,657 |
| 13 | 1/07/33 | - | 30/06/34 | \$1,055 | \$7,332 | \$8,387 |
| 14 | 1/07/34 | - | 30/06/35 | \$865 | \$7,332 | \$8,197 |
| 15 | 1/07/35 | - | 30/06/36 | \$728 | \$7,332 | \$8,060 |
| 16 | 1/07/36 | - | 30/06/37 | \$623 | \$7,332 | \$7,955 |
| 17 | 1/07/37 | - | 30/06/38 | \$543 | \$7,332 | \$7,875 |
| 18 | 1/07/38 | - | 30/06/39 | \$478 | \$7,332 | \$7,810 |
| 19 | 1/07/39 | - | 30/06/40 | \$659 | \$7,332 | \$7,991 |
| 20 | 1/07/40 | - | 30/06/41 | \$499 | \$7,332 | \$7,831 |
| 21 | 1/07/41 | - | 30/06/42 | \$394 | \$7,332 | \$7,726 |
| 22 | 1/07/42 | - | 30/06/43 | \$322 | \$7,332 | \$7,654 |
| 23 | 1/07/43 | - | 30/06/44 | \$272 | \$7,332 | \$7,604 |
| 24 | 1/07/44 | - | 30/06/45 | \$238 | \$7,332 | \$7,570 |
| 25 | 1/07/45 | - | 30/06/46 | \$210 | \$7,332 | \$7,542 |
| 26 | 1/07/46 | - | 30/06/47 | \$191 | \$7,332 | \$7,523 |
| 27 | 1/07/47 | - | 30/06/48 | \$172 | \$7,332 | \$7,504 |
| 28 | 1/07/48 | - | 30/06/49 | \$158 | \$7,332 | \$7,490 |
| 29 | 1/07/49 | - | 30/06/50 | \$146 | \$7,332 | \$7,478 |
| 30 | 1/07/50 | - | 30/06/51 | \$135 | \$7,332 | \$7,467 |
| 31 | 1/07/51 | - | 30/06/52 | \$127 | \$7,332 | \$7,459 |
| 32 | 1/07/52 | - | 30/06/53 | \$117 | \$7,332 | \$7,449 |
| 33 | 1/07/53 | - | 30/06/54 | \$109 | \$7,332 | \$7,441 |
| 34 | 1/07/54 | - | 30/06/55 | \$101 | \$7,332 | \$7,433 |
| 35 | 1/07/55 | - | 30/06/56 | \$95 | \$7,332 | \$7,427 |
| 36 | 1/07/56 | - | 30/06/57 | \$88 | \$7,332 | \$7,420 |
| 37 | 1/07/57 | - | 30/06/58 | \$82 | \$7,332 | \$7,414 |
| 38 | 1/07/58 | - | 30/06/59 | \$77 | \$7,332 | \$7,409 |
| 39 | 1/07/59 | - | 30/06/60 | \$72 | \$7,332 | \$7,404 |
| 40 | 1/07/60 | - | 30/06/61 | \$67 | \$7,332 | \$7,399 |
| 41 | 1/07/61 | - | 30/06/62 | \$937 | \$3 | \$940 |
| Total |  |  |  | \$62,564 | \$355,847 | \$418,411 |

Prime Cost Depreciation Schedule

| Year | Financial Year Period |  |  | Plant + equipment | Capital works | Total Depreciation |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 1/07/21 | - | 30/06/22 | \$5,334 | \$7,332 | \$12,666 |
| 2 | 1/07/22 | - | 30/06/23 | \$5,334 | \$7,332 | \$12,666 |
| 3 | 1/07/23 | - | 30/06/24 | \$5,334 | \$7,332 | \$12,666 |
| 4 | 1/07/24 | - | 30/06/25 | \$5,034 | \$7,332 | \$12,366 |
| 5 | 1/07/25 | - | 30/06/26 | \$4,977 | \$7,332 | \$12,309 |
| 6 | 1/07/26 | - | 30/06/27 | \$4,078 | \$7,332 | \$11,410 |
| 7 | 1/07/27 | - | 30/06/28 | \$3,944 | \$7,332 | \$11,276 |
| 8 | 1/07/28 | - | 30/06/29 | \$3,653 | \$7,332 | \$10,985 |
| 9 | 1/07/29 | - | 30/06/30 | \$3,137 | \$7,332 | \$10,469 |
| 10 | 1/07/30 | - | 30/06/31 | \$3,124 | \$7,332 | \$10,456 |
| 11 | 1/07/31 | - | 30/06/32 | \$2,378 | \$7,332 | \$9,710 |
| 12 | 1/07/32 | - | 30/06/33 | \$2,367 | \$7,332 | \$9,699 |
| 13 | 1/07/33 | - | 30/06/34 | \$1,821 | \$7,332 | \$9,153 |
| 14 | 1/07/34 | - | 30/06/35 | \$1,781 | \$7,332 | \$9,113 |
| 15 | 1/07/35 | - | 30/06/36 | \$1,775 | \$7,332 | \$9,107 |
| 16 | 1/07/36 | - | 30/06/37 | \$613 | \$7,332 | \$7,945 |
| 17 | 1/07/37 | - | 30/06/38 | \$601 | \$7,332 | \$7,933 |
| 18 | 1/07/38 | - | 30/06/39 | \$601 | \$7,332 | \$7,933 |
| 19 | 1/07/39 | - | 30/06/40 | \$601 | \$7,332 | \$7,933 |
| 20 | 1/07/40 | - | 30/06/41 | \$601 | \$7,332 | \$7,933 |
| 21 | 1/07/41 | - | 30/06/42 | \$601 | \$7,332 | \$7,933 |
| 22 | 1/07/42 | - | 30/06/43 | \$601 | \$7,332 | \$7,933 |
| 23 | 1/07/43 | - | 30/06/44 | \$601 | \$7,332 | \$7,933 |
| 24 | 1/07/44 | - | 30/06/45 | \$601 | \$7,332 | \$7,933 |
| 25 | 1/07/45 | - | 30/06/46 | \$601 | \$7,332 | \$7,933 |
| 26 | 1/07/46 | - | 30/06/47 | \$493 | \$7,332 | \$7,825 |
| 27 | 1/07/47 | - | 30/06/48 | \$493 | \$7,332 | \$7,825 |
| 28 | 1/07/48 | - | 30/06/49 | \$493 | \$7,332 | \$7,825 |
| 29 | 1/07/49 | - | 30/06/50 | \$493 | \$7,332 | \$7,825 |
| 30 | 1/07/50 | - | 30/06/51 | \$493 | \$7,332 | \$7,825 |
| 31 | 1/07/51 | - | 30/06/52 | \$6 | \$7,332 | \$7,338 |
| 32 | 1/07/52 | - | 30/06/53 | \$0 | \$7,332 | \$7,332 |
| 33 | 1/07/53 | - | 30/06/54 | \$0 | \$7,332 | \$7,332 |
| 34 | 1/07/54 | - | 30/06/55 | \$0 | \$7,332 | \$7,332 |
| 35 | 1/07/55 | - | 30/06/56 | \$0 | \$7,332 | \$7,332 |
| 36 | 1/07/56 | - | 30/06/57 | \$0 | \$7,332 | \$7,332 |
| 37 | 1/07/57 | - | 30/06/58 | \$0 | \$7,332 | \$7,332 |
| 38 | 1/07/58 | - | 30/06/59 | \$0 | \$7,332 | \$7,332 |
| 39 | 1/07/59 | - | 30/06/60 | \$0 | \$7,332 | \$7,332 |
| 40 | 1/07/60 | - | 30/06/61 | \$0 | \$7,332 | \$7,332 |
| 41 | 1/07/61 | - | 30/06/62 | \$0 | \$3 | \$3 |
| Total |  |  |  | \$62,564 | \$355,847 | \$418,411 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN | Year No. <br> Year Period |  | $\begin{gathered} 1 \text { (pro-rated) } \\ 1 \text { Jul } 2021-30 \text { Jun } 2022 \end{gathered}$ |  | $\begin{gathered} 2 \\ 1 \text { Jul } 2022-30 \text { Jun } 2023 \end{gathered}$ |  | $\begin{gathered} 3 \\ 1 \text { Jul } 2023-30 \text { Jun } 2024 \end{gathered}$ |  | $\begin{gathered} 4 \\ 1 \text { Jul } 2024-30 \text { Jun } 2025 \end{gathered}$ |  | $\begin{gathered} 5 \\ 1 \text { Jul } 2025-30 \text { Jun } 2026 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 13.33\% | \$1,667 | 13.33\% | \$1,444 | 13.33\% | \$1,252 | 13.33\% | \$1,085 | 13.33\% | \$940 |
| Bathroom accessories | \$900 | 3 | 18.75\% | \$169 | 37.50\% | \$274 | 37.50\% | \$171 | 37.50\% | \$107 | 37.50\% | \$67 |
| Blinds | \$1,320 | 10 | 20\% | \$264 | 20\% | \$211 | 37.50\% | \$317 | 37.50\% | \$198 | 37.50\% | \$124 |
| Clothes dryer (type A) | \$900 | 7 | 18.75\% | \$169 | 37.50\% | \$274 | 37.50\% | \$171 | 37.50\% | \$107 | 37.50\% | \$67 |
| Cooktop (type A) | \$1,400 | 12 | 16.67\% | \$233 | 16.67\% | \$195 | 37.50\% | \$365 | 37.50\% | \$228 | 37.50\% | \$142 |
| Dishwasher (type A) | \$1,100 | 8 | 25\% | \$275 | 37.50\% | \$309 | 37.50\% | \$194 | 37.50\% | \$121 | 37.50\% | \$75 |
| Door closers | \$200 | 5 | 100\% | \$200 |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 | 25\% | \$618 | 25\% | \$463 | 25\% | \$347 | 25\% | \$261 | 37.50\% | \$293 |
| Timber flooring | \$4,785 | 15 | 13.33\% | \$638 | 13.33\% | \$553 | 13.33\% | \$479 | 13.33\% | \$415 | 13.33\% | \$360 |
| Hot water system | \$2,200 | 12 | 16.67\% | \$367 | 16.67\% | \$306 | 16.67\% | \$255 | 16.67\% | \$212 | 16.67\% | \$177 |
| Mechanical ventilation | \$1,200 | 10 | 20\% | \$240 | 37.50\% | \$360 | 37.50\% | \$225 | 37.50\% | \$141 | 37.50\% | \$88 |
| Microwave oven (type A) | \$600 | 8 | 18.75\% | \$113 | 37.50\% | \$183 | 37.50\% | \$114 | 37.50\% | \$71 | 37.50\% | \$45 |
| Oven (type A) | \$1,800 | 12 | 16.67\% | \$300 | 16.67\% | \$250 | 16.67\% | \$208 | 16.67\% | \$174 | 37.50\% | \$326 |
| Rangehood (type A) | \$1,300 | 12 | 16.67\% | \$217 | 16.67\% | \$181 | 37.50\% | \$338 | 37.50\% | \$212 | 37.50\% | \$132 |
| Smoke alarm | \$750 | 6 | 18.75\% | \$141 | 37.50\% | \$228 | 37.50\% | \$143 | 37.50\% | \$89 | 37.50\% | \$56 |
| Storage shelves and racks | \$500 | 13 | 18.75\% | \$94 | 37.50\% | \$152 | 37.50\% | \$95 | 37.50\% | \$60 | 37.50\% | \$37 |
| Light Shades | \$3,675 | 5 | 40\% | \$1,470 | 40\% | \$882 | 40\% | \$529 | 37.50\% | \$298 | 37.50\% | \$186 |


| Client-Owned Items Subtotal <br> Strata-Titled Items | \$37,600 |  | \$7,175 |  | \$6,265 |  | \$5,203 |  | \$3,779 |  | \$3,115 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 | 20\% | \$252 | 20\% | \$202 | 37.50\% | \$302 | 37.50\% | \$189 | 37.50\% | \$118 |
| Barbecue | \$158 | 10 | 100\% | \$157 |  |  |  |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 | 100\% | \$225 |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 8\% | \$126 | 8\% | \$116 | 8\% | \$107 | 8\% | \$98 | 8\% | \$90 |
| Fire reels and extinguishers | \$338 | 15 | 18.75\% | \$63 | 37.50\% | \$103 | 37.50\% | \$64 | 37.50\% | \$40 | 37.50\% | \$25 |
| Garage electric (single motor) | \$63 | 10 | 100\% | \$63 |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 | 18.75\% | \$68 | 37.50\% | \$110 | 37.50\% | \$68 | 37.50\% | \$43 | 37.50\% | \$27 |
| Intercom system (building) | \$1,350 | 10 | 20\% | \$270 | 20\% | \$216 | 37.50\% | \$324 | 37.50\% | \$203 | 37.50\% | \$126 |
| Lifts | \$14,796 | 30 | 6.67\% | \$986 | 6.67\% | \$921 | 6.67\% | \$859 | 6.67\% | \$802 | 6.67\% | \$749 |
| Light fittings | \$205 | 5 | 100\% | \$205 |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 | 100\% | \$6 |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 | 18.75\% | \$127 | 37.50\% | \$206 | 37.50\% | \$128 | 37.50\% | \$80 | 37.50\% | \$50 |
| Mechanical ventilation (basement) | \$1,575 | 10 | 20\% | \$315 | 20\% | \$252 | 20\% | \$202 | 37.50\% | \$302 | 37.50\% | \$189 |
| Outdoor furniture | \$45 | 5 | 100\% | \$45 |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 | 100\% | \$54 |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 | 100\% | \$18 |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 8\% | \$90 | 8\% | \$83 | 37.50\% | \$357 | 37.50\% | \$223 | 37.50\% | \$140 |
| Waste management equipment | \$1,125 | 7 | 28.57\% | \$321 | 37.50\% | \$302 | 37.50\% | \$188 | 37.50\% | \$118 | 37.50\% | \$74 |
| Garage electric (remote) | \$14 | 5 | 100\% | \$13 |  |  |  |  |  |  |  |  |


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| Strata-Titled Items Subtotal | \$24,966 | \$3,404 | \$2,511 | \$2,599 | \$2,098 | \$1,588 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$1,930 | \$2,501 | \$3,564 | \$2,830 | \$2,387 |
| Effective Life Subtotal |  | \$8,649 | \$6,275 | \$4,238 | \$3,047 | \$2,316 |
| Division 40 Total | \$62,566 | \$10,579 | \$8,776 | \$7,802 | \$5,877 | \$4,703 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN | Year No. <br> Year Period |  | $\begin{gathered} 6 \\ 1 \text { Jul } 2026-30 \text { Jun } 2027 \end{gathered}$ |  | $\begin{gathered} 7 \\ 1 \text { Jul } 2027-30 \text { Jun } 2028 \end{gathered}$ |  | $\begin{gathered} 8 \\ 1 \text { Jul } 2028-30 \text { Jun } 2029 \end{gathered}$ |  | $\begin{gathered} 9 \\ 1 \text { Jul } 2029-30 \text { Jun } 2030 \end{gathered}$ |  | $\begin{gathered} 10 \\ 1 \text { Jul } 2030-30 \text { Jun } 2031 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 13.33\% | \$815 | 13.33\% | \$706 | 13.33\% | \$612 | 13.33\% | \$531 | 13.33\% | \$460 |
| Bathroom accessories | \$900 | 3 | 37.50\% | \$42 | 37.50\% | \$26 | 37.50\% | \$17 | 37.50\% | \$10 | 37.50\% | \$6 |
| Blinds | \$1,320 | 10 | 37.50\% | \$77 | 37.50\% | \$48 | 37.50\% | \$30 | 37.50\% | \$19 | 37.50\% | \$12 |
| Clothes dryer (type A) | \$900 | 7 | 37.50\% | \$42 | 37.50\% | \$26 | 37.50\% | \$17 | 37.50\% | \$10 | 37.50\% | \$6 |
| Cooktop (type A) | \$1,400 | 12 | 37.50\% | \$89 | 37.50\% | \$56 | 37.50\% | \$35 | 37.50\% | \$21 | 37.50\% | \$14 |
| Dishwasher (type A) | \$1,100 | 8 | 37.50\% | \$47 | 37.50\% | \$30 | 37.50\% | \$18 | 37.50\% | \$12 | 37.50\% | \$7 |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 | 37.50\% | \$183 | 37.50\% | \$114 | 37.50\% | \$72 | 37.50\% | \$45 | 37.50\% | \$28 |
| Timber flooring | \$4,785 | 15 | 13.33\% | \$312 | 13.33\% | \$270 | 13.33\% | \$234 | 13.33\% | \$203 | 13.33\% | \$176 |
| Hot water system | \$2,200 | 12 | 37.50\% | \$331 | 37.50\% | \$207 | 37.50\% | \$129 | 37.50\% | \$81 | 37.50\% | \$51 |
| Mechanical ventilation | \$1,200 | 10 | 37.50\% | \$55 | 37.50\% | \$34 | 37.50\% | \$21 | 37.50\% | \$14 | 37.50\% | \$8 |
| Microwave oven (type A) | \$600 | 8 | 37.50\% | \$28 | 37.50\% | \$17 | 37.50\% | \$11 | 37.50\% | \$7 | 37.50\% | \$4 |
| Oven (type A) | \$1,800 | 12 | 37.50\% | \$203 | 37.50\% | \$127 | 37.50\% | \$80 | 37.50\% | \$50 | 37.50\% | \$31 |
| Rangehood (type A) | \$1,300 | 12 | 37.50\% | \$83 | 37.50\% | \$51 | 37.50\% | \$32 | 37.50\% | \$20 | 37.50\% | \$13 |
| Smoke alarm | \$750 | 6 | 37.50\% | \$35 | 37.50\% | \$22 | 37.50\% | \$14 | 37.50\% | \$8 | 37.50\% | \$5 |
| Storage shelves and racks | \$500 | 13 | 37.50\% | \$23 | 37.50\% | \$15 | 37.50\% | \$9 | 37.50\% | \$6 | 37.50\% | \$3 |
| Light Shades | \$3,675 | 5 | 37.50\% | \$116 | 37.50\% | \$73 | 37.50\% | \$45 | 37.50\% | \$29 | 37.50\% | \$18 |


| Client-Owned Items Subtotal <br> Strata-Titled Items | \$37,600 |  | \$2,481 |  | \$1,822 |  | \$1,376 |  | \$1,066 |  | \$842 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 | 37.50\% | \$74 | 37.50\% | \$46 | 37.50\% | \$29 | 37.50\% | \$18 | 37.50\% | \$11 |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| cCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 8\% | \$83 | 37.50\% | \$358 | 37.50\% | \$224 | 37.50\% | \$140 | 37.50\% | \$87 |
| Fire reels and extinguishers | \$338 | 15 | 37.50\% | \$16 | 37.50\% | \$10 | 37.50\% | \$6 | 37.50\% | \$4 | 37.50\% | \$2 |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 | 37.50\% | \$17 | 37.50\% | \$10 | 37.50\% | \$6 | 37.50\% | \$4 | 37.50\% | \$3 |
| Intercom system (building) | \$1,350 | 10 | 37.50\% | \$79 | 37.50\% | \$50 | 37.50\% | \$31 | 37.50\% | \$19 | 37.50\% | \$12 |
| Lifts | \$14,796 | 30 | 6.67\% | \$699 | 6.67\% | \$652 | 6.67\% | \$609 | 6.67\% | \$568 | 6.67\% | \$530 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 | 37.50\% | \$32 | 37.50\% | \$20 | 37.50\% | \$12 | 37.50\% | \$8 | 37.50\% | \$5 |
| Mechanical ventilation (basement) | \$1,575 | 10 | 37.50\% | \$118 | 37.50\% | \$74 | 37.50\% | \$46 | 37.50\% | \$29 | 37.50\% | \$18 |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 37.50\% | \$87 | 37.50\% | \$54 | 37.50\% | \$34 | 37.50\% | \$21 | 37.50\% | \$14 |
| Waste management equipment | \$1,125 | 7 | 37.50\% | \$46 | 37.50\% | \$29 | 37.50\% | \$18 | 37.50\% | \$11 | 37.50\% | \$7 |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


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| Strata-Titled Items Subtotal | \$24,966 | \$1,251 | \$1,303 | \$1,015 | \$822 | \$689 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$1,823 | \$1,497 | \$936 | \$586 | \$365 |
| Effective Life Subtotal |  |  | \$1,628 | \$1,455 | \$1,302 | \$1,166 |
| Division 40 Total | \$62,566 | \$3,732 | \$3,125 | \$2,391 | \$1,888 | \$1,531 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN | Year No. <br> Year Period |  | $\begin{gathered} 11 \\ 1 \text { Jul } 2031-30 \text { Jun } 2032 \end{gathered}$ |  | 12 <br> 1 Jul 2032 - 30 Jun 2033 |  | $\begin{gathered} 13 \\ 1 \text { Jul } 2033-30 \text { Jun } 2034 \end{gathered}$ |  | $\begin{gathered} 14 \\ 1 \text { Jul } 2034-30 \text { Jun } 2035 \end{gathered}$ |  | $\begin{gathered} 15 \\ 1 \text { Jul } 2035-30 \text { Jun } 2036 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 13.33\% | \$398 | 13.33\% | \$345 | 13.33\% | \$299 | 13.33\% | \$259 | 13.33\% | \$225 |
| Bathroom accessories | \$900 | 3 | 37.50\% | \$4 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |
| Blinds | \$1,320 | 10 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 |
| Clothes dryer (type A) | \$900 | 7 | 37.50\% | \$4 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |
| Cooktop (type A) | \$1,400 | 12 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$2 |
| Dishwasher (type A) | \$1,100 | 8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 | 37.50\% | \$17 | 37.50\% | \$11 | 37.50\% | \$7 | 37.50\% | \$4 | 37.50\% | \$3 |
| Timber flooring | \$4,785 | 15 | 13.33\% | \$153 | 37.50\% | \$372 | 37.50\% | \$233 | 37.50\% | \$145 | 37.50\% | \$91 |
| Hot water system | \$2,200 | 12 | 37.50\% | \$32 | 37.50\% | \$20 | 37.50\% | \$12 | 37.50\% | \$8 | 37.50\% | \$5 |
| Mechanical ventilation | \$1,200 | 10 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$2 | 37.50\% | \$1 |
| Microwave oven (type A) | \$600 | 8 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |  |  |
| Oven (type A) | \$1,800 | 12 | 37.50\% | \$19 | 37.50\% | \$12 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 |
| Rangehood (type A) | \$1,300 | 12 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 |
| Smoke alarm | \$750 | 6 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |
| Storage shelves and racks | \$500 | 13 | 37.50\% | \$2 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |  |  |
| Light Shades | \$3,675 | 5 | 37.50\% | \$11 | 37.50\% | \$7 | 37.50\% | \$4 | 37.50\% | \$3 | 37.50\% | \$2 |


| Client-Owned Items Subtotal <br> Strata-Titled Items | \$37,600 |  | \$680 |  | \$800 |  | \$584 |  | \$438 |  | \$338 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 | 37.50\% | \$7 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| cCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 37.50\% | \$55 | 37.50\% | \$34 | 37.50\% | \$21 | 37.50\% | \$14 | 37.50\% | \$8 |
| Fire reels and extinguishers | \$338 | 15 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 |
| Lifts | \$14,796 | 30 | 6.67\% | \$495 | 6.67\% | \$462 | 6.67\% | \$431 | 6.67\% | \$402 | 6.67\% | \$375 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 | 37.50\% | \$11 | 37.50\% | \$7 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 37.50\% | \$8 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$2 |
| Waste management equipment | \$1,125 | 7 | 37.50\% | \$4 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$1 | 100\% | \$1 |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |

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| Strata-Titled Items Subtotal | \$24,966 | \$595 | \$525 | \$471 | \$427 | \$390 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$229 | \$518 | \$325 | \$204 | \$128 |
| Effective Life Subtotal |  | \$1,046 | \$807 | \$730 | \$661 | \$600 |
| Division 40 Total | \$62,566 | \$1,275 | \$1,325 | \$1,055 | \$865 | \$728 |


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| Strat-Titiled Items Subtotal | \$24,966 | \$359 | \$332 | \$307 | \$287 | \$267 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$78 | \$47 | \$27 | \$374 | \$233 |
| Effective Life Subtotal |  | \$545 | \$496 | \$451 | \$285 | \$266 |
| Division 40 Total | \$62,566 | \$623 | \$543 | \$478 | \$659 | \$499 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. <br> Year Period |  | 1 Jul 2041-30 Jun 2042 |  | 1 Jul 2042 - 30 Jun 2043 | 1 Jul 20 | Jun 2044 | $\begin{gathered} 24 \\ 1 \text { Jul } 2044-30 \text { Jun } 2045 \end{gathered}$ |  | $\begin{gathered} 25 \\ 1 \text { Jul } 2045-30 \text { Jun } 2046 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 37.50\% | \$140 | 37.50\% | \$87 | 37.50\% | \$54 | 37.50\% | \$34 | 37.50\% | \$21 |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 | 37.50\% | \$5 | 37.50\% | \$3 | 37.50\% | \$2 | 37.50\% | \$2 | 37.50\% | \$1 |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |  |  |  |  |  |


| Client-Owned Items Subtotal | \$37,600 |  | \$145 |  | \$90 |  | \$56 |  | \$36 |  | \$22 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Strata-Titled Items |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 100\% | \$1 |  |  |  |  |  |  |  |  |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 6.67\% | \$248 | 6.67\% | \$232 | 6.67\% | \$216 | 6.67\% | \$202 | 6.67\% | \$188 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 |  |  |  |  |  |  |  |  |  |  |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Strata-Titled Items Subtotal | \$24,966 | \$249 | \$232 | \$216 | \$202 | \$188 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$146 | \$90 | \$56 | \$36 | \$22 |
| Effective Life Subtotal |  | \$248 | \$232 | \$216 | \$202 | \$188 |
| Division 40 Total | \$62,566 | \$394 | \$322 | \$272 | \$238 | \$210 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. <br> Year Period | $\begin{gathered} 26 \\ 1 \text { Jul } 2046-30 \text { Jun } 2047 \end{gathered}$ | $\begin{gathered} 27 \\ 1 \text { Jul } 2047-30 \text { Jun } 2048 \end{gathered}$ | $\begin{gathered} 28 \\ 1 \text { Jul } 2048-30 \text { Jun } 2049 \end{gathered}$ | $\begin{gathered} 29 \\ 1 \text { Jul } 2049-30 \text { Jun } 2050 \end{gathered}$ | $\begin{gathered} 30 \\ 1 \text { Jul } 2050-30 \text { Jun } 2051 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount |
| Packaged air conditioner | \$12,500 | 15 | 37.50\% $\quad \$ 14$ | 37.50\% $\$ 8$ | 37.50\% $\$ 5$ | 37.50\% \$3 | 37.50\% \$2 |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 | 100\% \$1 |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |

## Client-Owned Items Subtotal

Strata-Titled Items
Audio visual system

## arbecue

CCTV (Cameras)
Fire booster pump
Fire reels and extinguishers
Garage electric (single motor)
Gym equipment (cardiovascular)
Intercom system (building)
Lifts
Light fittings
Lights (emergency)
MATV system
Thanical ventilation (basement)
Outdoor furniture
ool (pumps)
Pool (cleaning equipment)
air pressurisation system
Waste management equipment
arage electric (remote)

| Strata-Titled Items Subtotal | \$24,966 | \$176 | \$164 | \$153 | \$143 | \$133 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$15 | \$8 | \$5 | \$3 | \$2 |
| Effective Life Subtotal |  | \$176 | \$164 | \$153 | \$143 | \$133 |
| Division 40 Total | \$62,566 | \$191 | \$172 | \$158 | \$146 | \$135 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. Year Period | $\begin{gathered} 31 \\ 1 \text { Jul } 2051-30 \text { Jun } 2052 \end{gathered}$ | $\begin{gathered} 32 \\ 1 \text { Jul } 2052-30 \text { Jun } 2053 \end{gathered}$ | $\begin{gathered} 33 \\ 1 \text { Jul } 2053-30 \text { Jun } 2054 \end{gathered}$ | $\begin{gathered} 34 \\ 1 \text { Jul } 2054-30 \text { Jun } 2055 \end{gathered}$ | $\begin{gathered} 35 \\ 1 \text { Jul } 2055-30 \text { Jun } 2056 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount |
| Packaged air conditioner | \$12,500 | 15 | 37.50\% \$2 | 37.50\% \$1 | 100\% \$1 |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
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| Client-Owned Items Subtotal | \$37,600 |  | \$2 | \$1 | \$1 | \$0 | \$0 |
| Strata-Titled Items |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |
| cctv (Cameras) | \$225 | 4 |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 |  |  |  |  |  |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 6.67\% $\quad \$ 125$ | 6.67\% $\quad \$ 116$ | 6.67\% $\quad \$ 108$ | 6.67\% $\quad \$ 101$ | 6.67\% $\quad \$ 95$ |
| Light fittings | \$205 | 5 |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 |  |  |  |  |  |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |
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| Strata-Titled Items Subtotal | \$24,966 | \$125 | \$116 | \$108 | \$101 | \$95 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$2 | \$1 | \$1 | \$0 | \$0 |
| Effective Life Subtotal |  | \$125 | \$116 | \$108 | \$101 | \$95 |
| Division 40 Total | \$62,566 | \$127 | \$117 | \$109 | \$101 | \$95 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. <br> Year Period | $\begin{gathered} 36 \\ 1 \text { Jul } 2056-30 \text { Jun } 2057 \end{gathered}$ | $\begin{gathered} 37 \\ 1 \text { Jul 2057-30 Jun } 2058 \end{gathered}$ | $\begin{gathered} 38 \\ 1 \text { Jul } 2058-30 \text { Jun } 2059 \end{gathered}$ | $\begin{gathered} 39 \\ 1 \text { Jul } 2059-30 \text { Jun } 2060 \end{gathered}$ | $\begin{gathered} 40 \\ 1 \text { Jul } 2060-30 \text { Jun } 2061 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate <br> Amount |
| Packaged air conditioner | \$12,500 | 15 |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
| Client-Owned Items Subtotal | \$37,600 |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Strata-Titled Items |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 |  |  |  |  |  |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 6.67\% $\quad \$ 88$ | 6.67\% $\quad \$ 82$ | 6.67\% $\quad \$ 77$ | 6.67\% $\quad \$ 72$ | 6.67\% $\quad \$ 67$ |
| Light fittings | \$205 | 5 |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 |  |  |  |  |  |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

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| Strata-Titled Items Subtotal | \$24,966 | \$88 | \$82 | \$7 | \$72 | \$67 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Effective Life Subtotal |  | \$88 | \$82 | \$77 | \$72 | \$67 |
| Division 40 Total | \$62,566 | \$88 | \$82 | \$77 | \$72 | \$67 |


| DIMINISHING VALUE SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. Year Period | $\begin{gathered} 41 \\ 1 \text { Jul } 2061-30 \text { Jun } 2062 \end{gathered}$ | $1 \begin{gathered} 42 \\ 1 \text { Jul } 2062-30 \text { Jun } 2063 \end{gathered}$ | $1 \begin{gathered} 43 \\ 1 \text { Jul } 2063-30 \text { Jun } 2064 \end{gathered}$ | 1 Jul 2064 - 30 Jun 2065 | $\begin{gathered} 45 \\ 1 \text { Jul } 2065-30 \text { Jun } 2066 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate <br> Amount |
| Packaged air conditioner | \$12,500 | 15 |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |
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|  |  |  |  |  |  |  |  |
| Client-Owned Items Subtotal | \$37,600 |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Strata-Titled Items |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 |  |  |  |  |  |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 100\% $\quad \$ 937$ |  |  |  |  |
| Light fittings | \$205 | 5 |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 |  |  |  |  |  |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |
|  |  |  |  |  |  |  |  |




| Strata-Titled Items Subtotal | \$24,966 | \$937 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Low Value Pools Subtotal |  | \$937 | \$0 | \$0 | \$0 | \$0 |
| Effective Life Subtotal |  | \$0 | \$0 | \$0 | \$0 | \$0 |
| Division 40 Total | \$62,566 | \$937 | \$0 | \$0 | \$0 | \$0 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN Client-owned items |  <br>  <br> Year Period <br> Cost |  | $\begin{gathered} 1 \text { (pro-rated) } \\ 1 \text { Jul } 2021-30 \text { Jun } 2022 \end{gathered}$ |  | $\frac{2}{1 \text { Jul } 2022-30 \text { Jun } 2023}$ |  | $\begin{gathered} 3 \\ 1 \text { Jul } 2023-30 \text { Jun } 2024 \end{gathered}$ |  | $\begin{gathered} 4 \\ 1 \text { Jul } 2024-30 \text { Jun } 2025 \end{gathered}$ |  | $\begin{gathered} 5 \\ 1 \text { Jul } 2025-30 \text { Jun } 2026 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Depr. Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 |
| Bathroom accessories | \$900 | 3 | 33.33\% | \$300 | 33.33\% | \$300 | 33.33\% | \$300 |  |  |  |  |
| Blinds | \$1,320 | 10 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 |
| Clothes dryer (type A) | \$900 | 7 | 14.29\% | \$129 | 14.29\% | \$129 | 14.29\% | \$129 | 14.29\% | \$129 | 14.29\% | \$129 |
| Cooktop (type A) | \$1,400 | 12 | 8.33\% | \$177 | 8.33\% | \$177 | 8.33\% | \$117 | 8.33\% | \$117 | 8.33\% | \$117 |
| Dishwasher (type A) | \$1,100 | 8 | 12.50\% | \$138 | 12.50\% | \$138 | 12.50\% | \$138 | 12.50\% | \$138 | 12.50\% | \$138 |
| Door closers | \$200 | 5 | 20\% | \$40 | 20\% | \$40 | 20\% | \$40 | 20\% | \$40 | 20\% | \$40 |
| Carpet flooring | \$2,470 | 8 | 12.50\% | \$309 | 12.50\% | \$309 | 12.50\% | \$309 | 12.50\% | \$309 | 12.50\% | \$309 |
| Timber flooring | \$4,785 | 15 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 |
| Hot water system | \$2,200 | 12 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 |
| Mechanical ventilation | \$1,200 | 10 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 |
| Microwave oven (type A) | \$600 | 8 | 12.50\% | \$75 | 12.50\% | \$75 | 12.50\% | \$75 | 12.50\% | \$75 | 12.50\% | \$75 |
| Oven (type A) | \$1,800 | 12 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 |
| Rangehood (type A) | \$1,300 | 12 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 |
| Smoke alarm | \$750 | 6 | 16.67\% | \$125 | 16.67\% | \$125 | 16.67\% | \$125 | 16.67\% | \$125 | 16.67\% | \$125 |
| Storage shelves and racks | \$500 | 13 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 |
| Light Shades | \$3,675 | 5 | 20\% | \$735 | 20\% | \$735 | 20\% | \$735 | 20\% | \$735 | 20\% | \$735 |


| Subtotal Client-owned Items <br> Strata-titled items | \$37,600 |  | \$3,851 |  | \$3,851 |  | \$3,851 |  | \$3,551 |  | \$3,551 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 | 10\% | \$126 | 10\% | \$126 | 10\% | \$126 | 10\% | \$126 | 10\% | \$126 |
| Barbecue | \$158 | 10 | 10\% | \$16 | 10\% | \$16 | 10\% | \$16 | 10\% | \$16 | 10\% | \$16 |
| CCTV (Cameras) | \$225 | 4 | 25\% | \$56 | 25\% | \$56 | 25\% | \$56 | 25.00\% | \$56 | 25.00\% | \$1 |
| Fire booster pump | \$1,575 | 25 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 |
| Fire reels and extinguishers | \$338 | 15 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 |
| Garage electric (single motor) | \$63 | 10 | 10\% | \$6 | 10\% | \$6 | 10\% | \$6 | 10\% | \$6 | 10\% | \$6 |
| Gym equipment (cardiovascular) | \$360 | 5 | 20\% | \$72 | 20\% | \$72 | 20\% | \$72 | 20.00\% | \$72 | 20.00\% | \$72 |
| Intercom system (building) | \$1,350 | 10 | 10\% | \$135 | 10\% | \$135 | 10\% | \$135 | 10\% | \$135 | 10\% | \$135 |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 |
| Light fittings | \$205 | 5 | 20\% | \$41 | 20\% | \$41 | 20\% | \$41 | 20.00\% | \$41 | 20.00\% | \$41 |
| Lights (emergency) | \$7 | 5 | 20\% | \$1 | 20\% | \$1 | 20\% | \$1 | 20\% | \$1 | 20.00\% | \$1 |
| MATV system | \$675 | 10 | 10\% | \$68 | 10\% | \$68 | 10\% | \$68 | 10\% | \$68 | 10\% | \$68 |
| Mechanical ventilation (basement) | \$1,575 | 10 | 10\% | \$158 | 10\% | \$158 | 10\% | \$158 | 10\% | \$158 | 10\% | \$158 |
| Outdoor furniture | \$45 | 5 | 20\% | \$9 | 20\% | \$9 | 20\% | \$9 | 20.00\% | \$9 | 20.00\% | \$9 |
| Pool (pumps) | \$54 | 12 | 8\% | \$5 | 8\% | \$5 | 8\% | \$5 | 8\% | \$5 | 8\% | \$5 |
| Pool (cleaning equipment) | \$18 | 7 | 14\% | \$3 | 14\% | \$3 | 14\% | \$3 | 14\% | \$3 | 14.29\% | \$3 |
| Stair pressurisation system | \$1,125 | 25 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 |
| Waste management equipment | \$1,125 | 7 | 14\% | \$161 | 14\% | \$161 | 14\% | \$161 | 14\% | \$161 | 14\% | \$161 |
| Garage electric (remote) | \$14 | 5 | 20\% | \$3 | 20\% | \$3 | 20\% | \$3 | 20.00\% | \$3 | 20.00\% | \$1 |


| Subtotal Strata-titled items | \$24,966 | \$1,483 | \$1,483 | \$1,483 | \$1,483 | \$1,426 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$5,334 | \$5,334 | \$5,334 | \$5,034 | \$4,977 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN Client-owned items |  <br>  <br> Year Period <br> Cost |  | $\begin{gathered} 6 \\ 1 \text { Jul } 2026-30 \text { Jun } 2027 \end{gathered}$ |  | $\begin{gathered} 7 \\ 1 \text { Jul } 2027-30 \text { Jun } 2028 \end{gathered}$ |  | $\begin{gathered} 8 \\ 1 \text { Jul } 2028-30 \text { Jun } 2029 \end{gathered}$ |  | $\begin{gathered} 9 \\ 1 \text { Jul } 2029-30 \text { Jun } 2030 \end{gathered}$ |  | $\begin{gathered} 10 \\ 1 \text { Jul } 2030-30 \text { Jun } 2031 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. <br> Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |  |  |  |  |  |
| Blinds | \$1,320 | 10 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 | 10\% | \$132 |
| Clothes dryer (type A) | \$900 | 7 | 14.29\% | \$129 | 14.29\% | \$126 |  |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 | 8.33\% | \$177 | 8.33\% | \$17 | 8.33\% | \$117 | 8.33\% | \$117 | 8.33\% | \$117 |
| Dishwasher (type A) | \$1,100 | 8 | 12.50\% | \$138 | 12.50\% | \$138 | 12.50\% | \$134 |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 | 12.50\% | \$309 | 12.50\% | \$309 | 12.50\% | \$307 |  |  |  |  |
| Timber flooring | \$4,785 | 15 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 |
| Hot water system | \$2,200 | 12 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$183 |
| Mechanical ventilation | \$1,200 | 10 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 | 10\% | \$120 |
| Microwave oven (type A) | \$600 | 8 | 12.50\% | \$75 | 12.50\% | \$75 | 12.50\% | \$75 |  |  |  |  |
| Oven (type A) | \$1,800 | 12 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 | 8.33\% | \$150 |
| Rangehood (type A) | \$1,300 | 12 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$108 |
| Smoke alarm | \$750 | 6 | 16.67\% | \$125 |  |  |  |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Client-owned Items <br> Strata-titled items | \$37,600 |  | \$2,776 |  | \$2,648 |  | \$2,516 |  | \$2,000 |  | \$2,000 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 | 10\% | \$126 | 10\% | \$126 | 10\% | \$126 | 10.00\% | \$126 | 10.00\% | \$126 |
| Barbecue | \$158 | 10 | 10\% | \$16 | 10\% | \$16 | 10\% | \$16 | 10.00\% | \$16 | 10.00\% | \$13 |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 |
| Fire reels and extinguishers | \$338 | 15 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 |
| Garage electric (single motor) | \$63 | 10 | 10\% | \$6 | 10\% | \$6 | 10\% | \$6 | 10\% | \$6 | 10.00\% | \$6 |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 | 10\% | \$135 | 10\% | \$135 | 10\% | \$135 | 10.00\% | \$135 | 10.00\% | \$135 |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 | 20.00\% | \$1 |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 | 10\% | \$68 | 10\% | \$68 | 10\% | \$68 | 10.00\% | \$68 | 10.00\% | \$63 |
| Mechanical ventilation (basement) | \$1,575 | 10 | 10\% | \$158 | 10\% | \$158 | 10\% | \$158 | 10.00\% | \$158 | 10.00\% | \$153 |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 | 8\% | \$5 | 8\% | \$5 | 8\% | \$5 | 8\% | \$5 | 8.33\% | \$5 |
| Pool (cleaning equipment) | \$18 | 7 | 14.29\% | \$3 |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 |
| Waste management equipment | \$1,125 | 7 | 14.29\% | \$161 | 14.29\% | \$159 |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Strata-titled items | \$24,966 | \$1,302 | \$1,296 | \$1,137 | \$1,137 | \$1,124 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$4,078 | \$3,944 | \$3,653 | \$3,137 | \$3,124 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN <br> Client-owned items |  Year No. <br> Year Period <br> Cost Effective Life |  | $\begin{array}{\|c\|} 11 \\ 1 \text { Jul } 2031-30 \text { Jun } 2032 \end{array}$ |  | $\begin{gathered} 12 \\ 1 \text { Jul } 2032-30 \text { Jun } 2033 \end{gathered}$ |  | $\begin{gathered} 13 \\ 1 \text { Jul } 2033-30 \text { Jun } 2034 \end{gathered}$ |  | $\begin{gathered} 14 \\ 1 \text { Jul } 2034-30 \text { Jun } 2035 \end{gathered}$ |  | $\begin{gathered} 15 \\ 1 \text { Jul } 2035-30 \text { Jun } 2036 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 | 6.67\% | \$833 |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 | 8.33\% | \$117 | 8.33\% | \$113 |  |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 | 6.67\% | \$319 |
| Hot water system | \$2,200 | 12 | 8.33\% | \$183 | 8.33\% | \$183 | 8.33\% | \$4 |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 | 8.33\% | \$150 | 8.33\% | \$150 |  |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 | 8.33\% | \$108 | 8.33\% | \$108 | 8.33\% | \$4 |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$38 | 7.69\% | \$6 |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Client-owned Items <br> Strata-titled items | \$37,600 |  | \$1,748 |  | \$1,744 |  | \$1,198 |  | \$1,158 |  | \$1,152 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 |
| Fire reels and extinguishers | \$338 | 15 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 7\% | \$22 | 6.67\% | \$22 |
| Garage electric (single motor) | \$63 | 10 | 10.00\% | \$3 |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 | 8.33\% | \$4 |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Strata-titled items | \$24,966 | \$630 | \$623 | \$623 | \$623 | \$623 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$2,378 | \$2,367 | \$1,821 | \$1,781 | \$1,775 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN <br> Client-owned items |  Year No. <br> Year Period <br> Cost Effective Life |  | $\begin{gathered} 16 \\ 1 \text { Jul } 2036-30 \text { Jun } 2037 \end{gathered}$ |  | $\begin{gathered} 17 \\ 1 \text { Jul } 2037-30 \text { Jun } 2038 \end{gathered}$ |  | $\begin{gathered} 18 \\ 1 \text { Jul } 2038-30 \text { Jun } 2039 \end{gathered}$ |  | $\begin{gathered} 19 \\ 1 \text { Jul } 2039-30 \text { Jun } 2040 \end{gathered}$ |  | $\begin{gathered} 20 \\ 1 \text { Jul } 2040-30 \text { Jun } 2041 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 | 6.67\% | \$5 |  |  |  |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Client-owned Items | \$37,600 |  | \$5 |  | \$0 |  | \$0 |  | \$0 |  | \$0 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Strata-titled items |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 |
| Fire reels and extinguishers | \$338 | 15 | 6.67\% | \$7 |  |  |  |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Strata-titled items | \$24,966 | \$608 | \$601 | \$601 | \$601 | \$601 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$613 | \$601 | \$601 | \$601 | \$601 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. <br> Year Period | $\frac{21}{1 \text { Jul } 2041-30 \text { Jun } 2042}$ | $\frac{22}{1 \text { Jul } 2042-30 \text { Jun } 2043}$ | $\begin{gathered} 23 \\ 1 \text { Jul } 2043-30 \text { Jun } 2044 \end{gathered}$ | $\begin{gathered} 24 \\ 1 \text { Jul } 2044-30 \text { Jun } 2045 \end{gathered}$ | $\begin{gathered} 25 \\ 1 \text { Jul } 2045-30 \text { Jun } 2046 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount |
| Packaged air conditioner | \$12,500 | 15 |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |


| Subtotal Client-owned Items | \$37,600 |  | \$0 |  | \$0 |  | \$0 |  | \$0 |  | \$0 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Strata-titled items |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| CCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 | 4\% | \$63 | 4\% | \$63 | 4\% | \$63 | 4.00\% | \$63 | 4.00\% | \$63 |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 | 4\% | \$45 | 4\% | \$45 | 4\% | \$45 | 4.00\% | \$45 | 4.00\% | \$45 |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Strata-titled items | \$24,966 | \$601 | \$601 | \$601 | \$601 | \$601 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$601 | \$601 | \$601 | \$601 | \$601 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN Client-owned items |  Year No. <br> Year Period <br> Cost Effective Life |  | $\begin{gathered} 26 \\ 1 \text { Jul } 2046-30 \text { Jun } 2047 \end{gathered}$ |  | $\begin{gathered} 27 \\ 1 \text { Jul } 2047-30 \text { Jun } 2048 \end{gathered}$ |  | $\begin{gathered} 28 \\ 1 \text { Jul } 2048-30 \text { Jun } 2049 \end{gathered}$ |  | $\begin{gathered} 29 \\ 1 \text { Jul } 2049-30 \text { Jun } 2050 \end{gathered}$ |  | $\begin{gathered} 30 \\ 1 \text { Jul } 2050-30 \text { Jun } 2051 \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount | Depr. Rate | Depr. Amount |
| Packaged air conditioner | \$12,500 | 15 |  |  |  |  |  |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Client-owned Items | \$37,600 |  | \$0 |  | \$0 |  | \$0 |  | \$0 |  | \$0 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Strata-titled items |  |  |  |  |  |  |  |  |  |  |  |  |
| Audio visual system | \$1,260 | 10 |  |  |  |  |  |  |  |  |  |  |
| Barbecue | \$158 | 10 |  |  |  |  |  |  |  |  |  |  |
| cCTV (Cameras) | \$225 | 4 |  |  |  |  |  |  |  |  |  |  |
| Fire booster pump | \$1,575 | 25 |  |  |  |  |  |  |  |  |  |  |
| Fire reels and extinguishers | \$338 | 15 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (single motor) | \$63 | 10 |  |  |  |  |  |  |  |  |  |  |
| Gym equipment (cardiovascular) | \$360 | 5 |  |  |  |  |  |  |  |  |  |  |
| Intercom system (building) | \$1,350 | 10 |  |  |  |  |  |  |  |  |  |  |
| Lifts | \$14,796 | 30 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3\% | \$493 | 3.33\% | \$493 |
| Light fittings | \$205 | 5 |  |  |  |  |  |  |  |  |  |  |
| Lights (emergency) | \$7 | 5 |  |  |  |  |  |  |  |  |  |  |
| MATV system | \$675 | 10 |  |  |  |  |  |  |  |  |  |  |
| Mechanical ventilation (basement) | \$1,575 | 10 |  |  |  |  |  |  |  |  |  |  |
| Outdoor furniture | \$45 | 5 |  |  |  |  |  |  |  |  |  |  |
| Pool (pumps) | \$54 | 12 |  |  |  |  |  |  |  |  |  |  |
| Pool (cleaning equipment) | \$18 | 7 |  |  |  |  |  |  |  |  |  |  |
| Stair pressurisation system | \$1,125 | 25 |  |  |  |  |  |  |  |  |  |  |
| Waste management equipment | \$1,125 | 7 |  |  |  |  |  |  |  |  |  |  |
| Garage electric (remote) | \$14 | 5 |  |  |  |  |  |  |  |  |  |  |


| Subtotal Strata-titled items | \$24,966 | \$493 | \$493 | \$493 | \$493 | \$493 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$493 | \$493 | \$493 | \$493 | \$493 |


| PRIME COST SCHEDULE: DIVISION 40 BREAKDOWN |  | Year No. Year Period | $\begin{gathered} 31 \\ 1 \text { Jul } 2051-30 \text { Jun } 2052 \end{gathered}$ | $\begin{gathered} 32 \\ 1 \text { Jul } 2052-30 \text { Jun } 2053 \end{gathered}$ | $\begin{gathered} 33 \\ 1 \text { Jul } 2053-30 \text { Jun } 2054 \end{gathered}$ | $\begin{gathered} 34 \\ 1 \text { Jul } 2054-30 \text { Jun } 2055 \end{gathered}$ | $\begin{gathered} 35 \\ 1 \text { Jul } 2055-30 \text { Jun } 2056 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Client-owned items | Cost | Effective Life | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount | Depr. Depr. <br> Rate Amount |
| Packaged air conditioner | \$12,500 | 15 |  |  |  |  |  |
| Bathroom accessories | \$900 | 3 |  |  |  |  |  |
| Blinds | \$1,320 | 10 |  |  |  |  |  |
| Clothes dryer (type A) | \$900 | 7 |  |  |  |  |  |
| Cooktop (type A) | \$1,400 | 12 |  |  |  |  |  |
| Dishwasher (type A) | \$1,100 | 8 |  |  |  |  |  |
| Door closers | \$200 | 5 |  |  |  |  |  |
| Carpet flooring | \$2,470 | 8 |  |  |  |  |  |
| Timber flooring | \$4,785 | 15 |  |  |  |  |  |
| Hot water system | \$2,200 | 12 |  |  |  |  |  |
| Mechanical ventilation | \$1,200 | 10 |  |  |  |  |  |
| Microwave oven (type A) | \$600 | 8 |  |  |  |  |  |
| Oven (type A) | \$1,800 | 12 |  |  |  |  |  |
| Rangehood (type A) | \$1,300 | 12 |  |  |  |  |  |
| Smoke alarm | \$750 | 6 |  |  |  |  |  |
| Storage shelves and racks | \$500 | 13 |  |  |  |  |  |
| Light Shades | \$3,675 | 5 |  |  |  |  |  |


| Subtotal Client-owned Items | \$37,600 | \$0 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |

Strata-titled items

| Audio visual system | $\$ 1,260$ | 10 |
| :--- | :---: | :---: |
| Barbecue | $\$ 158$ | 10 |
| CCTV (Cameras) | $\$ 225$ | 4 |
| Fire booster pump | $\$ 1,575$ | 25 |
| Fire reels and extinguishers | $\$ 338$ | 15 |
| Garage electric (single motor) | $\$ 63$ | 10 |
| Gym equipment (cardiovascular) | $\$ 360$ | 5 |
| Intercom system (building) | $\$ 1,350$ | 10 |
| Lifts | $\$ 14,796$ | 30 |
| Light fittings | $\$ 205$ | 5 |
| Lights (emergency) | $\$ 7$ | 5 |
| MATV system | $\$ 675$ | 10 |
| Mechanical ventilation (basement) | $\$ 1,575$ | 10 |
| Outdoor furriture | $\$ 45$ | 5 |
| Pool (pumps) | $\$ 54$ | 12 |
| Pool (cleaning equipment) | $\$ 18$ | 7 |
| Stair pressurisation system | $\$ 1,125$ | 25 |
| Waste management equipment | $\$ 1,125$ | 7 |
| Garage electric (remote) | $\$ 14$ | 5 |


| Subtotal Strata-titled items | \$24,966 | \$6 | \$0 | \$0 | \$0 | \$0 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Division 40 Total | \$62,566 | \$6 | \$0 | \$0 | \$0 | \$0 |

DIVISION 43 (CAPITAL WORKS) BREAKDOWN

| Year | Financial Year Period |  | Initial Capital Works <br> \$7,332 | Additional Renovations <br> \$0 | Total Div 43 Depreciation$\$ 7,332$ | Costs + Renovations (If applicable) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 1/07/2021 | 30/06/2022 |  |  |  |  |  |
| 2 | 1/07/2022 | 30/06/2023 | \$7,332 | \$0 | \$7,332 | Original Build Date | 1/07/2021 |
| 3 | 1/07/2023 | 30/06/2024 | \$7,332 | \$0 | \$7,332 | Initial Capital Works | \$293,283 |
| 4 | 1/07/2024 | 30/06/2025 | \$7,332 | \$0 | \$7,332 | Schedule Start | 1/07/2021 |
| 5 | 1/07/2025 | 30/06/2026 | \$7,332 | \$0 | \$7,332 | Schedule Start Cost | \$293,283 |
| 6 | 1/07/2026 | 30/06/2027 | \$7,332 | \$0 | \$7,332 |  |  |
| 7 | 1/07/2027 | 30/06/2028 | \$7,332 | \$0 | \$7,332 |  |  |
| 8 | 1/07/2028 | 30/06/2029 | \$7,332 | \$0 | \$7,332 |  |  |
| 9 | 1/07/2029 | 30/06/2030 | \$7,332 | \$0 | \$7,332 |  |  |
| 10 | 1/07/2030 | 30/06/2031 | \$7,332 | \$0 | \$7,332 |  |  |
| 11 | 1/07/2031 | 30/06/2032 | \$7,332 | \$0 | \$7,332 |  |  |
| 12 | 1/07/2032 | 30/06/2033 | \$7,332 | \$0 | \$7,332 |  |  |
| 13 | 1/07/2033 | 30/06/2034 | \$7,332 | \$0 | \$7,332 |  |  |
| 14 | 1/07/2034 | 30/06/2035 | \$7,332 | \$0 | \$7,332 |  |  |
| 15 | 1/07/2035 | 30/06/2036 | \$7,332 | \$0 | \$7,332 |  |  |
| 16 | 1/07/2036 | 30/06/2037 | \$7,332 | \$0 | \$7,332 |  |  |
| 17 | 1/07/2037 | 30/06/2038 | \$7,332 | \$0 | \$7,332 |  |  |
| 18 | 1/07/2038 | 30/06/2039 | \$7,332 | \$0 | \$7,332 |  |  |
| 19 | 1/07/2039 | 30/06/2040 | \$7,332 | \$0 | \$7,332 |  |  |
| 20 | 1/07/2040 | 30/06/2041 | \$7,332 | \$0 | \$7,332 |  |  |
| 21 | 1/07/2041 | 30/06/2042 | \$7,332 | \$0 | \$7,332 |  |  |
| 22 | 1/07/2042 | 30/06/2043 | \$7,332 | \$0 | \$7,332 |  |  |
| 23 | 1/07/2043 | 30/06/2044 | \$7,332 | \$0 | \$7,332 |  |  |
| 24 | 1/07/2044 | 30/06/2045 | \$7,332 | \$0 | \$7,332 |  |  |
| 25 | 1/07/2045 | 30/06/2046 | \$7,332 | \$0 | \$7,332 |  |  |
| 26 | 1/07/2046 | 30/06/2047 | \$7,332 | \$0 | \$7,332 |  |  |
| 27 | 1/07/2047 | 30/06/2048 | \$7,332 | \$0 | \$7,332 |  |  |
| 28 | 1/07/2048 | 30/06/2049 | \$7,332 | \$0 | \$7,332 |  |  |
| 29 | 1/07/2049 | 30/06/2050 | \$7,332 | \$0 | \$7,332 |  |  |
| 30 | 1/07/2050 | 30/06/2051 | \$7,332 | \$0 | \$7,332 |  |  |
| 31 | 1/07/2051 | 30/06/2052 | \$7,332 | \$0 | \$7,332 |  |  |
| 32 | 1/07/2052 | 30/06/2053 | \$7,332 | \$0 | \$7,332 |  |  |
| 33 | 1/07/2053 | 30/06/2054 | \$7,332 | \$0 | \$7,332 |  |  |
| 34 | 1/07/2054 | 30/06/2055 | \$7,332 | \$0 | \$7,332 |  |  |
| 35 | 1/07/2055 | 30/06/2056 | \$7,332 | \$0 | \$7,332 |  |  |
| 36 | 1/07/2056 | 30/06/2057 | \$7,332 | \$0 | \$7,332 |  |  |
| 37 | 1/07/2057 | 30/06/2058 | \$7,332 | \$0 | \$7,332 |  |  |
| 38 | 1/07/2058 | 30/06/2059 | \$7,332 | \$0 | \$7,332 |  |  |
| 39 | 1/07/2059 | 30/06/2060 | \$7,332 | \$0 | \$7,332 |  |  |
| 40 | 1/07/2060 | 30/06/2061 | \$7,332 | \$0 | \$7,332 |  |  |
| 41 | 1/07/2061 | 30/06/2062 | \$3 | \$0 | \$3 |  |  |
| 42 | 1/07/2062 | 30/06/2063 | \$0 | \$0 | \$0 |  |  |
| 43 | 1/07/2063 | 30/06/2064 | \$0 | \$0 | \$0 |  |  |
| 44 | 1/07/2064 | 30/06/2065 | \$0 | \$0 | \$0 |  |  |
| Total |  |  | \$293,283 | \$0 | \$293,283 |  |  |

## Tax depreciation report guide

Your report will either include one of the following:

## (A) Diminishing Value \& Prime Cost Schedules

Where division 40 is claimable, this report report will include both methods available for depreciation:

- Diminishing Value
- Prime Cost

You can use either method of depreciation. However, you cannot switch methods once you have begun claiming depreciation; you must stick to your chosen method.

The 'total depreciation' column contains the total amount of depreciation you can claim for each financial year you used the property for investment purposes.

## Division 40 Breakdown of Items

The diminishing value and prime cost schedule breakdowns expand each item to display how much it depreciates each year along with the residual value. Low value pools can be found in this section at the bottom of the page.

## (B) Capital Works Schedule

Where division 40 is not claimable, a capital works schedule is included. For most residential properties, the depreciation rate is $2.5 \%$ over 40 years, starting from the build date. This schedule will also include any capital works improvements depreciating at the same rate of $2.5 \%$ over 40 years, starting from the renovation date.

## Capital Loss Schedule

The capital loss schedule includes all the items in your property that are no longer eligible to be claimed for depreciation. They can, however, be claimed as a capital loss if you scrap them. If your report includes a capital loss schedule, those items are still depreciating, so each column represents an items residual value for that year. If you scrap a particular item (e.g. replace a cook-top) with a brand new item, the residual value of the original item in that year can be claimed in full as a capital loss. This may be used to offset a capital gain. Please contact your accountant regarding claiming capital losses.

## Division 40 - Plant \& Equipment

Division 40 refers to the plant and equipment items made up of fixtures and fittings, usually known to be easily removable assets. Each item has an effective life (measured in years) set out by the ATO. You can find the list of items along with their effective life from the ATO website in a document called 'Taxation Ruling'; the current version is called 'TR 2021/3 - Income tax: effective life of depreciating assets'.

## Division 43 - Capital Works

Division 43 refers to the depreciation of the structure of the building, usually objects that are irremovable. Capital Works may also be known as 'building write-off' or 'capital works'. Residential properties built after the 15th September 1987 are eligible to claim capital works deductions at a rate of $2.5 \%$ per annum over 40 years.

## Immediate Write-off

Plant \& equipment items with a starting value of $\$ 300$ or less qualify for an immediate full deduction.

## Low Value Pool

Plant \& equipment items with a value of $\$ 1,000$ or less in any financial year will enter the low value pool where the tax deduction rate becomes either $18.75 \%$ (for the first year) or $37.5 \%$ (subsequent years). The low value pool values can be found at the bottom of the division 40 breakdown of items pages where applicable.

## Frequently Asked Questions (F.A.Q)

## Frequently Asked Questions (F.A.Q)

## What is tax depreciation?

Tax depreciation is made up of two elements, capital works (division 43) and plant \& equipment (division 40). A tax depreciation schedule captures the values of wear and tear of a building over a certain period of time which an investor can use to claim tax deductions as apart of their tax returns. The ATO classifies this wear and tear as an expense to investors which they are entitled to claim as a tax deduction.

## Why is my division 40 depreciation total showing "not eligible" to claim?

Due to tax depreciation legislation changes in 2017, residential investors are no longer eligible to claim second-hand equipment for property rented after July 2017. In other words, if you live in your investment property before renting it out, you won't be able to claim depreciation for division 40 (plant \& equipment).

Which schedule (diminishing value or prime cost) do I use?
The diminishing value method is the most popular method used in depreciation, however, please contact your tax agent for advice on which method of depreciation to choose.

## Do I need to purchase a schedule every year?

No, this tax depreciation schedule can be used for the lifetime of the property while you use it for investment purposes.

## I have completed renovations on my property since receiving my schedule, do I need to purchase another?

Please contact your accountant to organise an amendment of your existing tax depreciation schedule.


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