

**Sample only - Two bedroom unit including one carparking space  
69-73 River Street, Richmond**

G-34340

**INDICATIVE DEPRECIATION SCHEDULE**

Trevor Main & Associates Pty Ltd  
May-04

ITEM	DEPRECIATION RATE (% p.a.) (DIMINISHING VALUE) %	TOTAL INSTALLED COST \$	YEAR 1 CLAIM \$	YEAR 2 CLAIM \$	YEAR 3 CLAIM \$	YEAR 4 CLAIM \$	YEAR 5 CLAIM \$	WRITTEN DOWN VALUE AFTER YEAR 5 \$
<b>DIMINISHING VALUE METHOD</b>								
ED Auto door operator	7.50%	\$ 8.79	\$ 0.66	\$ 0.61	\$ 0.56	\$ 0.52	\$ 0.48	\$ 5.95
FF Carpet	15.00%	\$ 1,837.15	\$ 275.57	\$ 234.24	\$ 199.10	\$ 169.24	\$ 143.85	\$ 815.15
FT Overhead kitchen cupboards	10.00%	\$ 1,028.50	\$ 102.85	\$ 92.56	\$ 83.31	\$ 74.98	\$ 67.48	\$ 607.32
FT Furniture and Fittings	11.25%	\$ 2,056.99	\$ 231.41	\$ 205.38	\$ 182.27	\$ 161.77	\$ 143.57	\$ 1,132.59
FT Bathroom Fittings	10.00%	\$ 2,045.24	\$ 204.52	\$ 184.07	\$ 165.66	\$ 149.10	\$ 134.19	\$ 1,207.69
FT Letterbox	3.75%	\$ 117.54	\$ 4.41	\$ 4.24	\$ 4.08	\$ 3.93	\$ 3.78	\$ 97.10
SE Cooktop, Oven, Rangehood	7.50%	\$ 1,985.29	\$ 148.90	\$ 137.73	\$ 127.40	\$ 117.84	\$ 109.01	\$ 1,344.41
SE Dishwasher	22.50%	\$ 940.34	\$ 211.58	\$ 163.97	\$ 127.08	\$ 98.49	\$ 76.33	\$ 262.90
WS Hot water installation	7.50%	\$ 940.34	\$ 70.53	\$ 65.24	\$ 60.34	\$ 55.82	\$ 51.63	\$ 636.79
PD Sewer pump	10.00%	\$ 26.37	\$ 2.64	\$ 2.37	\$ 2.14	\$ 1.92	\$ 1.73	\$ 15.57
SH Heating units	15.00%	\$ 587.71	\$ 88.16	\$ 74.93	\$ 63.69	\$ 54.14	\$ 46.02	\$ 260.77
VE Ventilating plant	10.00%	\$ 881.57	\$ 88.16	\$ 79.34	\$ 71.41	\$ 64.27	\$ 57.84	\$ 520.56
AC Air conditioning - room units	15.00%	\$ 9,991.10	\$ 1,498.67	\$ 1,273.87	\$ 1,082.79	\$ 920.37	\$ 782.31	\$ 4,433.11
FP Smoke/Fire detectors	7.50%	\$ 405.50	\$ 30.41	\$ 28.13	\$ 26.02	\$ 24.07	\$ 22.27	\$ 274.60
FP Sprinkler system	7.50%	\$ 1,577.46	\$ 118.31	\$ 109.44	\$ 101.23	\$ 93.64	\$ 86.61	\$ 1,068.23
LP Light fittings	7.50%	\$ 2,233.31	\$ 167.50	\$ 154.94	\$ 143.32	\$ 132.57	\$ 122.62	\$ 1,512.37
LP Switchboard	7.50%	\$ 1,141.42	\$ 85.61	\$ 79.19	\$ 73.25	\$ 67.75	\$ 62.67	\$ 772.96
LP Burglar Alarm	22.50%	\$ 705.25	\$ 158.68	\$ 122.98	\$ 95.31	\$ 73.86	\$ 57.24	\$ 197.17
CM Intercom system	15.00%	\$ 881.57	\$ 132.24	\$ 112.40	\$ 95.54	\$ 81.21	\$ 69.03	\$ 391.16
TS Lifts	9.00%	\$ 4,130.84	\$ 371.78	\$ 338.32	\$ 307.87	\$ 280.16	\$ 254.95	\$ 2,577.77
XL Pool Equipment	11.25%	\$ 175.78	\$ 19.78	\$ 17.55	\$ 15.58	\$ 13.82	\$ 12.27	\$ 96.78
		\$ 33,698.06	\$ 4,012.34	\$ 3,481.49	\$ 3,027.94	\$ 2,639.46	\$ 2,305.88	\$ 18,230.95
<b>STRAIGHT LINE METHOD</b>								
- Building Allowance (until year 40)	2.50%	\$ 222,280.99	\$ 5,557.02	\$ 5,557.02	\$ 5,557.02	\$ 5,557.02	\$ 5,557.02	\$ 194,495.86
<b>TOTAL VALUE</b>		\$ 255,979.05						
<b>TOTAL ANNUAL CLAIM</b>			\$ 9,569.37	\$ 9,038.52	\$ 8,584.97	\$ 8,196.48	\$ 7,862.90	\$ 212,726.81
<b>TOTAL CLAIM FOR FIRST 5 YEARS</b>		\$ 43,252.24						

- Rates are based upon diminishing Value Rates of Depreciation contained in Section 42 - 160(3) of the Income Tax Assessment Act 1997 for Plant and Equipment acquired after 21 September 1999 or in TR 2000/18.
- This is an indicative schedule and should not be used for taxation claim.

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May-04

**INDICATIVE DEPRECIATION SCHEDULE**

ITEM	DEPRECIATION RATE (% p.a.) (DIMINISHING VALUE) %	TOTAL INSTALLED COST \$	YEAR 1 CLAIM \$	YEAR 2 CLAIM \$	YEAR 3 CLAIM \$	YEAR 4 CLAIM \$	YEAR 5 CLAIM \$	WRITTEN DOWN VALUE AFTER YEAR 5 \$
<b>DIMINISHING VALUE METHOD</b>								
ED Auto door operator	7.50%	\$ 12.01	\$ 0.90	\$ 0.83	\$ 0.77	\$ 0.71	\$ 0.66	\$ 8.13
FF Carpet	15.00%	\$ 2,510.17	\$ 376.53	\$ 320.05	\$ 272.04	\$ 231.23	\$ 196.55	\$ 1,113.78
FT Overhead kitchen cupboards	10.00%	\$ 822.80	\$ 82.28	\$ 74.05	\$ 66.65	\$ 59.98	\$ 53.98	\$ 485.85
FT Furniture and Fittings	11.25%	\$ 2,262.69	\$ 254.55	\$ 225.92	\$ 200.50	\$ 177.94	\$ 157.93	\$ 1,245.85
FT Bathroom Fittings	10.00%	\$ 2,045.24	\$ 204.52	\$ 184.07	\$ 165.66	\$ 149.10	\$ 134.19	\$ 1,207.69
FT Letterbox	3.75%	\$ 117.54	\$ 4.41	\$ 4.24	\$ 4.08	\$ 3.93	\$ 3.78	\$ 97.10
SE Cooktop, Oven, Rangehood	7.50%	\$ 1,985.29	\$ 148.90	\$ 137.73	\$ 127.40	\$ 117.84	\$ 109.01	\$ 1,344.41
SE Dishwasher	22.50%	\$ 940.34	\$ 211.58	\$ 163.97	\$ 127.08	\$ 98.49	\$ 76.33	\$ 262.90
WS Hot water installation	7.50%	\$ 940.34	\$ 70.53	\$ 65.24	\$ 60.34	\$ 55.82	\$ 51.63	\$ 636.79
PD Sewer pump	10.00%	\$ 36.03	\$ 3.60	\$ 3.24	\$ 2.92	\$ 2.63	\$ 2.36	\$ 21.27
SH Heating units	15.00%	\$ 587.71	\$ 88.16	\$ 74.93	\$ 63.69	\$ 54.14	\$ 46.02	\$ 260.77
VE Ventilating plant	10.00%	\$ 1,175.42	\$ 117.54	\$ 105.79	\$ 95.21	\$ 85.69	\$ 77.12	\$ 694.08
AC Air conditioning - room units	15.00%	\$ 11,754.24	\$ 1,763.14	\$ 1,498.67	\$ 1,273.87	\$ 1,082.79	\$ 920.37	\$ 5,215.42
FP Smoke/Fire detectors	7.50%	\$ 554.05	\$ 41.55	\$ 38.44	\$ 35.55	\$ 32.89	\$ 30.42	\$ 375.20
FP Sprinkler system	7.50%	\$ 2,155.33	\$ 161.65	\$ 149.53	\$ 138.31	\$ 127.94	\$ 118.34	\$ 1,459.56
LP Light fittings	7.50%	\$ 4,113.98	\$ 308.55	\$ 285.41	\$ 264.00	\$ 244.20	\$ 225.89	\$ 2,785.94
LP Switchboard	7.50%	\$ 1,344.26	\$ 100.82	\$ 93.26	\$ 86.26	\$ 79.79	\$ 73.81	\$ 910.32
LP Burglar Alarm	22.50%	\$ 705.25	\$ 158.68	\$ 122.98	\$ 95.31	\$ 73.86	\$ 57.24	\$ 197.17
CM Intercom system	15.00%	\$ 881.57	\$ 132.24	\$ 112.40	\$ 95.54	\$ 81.21	\$ 69.03	\$ 391.16
TS Lifts	9.00%	\$ 5,644.12	\$ 507.97	\$ 462.26	\$ 420.65	\$ 382.79	\$ 348.34	\$ 3,522.11
XL Pool Equipment	11.25%	\$ 240.18	\$ 27.02	\$ 23.98	\$ 21.28	\$ 18.89	\$ 16.76	\$ 132.24
		\$ 40,828.58	\$ 4,765.11	\$ 4,146.97	\$ 3,617.13	\$ 3,161.87	\$ 2,769.76	\$ 22,367.73
<b>STRAIGHT LINE METHOD</b>								
- Building Allowance (until year 40)	2.50%	\$ 308,924.97	\$ 7,723.12	\$ 7,723.12	\$ 7,723.12	\$ 7,723.12	\$ 7,723.12	\$ 270,309.35
<b>TOTAL VALUE</b>		\$ 349,753.55						
<b>TOTAL ANNUAL CLAIM</b>			\$ 12,488.24	\$ 11,870.10	\$ 11,340.25	\$ 10,884.99	\$ 10,492.88	\$ 292,677.08
<b>TOTAL CLAIM FOR FIRST 5 YEARS</b>		\$ 57,076.47						

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