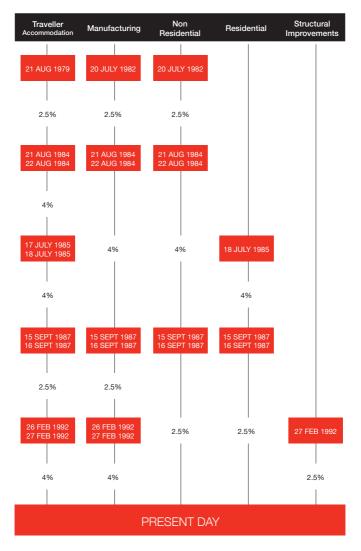


## **DIVISION 43 - Capital Allowances**

Deductions for Division 43 expenditure may be available during the year properties are leased or available for lease. The amount is based on the actual or estimated original construction cost and the rate is based on the following relevant dates:



**Precision Expertise Passion**