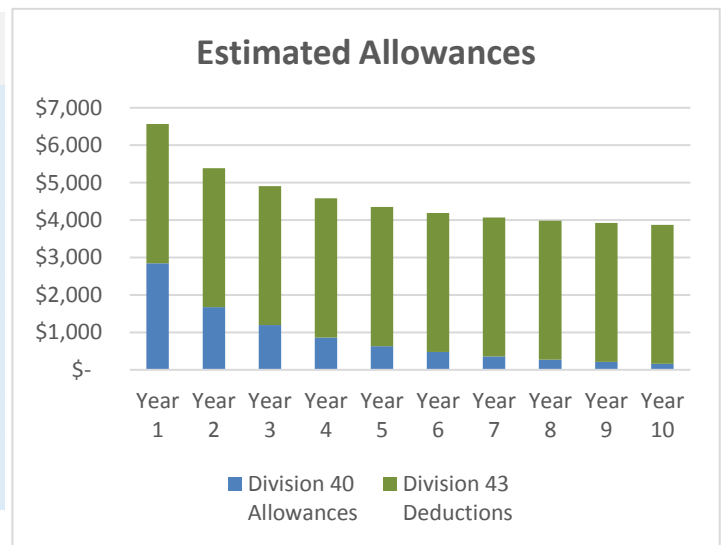


## TAXATION DEPRECIATION ESTIMATE

### 38 Gawthorn Drive Pimpama Type D7 3 Bed Townhouse

#### Indication of capital allowances deductions:

Year	Division 40 Allowances	Division 43 Deductions	Annual Totals
Year 1	\$ 3,518	\$ 1,645	\$ 5,163
Year 2	\$ 1,646	\$ 6,599	\$ 8,245
Year 3	\$ 1,101	\$ 6,599	\$ 7,700
Year 4	\$ 746	\$ 6,599	\$ 7,345
Year 5	\$ 512	\$ 6,599	\$ 7,111
Year 6	\$ 357	\$ 6,599	\$ 6,956
Year 7	\$ 253	\$ 6,599	\$ 6,852
Year 8	\$ 182	\$ 6,599	\$ 6,781
Year 9	\$ 132	\$ 6,599	\$ 6,731
Year 10	\$ 98	\$ 6,599	\$ 6,697
Year 11+	\$ 325	\$ 202,938	\$ 203,263
<b>TOTAL</b>	<b>\$ 8,870</b>	<b>\$ 263,974</b>	<b>\$ 272,844</b>



#### Basis of estimated allowances:

- The purpose of this report is to provide a broad independent indication of capital allowances and capital works deductions available to the purchaser. This report is for marketing purposes only.
- The allowances provided are based on our interpretation of Divisions 40 and 43 of the Income Tax Assessment Act 1997 (ITAA 1997), tax cases and tax rulings. This report is for marketing purposes only and Allowances are subject to change.
- These figures are to be used for marketing purposes only and cannot be used for tax return purposes. The costs for Division 40, Depreciating Assets and Division 43, Capital Works are subject to change as the building is still under construction.**
- GMP Management have used the total project cost to assess the values of depreciating assets and Capital Works (Building Works). It represents the 'Opening Adjustable Value' used for calculating Capital Allowance deductions for the subject property.
- Benchtops, cupboards, vanity units, balustrades, windows, doors and tiling are included in the Total Project Cost.
- 'Low value pooling' of depreciating assets less than \$1,000 each have been excluded in the calculation of the estimated Capital Allowance deductions.
- GST is excluded from the above Capital Allowance deductions.
- GMP Management does not accept any liability which may result from any other person

#### GOLD COAST

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BSA Licence 113 1534

#### ALL CORRESPONDENCE

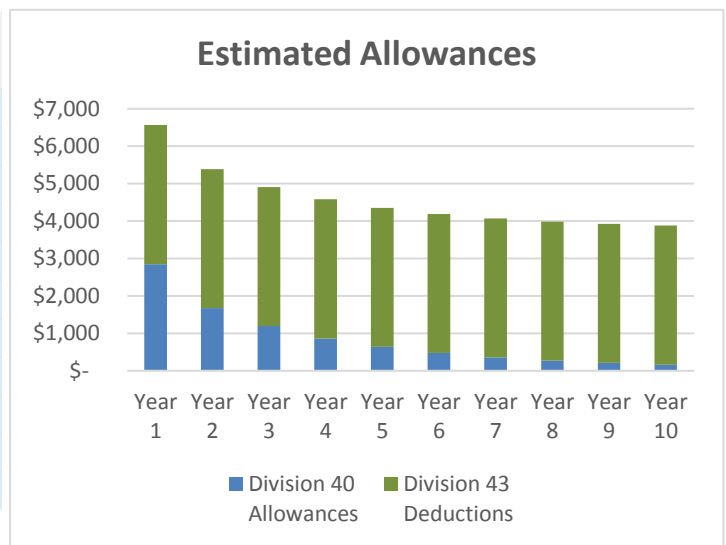
PO Box 10848  
Southport BC Q 4215  
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ABN: 56 010 928 579

## TAXATION DEPRECIATION ESTIMATE

### 38 Gawthorn Drive Pimpama Type D8 4 Bed Townhouse

#### Indication of capital allowances deductions:

Year	Division 40 Allowances	Division 43 Deductions	Annual Totals
Year 1	\$ 3,900	\$ 1,664	\$ 5,564
Year 2	\$ 1,673	\$ 6,674	\$ 8,347
Year 3	\$ 1,122	\$ 6,674	\$ 7,796
Year 4	\$ 763	\$ 6,674	\$ 7,437
Year 5	\$ 526	\$ 6,674	\$ 7,200
Year 6	\$ 368	\$ 6,674	\$ 7,042
Year 7	\$ 262	\$ 6,674	\$ 6,936
Year 8	\$ 189	\$ 6,674	\$ 6,863
Year 9	\$ 138	\$ 6,674	\$ 6,812
Year 10	\$ 102	\$ 6,674	\$ 6,776
Year 11+	\$ 342	\$ 205,227	\$ 205,569
<b>TOTAL</b>	<b>\$ 9,385</b>	<b>\$ 266,957</b>	<b>\$ 276,342</b>



#### Basis of estimated allowances:

1. The purpose of this report is to provide a broad independent indication of capital allowances and capital works deductions available to the purchaser. This report is for marketing purposes only.
2. The allowances provided are based on our interpretation of Divisions 40 and 43 of the Income Tax Assessment Act 1997 (ITAA 1997), tax cases and tax rulings. This report is for marketing purposes only and Allowances are subject to change.
3. **These figures are to be used for marketing purposes only and cannot be used for tax return purposes. The costs for Division 40, Depreciating Assets and Division 43, Capital Works are subject to change as the building is still under construction.**
4. GMP Management have used the total project cost to assess the values of depreciating assets and Capital Works (Building Works). It represents the 'Opening Adjustable Value' used for calculating Capital Allowance deductions for the subject property.
5. Benchtops, cupboards, vanity units, balustrades, windows, doors and tiling are included in the Total Project Cost.
6. 'Low value pooling' of depreciating assets less than \$1,000 each have been excluded in the calculation of the estimated Capital Allowance deductions.
7. GST is excluded from the above Capital Allowance deductions.
8. GMP Management does not accept any liability which may result from any other person

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