



**5 Improvements or assets purchases (new driveway, hot water system, air conditioner etc)**

<i>Description of improvement or asset purchase</i>	<i>Date</i>	<i>Amount</i>

**6 Other expenses (not listed above)**

<i>Description</i>	<i>Amount</i>

***Tax Tips:***

**Capital costs** are not claimable on your tax return. Instead these costs are taken into account when calculating the capital gain or capital loss on the disposal of your rental property.

**Borrowing Costs**

The following expenses are classified as borrowing costs and are claimable over a maximum 5 year period. Examples of borrowing costs include: stamp duty on mortgage, loan application fees, lenders mortgage insurance valuation fees.

Please include details below for any borrowing costs.
