



What is included in a Koste Tax Depreciation Schedule?

- ✓ Full property review (Incl. common areas)
- ✓ Comprehensive report
- ✓ Detailed schedule of both Depreciation methods
- ✓ Quick turnaround times
- ✓ We guarantee 2x our fee back in the 1st full year
- ✓ 100% of our fee is tax deductible
- ✓ Maximised depreciation claims

Reports completed by Chartered Quantity Surveyors

Building Type	Tax Depreciation		Annual Tax Saving*
	Year 1	Year 1-5	
Houses - Small	\$9,500	\$37,000	\$3,515
Houses - Large	\$14,500	\$56,500	\$5,365
Houses - Architectural	\$18,500	\$72,000	\$6,845
Town Houses	\$10,000	\$39,000	\$3,700
Units - Low Rise	\$13,000	\$50,000	\$4,810
Units - High Rise	\$15,000	\$58,500	\$5,550

*Based on a Tax Rate of 37%

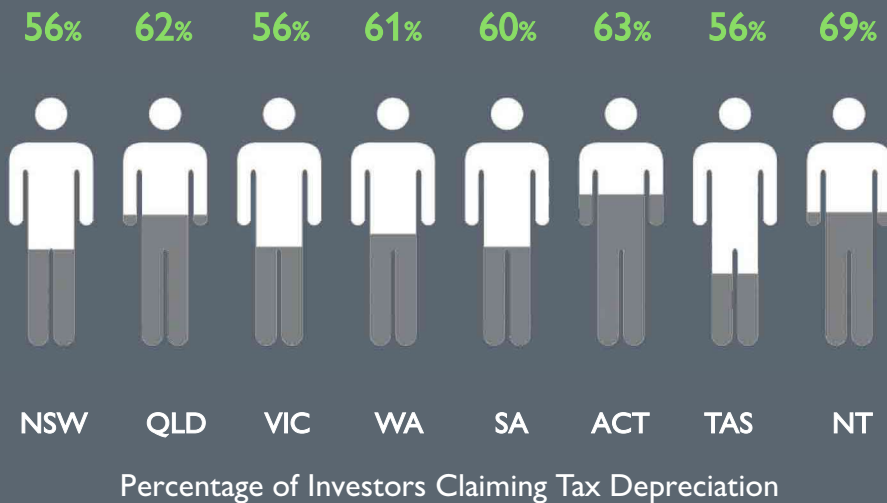
All figures are estimated only.

What is Tax Depreciation?

As a property investor, you are entitled to claim Tax Depreciation on all income producing assets under the Income Tax Act (ITAA 1997).

These assets which include buildings and fixtures will deteriorate over time and will therefore decline in value.

“ We guarantee 2x our fee back in first full year deductions ”



BETWEEN 2017-2018

(The latest ATO statistics available)

There are 10.5 million dwellings in Australia with a total value of \$7.1 trillion.

Over the same period, ATO statistics show there are 2,207,905 property investors in Australia and this means around 20% of Australian households hold an investment property. Among 3 millions rental property in Australia, there are only 2 million investment properties have claim depreciation.

The Statistics

2.2m

INVESTORS

Total number of residential property investors throughout Australia

3.6b

ANNUAL LOSSES

Total losses made on Australian residential properties annually

45.8b

RENTAL INCOME

Total rental income declared to the ATO annually

6.7b

DEPRECIATION CLAIMED

Tax Depreciation entitlements claimed annually by investors

10b

POTENTIAL DEPRECIATION

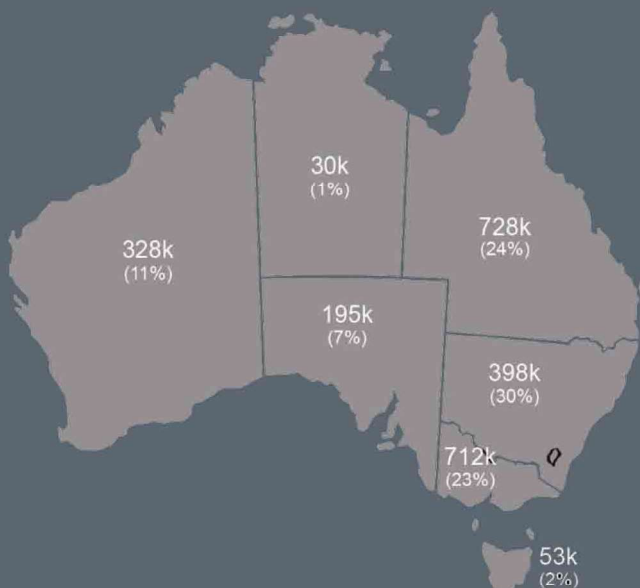
Identified Tax Depreciation entitlements available on residential properties annually

41%

CLAIM DEPRECIATION

A fraction of Australian investors are aware of Tax Depreciation entitlements

Where are the Investors?



Interesting Facts of Residential Investors

Just 41% of investors claim average Tax Depreciation entitlements of just \$3k annually. \$ billions are being left unclaimed annually.

Australia has a population of 24 million, of this 16 million are over the age of 18 and could purchase an investment property. The statistics provided by the ATO currently show that 19% of this population have an investment property.

Koste achieves average Tax Depreciation Entitlements of \$8,000 in the first year alone. If every property investor maximised these entitlements, we estimate annual income tax savings of \$22 billion.