



**DEPRECIATION BASED ON THE DIMINISHING METHOD**

| Description of Asset to be Depreciated | Effective Life TR2018/4 | Value as May 2019 | Value as at 5th April 2018 | Depreciation   |                 |                 |                 |                |  |
|--|-------------------------|-------------------|----------------------------|----------------|-----------------|-----------------|-----------------|----------------|--|
|  |                         |                   |                            | Year 1 2018    | Year 2 2019     | Year 3 2020     | Year 4 2021     | Year 5 2022    |  |
| Total Construction Expenditure         |                         | \$324,700         | \$315,000                  |                |                 |                 |                 |                |  |
| <b>Floor finishes</b>                  |                         |                   |                            |                |                 |                 |                 |                |  |
| Carpet flooring                        | 10                      | \$4,600           | \$2                        | \$210          | \$851           | \$681           | \$544           | \$436          |  |
| Floating timber floor                  | 15                      | \$0               | \$0                        | \$0            | \$0             | \$0             | \$0             | \$0            |  |
| <b>White goods/ appliances</b>         |                         |                   |                            |                |                 |                 |                 |                |  |
| Oven unit                              | 12                      | \$1,200           | \$1,164                    | \$46           | \$187           | \$156           | \$130           | \$108          |  |
| Cook top                               | 12                      | \$1,100           | \$1,067                    | \$42           | \$171           | \$143           | \$119           | \$99           |  |
| Rangehood                              | 2.67                    | \$700             | \$677                      | \$30           | \$244           | \$152           | \$95            | \$60           |  |
| Dishwasher                             | 10                      | \$1,300           | \$1,264                    | \$66           | \$241           | \$193           | \$154           | \$123          |  |
| <b>Services / Miscellaneous items</b>  |                         |                   |                            |                |                 |                 |                 |                |  |
| Smoke alarms                           | 2.67                    | \$400             | \$388                      | \$16           | \$69            | \$56            | \$46            | \$38           |  |
| Exhaust fans                           | 2.67                    | \$400             | \$388                      | \$17           | \$137           | \$87            | \$55            | \$34           |  |
| Automatic garage door motor            | 2.67                    | \$1,800           | \$1,746                    | \$165          | \$638           | \$387           | \$228           | \$137          |  |
| Security alarm                         | 5                       | \$3,000           | \$2,910                    | \$69           | \$274           | \$177           | \$111           | \$67           |  |
| Ducted heating                         | 20                      | \$400             | \$388                      | \$12           | \$48            | \$39            | \$31            | \$24           |  |
| Ceiling fans                           | 2.67                    | \$2,800           | \$2,716                    | \$17           | \$137           | \$87            | \$55            | \$34           |  |
| Room airconditioning provisions        | 10                      | \$4,000           | \$3,880                    | \$160          | \$640           | \$396           | \$244           | \$150          |  |
| Packaged airconditioning unit          | 15                      | \$1,500           | \$1,455                    | \$51           | \$199           | \$125           | \$78            | \$48           |  |
| Hot water service                      | 12                      | \$1,440           | \$1,397                    | \$132          | \$528           | \$324           | \$202           | \$127          |  |
| Artificial grass                       | 5                       |                   |                            |                |                 |                 |                 |                |  |
| <b>Window Covering</b>                 |                         |                   |                            |                |                 |                 |                 |                |  |
| Curtains                               | 6                       | \$4,000           | \$3,880                    | \$305          | \$1,192         | \$530           | \$337           | \$265          |  |
| Low Cost Value Items                   | 1                       | \$400             | \$388                      | \$91           | \$297           | \$0             | \$0             | \$0            |  |
| Provision of depreciation              |                         | \$29,740          | \$28,848                   | \$1,538        | \$6,522         | \$4,518         | \$3,344         | \$2,520        |  |
| Building Investment- post 15/9/87*     | 2.5                     | \$294,960         | \$286,152                  | \$1,686        | \$7,154         | \$7,154         | \$7,154         | \$7,154        |  |
| <b>Total Claim</b>                     |                         |                   |                            | <b>\$3,223</b> | <b>\$13,676</b> | <b>\$11,672</b> | <b>\$10,498</b> | <b>\$9,674</b> |  |

(\* ) Calculated for 86 day period - To be varied as per day of income generation



**DEPRECIATION BASED ON THE DIMINISHING METHOD**

| Description of Asset to be Depreciated | Effective Life TR2018/4 | Depreciation   |                |                |                |                 | Value as at End of Period |
|--|-------------------------|----------------|----------------|----------------|----------------|-----------------|---------------------------|
|  |                         | Year 6<br>2023 | Year 7<br>2024 | Year 8<br>2025 | Year 9<br>2026 | Year 10<br>2027 |                           |
| Total Construction Expenditure         |                         |                |                |                |                |                 |                           |
| <b>Floor finishes</b>                  |                         |                |                |                |                |                 |                           |
| Carpet flooring                        | 10                      |                | \$279          | \$223          | \$178          | \$143           | \$569                     |
| Floating timber floor                  | 15                      | \$0            | \$0            | \$0            | \$0            | \$0             | \$0                       |
| <b>White goods/ appliances</b>         |                         |                |                |                |                |                 |                           |
| Oven unit                              | 12                      |                |                | \$63           | \$52           | \$43            | \$214                     |
| Cook top                               | 12                      |                |                | \$57           | \$48           | \$40            | \$196                     |
| Rangehood                              | 2.67                    |                |                | \$15           | \$9            | \$6             | \$8                       |
| Dishwasher                             | 10                      |                |                | \$63           | \$50           | \$40            | \$159                     |
| <b>Services / Miscellaneous items</b>  |                         |                |                |                |                |                 |                           |
| Smoke alarms                           | 2.67                    |                | \$16           | \$10           | \$8            | \$4             | \$6                       |
| Exhaust fans                           | 2.67                    |                | \$20           | \$9            | \$5            | \$3             | \$6                       |
| Automatic garage door motor            | 2.67                    |                | \$71           | \$41           | \$5            | \$3             | \$5                       |
| Security alarm                         | 5                       | \$82           | \$82           | \$29           | \$18           | \$11            | \$14                      |
| Ducted heating                         | 20                      | \$187          | \$187          | \$151          | \$130          | \$123           | \$97                      |
| Ceiling fans                           | 2.67                    | \$21           | \$21           | \$8            | \$5            | \$3             | \$5                       |
| Room airconditioning provisions        | 10                      | \$212          | \$212          | \$170          | \$134          | \$87            | \$345                     |
| Packaged airconditioning unit          | 15                      | \$283          | \$245          | \$184          | \$160          | \$160           | \$1,034                   |
| Hot water service                      | 12                      | \$113          | \$94           | \$65           | \$65           | \$57            | \$269                     |
| Artificial grass                       | 5                       | \$66           | \$39           | \$14           | \$14           | \$11            | \$11                      |
| <b>Window Covering</b>                 |                         |                |                |                |                |                 |                           |
| Curtains                               | 6                       | \$236          | \$157          | \$105          | \$83           | \$66            | \$91                      |
| Low Cost Value Items                   | 1                       | \$0            | \$0            | \$0            | \$0            | \$0             | \$0                       |
| Provision of depreciation              |                         | \$1,937        | \$1,511        | \$1,194        | \$958          | \$777           |                           |
| Building Investment- post 15/9/87*     | 2.5                     | \$7,154        | \$7,154        | \$7,154        | \$7,154        | \$7,154         | \$7,154                   |
| <b>Total Claim</b>                     |                         | <b>\$9,091</b> | <b>\$8,665</b> | <b>\$8,348</b> | <b>\$8,112</b> | <b>\$7,931</b>  |                           |



**DEPRECIATION BASED ON THE PRIME COST METHOD**

| Description of Asset to be Depreciated | Effective Life TR2018/4 | Value as May 2019 | Value as at 5th April 2018 | Depreciation   |                 |                 |                 |                 |                 |
|--|-------------------------|-------------------|----------------------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  |                         |                   |                            | Year 1 2018    | Year 2 2019     | Year 3 2020     | Year 4 2021     | Year 5 2022     |                 |
| Total Construction Expenditure         |                         | \$324,700         | \$315,000                  |                |                 |                 |                 |                 |                 |
| <b>Floor finishes</b>                  |                         |                   |                            |                |                 |                 |                 |                 |                 |
| Carpet flooring                        | 10                      | \$4,600           | 4,462                      | \$105          | \$446           | \$446           | \$446           | \$446           | \$446           |
| Floating timber floor                  | 15                      | \$0               | \$0                        | \$0            | \$0             | \$0             | \$0             | \$0             | \$0             |
| <b>White goods/ appliances</b>         |                         |                   |                            |                |                 |                 |                 |                 |                 |
| Oven unit                              | 12                      | \$1,200           | \$1,164                    | \$23           | \$97            | \$97            | \$97            | \$97            | \$97            |
| Cook top                               | 12                      | \$1,100           | \$1,050                    | \$23           | \$89            | \$89            | \$89            | \$89            | \$89            |
| Rangehood                              | 12                      | \$700             | \$672                      | \$23           | \$57            | \$57            | \$57            | \$57            | \$57            |
| Dishwasher                             | 10                      | \$1,300           | \$1,231                    | \$23           | \$126           | \$126           | \$126           | \$126           | \$126           |
| <b>Services / Miscellaneous items</b>  |                         |                   |                            |                |                 |                 |                 |                 |                 |
| Smoke alarms                           | 6                       | \$100             | \$96                       | \$1            | \$81            | \$81            | \$81            | \$81            | \$81            |
| Exhaust fans                           | 10                      | \$58              | \$56                       | \$1            | \$58            | \$58            | \$58            | \$58            | \$58            |
| Automatic garage door motor            | 10                      | \$39              | \$38                       | \$1            | \$39            | \$39            | \$39            | \$39            | \$39            |
| Security alarm                         | 5                       | \$1,800           | \$1,710                    | \$23           | \$349           | \$349           | \$349           | \$349           | \$349           |
| Ducted heating                         | 20                      | \$3,000           | \$2,700                    | \$23           | \$147           | \$147           | \$147           | \$147           | \$147           |
| Ceiling fans                           | 5                       | \$400             | \$380                      | \$23           | \$78            | \$78            | \$78            | \$78            | \$78            |
| Room airconditioning provisions        | 10                      | \$2,800           | \$2,716                    | \$23           | \$272           | \$272           | \$272           | \$272           | \$272           |
| Packaged airconditioning unit          | 15                      | \$4,000           | \$3,880                    | \$23           | \$259           | \$259           | \$259           | \$259           | \$259           |
| Hot water service                      | 12                      | \$1,500           | \$1,455                    | \$23           | \$121           | \$121           | \$121           | \$121           | \$121           |
| Artificial grass                       | 5                       | \$1,440           | \$1,397                    | \$23           | \$279           | \$279           | \$279           | \$279           | \$279           |
| <b>Window Covering</b>                 |                         |                   |                            |                |                 |                 |                 |                 |                 |
| Curtains                               | 6                       | \$4,000           | \$3,880                    | \$152          | \$647           | \$647           | \$647           | \$647           | \$647           |
| Low Cost Value Items                   | 1                       | \$400             | \$388                      | \$91           | \$297           | \$297           | \$297           | \$297           | \$297           |
| Provision of depreciation              |                         | \$29,740          | \$28,848                   | \$831          | \$3,439         | \$3,142         | \$3,142         | \$3,142         | \$3,142         |
| Building Investment- post 15/9/87*     | 2.5                     | \$294,960         | \$286,152                  | \$1,686        | \$7,154         | \$7,154         | \$7,154         | \$7,154         | \$7,154         |
| <b>Total Claim</b>                     |                         |                   |                            | <b>\$2,517</b> | <b>\$10,593</b> | <b>\$10,296</b> | <b>\$10,296</b> | <b>\$10,296</b> | <b>\$10,296</b> |

(\* ) Calculated for 86 day period - To be varied as per day of income generation



**DEPRECIATION BASED ON THE PRIME COST METHOD**

| Description of Asset to be Depreciated | Effective Life TR2018/4 | Depreciation    |                |                |                |                 | Value as at End of Period |
|--|-------------------------|-----------------|----------------|----------------|----------------|-----------------|---------------------------|
|  |                         | Year 6<br>2023  | Year 7<br>2024 | Year 8<br>2025 | Year 9<br>2026 | Year 10<br>2027 |                           |
| Total Construction Expenditure         |                         |                 |                |                |                |                 |                           |
| <b>Floor finishes</b>                  |                         |                 |                |                |                |                 |                           |
| Carpet flooring                        | 10                      | \$0             | \$446          | \$446          | \$446          | \$446           | \$341                     |
| Floating timber floor                  | 15                      | \$0             | \$0            | \$0            | \$0            | \$0             | \$0                       |
| <b>White goods/ appliances</b>         |                         |                 |                |                |                |                 |                           |
| Oven unit                              | 12                      | \$97            | \$97           | \$97           | \$97           | \$97            | \$268                     |
| Cook top                               | 12                      | \$89            | \$89           | \$89           | \$89           | \$89            | \$246                     |
| Rangehood                              | 12                      | \$57            | \$57           | \$57           | \$57           | \$57            | \$156                     |
| Dishwasher                             | 10                      | \$126           | \$126          | \$126          | \$126          | \$126           | \$96                      |
| <b>Services / Miscellaneous items</b>  |                         |                 |                |                |                |                 |                           |
| Smoke alarms                           | 6                       | \$62            | \$62           | \$62           | \$62           | \$62            | \$0                       |
| Exhaust fans                           | 10                      | \$58            | \$58           | \$58           | \$58           | \$58            | \$44                      |
| Automatic garage door motor            | 10                      | \$39            | \$39           | \$39           | \$39           | \$39            | \$30                      |
| Security alarm                         | 5                       | \$267           | \$267          | \$267          | \$267          | \$267           | \$0                       |
| Ducted heating                         | 20                      | \$146           | \$146          | \$146          | \$146          | \$146           | \$566                     |
| Ceiling fans                           | 5                       | \$59            | \$59           | \$59           | \$59           | \$59            | \$0                       |
| Room airconditioning provisions        | 10                      | \$272           | \$272          | \$272          | \$272          | \$272           | \$208                     |
| Packaged airconditioning unit          | 15                      | \$259           | \$259          | \$259          | \$259          | \$259           | \$1,491                   |
| Hot water service                      | 12                      | \$121           | \$121          | \$121          | \$121          | \$121           | \$335                     |
| Artificial grass                       | 5                       | \$214           | \$214          | \$214          | \$214          | \$214           | \$0                       |
| <b>Window Covering</b>                 |                         |                 |                |                |                |                 |                           |
| Curtains                               | 6                       | \$647           | \$494          | \$0            | \$0            | \$0             | \$0                       |
| Low Cost Value Items                   | 1                       | \$0             | \$0            | \$0            | \$0            | \$0             | \$0                       |
| Provision of depreciation              |                         | \$2,976         | \$2,265        | \$1,709        | \$1,709        | \$1,709         | \$1,709                   |
| Building Investment- post 15/9/87*     | 2.5                     | \$7,154         | \$7,154        | \$7,154        | \$7,154        | \$7,154         | \$7,154                   |
| <b>Total Claim</b>                     |                         | <b>\$10,130</b> | <b>\$9,419</b> | <b>\$8,863</b> | <b>\$8,863</b> | <b>\$8,863</b>  | <b>\$8,863</b>            |

