



DEPRECIATION BASED ON THE PRIME COST METHOD

Description of Asset to be Depreciated	Effective Life TR2019/5	Value as at 11th May 2018	Depreciation				
			Year 1 2018	Year 2 2019	Year 3 2020	Year 4 2021	Year 5 2022
Total Construction Expenditure		\$213,300					
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$59	\$430	\$430	\$430	\$430
White goods/ appliances							
Oven unit	12	\$1,104	\$13		\$92	\$92	\$92
Cook top	12	\$792	\$9	\$6	\$66	\$66	\$66
Rangehood	12	\$480		\$40	\$40	\$40	\$40
Dishwasher	8	\$900		\$113	\$113	\$113	\$113
Services							
Exhaust fans	10	\$0	\$0	\$60	\$60	\$60	\$60
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms		\$12	\$12	\$84	\$84	\$84	\$84
Security alarm		\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor		\$5	\$5	\$40	\$40	\$40	\$40
Intercom system		\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provisions		\$600	\$82	\$600	\$600	\$600	\$600
Packaged airconditioning unit		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$4,050	\$37	\$117	\$117	\$117	\$117
Miscellaneous items							
Window coverings - Blinds	6	\$2,000	\$27	\$200	\$200	\$200	\$200
Window coverings - Curtains		\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$55	\$345	\$0	\$0	\$0
Provision of depreciation		\$23,680	\$328	\$2,187	\$1,842	\$1,842	\$1,842
Building Investment- post 15/9/87*	2.5	\$189,620	\$649	\$4,741	\$4,741	\$4,741	\$4,741
Total Claim			\$978	\$6,928	\$6,583	\$6,583	\$6,583

(*) Calculate for 50 days 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 TR2019/5	Depreciation					Value as at End of Period
		Year 6 2023	Year 7 2024	Year 8 2025	Year 9 2026	Year 10 2027	
Total Construction Expenditure							
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$430	\$430	\$430	\$430	\$430	\$2,521
White goods/ appliances							
Oven unit	12	\$92	\$92	\$66	\$66	\$92	\$263
Cook top	12	\$66	\$66	\$40	\$40	\$66	\$189
Rangehood	12	\$40	\$40	\$113	\$113	\$40	\$115
Dishwasher	8	\$113	\$113	\$0	\$0	\$0	\$0
Services							
Exhaust fans	10	\$0	\$0	\$0	\$0	\$0	\$52
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms	10	\$0	\$0	\$0	\$0	\$0	\$0
Security alarm	10	\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor	10	\$0	\$0	\$0	\$0	\$0	\$35
Intercom system	10	\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provision	10	\$600	\$600	\$600	\$600	\$600	\$518
Packaged airconditioning unit	10	\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service	10	\$117	\$117	\$117	\$117	\$117	\$2,960
Miscellaneous items							
Window coverings - Blinds	6	\$200	\$200	\$200	\$200	\$200	\$173
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$0	\$0	\$0	\$0	\$0	\$0
Provision of depreciation							
Building Investment- post 15/9/87*	2.5	\$1,842	\$1,830	\$1,758	\$1,739	\$1,645	
		\$4,741	\$4,741	\$4,741	\$4,741	\$4,741	
Total Claim		\$6,583	\$6,571	\$6,499	\$6,480	\$6,386	



DEPRECIATION BASED ON THE DIMINISHING METHOD

Description of Asset to be Depreciated	Effective Life TR2019/5	Value as at 11th May 2018	Depreciation				
			Year 1 2018	Year 2 2019	Year 3 2020	Year 4 2021	Year 5 2022
Total Construction Expenditure		\$213,300					
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$118	\$845	\$732	\$550	\$550
White goods/ appliances							
Oven unit	12	\$1,104	\$25		\$150	\$125	\$104
Cook top	2.67	\$792	\$20	\$289	\$91	\$13	\$71
Rangehood	2.67	\$480		\$176	\$0		\$43
Dishwasher	2.67	\$900		\$329	\$0	\$13	\$80
Services							
Exhaust fans	2.67		\$15	\$9	\$137	\$86	\$54
Rain water tank	15		\$0		\$0	\$0	\$0
Smoke alarms	13		\$13		\$115	\$72	\$45
Security alarm	10		\$0	\$0	\$0	\$0	\$0
Automatic garage door motor	10		\$0	\$146	\$92	\$57	\$36
Intercom system	10	\$4,000	\$0	\$0	\$0	\$0	\$0
Room airconditioning provisions	10	\$6,000	\$164	\$1,168	\$934	\$747	\$598
Packaged airconditioning unit	10	\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service	10	\$350	\$74	\$531	\$460	\$399	\$345
Miscellaneous items							
Window coverings - Blinds	6	\$2,000	\$55	\$390	\$312	\$249	\$199
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$55	\$345	\$0	\$0	\$0
Provision of depreciation		\$23,680	\$586	\$4,802	\$3,429	\$2,681	\$2,125
Building Investment- post 15/9/87*	2.5	\$189,620	\$649	\$4,741	\$4,741	\$4,741	\$4,741
Total Claim			\$1,235	\$9,543	\$8,170	\$7,422	\$6,866

(*) Calculate for 50 days period - To be varied as per day of income generation



DEPRECIATION BASED ON THE DIMINISHING METHOD

Description of Asset to be Depreciated	Effective Life TR2019/5	Depreciation					Value as at End of Period
		Year 6 2023	Year 7 2024	Year 8 2025	Year 9 2026	Year 10 2027	
Total Construction Expenditure							
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$477	\$413	\$358	\$310	\$260	\$1,743
White goods/ appliances							
Oven unit	12	\$87	\$73	\$17	\$50	\$42	\$208
Cook top	2.67	\$45	\$28	\$10	\$11	\$7	\$10
Rangehood	2.67	\$27		\$20			\$6
Dishwasher	2.67	\$50					\$11
Services							
Exhaust fans	2.67		\$21	\$3	\$0	\$5	\$8
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms			\$18	\$7	\$7	\$4	\$6
Security alarm			\$0	\$0	\$0	\$0	\$0
Automatic garage door motor			\$14	\$9	\$6	\$3	\$5
Intercom system	7	\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provision		\$41	\$383	\$306	\$245	\$196	\$781
Packaged airconditioning unit		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$299	\$259	\$225	\$195	\$169	\$1,094
Miscellaneous items							
Window coverings - Blinds	6	\$160	\$128	\$102	\$82	\$65	\$258
Window coverings - Curtains		\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$0	\$0	\$0	\$0	\$0	\$0
Provision of depreciation							
Building Investment- post 15/9/87*	2.5	\$1,708	\$1,385	\$1,131	\$933	\$772	
		\$4,741	\$4,741	\$4,741	\$4,741	\$4,741	
Total Claim		\$6,449	\$6,126	\$5,872	\$5,674	\$5,513	