



DEPRECIATION BASED ON THE DIMINISHING METHOD

Description of Asset to be Depreciated	Effective Life TR2020/3	Value as at 6th May 2020	Depreciation				
			Year 1 2020	Year 2 2021	Year 3 2022	Year 4 2023	Year 5 2024
Total Construction Expenditure		\$213,300					
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$273	\$824	\$714	\$536	
White goods/ appliances							
Oven unit	12	\$1,104	\$58	\$279	146	121	\$101
Cook top	2.67	\$792	\$47	\$170	75	09	\$69
Rangehood	2.67	\$480		\$317	6		\$41
Dishwasher	2.67	\$900					\$78
Services							
Exhaust fans	2.67		\$36	\$12	\$132	\$83	\$52
Rain water tank	15		\$0		\$0	\$0	\$0
Smoke alarms			\$30		\$111	\$70	\$43
Security alarm			\$0	\$0	\$0	\$0	\$0
Automatic garage door motor			\$24	\$141	\$89	\$55	\$35
Intercom system			\$0	\$0	\$0	\$0	\$0
Room airconditioning provisions		\$6,000	\$381	\$1,124	\$899	\$720	\$576
Packaged airconditioning unit		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$750	\$172	\$518	\$449	\$389	\$337
Miscellaneous items							
Window coverings - Blinds		\$2,000	\$127	\$375	\$300	\$240	\$192
Window coverings - Curtains		\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$127	\$273	\$0	\$0	\$0
Provision of depreciation		\$23,680	\$1,359	\$4,586	\$3,320	\$2,596	\$2,060
Building Investment- post 15/9/87*	2.5	\$189,620	\$1,507	\$4,741	\$4,741	\$4,741	\$4,741
Total Claim			\$2,865	\$9,327	\$8,061	\$7,337	\$6,801

(*) Calculate for 116 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 TR2020/3	Depreciation					Value as at End of Period
		Year 6 2025	Year 7 2026	Year 8 2027	Year 9 2028	Year 10 2029	
Total Construction Expenditure							
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$465	\$403	\$349	\$303	\$260	\$1,702
White goods/ appliances							
Oven unit	12	\$84	\$70	\$16	\$49	\$41	\$200
Cook top	2.67	\$43	\$27	\$10	\$10	\$7	\$10
Rangehood	2.67	\$26					\$5
Dishwasher	2.67	\$49		\$19			\$11
Services							
Exhaust fans	2.67		\$20	\$3		\$5	\$7
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms		\$0	\$17	\$0	\$7	\$4	\$6
Security alarm		\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor		\$0	\$13	\$8	\$5	\$4	\$4
Intercom system		\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provision		\$41	\$368	\$295	\$236	\$189	\$752
Packaged airconditioning unit		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$292	\$253	\$219	\$190	\$165	\$1,066
Miscellaneous items							
Window coverings - Blinds	6	\$154	\$123	\$98	\$79	\$63	\$249
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	\$1,654	\$1,340	\$1,097	\$906	\$751	
		\$4,741	\$4,741	\$4,741	\$4,741	\$4,741	
Total Claim		\$6,395	\$6,081	\$5,838	\$5,647	\$5,492	



DEPRECIATION BASED ON THE PRIME COST METHOD

Description of Asset to be Depreciated	Effective Life TR2020/3	Value as at 6th May 2020	Depreciation				
			Year 1 2020	Year 2 2021	Year 3 2022	Year 4 2023	Year 5 2024
Total Construction Expenditure			\$213,300				
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$137	\$430	\$430	\$430	\$430
White goods/ appliances							
Oven unit	12	\$1,104	\$29	\$66	\$66	\$66	\$92
Cook top	12	\$792	\$21	\$40	\$40	\$40	\$66
Rangehood	12	\$480	\$44	\$113	\$113	\$113	\$40
Dishwasher	8	\$900	\$113	\$113	\$113	\$113	\$113
Services							
Exhaust fans	10	\$60	\$60	\$60	\$60	\$60	\$60
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms	6	\$84	\$84	\$84	\$84	\$84	\$84
Security alarm	5	\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor	10	\$40	\$40	\$40	\$40	\$40	\$40
Intercom system	10	\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provisions	10	\$6,000	\$600	\$600	\$600	\$600	\$600
Packaged airconditioning unit	15	\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service	15	\$86	\$86	\$117	\$117	\$117	\$117
Miscellaneous items							
Window coverings - Blinds	10	\$2,000	\$64	\$200	\$200	\$200	\$200
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$127	\$273	\$0	\$0	\$0
Provision of depreciation			\$761	\$2,115	\$1,842	\$1,842	\$1,842
Building Investment- post 15/9/87*			\$1,507	\$4,741	\$4,741	\$4,741	\$4,741
Total Claim			\$2,268	\$6,856	\$6,583	\$6,583	\$6,583

(*) Calculate for 116 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 TR2020/3	Depreciation					Value as at End of Period
		Year 6 2025	Year 7 2026	Year 8 2027	Year 9 2028	Year 10 2029	
Total Construction Expenditure							
Floor finishes							
Carpet flooring	8	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$430	\$430	\$430	\$430	\$430	\$2,443
White goods/ appliances							
Oven unit	12	\$92	\$92	\$66	\$92	\$92	\$247
Cook top	12	\$66	\$66	\$40	\$66	\$66	\$177
Rangehood	12	\$40	\$40	\$113	\$40	\$40	\$107
Dishwasher	8	\$113	\$113	\$113	\$113	\$113	-\$21
Services							
Exhaust fans	10	\$0	\$0	\$0	\$0	\$60	\$41
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms	12	\$2	\$2	\$2	\$2	\$2	-\$15
Security alarm		\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor		\$0	\$0	\$40	\$40	\$40	\$27
Intercom system		\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provision		\$600	\$600	\$600	\$600	\$600	\$409
Packaged airconditioning unit		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$117	\$117	\$117	\$117	\$117	\$2,911
Miscellaneous items							
Window coverings - Blinds	6	\$200	\$200	\$200	\$200	\$200	\$136
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	\$1,842	\$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	