

DEPRECIATION BASED ON THE DIMINISHING METHOD

Description of Asset to be Depreciated	Effective Life TR2015/2	Value as at 11th May 2015	Depreciation					
			Year 1 2015	Year 2 2016	Year 3 2017	Year 4 2018	Year 5 2019	
Total Construction Expenditure		\$213,300						
<b>Floor finishes</b>								
Carpet flooring	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$118	\$845	\$732	\$5	\$550	\$550
<b>White goods/ appliances</b>								
Oven unit	12	\$1,104	\$25		\$150	\$125	\$104	\$104
Cook top	2.67	\$792	\$20		\$181	\$125	\$71	\$71
Rangehood	2.67	\$480	\$12		\$110	\$43	\$43	\$43
Dishwasher	2.67	\$900	\$3		\$206	\$129	\$80	\$80
<b>Services</b>								
Exhaust fans	2.67			\$219	\$137	\$86	\$54	\$54
Rain water tank				\$0	\$0	\$0	\$0	\$0
Smoke alarms				\$184	\$115	\$72	\$45	\$45
Security alarm				\$0	\$0	\$0	\$0	\$0
Automatic garage door motor				\$146	\$92	\$57	\$36	\$36
Intercom system				\$0	\$0	\$0	\$0	\$0
Room airconditioning provis	2.67			\$1,168	\$934	\$747	\$598	\$598
Packaged airconditioning ut	10			\$0	\$0	\$0	\$0	\$0
Solar hot water service	1	\$4,050	\$74	\$531	\$460	\$399	\$345	\$345
<b>Miscellaneous items</b>								
Window coverings - Blinds	10	\$2,000	\$55	\$390	\$312	\$249	\$199	\$199
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$55	\$345	\$0	\$0	\$0	\$0
Provision of depreciation		\$23,680	\$586	\$4,802	\$3,429	\$2,681	\$2,125	\$2,125
Building Investment- post 15/9/87*	2.5	\$189,620	\$649	\$4,741	\$4,741	\$4,741	\$4,741	\$4,741
<b>Total Claim</b>			<b>\$1,235</b>	<b>\$9,543</b>	<b>\$8,170</b>	<b>\$7,422</b>	<b>\$6,866</b>	<b>\$6,866</b>

(\* ) 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 TR2015/2	Depreciation					Value as at End of Period
		Year 6 2020	Year 7 2021	Year 8 2022	Year 9 2023	Year 10 2024	
<b>Total Construction Expenditure</b>							
<b>Floor finishes</b>							
Carpet flooring	10	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$477	\$413	\$358	\$310	\$259	\$1,743
<b>White goods/ appliances</b>							
Oven unit	12	\$87	\$73	\$60	\$50	\$42	\$208
Cook top	2.67	\$45	\$28	\$16	\$11	\$7	\$10
Rangehood	2.67	\$27	\$16	\$9	\$7	\$6	\$6
Dishwasher	2.67	\$50	\$32	\$19	\$12	\$8	\$11
<b>Services</b>							
Exhaust fans	2.67	\$13	\$8	\$5	\$3	\$2	\$8
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms	7	\$11	\$7	\$4	\$3	\$2	\$6
Security alarm	7	\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor	7	\$9	\$6	\$3	\$2	\$1	\$5
Intercom system	2.67	\$14	\$9	\$5	\$3	\$2	\$5
Room airconditioning pro	10	\$383	\$306	\$245	\$196	\$149	\$781
Packaged airconditioning	10	\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service	10	\$299	\$259	\$225	\$195	\$169	\$1,094
<b>Miscellaneous items</b>							
Window coverings - Blinds	10	\$160	\$128	\$102	\$82	\$65	\$258
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$0	\$0	\$0	\$0	\$0	\$0
<b>Provision of depreciation</b>							
Building Investment- post 15/9/87*	2.5	\$1,708	\$1,385	\$1,131	\$933	\$772	\$4,741
<b>Total Claim</b>		<b>\$6,449</b>	<b>\$6,126</b>	<b>\$5,872</b>	<b>\$5,674</b>	<b>\$5,513</b>	



DEPRECIATION BASED ON THE PRIME COST METHOD

Description of Asset to be Depreciated	Effective Life TR2015/2	Value as at 11th May 2015	Depreciation					
			Year 1 2015	Year 2 2016	Year 3 2017	Year 4 2018	Year 5 2019	
Total Construction Expenditure		\$213,300						
<b>Floor finishes</b>								
Carpet flooring	10	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$6,450	\$59	\$430	\$430	\$0	\$0	\$430
<b>White goods/ appliances</b>								
Oven unit	12	\$1,104	\$13		\$92	\$92	\$92	\$92
Cook top	12	\$792	\$9		\$66	\$66	\$66	\$66
Rangehood	12	\$480	\$5		\$40	\$40	\$40	\$40
Dishwasher	10	\$900	\$2		\$90	\$90	\$90	\$90
<b>Services</b>								
Exhaust fans	10			\$60	\$60	\$60	\$60	\$60
Rain water tank				\$0	\$0	\$0	\$0	\$0
Smoke alarms			\$1	\$84	\$84	\$84	\$84	\$84
Security alarm			\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor			\$5	\$40	\$40	\$40	\$40	\$40
Intercom system	10		\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning provis	10		\$82	\$600	\$600	\$600	\$600	\$600
Packaged airconditioning ur	15		\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service		\$4,050	\$37	\$117	\$117	\$117	\$117	\$117
<b>Miscellaneous items</b>								
Window coverings - Blinds		\$2,000	\$27	\$200	\$200	\$200	\$200	\$200
Window coverings - Curtains	6	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Low Cost Value Items	1	\$400	\$55	\$345	\$0	\$0	\$0	\$0
Provision of depreciation		\$23,680	\$325	\$2,164	\$1,819	\$1,819	\$1,819	\$1,819
Building Investment- post 15/9/87*	2.5	\$189,620	\$649	\$4,741	\$4,741	\$4,741	\$4,741	\$4,741
<b>Total Claim</b>			<b>\$974</b>	<b>\$6,905</b>	<b>\$6,560</b>	<b>\$6,560</b>	<b>\$6,560</b>	<b>\$6,560</b>

(\*) 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 TR2015/2	Depreciation					Value as at End of Period
		Year 6 2020	Year 7 2021	Year 8 2022	Year 9 2023	Year 10 2024	
<b>Total Construction Expenditure</b>							
<b>Floor finishes</b>							
Carpet flooring	10	\$0	\$0	\$0	\$0	\$0	\$0
Floating timber floor	15	\$430	\$430	\$430	\$430	\$0	\$2,521
<b>White goods/ appliances</b>							
Oven unit	12	\$92	\$92	\$92	\$92	\$92	\$263
Cook top	12	\$66	\$66	\$66	\$66	\$66	\$189
Rangehood	12	\$40	\$40	\$40	\$40	\$40	\$115
Dishwasher	10	\$90	\$90	\$90	\$90	\$90	\$78
<b>Services</b>							
Exhaust fans	10	\$60	\$60	\$60	\$60	\$60	\$52
Rain water tank	15	\$0	\$0	\$0	\$0	\$0	\$0
Smoke alarms	10	\$72	\$72	\$72	\$72	\$72	\$0
Security alarm	10	\$0	\$0	\$0	\$0	\$0	\$0
Automatic garage door motor	10	\$40	\$40	\$40	\$40	\$40	\$35
Intercom system	10	\$0	\$0	\$0	\$0	\$0	\$0
Room airconditioning prov	10	\$600	\$600	\$600	\$600	\$600	\$518
Packaged airconditioning	10	\$0	\$0	\$0	\$0	\$0	\$0
Solar hot water service	10	\$117	\$117	\$117	\$117	\$117	\$2,960
<b>Miscellaneous items</b>							
Window coverings - Blinds	10	\$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		\$1,819	\$1,807	\$1,735	\$1,735	\$1,735	
Building Investment- post 15/9/87*	2.5	\$4,741	\$4,741	\$4,741	\$4,741	\$4,741	
<b>Total Claim</b>		<b>\$6,560</b>	<b>\$6,548</b>	<b>\$6,476</b>	<b>\$6,476</b>	<b>\$6,476</b>	<b>\$6,476</b>

