



Tax Depreciation Report

14/97 Cooper Street,
Mandurah WA 6210



Issue Schedule	
Issue Date:	Issued by:
November 2016	Mark Kilroy Bsc (Hons) MRICS

B2B Super Fund Pty Ltd
Howard Pelquest-Hunt
75 Bendooley Street,
Bowral NSW 2576

29 November 2016
Job No: RES6210005

Tax Depreciation Report – 14/97 Cooper Street, Mandurah WA 6210

Dear Howard,

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.

As you continue to grow your portfolio, we would be pleased to provide you with free estimates of tax depreciation allowances on purchases. We can also provide updates for \$100+GST on any revised depreciation reports which may include new capital works and write-offs on disposed assets over the coming years.

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 EXECUTIVE SUMMARY

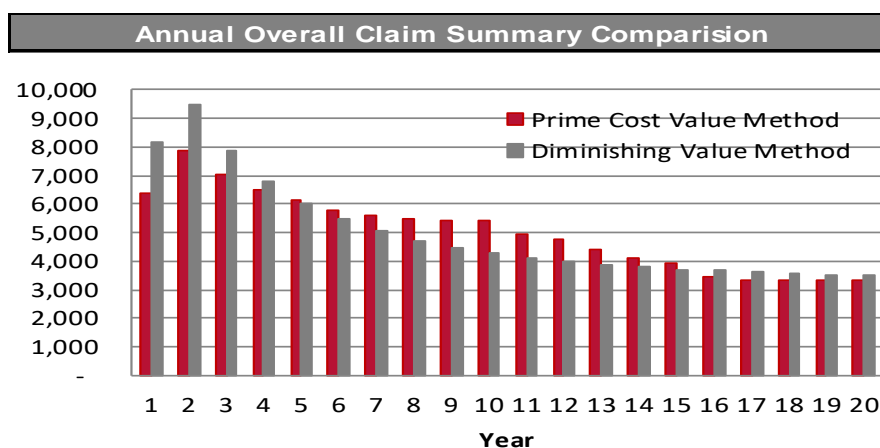
1.1 EXPENDITURE ANALYSED

Overall Expenditure Analysed		
Description	Value (\$)	%
Div 40 - Capital Allowances	34,513	12%
Div 43 Capital Works	133,456	45%
Repairs and Maintenance	-	0%
Capital Non Eligible	115,372	39%
Land Value	13,260	4%
Total Purchase Cost	296,601	100%

1.2 FIRST YEAR EXPENDITURE

First Year Allowances Y/E - 30/06/17		
Description	Diminishing Value (\$)	Prime Cost (\$)
Div 40 - Depreciating Assets	4,143	2,350
Div 40 - Low Value Pool	1,382	1,382
Div 43 - Capital Works	2,641	2,641
Repairs & Maintenance	-	-
Write Off Expenditure	-	-
Total - Year 1	8,166	6,373

1.3 OVERALL CLAIM SUMMARY CHART



2 PROPERTY INFORMATION

Client	B2B Super Fund Pty Ltd
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Property	14/97 Cooper Street, Mandurah WA 6210
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Property Type	Unit
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Date of Building Completion	01/08/2016
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Date of first let	15/09/2016
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Property Photo



3 REPORT DETAILS

3.1 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.

4 CAPITAL ALLOWANCES

4.1 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.

4.2 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 as detailed below:

$$\text{Qualifying Plant} = \frac{\text{Purchase Price} \times \text{Replacement Cost of Plant}}{\text{Land Value} + \text{Replacement Cost of Plant} + \text{Replacement Cost of Building}}$$

4.3 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.

4.4 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.

4.5 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.

4.6 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				
Diminishing value method is often the most popular form of depreciation due to the cash-flow benefits in the early years of asset ownership.				
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) 				
Calculation Example				
Under Diminishing Value method, the effective life is dividing by 200.				
200 / 10 Years = 20% (Adjusted Value)				
If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.				
Year 1	Year 2	Year 3	Year 4	Year 5
\$2,000	\$1,600	\$1,280	\$1,024	\$819.20

Prime Cost Method				
Prime Cost Method of Depreciation, often referred to as straight line depreciation is depreciated at a constant rate each year.				
Benefits				
<ul style="list-style-type: none"> • Write off assets when they are demolished or disposed. 				
Calculation Example				
Under Prime Cost method, the effective life is dividing by 100.				
100 / 10 Years = 10% (Straight Line)				
If an asset has a value of \$10,000 and an effective life of 10 years the following annual depreciation may be claimed.				
Year 1	Year 2	Year 3	Year 4	Year 5
\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

5 CAPITAL WORKS

5.1 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.

5.2 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.

5.3 STRUCTURAL IMPROVEMENTS

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.

5.4 CAPITAL WORKS DEPRECIATION RATES

The following table demonstrates the various property types and depreciation rates for Capital Works 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

6 SUMMARY ANALYSIS

PROPERTY DETAILS	
Property Address	14/97 Cooper Street Mandurah WA 6210

PURCHASE DETAILS			
Exchange Date	15/08/2016	Settlement Date	05/08/2016
Purchase Price (Incl Fees)	\$296,730	Land Value (Est)	\$13,260

CONSTRUCTION DETAILS			
Construction Start Date	01/01/2016	Construction End Date	01/08/2016
Historic Construction Cost	\$168,381		

EXPENDITURE ANALYSED		
Div 40 (Capital Allowances)	\$34,513	This Tax Depreciation Schedule has been prepared based on the information provided for the construction or purchase of the said property. The apportionment of capital expenditure is based on this information.
Div 43 (Capital Works)	\$133,456	
Capital Non Deductable	\$115,372	
Land Non Deductable	\$13,260	
Total Expenditure Analysed	\$296,601	

Notes	
Opening Values	This is based on the original construction costs incurred including variations
Effective Lives	Used In accordance with the Commissioner of Taxation Rates
Site Inspection	The site inspection includes the measurement, photographic records, and identification of depreciating assets.
Disclaimer	This schedule is provided for the sole use of the tax payer and may not be used by a third party without the permission of Koste Pty Ltd.

7 TAX SUMMARY

The following tables outline the depreciation entitlements for the remaining life of the property. *Note: First Year Allowances are for YE 30/06/17*

7.1 DIMINISHING VALUE METHOD

Diminishing Value Method							
	Opening Value	Division 40 Allowances	Division 40 Low Value Pool	Division 43 Deductions	Total	Written Down Value	
Year 1 - 288 Days	167,969	4,143	1,382	2,641	8,166	159,803	
Year 2 - YE 30/06/2018	159,803	3,864	2,247	3,347	9,457	150,345	
Year 3 - YE 30/06/2019	150,345	3,153	1,404	3,347	7,904	142,441	
Year 4 - YE 30/06/2020	142,441	2,593	878	3,347	6,817	135,624	
Year 5 - YE 30/06/2021	135,624	2,145	548	3,347	6,040	129,584	
Year 6 - YE 30/06/2022	129,584	1,783	343	3,347	5,472	124,112	
Year 7 - YE 30/06/2023	124,112	1,487	214	3,347	5,048	119,064	
Year 8 - YE 30/06/2024	119,064	1,244	134	3,347	4,724	114,340	
Year 9 - YE 30/06/2025	114,340	1,043	84	3,347	4,473	109,867	
Year 10 - YE 30/06/2026	109,867	876	52	3,347	4,275	105,592	
Year 11 - YE 30/06/2027	105,592	737	33	3,347	4,116	101,475	
Year 12 - YE 30/06/2028	101,475	621	20	3,347	3,988	97,487	
Year 13 - YE 30/06/2029	97,487	524	13	3,347	3,883	93,604	
Year 14 - YE 30/06/2030	93,604	442	8	3,347	3,797	89,807	
Year 15 - YE 30/06/2031	89,807	374	5	3,347	3,726	86,081	
Year 16 - YE 30/06/2032	86,081	317	3	3,347	3,666	82,415	
Year 17 - YE 30/06/2033	82,415	268	2	3,347	3,617	78,798	
Year 18 - YE 30/06/2034	78,798	227	1	3,347	3,575	75,223	
Year 19 - YE 30/06/2035	75,223	193	1	3,347	3,540	71,683	
Year 20 - YE 30/06/2036	71,683	164	0	3,347	3,511	68,172	
Year 21 - YE 30/06/2037	68,172	139	0	3,347	3,486	64,686	
Year 22 - YE 30/06/2038	64,686	118	0	3,347	3,465	61,221	
Year 23 - YE 30/06/2039	61,221	100	0	3,347	3,447	57,773	
Year 24 - YE 30/06/2040	57,773	86	0	3,347	3,432	54,341	
Year 25 - YE 30/06/2041	54,341	73	0	3,347	3,420	50,922	
Year 26 - YE 30/06/2042	50,922	62	0	3,347	3,409	47,513	
Year 27 - YE 30/06/2043	47,513	53	0	3,347	3,400	44,113	
Year 28 - YE 30/06/2044	44,113	45	0	3,347	3,392	40,721	
Year 29 - YE 30/06/2045	40,721	39	0	3,347	3,385	37,336	
Year 30 - YE 30/06/2046	37,336	33	0	3,347	3,380	33,956	
Year 31 - YE 30/06/2047	33,956	28	0	3,347	3,375	30,582	
Year 32 - YE 30/06/2048	30,582	24	0	3,347	3,371	27,211	
Year 33 - YE 30/06/2049	27,211	21	0	3,347	3,367	23,844	
Year 34 - YE 30/06/2050	23,844	18	0	3,347	3,364	20,479	
Year 35 - YE 30/06/2051	20,479	15	0	3,347	3,362	17,118	
Year 36 - YE 30/06/2052	17,118	13	0	3,347	3,360	13,758	
Year 37 - YE 30/06/2053	13,758	11	0	3,347	3,358	10,400	
Year 38 - YE 30/06/2054	10,400	9	0	3,347	3,356	7,044	
Year 39 - YE 30/06/2055	7,044	8	0	3,347	3,355	3,689	
Year 40 - YE 30/06/2056	3,689	7	0	3,347	3,354	336	
Year 41+ - YE 30/06/2057	336	42	0	293	336	-	
Totals		27,139	7,373	133,456	167,969		

7.2 PRIME COST METHOD

Prime Cost Value Method						
	Opening Value	Division 40 Allowances	Division 40 Low Value Pool	Division 43 Deductions	Total	Written Down Value
Year 1 - 288 Days	167,969	2,350	1,382	2,641	6,373	161,595
Year 2 - YE 30/06/2018	161,595	2,272	2,247	3,347	7,865	153,730
Year 3 - YE 30/06/2019	153,730	2,272	1,404	3,347	7,022	146,708
Year 4 - YE 30/06/2020	146,708	2,272	878	3,347	6,496	140,212
Year 5 - YE 30/06/2021	140,212	2,272	548	3,347	6,167	134,045
Year 6 - YE 30/06/2022	134,045	2,078	343	3,347	5,767	128,278
Year 7 - YE 30/06/2023	128,278	2,026	214	3,347	5,587	122,691
Year 8 - YE 30/06/2024	122,691	2,026	134	3,347	5,507	117,184
Year 9 - YE 30/06/2025	117,184	2,026	84	3,347	5,456	111,728
Year 10 - YE 30/06/2026	111,728	2,026	52	3,347	5,425	106,303
Year 11 - YE 30/06/2027	106,303	1,549	33	3,347	4,929	101,374
Year 12 - YE 30/06/2028	101,374	1,422	20	3,347	4,789	96,585
Year 13 - YE 30/06/2029	96,585	1,041	13	3,347	4,400	92,185
Year 14 - YE 30/06/2030	92,185	784	8	3,347	4,139	88,046
Year 15 - YE 30/06/2031	88,046	599	5	3,347	3,950	84,096
Year 16 - YE 30/06/2032	84,096	126	3	3,347	3,476	80,620
Year 17 - YE 30/06/2033	80,620	-	2	3,347	3,349	77,271
Year 18 - YE 30/06/2034	77,271	-	1	3,347	3,348	73,923
Year 19 - YE 30/06/2035	73,923	-	1	3,347	3,347	70,576
Year 20 - YE 30/06/2036	70,576	-	0	3,347	3,347	67,229
Year 21 - YE 30/06/2037	67,229	-	0	3,347	3,347	63,882
Year 22 - YE 30/06/2038	63,882	-	0	3,347	3,347	60,535
Year 23 - YE 30/06/2039	60,535	-	0	3,347	3,347	57,188
Year 24 - YE 30/06/2040	57,188	-	0	3,347	3,347	53,841
Year 25 - YE 30/06/2041	53,841	-	0	3,347	3,347	50,494
Year 26 - YE 30/06/2042	50,494	-	0	3,347	3,347	47,147
Year 27 - YE 30/06/2043	47,147	-	0	3,347	3,347	43,801
Year 28 - YE 30/06/2044	43,801	-	0	3,347	3,347	40,454
Year 29 - YE 30/06/2045	40,454	-	0	3,347	3,347	37,107
Year 30 - YE 30/06/2046	37,107	-	0	3,347	3,347	33,761
Year 31 - YE 30/06/2047	33,761	-	0	3,347	3,347	30,414
Year 32 - YE 30/06/2048	30,414	-	0	3,347	3,347	27,067
Year 33 - YE 30/06/2049	27,067	-	0	3,347	3,347	23,720
Year 34 - YE 30/06/2050	23,720	-	0	3,347	3,347	20,374
Year 35 - YE 30/06/2051	20,374	-	0	3,347	3,347	17,027
Year 36 - YE 30/06/2052	17,027	-	0	3,347	3,347	13,680
Year 37 - YE 30/06/2053	13,680	-	0	3,347	3,347	10,334
Year 38 - YE 30/06/2054	10,334	-	0	3,347	3,347	6,987
Year 39 - YE 30/06/2055	6,987	-	0	3,347	3,347	3,640
Year 40 - YE 30/06/2056	3,640	-	0	3,347	3,347	293
Year 41+ - YE 30/06/2057	293	-	0	293	293	-
Totals		27,139	7,373	133,456	167,969	

8 DIMINISHING VALUE (DV)

						OV as at 15-Sep-2016	First Year 15-Sep-2016 to 30-Jun-2017	C.W.D.V 30-Jun-2017				
Code	Assets	Method	Effective Life	Dim Rate(%)	Opening Value		Year 1 (288 Days)	Closing Value	Year 2	Year 3	Year 4	Year 5
Air Conditioning												
ACMS	Air Conditioning - Split System up to 20kw	DV	10.00	20.00	3,583		565	3,017	603	483	386	309
Floor Finishes												
FFCA	Carpet Floor Coverings	DV	10.00	20.00	2,458		388	2,070	414	331	265	212
FFTF	Timber Floating Floor System	DV	15.00	13.33	8,980		945	8,035	1,071	929	805	697
Internal Fitments and Furnishings												
FUBT	Bathroom Accessories, freestanding	DV	5.00	40.00	1,229		388	841	336	202	121	73
FUFR	Furniture - Freestanding	DV	13.33	15.00	4,537		537	4,000	600	510	434	369
Kitchen Equipment												
KECT	Cooktop	DV	12.00	16.67	1,040		137	903	151	125	105	87
KEOV	Oven	DV	12.00	16.67	1,550		204	1,346	224	187	156	130
Water Supply												
WSHG	Hot Water Unit - Gas	DV	12.00	16.67	3,205		421	2,783	464	387	322	268
Total Immediate Writeoff Items less than \$300												
IFUMR	Mirrors - Freestanding	DV	1.00	100.00	293		293	-	-	-	-	-
IGDGB	Garbage Bins	DV	1.00	100.00	265		265	-	-	-	-	-
Total					27,139		4,143	22,997	3,864	3,153	2,593	2,145

9 PRIME COST (PC)

						OV as at 15-Sep-2016	First Year 15-Sep-2016 to 30-Jun-2017	C.W.D.V 30-Jun-2017				
Code	Assets	Method	Effective Life	Prime Rate(%)	Opening Value		Year 1 (288 Days)	Closing Value	Year 2	Year 3	Year 4	Year 5
Air Conditioning												
ACMS	Air Conditioning - Split System up to 20kw	PC	10.00	10.00	3,583		283	3,300	358	358	358	358
Floor Finishes												
FFCA	Carpet Floor Coverings	PC	10.00	10.00	2,458		194	2,264	246	246	246	246
FFTF	Timber Floating Floor System	PC	15.00	6.67	8,980		472	8,508	599	599	599	599
Internal Fitments and Furnishings												
FUBT	Bathroom Accessories, freestanding	PC	5.00	20.00	1,229		194	1,035	246	246	246	246
FUFR	Furniture - Freestanding	PC	13.33	7.50	4,537		269	4,269	340	340	340	340
Kitchen Equipment												
KECT	Cooktop	PC	12.00	8.33	1,040		68	971	87	87	87	87
KEOV	Oven	PC	12.00	8.33	1,550		102	1,448	129	129	129	129
Water Supply												
WSHG	Hot Water Unit - Gas	PC	12.00	8.33	3,205		211	2,994	267	267	267	267
Total Immediate Writeoff Items less than \$300												
IFUMR	Mirrors - Freestanding	PC	1.00	100.00	293		293	-	-	-	-	-
IGDGB	Garbage Bins	PC	1.00	100.00	265		265	-	-	-	-	-
Total					27,139		2,350	24,789	2,272	2,272	2,272	2,272

10 LOW VALUE POOL

						OV as at 15-Sep-2016	First Year 15-Sep-2016 to 30-Jun-2017	C.W.D.V 30-Jun-2017				
Code	Assets	Method	Effective Life	Rate(%)	Opening Value		Year 1 (288 Days)	Closing Value	Year 2	Year 3	Year 4	Year 5
Doors and Screens												
DSME	Door Closer - Surface Mounted	LVP	10.00	37.50	340		64	276	104	65	41	25
Light & Power												
LPLF	Fittings (Excluding hardwired)	LVP	5.00	37.50	1,815		340	1,475	553	346	216	135
LPEF	Bathroom Exhaust Fans	LVP	10.00	37.50	529		99	430	161	101	63	39
Outdoor Furniture & Equipment												
OFFR	Furniture - Freestanding	LVP	5.00	37.50	463		87	376	141	88	55	34
Ventilation												
VEEF	Ventilation Fans	LVP	20.00	37.50	662		124	538	202	126	79	49
KEER	Rangehood	LVP	12.00	37.50	728		136	591	222	139	87	54
Windows												
WWBR	Window Blinds Internal	LVP	10.00	37.50	2,836		532	2,304	864	540	338	211
Total					7,373		1,382	5,991	2,247	1,404	878	548

The Low Value Pool Items are depreciated at 18.75% based on their opening value in the first year, and 37.5% each subsequent year on a diminishing basis.

11 CAPITAL WORKS (DIV 43)

							Opening Value as at 15-Sep-2016	First Year 15-Sep-2016 to 30-Jun-2017	C.W.D.V 30-Jun-2017				
Code	Assets	Completion Date	Original Cost	Rate(%)	Annual Claim	Opening Value (\$)	Year 1 (288 Days)	Closing Value	Year 2	Year 3	Year 4	Year 5	
Division 43 - Capital Works													
BZ 1	Div 43 - Capital Works - Original Unit	1-Aug-16	125,369	2.50%	3,134	124,982	2,473	122,509	3,134	3,134	3,134	3,134	
Division 43 - Structural Works													
SZ 1	Div 43 - Structural Works - Driveway & Fencing	1-Aug-16	8,500	2.50%	213	8,474	168	8,306	213	213	213	213	
Total Division 43 Works			133,869		3,347	133,456	2,641	130,815	3,347	3,347	3,347	3,347	

The property is estimated to have been built in August 2016 and therefore does qualify for Div 43 capital works allowances charged at 2.5% annually.

12 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.

CONTACT DETAILS

COMPANY DETAILS	
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