



Tax Depreciation Report

77-97 Broken Head Road,
Suffolk Park, NSW 2481

GAG Byron on Byron Property Company Pty Ltd
Crystalbrook Collection
2/10-14 Waterloo Street
SURREY HILLS, NSW 2010

Issue Schedule	
Issue Date:	Issued by:
29 October 2019	Mark Kilroy Bsc (Hons) MRICS

GAG Byron on Byron Property Company Pty Ltd
Crystalbrook Collection
2/10-14 Waterloo Street
SURREY HILLS, NSW 2010

October 2019

Job No: COM2481001

Tax Depreciation Report – 77-97 Broken Head Road, Suffolk Park, NSW 2481

We thank you for choosing Koste Pty Ltd to prepare the attached Tax Depreciation report and schedule for the above property.

This report has been prepared to provide an independent review of Tax Depreciation entitlements available on the subject property, under The Income Tax Assessment Act 1997.

Koste Pty Ltd are a registered tax agent (24836767) who comply with the Tax Agent Services Act 2009. The attached schedule is based on an apportionment of the total expenditure, together with the Tax Commissioners current intentions in preparing this document.

The majority of our custom is based on repeat customers and from word of mouth. Testimonials are important to our business especially on social media including Google+, LinkedIn and Facebook. If you are pleased with our service and have some time to write a short testimonial on either social media or via an email, this would be greatly appreciated.

If you or your accountant require any further clarification on the contents of this report, please do not hesitate in contacting a member of our team on 1300 669 400 where they would be more than happy to assist.

Yours Sincerely

Koste Pty Ltd

Koste Pty Ltd
Tax Depreciation Quantity Surveyors



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1. Property Information

Date of Report

29 October 2019

Purchaser

GAG Byron on Byron Property Company Pty Ltd

Property Address

77-97 Broken Head Road, Suffolk Park, NSW 2481

Real Property Description

LOT 1 DP1057431

Property Type

Commercial - Hotel

Date of Construction

Stage 1-2: 2003-2004

Stage 3: 2005-2006

Capex works: 2007-2019

Property Photo



2. Report Details

2.1 Introduction

Koste Pty Ltd has prepared an independent Tax Depreciation Schedule for the purchase of the subject property under the Income Tax Act 1997.

We have evaluated and reported the allowances based on the following:

Division 40 (Capital Allowances)

Referred to as Depreciating Assets, identified as assets which can be removed with ease including; Appliances, Furnishings and the like. Koste will identify and provide an analysis using both Diminishing Value and Prime Cost methods of depreciation. All items which have a value less than \$300 will be written off in the first year.

Division 40 (Capital Allowances) - Low Value Pool

Low Cost Assets are depreciating assets which have a cost of between \$300 and \$1,000 at your purchase date. These assets are depreciated at 18.75% in the first year, and 37.5% in each subsequent year.

Division 43 (Capital Works)

Capital works often referred to as Building Allowances entitles the tax payer to a deduction on assessable income producing buildings and other capital works. The opening value of these assets will be calculated on the date of installation; typical assets may include Windows, Doors and Walls.

3. Capital Allowances

3.1 Entitlement

Capital Allowances Division 40 of the Income Tax Act 1997 allows the taxpayer to a deduction of the decline in value of a depreciating asset used for income producing purpose over its effective life. A depreciating asset will deteriorate over the life and will therefore decline in value.

3.2 Qualifying Expenditure Calculation

On a property acquisition, Capital Allowances (Plant and Equipment) are based on a reasonable apportionment of the purchase price relating to qualifying plant under the Income Tax Assessment Act (ITAA) 1977 Section 40 – 195.

3.3 Effective Life

The Commissioner of Taxation provides regular tax rulings which determine the period an asset can be used to produce income. Included within this report is as new effective life rates.

3.4 Immediate Write-Off Assets

A depreciating asset which costs less than \$300 can be immediately written off under Division 40 of ITAA. Please note that this is only applicable to residential property investments.

3.5 Low Value Pool

Assets which have a starting value of between \$300 and \$1000 have been included within the Low Value Pool. These assets are depreciated at 18.75% in the first year and 37.5% for all subsequent years on a diminishing basis.

An asset that has a written down value under \$1000 in following years will be allocated to the low value pool and depreciated at 37.5% using diminishing value method. This method does not apply to assets that were depreciated using the prime cost method in any previous years.

3.6 Method of Depreciation

We provide you with a choice to calculate the decline in value for depreciating assets. Your choice on whether to use Diminishing Value or Prime Cost method of depreciation should be discussed with your accountant. Once a depreciation method is chosen for an asset this cannot be changed.

Diminishing Value Method	Prime Cost Method								
Diminishing value method is often the most popular form of depreciation due to the cash-flow benefits in the early years of asset ownership.	Prime Cost Method of Depreciation, often referred to as straight line depreciation is depreciated at a constant rate each year.								
Benefits	Benefits								
<ul style="list-style-type: none"> • Cash-flow during initial years of asset ownership • Ability to use Low Value Pool for assets less than \$1000 (Note: unable to write off these assets) 	<ul style="list-style-type: none"> • Write off assets when they are demolished or disposed. 								
Calculation Example	Calculation Example								
<p>Under Diminishing Value method, the effective life is dividing by 200.</p> <p>200 / 10 Years = 20% (Adjusted Value)</p> <p>If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.</p>	<p>Under Prime Cost method, the effective life is dividing by 100.</p> <p>100 / 10 Years = 10% (Straight Line)</p> <p>If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.</p>								
Year 1	Year 2	Year 3	Year 4	Year 5	Year 1	Year 2	Year 3	Year 4	Year 5
\$2,000	\$1,600	\$1,280	\$1,024	\$819.20	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

4. Capital Works

4.1 Entitlement

Capital Works Division 43 of the Income Tax Act 1997 allows the taxpayer to a deduction of the decline in value of a depreciating asset used for income producing purpose over its effective life.

4.2 Method of Depreciation

Capital Works allowances under Division 43 are based on the historical construction costs and are not based on an apportionment of the purchase price. Where construction costs are not available, a qualified Quantity Surveyor will establish costs in accordance with the Tax Ruling TR97/25.

Capital Works are depreciated by Prime Cost method only, which may vary dependant on the date the construction works commenced and the property usage. Where a property has been updated over the years, capital works expenditure may be allocated in different periods. Clients must make any construction periods clear wherever possible to ensure your claim is maximised.

4.3 Method of Depreciation

Structural improvements such as fencing, paths and other hard landscaping can also be written off at 2.5% per annum if construction started after 27 February 1992.

5. Summary of Entitlements – Diminishing Value Method

Year	Financial Year	Effective Life	Pooled Plant	Total Div 40	Division 43	Totals
1	30 September 19 to 30 June 20	1,086,481	170,938	1,257,419	1,533,847	2,791,266
2	1 July 20 to 30 June 21	1,054,774	278,659	1,333,434	2,048,861	3,382,295
3	1 July 21 to 30 June 22	725,774	174,454	900,227	2,048,861	2,949,088
4	1 July 22 to 30 June 23	514,426	110,574	625,000	2,048,861	2,673,861
5	1 July 23 to 30 June 24	375,339	70,434	445,773	2,048,861	2,494,634
6	1 July 24 to 30 June 25	279,851	45,103	324,954	2,048,861	2,373,815
7	1 July 25 to 30 June 26	211,479	29,537	241,017	2,048,861	2,289,878
8	1 July 26 to 30 June 27	162,507	20,024	182,531	2,048,861	2,231,392
9	1 July 27 to 30 June 28	126,104	14,112	140,216	2,048,861	2,189,077
10	1 July 28 to 30 June 29	99,512	9,448	108,960	2,048,861	2,157,821
11	1 July 29 to 30 June 30	78,600	7,227	85,827	1,308,148	1,393,975
12	1 July 30 to 30 June 31	63,519	5,141	68,660	786,980	855,640
13	1 July 31 to 30 June 32	50,964	5,252	56,216	224,294	280,510
14	1 July 32 to 30 June 33	40,850	4,532	45,382	114,161	159,543
15	1 July 33 to 30 June 34	33,534	3,522	37,056	114,161	151,217
16	1 July 34 to 30 June 35	27,969	2,201	30,170	114,161	144,331
17	1 July 35 to 30 June 36	22,754	2,647	25,401	95,890	121,291
18	1 July 36 to 30 June 37	18,363	3,055	21,418	88,680	110,098
19	1 July 37 to 30 June 38	14,942	3,243	18,185	75,322	93,507
20	1 July 38 to 30 June 39	12,221	2,923	15,144	66,224	81,368
21	1 July 39 to 30 June 40	10,199	2,870	13,068	65,387	78,455
22	1 July 40 to 30 June 41	7,837	3,876	11,713	54,067	65,780
23	1 July 41 to 30 June 42	6,672	2,748	9,420	37,889	47,309
24	1 July 42 to 30 June 43	5,687	2,034	7,721	37,889	45,610
25	1 July 43 to 30 June 44	4,840	1,599	6,439	3,301	9,740
26	1 July 44 to 30 June 45	4,102	1,354	5,456	0	5,456
27	1 July 45 to 30 June 46	3,659	846	4,505	0	4,505
28	1 July 46 to 30 June 47	3,040	1,259	4,299	0	4,299
29	1 July 47 to 30 June 48	2,573	1,121	3,694	0	3,694
30	1 July 48 to 30 June 49	2,316	701	3,016	0	3,016
31	1 July 49 to 30 June 50	2,086	438	2,524	0	2,524
32	1 July 50 to 30 June 51	1,882	274	2,155	0	2,155
33	1 July 51 to 30 June 52	1,699	171	1,870	0	1,870
34	1 July 52 to 30 June 53	1,324	789	2,112	0	2,112
35	1 July 53 to 30 June 54	1,014	1,206	2,220	0	2,220
36	1 July 54 to 30 June 55	925	754	1,679	0	1,679
37	1 July 55 to 30 June 56	845	471	1,316	0	1,316
38	1 July 56 to 30 June 57	773	294	1,067	0	1,067
39	1 July 57 to 30 June 58	708	184	892	0	892
40	2058+	9,353	307	9,659	0	9,659
Totals		5,071,495	986,321	6,057,817	23,160,150	29,217,967

The diminishing value method involves multiplying the remaining amount (or also known as the written down value) of the item by the depreciation rate each year. Hence the term diminishing value method as it diminishes in value each year never quite reaching zero.

Example

	DV Rate	Opening Value	Year 1	WDV	Year 2
Carpet	20%	\$1,000	\$200	\$800	\$160

6. Summary of Entitlements – Prime Cost Method

Year	Financial Year	Effective Life	Pooled Plant	Total Div 40	Division 43	Totals
1	30 September 19 to 30 June 20	551,035	170,938	721,973	1,533,847	2,255,820
2	1 July 20 to 30 June 21	709,407	277,775	987,182	2,048,861	3,036,043
3	1 July 21 to 30 June 22	702,913	173,609	876,522	2,048,861	2,925,383
4	1 July 22 to 30 June 23	669,503	108,506	778,008	2,048,861	2,826,869
5	1 July 23 to 30 June 24	614,558	67,816	682,374	2,048,861	2,731,235
6	1 July 24 to 30 June 25	439,723	42,385	482,108	2,048,861	2,530,969
7	1 July 25 to 30 June 26	380,019	26,491	406,509	2,048,861	2,455,370
8	1 July 26 to 30 June 27	282,263	16,557	298,820	2,048,861	2,347,681
9	1 July 27 to 30 June 28	206,148	10,348	216,496	2,048,861	2,265,357
10	1 July 28 to 30 June 29	191,012	6,467	197,479	2,048,861	2,246,340
11	1 July 29 to 30 June 30	95,605	4,042	99,647	1,308,148	1,407,795
12	1 July 30 to 30 June 31	63,573	2,526	66,099	786,980	853,079
13	1 July 31 to 30 June 32	46,761	1,579	48,340	224,294	272,634
14	1 July 32 to 30 June 33	41,121	987	42,108	114,161	156,269
15	1 July 33 to 30 June 34	41,121	617	41,738	114,161	155,899
16	1 July 34 to 30 June 35	31,214	385	31,600	114,161	145,761
17	1 July 35 to 30 June 36	26,228	241	26,469	95,890	122,359
18	1 July 36 to 30 June 37	8,023	151	8,174	88,680	96,854
19	1 July 37 to 30 June 38	8,023	94	8,117	75,322	83,439
20	1 July 38 to 30 June 39	8,023	59	8,082	66,224	74,306
21	1 July 39 to 30 June 40	3,522	37	3,559	65,387	68,946
22	1 July 40 to 30 June 41	2,040	23	2,063	54,067	56,130
23	1 July 41 to 30 June 42	2,040	14	2,054	37,889	39,943
24	1 July 42 to 30 June 43	2,040	9	2,049	37,889	39,938
25	1 July 43 to 30 June 44	2,040	6	2,046	3,301	5,347
26	1 July 44 to 30 June 45	1,396	4	1,400	0	1,400
27	1 July 45 to 30 June 46	1,180	2	1,182	0	1,182
28	1 July 46 to 30 June 47	1,180	1	1,181	0	1,181
29	1 July 47 to 30 June 48	1,180	1	1,181	0	1,181
30	1 July 48 to 30 June 49	1,180	1	1,181	0	1,181
31	1 July 49 to 30 June 50	1,180	0	1,180	0	1,180
32	1 July 50 to 30 June 51	1,180	0	1,180	0	1,180
33	1 July 51 to 30 June 52	1,180	0	1,180	0	1,180
34	1 July 52 to 30 June 53	1,180	0	1,180	0	1,180
35	1 July 53 to 30 June 54	1,180	0	1,180	0	1,180
36	1 July 54 to 30 June 55	1,180	0	1,180	0	1,180
37	1 July 55 to 30 June 56	1,180	0	1,180	0	1,180
38	1 July 56 to 30 June 57	1,180	0	1,180	0	1,180
39	1 July 57 to 30 June 58	1,180	0	1,180	0	1,180
40	2058+	1,457	0	1,457	0	1,457
Totals		5,146,147	911,670	6,057,817	23,160,150	29,217,967

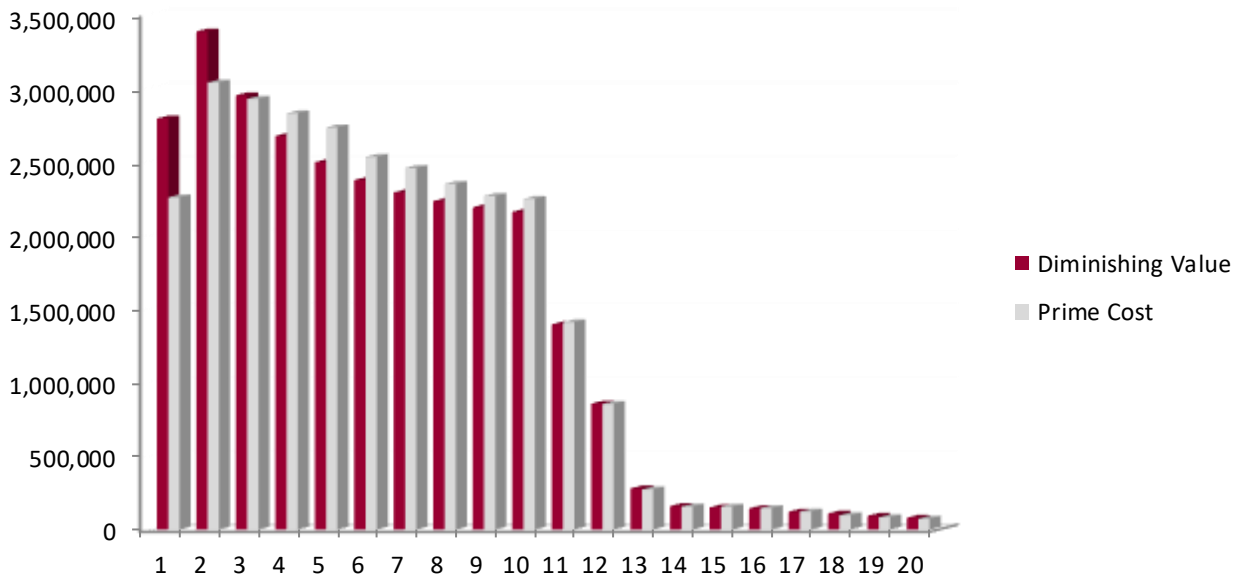
The prime cost method assumes that the item depreciates uniformly over its effective life. It is also known as straight line method and has a lower rate compared to diminishing value method. So the item depreciates at a constant rate until the written down value reaches zero.

Example

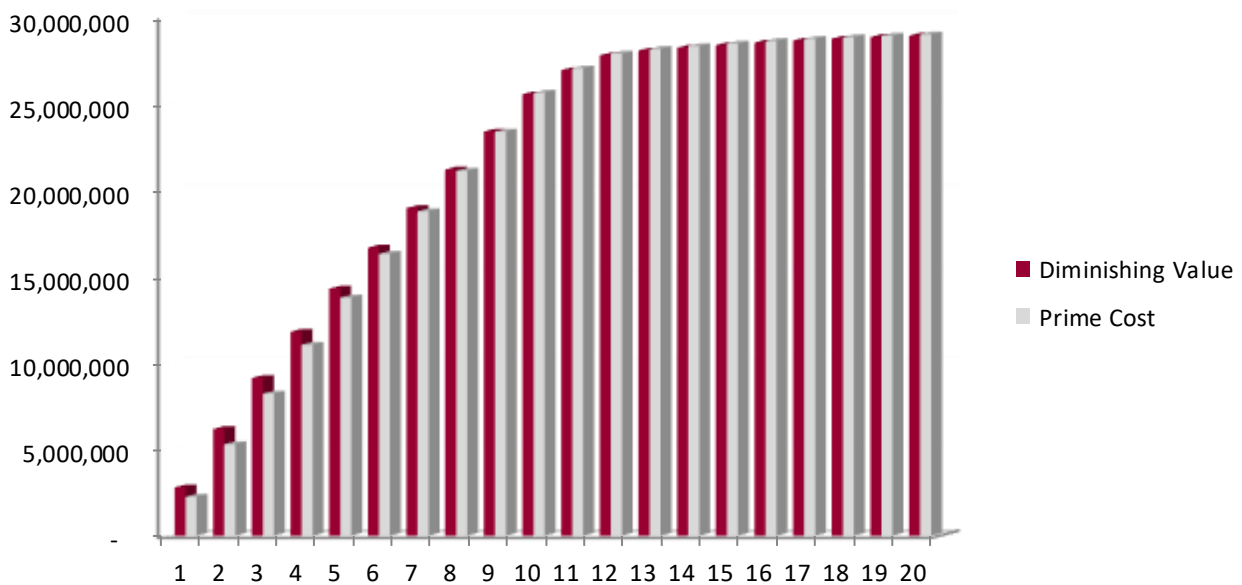
	PC Rate	Opening Value	Year 1	WDV	Year 2
Carpet	10%	\$1,000	\$100	\$900	\$100

7. Comparison Graphs

20 YEAR COMPARISON GRAPH



20 YEAR CUMULATIVE GRAPH



Advantages of using diminishing value method over prime cost method, as can be seen in the 20 year comparison graph, diminishing value method has higher deductions in the first few years. Prime cost method has lower deductions over the first few years, but around the 5-6 year mark starts to give higher deductions and in later years. However cumulatively they equal out at about the 10 year mark. It comes down to whether you want the higher deductions in the first few years or the more evenly spread out deductions approach.

8. Capital Expenditure Analysed

Construction Details - Stage 1- 3

Contract Date	1 January 2003
Completion Date	1 December 2006

Expenditure Analysed

Construction Cost + CAPEX (Based on existing assets register)	\$56,522,461
Total Expenditure Analysed	\$56,522,461

9. Reconciliation of Capital Expenditure

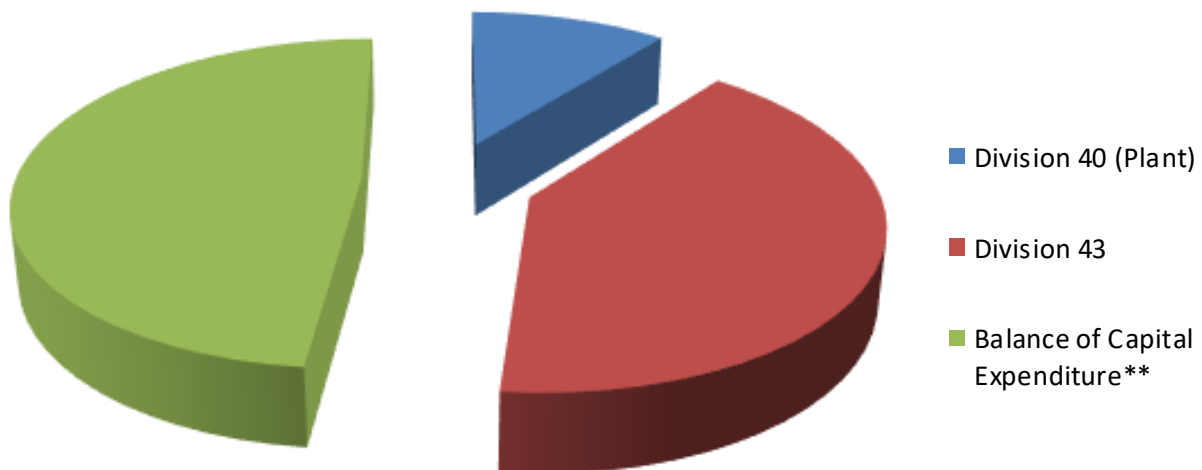
Apportionment of cost relating to:

Division 40 (Plant)	\$6,057,817
Division 43	\$23,160,150
Balance of Capital Expenditure**	\$27,304,494
Total Expenditure Analysed	\$56,522,461

Notes

* The historical construction has been calculated and the eligible qualifying expenditure for the purposes of calculating the Division 43 deductions capital works has been taken from this total by excluding the plant (Division 40) and any non eligible expenditure items

** Balance of capital expenditure comprises the apportionment of all capital works which are ineligible for depreciation or capital allowances



10. Diminishing Value Depreciation Schedule

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
TABLE A													
ACCOMMODATION AND FOOD SERVICES													
Accommodation													
Assets generally:													
Air conditioning assets mini split systems up to 20KW	20.00%	30-Sep-19	235,305	35,231	40,015	32,012	25,609	20,487	16,390	13,112	10,490	8,392	6,713
Air conditioning assets packaged air conditioning units	13.33%	30-Sep-19	98,000	9,782	11,762	10,194	8,835	7,657	6,636	5,751	4,984	4,320	3,744
Ceiling fans	40.00%	30-Sep-19	21,850	6,543	6,123	3,674	2,204	1,323	794	476	268	167	105
Door closers	18.75%	30-Sep-19	22,715	4,259	6,921	4,326	2,704	1,690	1,056	660	413	258	161
Distribution boards	12.00%	30-Sep-19	68,000	6,109	7,427	6,536	5,751	5,061	4,454	3,919	3,449	3,035	2,671
Gym assets cardiovascular	40.00%	30-Sep-19	12,000	3,593	3,363	2,018	1,211	726	436	245	153	96	60
Gym assets resistance	20.00%	30-Sep-19	12,450	1,864	2,117	1,694	1,355	1,084	867	694	555	444	355
Heaters fixed gas other	13.33%	30-Sep-19	12,000	1,198	1,440	1,248	1,082	938	813	704	610	529	458
Heaters freestanding	13.33%	30-Sep-19	17,942	1,791	2,153	1,866	1,617	1,402	1,215	1,053	913	791	685
Lights fittings	18.75%	30-Sep-19	251,251	47,110	76,553	47,846	29,904	18,690	11,681	7,301	4,563	2,852	1,782
Lights freestanding	18.75%	30-Sep-19	14,751	2,766	4,495	2,809	1,756	1,097	686	429	268	167	105
Linen	40.00%	30-Sep-19	141,135	42,263	39,549	23,729	14,238	8,543	5,126	3,075	1,845	1,107	664
Mirrors, freestanding	13.33%	30-Sep-19	45,500	4,542	5,461	4,733	4,102	3,555	3,081	2,670	2,314	2,006	1,738
Rugs	28.57%	30-Sep-19	71,250	15,240	16,003	11,431	8,165	5,832	4,166	2,975	2,125	1,518	1,084
Telecommunications assets telephone hand sets	20.00%	30-Sep-19	26,800	4,013	4,557	3,646	2,917	2,333	1,867	1,493	1,195	956	765
Telecommunications assets telephone hand sets	18.75%	30-Sep-19	55,855	10,473	17,018	10,636	6,648	4,155	2,597	1,623	1,014	634	396
Telecommunications assets telephone systems	28.57%	30-Sep-19	52,200	11,165	11,724	8,374	5,982	4,273	3,052	2,180	1,557	1,112	794
Television sets	20.00%	30-Sep-19	134,576	20,150	22,885	18,308	14,647	11,717	9,374	7,499	5,999	4,799	3,840
Ventilation fans	10.00%	30-Sep-19	3,237	242	299	270	243	218	196	177	159	143	129
Water pumps	10.00%	30-Sep-19	16,000	1,198	1,480	1,332	1,199	1,079	971	874	787	708	637
Window blinds, internal	20.00%	30-Sep-19	2,850	427	485	388	310	248	372	233	145	91	57
Communication & piped music system	30.00%	30-Sep-19	25,000	5,615	5,816	4,071	2,850	1,995	1,396	977	684	479	335
Financial - Portable Safe	5.00%	30-Sep-19	47,180	1,766	2,271	2,157	2,049	1,947	1,849	1,757	1,669	1,586	1,506
Liquid nitrogen assets (including dew ars and tanks)	20.00%	30-Sep-19	1,017	152	324	203	127	79	49	31	19	12	8
Telsa Charging Units	20.00%	30-Sep-19	30,000	4,492	5,102	4,081	3,265	2,612	2,090	1,672	1,337	1,070	856
Water tanks - Galvanised steel	8.00%	30-Sep-19	5,000	299	376	346	318	293	269	248	228	210	193
Audio visual entertainment assets including those used in conference and function rooms	40.00%	30-Sep-19	8,440	2,527	2,365	1,419	851	511	287	180	112	70	44
Carpets	18.75%	30-Sep-19	54,000	10,125	16,453	10,283	6,427	4,017	2,511	1,569	981	613	383
Fire control assets:													
Detection and alarm systems detectors	18.75%	30-Sep-19	52,180	9,784	15,899	9,937	6,210	3,881	2,426	1,516	948	592	370
Detection and alarm systems fire indicator panels	16.67%	30-Sep-19	22,500	2,807	3,282	2,735	2,279	1,899	1,583	1,319	1,099	916	763
Emergency warning and intercommunication systems speakers	18.75%	30-Sep-19	37,335	7,000	11,376	7,110	4,444	2,777	1,736	1,085	678	424	265
Emergency warning and intercommunication systems strobe lights	16.67%	30-Sep-19	38,060	4,749	5,552	4,627	3,855	3,213	2,677	2,231	1,859	1,549	1,291
Emergency warning and intercommunication systems strobe lights	18.75%	30-Sep-19	7,030	1,318	2,142	1,339	837	523	327	204	128	80	50
Extinguishers	13.33%	30-Sep-19	10,500	1,048	1,260	1,092	947	820	711	616	534	463	401
Hoses and nozzles	20.00%	30-Sep-19	27,200	4,073	4,625	3,700	2,960	2,368	1,895	1,516	1,213	970	776
Pumps	8.00%	30-Sep-19	16,500	988	1,241	1,142	1,050	966	889	818	752	692	637
Carried forward			1,697,609	286,703	359,914	251,310	178,946	130,010	96,524	72,883	56,048	43,851	34,823

Diminishing Value Depreciation Schedule (cont.)

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Division 40 - Plant and Equipment													
		Brought forward	1,697,609	286,703	359,914	251,310	178,946	130,010	96,524	72,883	56,048	43,851	34,823
Furniture, freestanding:													
Generally	28.57%	30-Sep-19	256,574	54,880	57,627	41,162	29,401	21,001	15,001	10,715	7,653	5,467	3,905
Generally	18.75%	30-Sep-19	304,369	57,069	92,738	57,961	36,226	22,641	14,151	8,844	5,528	3,455	2,159
Outdoor	40.00%	30-Sep-19	442,042	132,371	123,868	74,321	44,593	26,756	16,053	9,632	5,779	3,468	2,081
Outdoor	18.75%	30-Sep-19	84,980	15,934	25,892	16,183	10,114	6,321	3,951	2,469	1,543	965	603
Garage doors, electric:													
Controls and motors	40.00%	30-Sep-19	1,850	554	518	292	182	114	71	44	28	17	11
Guestroom assets:													
Bathroom assets exhaust fans	20.00%	30-Sep-19	68,250	10,219	11,606	9,285	7,428	5,942	4,754	3,803	3,043	2,434	1,947
Bathroom assets hair dryers	18.75%	30-Sep-19	18,200	3,413	5,545	3,466	2,166	1,354	846	529	331	207	129
Bathroom assets heated towel rails, electric	40.00%	30-Sep-19	3,000	898	841	504	284	177	111	69	43	27	17
Bathroom assets spa bath pumps	28.57%	30-Sep-19	3,715	795	834	596	426	304	285	178	111	70	43
Beds generally	28.57%	30-Sep-19	409,500	87,590	91,974	65,696	46,926	33,518	23,942	17,101	12,215	8,725	6,232
Beds foldout and rollaway beds	66.67%	30-Sep-19	7,980	3,983	2,665	888	167	104	65	41	25	16	10
Bed spreads, blankets and quilts	40.00%	30-Sep-19	77,350	23,163	21,675	13,005	7,803	4,682	2,809	1,685	1,011	607	341
Cabinetry	12.00%	30-Sep-19	262,500	23,582	28,670	25,230	22,202	19,538	17,193	15,130	13,315	11,717	10,311
Kitchen assets cook tops	16.67%	30-Sep-19	43,680	5,450	6,372	5,310	4,425	3,687	3,073	2,561	2,134	1,778	1,482
Kitchen assets crockery and cutlery	50.00%	30-Sep-19	26,440	9,897	8,272	4,136	2,068	1,034	517	194	121	76	47
Kitchen assets dishwasher	20.00%	30-Sep-19	90,380	13,532	15,370	12,296	9,837	7,869	6,295	5,036	4,029	3,223	2,579
Kitchen assets microwave ovens	40.00%	30-Sep-19	32,300	9,672	9,051	5,431	3,258	1,955	1,173	704	422	238	148
Kitchen assets range hoods	16.67%	30-Sep-19	25,480	3,179	3,717	3,097	2,581	2,151	1,792	1,494	1,245	1,037	864
Kitchen assets refrigerators	16.67%	30-Sep-19	139,700	17,431	20,378	16,982	14,152	11,793	9,827	8,190	6,825	5,687	4,739
Laundry assets in guestrooms irons and ironing boards	66.67%	30-Sep-19	17,025	8,497	5,685	1,895	355	222	139	87	54	34	21
Laundry assets in guestrooms washing machines	28.57%	30-Sep-19	68,250	14,598	15,329	10,949	7,821	5,586	3,990	2,850	2,036	1,454	1,039
Window blinds and curtains	33.33%	30-Sep-19	38,675	9,651	9,675	6,450	4,300	2,867	1,911	1,274	849	566	377
Hot water systems	20.00%	30-Sep-19	110,851	16,597	18,851	15,081	12,064	9,652	7,721	6,177	4,942	3,953	3,163
Housekeeping assets	100.00%	30-Sep-19	7,150	7,150									
Laundry assets used by hotel/motel operators:													
Dryers	20.00%	30-Sep-19	20,850	3,122	3,546	2,837	2,269	1,815	1,452	1,162	929	744	595
Washing machines	20.00%	30-Sep-19	29,300	4,387	4,983	3,986	3,189	2,551	2,041	1,633	1,306	1,045	836
Outdoor assets:													
Barbecue assets freestanding barbecues	40.00%	30-Sep-19	734	220	193	121	75	47	29	18	11	7	4
Sauna heating assets	20.00%	30-Sep-19	45,500	6,813	7,737	6,190	4,952	3,962	3,169	2,535	2,028	1,623	1,298
		Carried forward	4,334,234	831,349	953,525	654,657	458,209	327,654	238,887	177,039	133,606	102,489	79,805

Diminishing Value Depreciation Schedule (cont.)

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Division 40 - Plant and Equipment													
Brought forward			4,334,234	831,349	953,525	654,657	458,209	327,654	238,887	177,039	133,606	102,489	79,805
Security and monitoring assets:													
Access control systems readers swipe card	66.67%	30-Sep-19	59,100	29,496	19,736	6,579	2,193	731	137	86	54	33	21
Closed circuit television systems cameras	50.00%	30-Sep-19	45,750	17,125	14,313	7,156	3,578	1,789	895	335	210	131	82
Swimming pools and spas:													
Cleaning assets	28.57%	30-Sep-19	2,500	535	562	401	286	269	168	105	66	41	26
Filtration assets	25.00%	30-Sep-19	27,500	5,147	5,588	4,191	3,143	2,358	1,768	1,326	995	746	559
Heaters	20.00%	30-Sep-19	37,500	5,615	6,377	5,102	4,081	3,265	2,612	2,090	1,672	1,337	1,070
Trolleys	18.75%	30-Sep-19	527	99	161	100	63	39	25	15	10	6	4
Vacuum cleaners	66.67%	30-Sep-19	10,150	5,066	3,389	1,130	212	132	83	52	32	20	13
Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs													
Audio visual entertainment assets	40.00%	30-Sep-19	36,500	10,930	10,228	6,137	3,682	2,209	1,326	795	477	268	168
Coffee making machines	40.00%	30-Sep-19	22,994	6,886	6,443	3,866	2,320	1,392	835	501	282	176	110
Counters for customer service, freestanding	13.33%	30-Sep-19	5,000	499	600	520	451	391	339	293	254	220	191
Dishwasher machines	25.00%	30-Sep-19	16,646	3,115	3,383	2,537	1,903	1,427	1,070	803	602	452	339
Drink blenders	66.67%	30-Sep-19	9,207	4,595	3,075	1,025	192	120	75	47	29	18	11
Drink dispensing machines	20.00%	30-Sep-19	18,500	2,770	3,146	2,517	2,013	1,611	1,289	1,031	825	660	528
Floor coverings, removable without damage:													
Carpet	40.00%	30-Sep-19	32,000	9,583	8,967	5,380	3,228	1,937	1,162	697	418	235	147
Food preparation and service assets:													
Bench top appliances - small portable type	66.67%	30-Sep-19	21,693	10,827	7,244	2,415	805	151	94	59	37	23	14
Cooking appliances, large commercial type	20.00%	30-Sep-19	90,317	13,523	15,359	12,287	9,830	7,864	6,291	5,033	4,026	3,221	2,577
Cookware, handheld	100.00%	30-Sep-19	11,347	11,347									
Crockery, cutlery and glassware	100.00%	30-Sep-19	2,000	2,000									
Hot food display assets	20.00%	30-Sep-19	4,000	599	680	544	435	348	279	223	334	209	131
Microwave ovens	40.00%	30-Sep-19	1,300	389	342	213	133	83	52	33	20	13	8
Preparation benches, freestanding	10.00%	30-Sep-19	28,750	2,152	2,660	2,394	2,154	1,939	1,745	1,571	1,414	1,272	1,145
Furniture, freestanding, for customer use:													
In dining areas	25.00%	30-Sep-19	139,250	26,062	28,297	21,223	15,917	11,938	8,953	6,715	5,036	3,777	2,833
Glassware	100.00%	30-Sep-19	10,800	10,800									
Glass washer machines	40.00%	30-Sep-19	3,500	1,048	981	588	331	207	129	81	51	32	20
Kitchen exhaust fans	40.00%	30-Sep-19	65,000	19,464	18,214	10,929	6,557	3,934	2,361	1,416	850	510	287
Carried forward			5,036,066	1,031,021	1,113,269	751,891	521,718	371,787	270,573	200,345	151,299	115,890	90,087

Diminishing Value Depreciation Schedule (cont.)

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Division 40 - Plant and Equipment													
Brought forward			5,036,066	1,031,021	1,113,269	751,891	521,718	371,787	270,573	200,345	151,299	115,890	90,087
Refrigeration assets:													
Generally	20.00%	30-Sep-19	101,162	15,147	17,203	13,762	11,010	8,808	7,046	5,637	4,510	3,608	2,886
Generally	18.75%	30-Sep-19	650	122	198	124	77	48	30	19	12	7	5
Ice making machines	25.00%	30-Sep-19	7,731	1,447	1,571	1,178	884	663	497	373	280	315	197
TABLE B													
Computers and computer equipment:													
Computers and computer equipment (not specified elsewhere below)	50.00%	30-Sep-19	42,836	16,034	13,401	6,700	3,350	1,675	838	314	196	123	77
Computer monitors	50.00%	30-Sep-19	9,000	3,369	2,816	1,408	704	264	165	103	64	40	25
Desktop computers (including personal computers)	50.00%	30-Sep-19	103,500	38,742	32,379	16,190	8,095	4,047	2,024	1,012	506	190	119
Mobile/portable computers (including laptops, tablets)	100.00%	30-Sep-19	6,000	6,000									
Mobile/portable computers (including laptops, tablets)	18.75%	30-Sep-19	4,600	863	1,402	876	547	342	214	134	84	52	33
Network equipment	40.00%	30-Sep-19	140,547	42,087	39,384	23,630	14,178	8,507	5,104	3,062	1,837	1,102	661
Servers	50.00%	30-Sep-19	10,000	3,743	3,128	1,564	782	293	183	115	72	45	28
Office furniture, freestanding:													
Bookcases - Timber	13.33%	30-Sep-19	2,570	257	308	267	232	201	174	151	368	230	144
Cabinets - Metal	10.00%	30-Sep-19	2,800	210	259	233	210	189	170	153	138	124	112
Cabinets - Metal	18.75%	30-Sep-19	3,226	605	983	614	384	240	150	94	59	37	23
Cabinets - Timber/laminated	13.33%	30-Sep-19	4,700	469	564	489	424	367	318	276	239	207	180
Chairs	20.00%	30-Sep-19	11,406	1,708	1,940	1,552	1,241	993	794	636	508	407	325
Reception assets (including lobby chairs, desks, lounges, sofas and tables)	20.00%	30-Sep-19	174,040	26,058	29,596	23,677	18,942	15,153	12,123	9,698	7,758	6,207	4,965
Workstations (including desks and partitions)	10.00%	30-Sep-19	7,850	588	726	654	588	529	476	429	386	347	313
Office machines and equipment:													
Letter folding and inserting machines (including envelope inserters and letter inserters – desktop/low volume units)	40.00%	30-Sep-19	100	30	26	16	10	6	4	3	2	1	1
Multi function machines (includes fax, copy, print and scan functions)	40.00%	30-Sep-19	25,385	7,602	7,113	4,268	2,561	1,537	922	553	311	194	122
Shredders	13.33%	30-Sep-19	2,835	283	340	295	256	222	192	166	144	352	220
Whiteboards	20.00%	30-Sep-19	2,134	320	363	290	232	348	218	136	85	53	33
Point of sale assets:													
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals)	33.33%	30-Sep-19	7,000	1,747	1,751	1,167	778	519	346	259	162	101	63
Switchboards	10.00%	30-Sep-19	61,000	4,567	5,643	5,079	4,571	4,114	3,703	3,332	2,999	2,699	2,429
Carried forward			5,767,139	1,203,016	1,274,365	855,926	591,774	420,853	306,264	226,999	172,018	132,331	103,046

Diminishing Value Depreciation Schedule (cont.)

Assets Generally	Diminishing Value Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Division 40 - Plant and Equipment														
			Brought forward	5,767,139	1,203,016	1,274,365	855,926	591,774	420,853	306,264	226,999	172,018	132,331	103,046
Automobiles:														
Cars generally	25.00%	30-Sep-19	173,678	32,505	35,293	26,470	19,852	14,889	11,167	8,375	6,281	4,711	3,533	
Golf buggy	25.00%	30-Sep-19	117,000	21,898	23,776	17,832	13,374	10,030	7,523	5,642	4,232	3,174	2,380	
Pooled Plant Total				170,938	278,659	174,454	110,574	70,434	45,103	29,537	20,024	14,112	9,448	
Effective Life Plant Total				1,086,481	1,054,774	725,774	514,426	375,339	279,851	211,479	162,507	126,104	99,512	
Total Division 40				6,057,817	1,257,419	1,333,434	900,227	625,000	445,773	324,954	241,017	182,531	140,216	108,960
Division 43 - Capital Works Allowance														
	Rate		Opening Value	Year 1	Year2	Year 3	Year4	Year5	Year6	Year7	Year8	Year9	Year10	
Building Works - Completed 2004	4.00%	30-Sep-19	12,822,784	944,687	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	
Building Works - Completed 2006	4.00%	30-Sep-19	8,014,837	503,695	672,819	672,819	672,819	672,819	672,819	672,819	672,819	672,819	672,819	
Building Works - Completed 2010	4.00%	30-Sep-19	314,792	14,887	19,886	19,886	19,886	19,886	19,886	19,886	19,886	19,886	19,886	
Building Works - Completed 2011	4.00%	30-Sep-19	54,241	2,413	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	
Building Works - Completed 2012	4.00%	30-Sep-19	276,554	11,776	15,730	15,730	15,730	15,730	15,730	15,730	15,730	15,730	15,730	
Building Works - Completed 2013	4.00%	30-Sep-19	187,105	7,438	9,935	9,935	9,935	9,935	9,935	9,935	9,935	9,935	9,935	
Building Works - Completed 2016	4.00%	30-Sep-19	586,724	20,586	27,498	27,498	27,498	27,498	27,498	27,498	27,498	27,498	27,498	
Building Works - Completed 2018	4.00%	30-Sep-19	903,113	28,365	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889	
Total Division 43				23,160,150	1,533,847	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861
Total Depreciation				29,217,967	2,791,266	3,382,295	2,949,088	2,673,861	2,494,634	2,373,815	2,289,878	2,231,392	2,189,077	2,157,821

11. Prime Cost Depreciation Schedule

Assets Generally	Prime Cost													
Division 40 - Plant and Equipment	Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
TABLE A														
ACCOMMODATION AND FOOD SERVICES														
Accommodation														
Assets generally:														
Air conditioning assets mini split systems up to 20KW	10.00%	30-Sep-19	235,305	17,616	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	23,530	
Air conditioning assets packaged air conditioning units	6.67%	30-Sep-19	98,000	4,891	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	6,533	
Ceiling fans	20.00%	30-Sep-19	21,850	3,272	4,370	4,370	4,370	4,370	1,098					
Door closers	18.75%	30-Sep-19	22,715	4,259	6,921	4,326	2,704	1,690	1,056	660	413	258	161	
Distribution boards	6.00%	30-Sep-19	68,000	3,054	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	4,080	
Gym assets cardiovascular	20.00%	30-Sep-19	12,000	1,797	2,400	2,400	2,400	2,400	603					
Gym assets resistance	10.00%	30-Sep-19	12,450	932	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	
Heaters fixed gas other	6.67%	30-Sep-19	12,000	599	800	800	800	800	800	800	800	800	800	
Heaters freestanding	6.67%	30-Sep-19	17,942	895	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	1,196	
Lights fittings	18.75%	30-Sep-19	251,251	47,110	76,553	47,846	29,904	18,690	11,681	7,301	4,563	2,852	1,782	
Lights freestanding	18.75%	30-Sep-19	14,751	2,766	4,495	2,809	1,756	1,097	686	429	268	167	105	
Linen	20.00%	30-Sep-19	141,135	21,132	28,227	28,227	28,227	28,227	7,095					
Mirrors - Furnishings	6.67%	30-Sep-19	45,500	2,271	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	
Rugs	14.29%	30-Sep-19	71,250	7,620	10,179	10,179	10,179	10,179	10,179	10,179	2,556			
Telecommunications assets telephone hand sets	10.00%	30-Sep-19	26,800	2,006	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	
Telecommunications assets telephone hand sets	18.75%	30-Sep-19	55,855	10,473	17,018	10,636	6,648	4,155	2,597	1,623	1,014	634	396	
Telecommunications assets telephone systems	14.29%	30-Sep-19	52,200	5,583	7,457	7,457	7,457	7,457	7,457	7,457	1,875			
Television sets	10.00%	30-Sep-19	134,576	10,075	13,458	13,458	13,458	13,458	13,458	13,458	13,458	13,458	13,458	
Ventilation fans	5.00%	30-Sep-19	3,237	121	162	162	162	162	162	162	162	162	162	
Water pumps	5.00%	30-Sep-19	16,000	599	800	800	800	800	800	800	800	800	800	
Window blinds, internal	10.00%	30-Sep-19	2,850	213	285	285	285	285	285	285	285	285	285	
Communication & piped music system	15.00%	30-Sep-19	25,000	2,807	3,750	3,750	3,750	3,750	3,750	3,443				
Financial - Portable Safe	2.50%	30-Sep-19	47,180	883	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	
Liquid nitrogen assets (including dew ars and tanks)	10.00%	30-Sep-19	1,017	76	102	102	102	102	102	102	102	102	102	
Telsa Charging Units	10.00%	30-Sep-19	30,000	2,246	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
Water tanks - Galvanised steel	4.00%	30-Sep-19	5,000	150	200	200	200	200	200	200	200	200	200	
Audio visual entertainment assets including those used in conference and function rooms	20.00%	30-Sep-19	8,440	1,264	1,688	1,688	1,688	1,688	424					
Carpets	18.75%	30-Sep-19	54,000	10,125	16,453	10,283	6,427	4,017	2,511	1,569	981	613	383	
Fire control assets:														
Detection and alarm systems detectors	18.75%	30-Sep-19	52,180	9,784	15,899	9,937	6,210	3,881	2,426	1,516	948	592	370	
Detection and alarm systems fire indicator panels	8.33%	30-Sep-19	22,500	1,404	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	
Emergency warning and intercommunication systems speakers	18.75%	30-Sep-19	37,335	7,000	11,376	7,110	4,444	2,777	1,736	1,085	678	424	265	
Emergency warning and intercommunication systems strobe lights	8.33%	30-Sep-19	38,060	2,374	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	3,172	
Emergency warning and intercommunication systems strobe lights	18.75%	30-Sep-19	7,030	1,318	2,142	1,339	837	523	327	204	128	80	50	
Extinguishers	6.67%	30-Sep-19	10,500	524	700	700	700	700	700	700	700	700	700	
Hoses and nozzles	10.00%	30-Sep-19	27,200	2,036	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	2,720	
Pumps	4.00%	30-Sep-19	16,500	494	660	660	660	660	660	660	660	660	660	
Carried forward			1,697,609	189,769	280,338	223,767	188,410	166,312	125,037	106,876	84,834	77,031	74,923	

Prime Cost Depreciation Schedule (cont.)

Assets Generally	Prime Cost													
Division 40 - Plant and Equipment	Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Brought forward			1,697,609	189,769	280,338	223,767	188,410	166,312	125,037	106,876	84,834	77,031	74,923	
Furniture, freestanding:														
Generally	14.29%	30-Sep-19	256,574	27,440	36,653	36,653	36,653	36,653	36,653	36,653	9,216			
Generally	18.75%	30-Sep-19	304,369	57,069	92,738	57,961	36,226	22,641	14,151	8,844	5,528	3,455	2,159	
Outdoor	20.00%	30-Sep-19	442,042	66,186	88,408	88,408	88,408	88,408	22,224					
Outdoor	18.75%	30-Sep-19	84,980	15,934	25,892	16,183	10,114	6,321	3,951	2,469	1,543	965	603	
Garage doors, electric:														
Controls and motors	20.00%	30-Sep-19	1,850	277	370	370	370	370	93					
Guestroom assets:														
Bathroom assets exhaust fans	10.00%	30-Sep-19	68,250	5,109	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	6,825	
Bathroom assets hair dryers	18.75%	30-Sep-19	18,200	3,413	5,545	3,466	2,166	1,354	846	529	331	207	129	
Bathroom assets heated tow el rails, electric	20.00%	30-Sep-19	3,000	449	600	600	600	600	151					
Bathroom assets spa bath pumps	14.29%	30-Sep-19	3,715	397	531	531	531	531	531	132				
Beds generally	14.29%	30-Sep-19	409,500	43,795	58,500	58,500	58,500	58,500	58,500	58,500	14,705			
Beds foldout and rollaway beds	33.33%	30-Sep-19	7,980	1,991	2,660	2,660	669							
Bed spreads, blankets and quilts	20.00%	30-Sep-19	77,350	11,581	15,470	15,470	15,470	15,470	3,889					
Cabinetry	6.00%	30-Sep-19	262,500	11,791	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	
Kitchen assets cook tops	8.33%	30-Sep-19	43,680	2,725	3,640	3,640	3,640	3,640	3,640	3,640	3,640	3,640	3,640	
Kitchen assets crockery and cutlery	25.00%	30-Sep-19	26,440	4,948	6,610	6,610	6,610	1,662						
Kitchen assets dishwasher	10.00%	30-Sep-19	90,380	6,766	9,038	9,038	9,038	9,038	9,038	9,038	9,038	9,038	9,038	
Kitchen assets microwave ovens	20.00%	30-Sep-19	32,300	4,836	6,460	6,460	6,460	1,624						
Kitchen assets range hoods	8.33%	30-Sep-19	25,480	1,590	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	2,123	
Kitchen assets refrigerators	8.33%	30-Sep-19	139,700	8,715	11,642	11,642	11,642	11,642	11,642	11,642	11,642	11,642	11,642	
Laundry assets in guestrooms irons and ironing boards	33.33%	30-Sep-19	17,025	4,248	5,675	5,675	1,427							
Laundry assets in guestrooms washing machines	14.29%	30-Sep-19	68,250	7,299	9,750	9,750	9,750	9,750	9,750	9,750	2,451			
Window blinds and curtains	16.67%	30-Sep-19	38,675	4,826	6,446	6,446	6,446	6,446	6,446	1,619				
Hot water systems	10.00%	30-Sep-19	110,851	8,299	11,085	11,085	11,085	11,085	11,085	11,085	11,085	11,085	11,085	
Housekeeping assets	100.00%	30-Sep-19	7,150	7,150										
Laundry assets used by hotel/motel operators:														
Dryers	10.00%	30-Sep-19	20,850	1,561	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	2,085	
Washing machines	10.00%	30-Sep-19	29,300	2,193	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	
Outdoor assets:														
Barbecue assets freestanding barbecues	20.00%	30-Sep-19	734	110	147	147	147	147	36					
Sauna heating assets	10.00%	30-Sep-19	45,500	3,406	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	4,550	
Carried forward			4,334,234	503,875	712,461	609,325	538,624	491,293	353,549	295,440	188,406	151,325	147,483	

Prime Cost Depreciation Schedule (cont.)

Assets Generally	Prime Cost													
Division 40 - Plant and Equipment	Rate	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	
Brought forward			4,334,234	503,875	712,461	609,325	538,624	491,293	353,549	295,440	188,406	151,325	147,483	
Security and monitoring assets:														
Access control systems readers sw ipe card	33.33%	30-Sep-19	59,100	14,748	19,700	19,700	4,952							
Closed circuit television systems cameras	25.00%	30-Sep-19	45,750	8,563	11,438	11,438	11,438	2,874						
Swimming pools and spas:														
Cleaning assets	14.29%	30-Sep-19	2,500	267	357	357	357	357	357	357	91			
Filtration assets	12.50%	30-Sep-19	27,500	2,573	3,438	3,438	3,438	3,438	3,438	3,438	3,438	861		
Heaters	10.00%	30-Sep-19	37,500	2,807	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	
Trolleys	18.75%	30-Sep-19	527	99	161	100	63	39	25	15	10	6	4	
Vacuum cleaners	33.33%	30-Sep-19	10,150	2,533	3,383	3,383	851							
Cafes, restaurants, takeaway food services, pubs, taverns, bars and clubs														
Audio visual entertainment assets	20.00%	30-Sep-19	36,500	5,465	7,300	7,300	7,300	7,300	1,835					
Coffee making machines	20.00%	30-Sep-19	22,994	3,443	4,599	4,599	4,599	4,599	1,155					
Counters for customer service, freestanding	6.67%	30-Sep-19	5,000	250	333	333	333	333		333	333	333	333	
Dishwasher machines	12.50%	30-Sep-19	16,646	1,558	2,081	2,081	2,081	2,081	2,081	2,081	2,081	521		
Drink blenders	33.33%	30-Sep-19	9,207	2,298	3,069	3,069	772							
Drink dispensing machines	10.00%	30-Sep-19	18,500	1,385	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	1,850	
Floor coverings, removable without damage:														
Carpet	20.00%	30-Sep-19	32,000	4,791	6,400	6,400	6,400	6,400	1,609					
Food preparation and service assets:														
Bench top appliances - small portable type	33.33%	30-Sep-19	21,693	5,413	7,231	7,231	1,818							
Cooking appliances, large commercial type	10.00%	30-Sep-19	90,317	6,761	9,032	9,032	9,032	9,032	9,032	9,032	9,032	9,032	9,032	
Cookware, handheld	50.00%	30-Sep-19	11,347	4,247	5,674	1,426								
Crockery, cutlery and glassware	100.00%	30-Sep-19	2,000	2,000										
Hot food display assets	10.00%	30-Sep-19	4,000	299	400	400	400	400	400	400	400	400	400	
Microwave ovens	20.00%	30-Sep-19	1,300	195	260	260	260	260	65					
Preparation benches, freestanding	5.00%	30-Sep-19	28,750	1,076	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	
Furniture, freestanding, for customer use:														
In dining areas	12.50%	30-Sep-19	139,250	13,031	17,406	17,406	17,406	17,406	17,406	17,406	17,406	4,377		
Glassware	100.00%	30-Sep-19	10,800	10,800										
Glasswasher machines	20.00%	30-Sep-19	3,500	524	700	700	700	700	176					
Kitchen exhaust fans	20.00%	30-Sep-19	65,000	9,732	13,000	13,000	13,000	13,000	3,268					
Carried forward			5,036,066	608,734	835,461	728,016	630,862	566,550	401,767	335,540	228,235	173,893	164,289	

Prime Cost Depreciation Schedule (cont.)

Assets Generally	Prime Cost	Install Date	Opening Value	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Division 40 - Plant and Equipment	Rate												
Brought forward			5,036,066	608,734	835,461	728,016	630,862	566,550	401,767	335,540	228,235	173,893	164,289
Refrigeration assets:													
Generally	10.00%	30-Sep-19	101,162	7,573	10,116	10,116	10,116	10,116	10,116	10,116	10,116	10,116	10,116
Generally	18.75%	30-Sep-19	650	122	198	124	77	48	30	19	12	7	5
Ice making machines	12.50%	30-Sep-19	7,731	723	966	966	966	966	966	966	966	245	
TABLE B													
Computers and computer equipment:													
Computers and computer equipment (not specified elsewhere below)	25.00%	30-Sep-19	42,836	8,017	10,709	10,709	10,709	2,692					
Computer monitors	25.00%	30-Sep-19	9,000	1,684	2,250	2,250	2,250	566					
Desktop computers (including personal computers)	25.00%	30-Sep-19	103,500	19,371	25,875	25,875	25,875	6,504					
Mobile/portable computers (including laptops, tablets)	50.00%	30-Sep-19	6,000	2,246	3,000	754							
Mobile/portable computers (including laptops, tablets)	18.75%	30-Sep-19	4,600	863	1,402	876	547	342	214	134	84	52	33
Network equipment	20.00%	30-Sep-19	140,547	21,044	28,109	28,109	28,109	28,109	7,068				
Servers	25.00%	30-Sep-19	10,000	1,872	2,500	2,500	2,500	628					
Office furniture, freestanding:													
Bookcases - Timber	6.67%	30-Sep-19	2,570	128	171	171	171	171	171	171	171	171	171
Cabinets - Metal	5.00%	30-Sep-19	2,800	105	140	140	140	140	140	140	140	140	140
Cabinets - Metal	18.75%	30-Sep-19	3,226	605	983	614	384	240	150	94	59	37	23
Cabinets - Timber/laminated	6.67%	30-Sep-19	4,700	235	313	313	313	313	313	313	313	313	313
Chairs	10.00%	30-Sep-19	11,406	854	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141	1,141
Reception assets (including lobby chairs, desks, lounges, sofas and tables)	10.00%	30-Sep-19	174,040	13,029	17,404	17,404	17,404	17,404	17,404	17,404	17,404	17,404	17,404
Workstations (including desks and partitions)	5.00%	30-Sep-19	7,850	294	393	393	393	393	393	393	393	393	393
Office machines and equipment:													
Letter folding and inserting machines (including envelope inserters and letter inserters – desktop/low volume units)	20.00%	30-Sep-19	100	15	20	20	20	20	5				
Multi function machines (includes fax, copy, print and scan functions)	20.00%	30-Sep-19	25,385	3,801	5,077	5,077	5,077	5,077	1,276				
Shredders	6.67%	30-Sep-19	2,835	142	189	189	189	189	189	189	189	189	189
Whiteboards	10.00%	30-Sep-19	2,134	160	213	213	213	213	213	213	213	213	213
Point of sale assets:													
Generally (including barcode scanners, cash drawers, dedicated computers, electronic funds transfer point of sale (EFTPOS) machines, keyboards, monitors, printers and terminals)	16.67%	30-Sep-19	7,000	873	1,167	1,167	1,167	1,167	1,167	292			
Switchboards	5.00%	30-Sep-19	61,000	2,283	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050
Automobiles:													
Cars generally	12.50%	30-Sep-19	173,678	16,253	21,710	21,710	21,710	21,710	21,710	21,710	21,710	5,455	
Golf buggy	12.50%	30-Sep-19	117,000	10,949	14,625	14,625	14,625	14,625	14,625	14,625	14,625	3,676	
Pooled Plant Total				170,938	277,775	173,609	108,506	67,816	42,385	26,491	16,557	10,348	6,467
Effective Life Plant Total				551,035	709,407	702,913	669,503	614,558	439,723	380,019	282,263	206,148	191,012
Total Division 40			6,057,817	721,973	987,182	876,522	778,008	682,374	482,108	406,509	298,820	216,496	197,479

Prime Cost Depreciation Schedule (cont.)

Division 43 - Capital Works Allowance												
	Rate	Opening Value	Year 1	Year2	Year 3	Year4	Year5	Year6	Year7	Year8	Year9	Year10
Building Works - Completed 2004	4.00%	30-Sep-19	12,822,784	944,687	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881	1,261,881
Building Works - Completed 2006	4.00%	30-Sep-19	8,014,837	503,695	672,819	672,819	672,819	672,819	672,819	672,819	672,819	672,819
Building Works - Completed 2010	4.00%	30-Sep-19	314,792	14,887	19,886	19,886	19,886	19,886	19,886	19,886	19,886	19,886
Building Works - Completed 2011	4.00%	30-Sep-19	54,241	2,413	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223
Building Works - Completed 2012	4.00%	30-Sep-19	276,554	11,776	15,730	15,730	15,730	15,730	15,730	15,730	15,730	15,730
Building Works - Completed 2013	4.00%	30-Sep-19	187,105	7,438	9,935	9,935	9,935	9,935	9,935	9,935	9,935	9,935
Building Works - Completed 2016	4.00%	30-Sep-19	586,724	20,586	27,498	27,498	27,498	27,498	27,498	27,498	27,498	27,498
Building Works - Completed 2018	4.00%	30-Sep-19	903,113	28,365	37,889	37,889	37,889	37,889	37,889	37,889	37,889	37,889
Total Division 43			23,160,150	1,533,847	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861	2,048,861
Total Depreciation			29,217,967	2,255,820	3,036,043	2,925,383	2,826,869	2,731,235	2,530,969	2,455,370	2,347,681	2,265,357

12. Division 43 Capital Works Schedule

The table below outlines the amount of Division 43 building write-off available for this property. The building write-off is claimed over forty years from the construction date of the works completed and is the remaining value after plant and equipment has been taken out.

Qualifying Building Allowance

Description	Start and Completion Dates	Historical Cost	Rate	Annual Claim	Opening Value
Building Works - Completed 2004	1 Jun 03 to 1 Dec 04	31,547,022	4.00%	1,261,881	12,822,784
Building Works - Completed 2006	1 Feb 05 to 1 Sep 06	16,820,467	4.00%	672,819	8,014,837
Building Works - Completed 2010	1 May 10 to 1 Aug 10	497,140	4.00%	19,886	314,792
Building Works - Completed 2011	1 Apr 11 to 1 Aug 11	80,571	4.00%	3,223	54,241
Building Works - Completed 2012	1 Feb 12 to 1 May 12	393,261	4.00%	15,730	276,554
Building Works - Completed 2013	1 May 13 to 1 Aug 13	248,376	4.00%	9,935	187,105
Building Works - Completed 2016	1 Feb 14 to 1 Feb 16	687,449	4.00%	27,498	586,724
Building Works - Completed 2018	1 Jan 17 to 1 Aug 18	947,231	4.00%	37,889	903,113
Sub-total		51,221,517		2,048,861	23,160,150

Qualifying Structural Improvements

Description	Start and Completion Dates	Historical Cost	Rate	Annual Claim	Opening Value
Sub-total					
Totals		51,221,517		2,048,861	23,160,150

The table below demonstrates the various property types and the depreciation rates for Capital expenditure deductions. Eligibility is based on the date of construction commencement.

	Today - 27 Feb 92	26 Feb 92 - 16 Sept 87	15 Sept 87 - 18 Jul 85	17 Jul 85 - 22 Aug 84	21 Aug 84 - 20 Jul 82	19 Jul 82 - 21 Aug 79
Traveller Accommodation	4%	2.5%	4%	4%	2.5%	2.5%
Non Residential	2.5%	2.5%	4%	4%	2.5%	N/A
Manufacturing	4%	2.5%	4%	4%	2.5%	N/A
Residential	2.5%	2.5%	4%	N/A	N/A	N/A
Structural Improvement	2.5%	N/A	N/A	N/A	N/A	N/A

13. Definition of Terms

Adjusted Value	This is the value of an asset after a period of decline often referred to as the written down value or WDV.
Balancing Adjustment	The balancing adjustment amount is the difference between the termination value and the adjustable value of a depreciating asset at the time of a balancing adjustment event.
Decline in Value	Deductions for the cost of a depreciating asset are based on the decline in value between any two dates. This report includes both methods of the decline in value of a depreciating asset; the prime cost method and diminishing value method.
Depreciating Assets	Assets with limited effective life that are reasonably expected to decline in value.
Diminishing Value Method	This is the method of calculating the decline in value which uses the opening adjusted value as the basis for the calculation.
Effective Life	The effective life of a depreciating asset is how long it can be used by any entity for a taxable income producing purpose.
Immediate WriteOff	A depreciating asset which costs less than \$300 can be immediately written off at 100% of the total cost. This is only available where the asset is not part of a set e.g. table and chairs.
Installed Costs	This is the total cost of installing the asset inclusive of fees and labour etc.
Low Value Pool	Low cost assets which have a value between \$300 and \$1000. These assets are depreciated at 18.75% in the first year and 37.5% in each subsequent years.
Low Cost Asset	A depreciable asset with an installed cost of less than \$1000.
Low Value Asset	A depreciable asset that has an adjusted value of less than \$1000.
Non Eligible	This may include a proportion of the purchase price that is not claimable due to the age of the building or asset type.
Prime Cost Method	This is a method of calculating depreciation using a constant opening cost base often referred to as the "Straight Line" method.

14. Contact Details

COMPANY DETAILS	
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15. Disclaimer

This report has been prepared for the exclusive use of the parties named within this report, Koste Pty Ltd does not accept any contractual, tortious or other form of liability for any consequences that may arise from any other person acting upon or using this valuation.