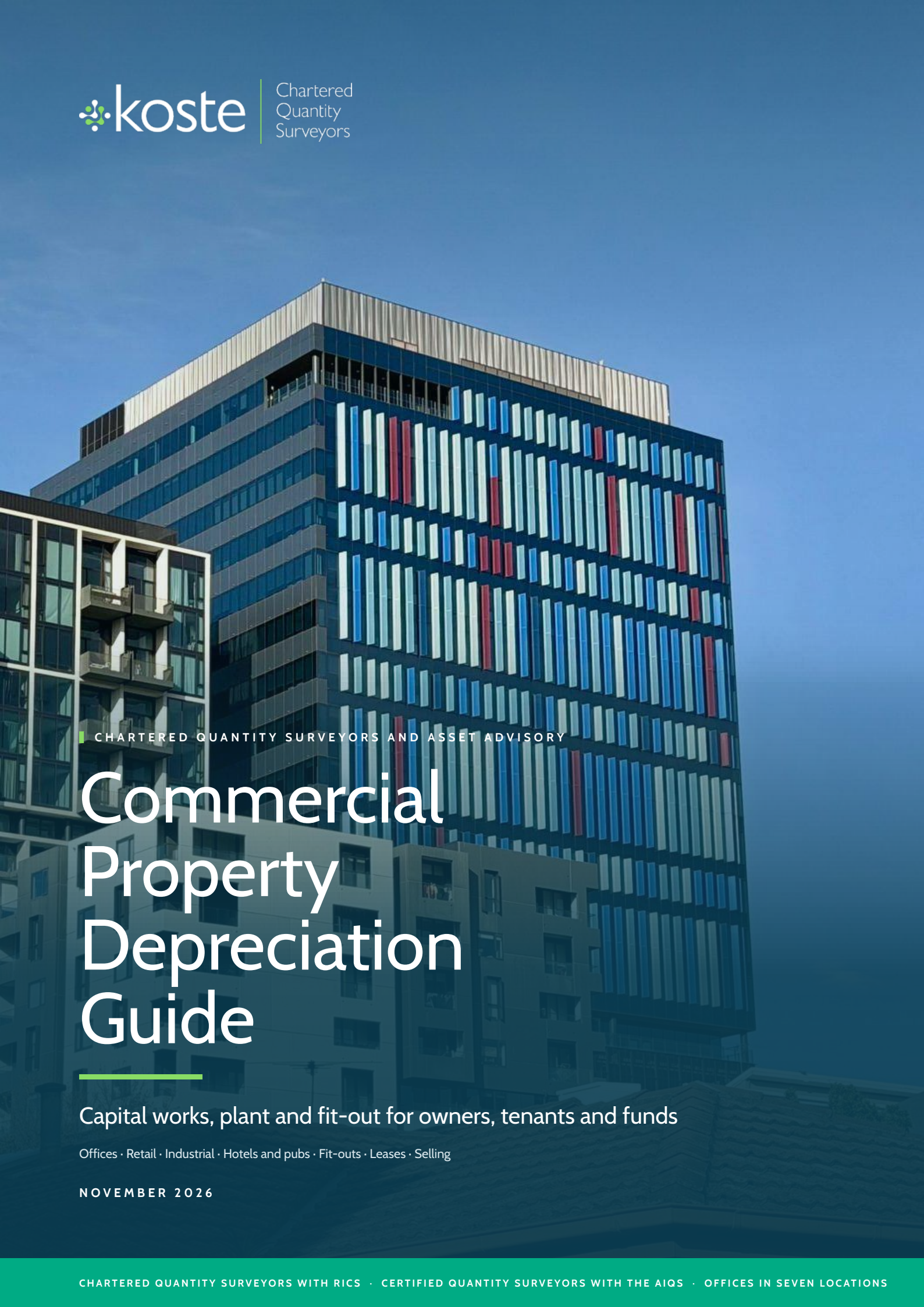
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CHARTERED QUANTITY SURVEYORS AND ASSET ADVISORY

Commercial Property Depreciation Guide

Capital works, plant and fit-out for owners, tenants and funds

Offices · Retail · Industrial · Hotels and pubs · Fit-outs · Leases · Selling

NOVEMBER 2026

ABOUT THIS GUIDE

Before you start

This guide is for owners, owner-occupiers, tenants, funds and their advisers who hold commercial property in Australia. It explains how commercial tax depreciation is structured, what each type of property tends to involve, and which events change what can be claimed.

HOW TO USE IT

- Read chapters 1 to 3 first. They set out the two categories and the dates that decide the capital works rate.
- Go to chapters 4 to 6 for your property type, and chapters 7 and 8 if a tenant or a fit-out is involved.
- Chapters 9 and 10 cover renovations, scrapping, selling and buying.

THINGS TO KNOW

- Your registered tax agent or accountant decides what goes in your return. A depreciation report is evidence for them to work from.
- Nothing in this guide promises a deduction, a saving or that the ATO will accept a claim. What is claimable depends on your facts, and the ATO decides what is allowed.
- Tax law is described as at 15 November 2026. Check the current position with your tax adviser before you act.

Reviewed by: Mark Kilroy MRICS, Chartered Quantity Surveyor | **Last reviewed:** [SIGNOFF-DATE]

General information only, not tax, financial or legal advice. It does not take your circumstances into account. Speak to your tax adviser.

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WORDS YOU WILL SEE

Capital works
The building structure and fixed improvements, claimed as a percentage of the construction cost (Division 43).

Plant and equipment
Items that wear out or become obsolete, each depreciated over its effective life (Division 40).

Holder
The party who can claim an item. Where a tenant has a right to remove an item, the tenant is generally the holder.

Balancing adjustment
The result when you stop holding an item. It may be a deduction or an amount of income.

CHAPTER 01

What commercial tax depreciation is

A commercial property is a building, a set of items inside it, and sometimes a tenant's fit-out

THE QUESTION IT ANSWERS What may be claimed for the wear and tear on this commercial property, and by whom?

Commercial tax depreciation is the set of tax deductions that may be available for the wear and tear of a commercial building and the equipment and fit-out inside it. It applies to property used to earn income, such as an office you lease out, a shop you operate from, or a warehouse your business owns.

The deductions are not a single item. A commercial building is made up of the structure, the plant and equipment fixed to or inside it, and sometimes a tenant's fit-out. Each part is treated differently, and a quantity surveyor's report separates them so your accountant has the detail they need.

THE TWO CATEGORIES

DIVISION 43
Capital works

WHAT IT IS
The building structure and fixed improvements, such as walls, floors, roof and car parks.

HOW IT IS CLAIMED
A set percentage of the construction cost each year. The usual rate is 2.5% a year over 40 years. Some uses can be 4% over 25 years.

EVIDENCE
Actual construction cost, or an estimate by a quantity surveyor where records are missing.

DIVISION 40
Plant and equipment

WHAT IT IS
Items that wear out or become obsolete, such as carpet, blinds, air conditioning units and some fit-out items.

HOW IT IS CLAIMED
The item's cost is deducted over its effective life, using the diminishing value or prime cost method.

EVIDENCE
Cost or valued cost, plus an effective life for each item.

Division 40 does not apply to capital works that can be claimed under Division 43, so each item sits in one category or the other. Working out which category an item belongs to is much of what a quantity surveyor does on a commercial property.

If the original construction costs are not known, the ATO says you can use an estimate from a quantity surveyor or other appropriately qualified person. A report is not a requirement of the law. It is the usual way to put the evidence together.

CHAPTER 02

Who can claim

A commercial property often has two parties spending money on it. Each can have its own claim, for the part it paid for and holds.

Owners and landlords

An owner of an income-producing commercial building can generally have claims for the building structure and for plant and equipment the owner paid for.

Owner-occupiers

A business that owns the premises it operates from may be able to claim on the building and equipment used to earn its income. Part-private or part-residential use changes the position.

Tenants

A tenant that pays for its own fit-out may have its own claims on what it paid for and holds. The lease matters: who pays, who can remove items and what happens at the end of the lease all affect who can claim.

THE LEASE DECIDES A LOT

The lease sets who pays, who can remove items and what happens at the end. Keep a copy with your depreciation records. Lease incentives, such as rent-free periods and landlord fit-out contributions, have their own tax treatment and are separate from a depreciation report. Take the lease to your accountant.

A DIFFERENCE FROM RESIDENTIAL PROPERTY

The rule that limits claims on second-hand plant and equipment (section 40-27) applies to assets used in residential premises to provide residential accommodation. It does not apply to plant in a shop, office, warehouse or other commercial building.

It can apply to the residential part of a mixed-use building, and it does not apply to some owners, such as companies. Check your position with your tax agent.

Two parties, two claims

- **Owner:** usually claims the building structure. May also hold items it paid for or that became part of the building.
- **Tenant:** may claim fit-out it paid for and holds, such as removable items. It may also claim building works it paid for in its own area, depending on the lease.

HOW THE CLAIMS CHANGE OVER THE LIFE OF A PROPERTY

Buy or build
Work out what the construction cost was, or get an estimate.

Fit-out
Note who paid for each item and who can remove it.

Renovate
New works can start new claims. Repairs are treated differently.

Lease ends
Check who holds items left behind and what the lease says.

Sell
Capital works deductions can reduce the CGT cost base.



CHAPTER 03

Capital works rates and dates

The rate depends on when construction started and how the building is used

For most commercial buildings the capital works rate is **2.5% a year over 40 years**. Some uses, such as qualifying hotels, traveller apartments and industrial buildings, can be **4% a year over 25 years**. The rate is set by the law, the construction dates and the use of the building. It is not a choice.

Building type	Construction started	Rate
Non-residential building (shop, office, warehouse and similar)	Before 20 July 1982	**No deduction for the original construction**
	20 July 1982 to 21 August 1984	**2.5% a year (40 years)**
	22 August 1984 to 15 September 1987	**4% a year (25 years)**
	16 September 1987 onwards	**2.5% a year (40 years)**
Industrial use: wholly or mainly industrial activities	27 February 1992 onwards	**4% a year (25 years)**
Short-term traveller accommodation: at least 10 bedrooms, or at least 10 apartments used for that purpose	22 August 1979 to 21 August 1984	**2.5% a year**
	22 August 1984 to 15 September 1987	**4% a year**
	16 September 1987 to 26 February 1992	**2.5% a year (4% for certain contracts made before 16 September 1987)**
	27 February 1992 onwards	**4% a year**
Structural improvements (car parks, sealed roads, fences and similar)	27 February 1992 onwards	**2.5% a year**

In practice, *the 4% bands that ended in 1987 ran out about 25 years after completion, and the 1982 to 1984 band runs 40 years from completion. Most buildings that still have deductions left for the original structure were started on or after 16 September 1987. Industrial and qualifying hotel buildings started from 27 February 1992 at 4% can still have deductions left. Renovations, extensions and the plant and equipment in an older building can have their own claims, with their own dates.*



CHAPTER 04

Offices, retail and mixed-use property

What each type tends to hold, and what to gather

Every property is different, but these are the types we see most often. Items listed are examples, not a promise that a given item is claimable.

Offices

Base building services such as air conditioning, lifts and fire systems, plus partitions, cabling, joinery, carpet and blinds in tenancies. Strata offices and whole buildings are both common.

Retail

Shopfronts, lighting, shelving, signage, security systems and shop fit-outs. Shopping centre owners and individual tenants can each have a different claim.

Mixed-use and other commercial

Where a building has residential and commercial parts, the report separates them so each part follows its own rules.

OFFICE BUILDINGS

An office building has the same two buckets as other commercial property. What stays constant is the need to know the construction facts and how each part was used.

- **Whole building:** the owner claims on the building and the assets it holds.
- **Single floor or suite:** claims relate to the part owned.
- **Leased to tenants:** the owner claims its items and the tenant claims fit-out it holds.
- **Owner-occupied:** claims depend on use for producing assessable income.

Only the income-producing part counts

Offices are often part leased, part used by the owner and part empty. Deductions follow the use of each part during the year. Only the parts and periods used to produce assessable income count.

Owning one strata suite

Your claim relates to your lot. The strata manager is the first source for construction dates and any later capital works.

WHAT TO GATHER FOR A REPORT

Dates

When construction began and when it was completed.

Cost

Construction cost records, or a note that none exist.

Lease and invoices

They show who paid for what, and who holds the fit-out.

Use in the year

Dates leased, owner-occupied or vacant.

If you are buying an office, settlement is the best time to collect these records. A vendor who could claim capital works for construction begun after 26 February 1992 should give the buyer a capital works notice within 6 months after the income year of the sale.

CHAPTER 05

Industrial and warehouse property

Many owners assume a warehouse or industrial unit gets the higher 4% rate. Sometimes it does, and sometimes it does not. The test is about what is done inside the building, not its shape or name.

Industrial activities?
Is the area used wholly or mainly for industrial activities?

Related use?
Packing, waste, maintenance, or storage within or next to premises where those activities are carried on.

Yes: 4%
For capital works begun from 27 February 1992, over 25 years.

No: 2.5%
The usual rate, over 40 years.

WHAT THE LAW COUNTS AS INDUSTRIAL

The definition is narrower than most people expect. It starts with core activities and then adds activities tied to them. Storage is included only within, or next to, premises where core activities are carried on. A warehouse that only stores and ships goods does not meet the test just by being a warehouse.

TEST THE BUILDING AREA BY AREA

Industrial buildings are often mixed. A quantity surveyor can map the building by area and use, so each part is tested on its own facts. A building can have areas at 4% and areas at 2.5%.

Often looks like it qualifies

- A factory that makes products
- A printing works
- A food canning or bottling plant
- Worker amenities used by those workers

Needs a closer look

- A stand-alone storage or distribution warehouse
- A retail or trade counter area
- General offices
- Food preparation for sale to the public

EQUIPMENT IS SEPARATE

Items such as racking, machinery and process equipment inside the building are claimed separately as depreciating assets over their effective life, by whoever holds them.

BEFORE YOU BUY OR LEASE

What happens inside

Describe the activity in each area. The test turns on use.

Construction dates

The 4% industrial test applies to capital works begun from 27 February 1992. Earlier works follow different tables.

An area plan

A plan showing production, storage, amenities and offices lets each part be tested.

The vendor's notice

Ask for the capital works notice a vendor should give, where capital works could be claimed.



CHAPTER 06

Hotels, motels, pubs, childcare and medical

Where the 4% rate does and does not apply

HOTELS, MOTELS AND PUBS

A hotel, motel or guest house with at least 10 bedrooms, used wholly or mainly to provide short-term accommodation for travellers, can qualify for the 4% capital works rate. So can an apartment building where you own or lease at least 10 apartments for that use. A pub without that accommodation is generally at the 2.5% rate.

Hotel, motel or guest house?
At least 10 bedrooms used wholly or mainly for short-term traveller stays.

▶

Or traveller apartments?
Apartment building where at least 10 apartments are owned or leased for that use.

▶

Yes: 4%
For that part of the building, over 25 years.

▶

No: 2.5%
The usual rate, over 40 years, unless another 4% test applies.

Having a hotel licence is not the test. The law asks about the use of the building, including the bedroom count and whether the stays are for travellers. Food and drink preparation is outside the industrial activities test, so many pubs, restaurants and cafes sit at 2.5%.

Furniture, fittings, kitchens, refrigeration, bar equipment and room fit-outs are assessed separately as plant and equipment, claimed over their effective life by whoever holds them. Venues refurbish often, so keep a dated log of what was removed and when.

Childcare centres

There is no childcare-specific rate. For tax, a childcare centre is a commercial building like any other. The investor-owner usually claims capital works on the building and equipment it owns. The operator claims removable fit-out and equipment it holds. Whether a particular outdoor item is capital works or plant depends on how it is built and fixed.

Medical and allied health

Treatment rooms, fixed joinery, specialised equipment and building services. What counts as plant, and its effective life, depends on how each item is installed and used. A quantity surveyor sorts each item into the right category.

Dates for the traveller accommodation rates are in the table in chapter 3. Ask Koste if you are unsure which test your building meets.

CHAPTER 07

Fit-outs

A tenant can spend a great deal on a fit-out. A claim is only as good as the list of what was installed, so an itemised list at handover is worth having.

Usually claimed as plant and equipment (Division 40)

Examples: carpet, blinds, appliances and air conditioning units. The cost is deducted over each item's effective life. The holder claims, usually the party with the right to remove the item.

May fall under capital works (Division 43)

Examples: items built into the structure that cannot be removed without damaging it, such as partitions, ceilings and shopfronts. A set percentage of the construction cost each year, claimed by the owner, or by a tenant that paid for the works, depending on the lease.

Classification is item by item. The same item can be treated differently depending on how it is installed and used. That is why an itemised list matters.

WHO CAN CLAIM THE FIT-OUT?

The holder of a depreciating asset is the one who can claim it. Where the tenant has a right to remove an item, the tenant is generally the holder. Who paid still matters, but the lease is the document that decides.

The tenant paid

The tenant may claim removable items it holds. Building works it paid for in its own area, such as partitions, ceilings and shopfronts, can be capital works the tenant claims.

The landlord paid

The landlord is more likely to be the holder. Any contribution to the tenant's works needs separate advice.

Both paid

Split the cost by item and keep both parties' invoices. The lease sets who can remove what.

HOW A FIT-OUT CLAIM IS BUILT

1. **List the items**
   Break the fit-out into items, with the cost of each.
2. **Sort them**
   Capital works or plant and equipment, and who holds each.
3. **Set a life**
   Work out the effective life, or use the Commissioner's figure.
4. **Pick a method**
   Diminishing value or prime cost, for each asset.

WHAT TO KEEP FOR YOUR REPORT

The lease | Itemised invoices | Photos at completion | Dates of practical completion and first use | GST position

Ask the builder to itemise: a lump sum fit-out invoice makes sorting harder. Collect records at handover, not years later. If you are registered for GST, input tax credits can change the amounts you claim. Your accountant works this out.

CHAPTER 08

Leases and abandoned assets

What happens to the claims when a lease ends

Shops, offices and warehouses change tenants often, and a departing tenant does not always take its fit-out. Who then has the tax claim on the items left behind is one of the less clear areas of commercial depreciation. This chapter sets out what is clear, flags what is not, and shows the records that make later advice easier.

AT THE END OF A COMMERCIAL LEASE

The tenant usually has to hand the premises back as the lease requires. That can mean removing the fit-out, restoring the space (often called make-good), or leaving some items by agreement. What happens to the tax claims depends on which of these applies.

During the lease	At handover	At exit	After exit
The tenant may claim the fit-out it paid for and holds. Building works it paid for in its own area can be capital works the tenant claims.	Record what stays and what goes, in writing, with dated photos and a list.	Items a tenant no longer holds may be a balancing adjustment event.	The landlord may have a claim on the capital works part of what was left. Get advice before claiming.

WHAT WE CAN SAY

A tenant holds the items it has a right to remove, and a depreciating asset can only be claimed by its holder. Capital works are different from plant and equipment. A tenant that paid for capital works can deduct for them only while it has leased that part of the building continuously since construction was completed, and the owner may deduct for them once there is no longer such a tenant, if the owner's own use of the area qualifies.

> **Items left behind: no rule stated.** *How a landlord treats items a tenant abandons is contested and depends on the facts. Take the lease, the inventory and the photos to a registered tax agent with commercial property experience.*

Tenant: before the lease ends

Read the make-good and removal clauses. At handover, photograph and list what stays and what goes. After exit, tell your accountant: items you no longer hold may be a balancing adjustment event.

Landlord: before the lease ends

Decide whether you want items removed or left. Take a dated inventory with the tenant if possible. After exit, get advice before you claim. Do not assume items left behind are yours to depreciate.

THE RECORD THAT HELPS EVERYONE

- ☑ A handover inventory, signed or acknowledged by both sides, showing who agreed to leave or remove what
- ☑ Dated photos of each area and an itemised list of the fit-out, with makes and locations
- ☑ Quotes and invoices for any make-good work, and the lease clause that required it. The treatment of make-good costs depends on the lease and the nature of the work.

CHAPTER 09

Renovations, repairs and scrapping

A renovation of a commercial building rarely produces one kind of cost. For tax, each job is sorted into a repair, an improvement or an initial repair, and the treatment is different for each.

Repair

Restores something to its earlier condition. Generally deductible in the year it is incurred.

Improvement

Adds something new or makes it better or different. Capital: claimed over time as capital works or a depreciating asset.

Initial repair

Fixing damage that was there when you bought the property. Generally treated as capital, not an immediate deduction.

SORTING TYPICAL JOBS

Job	Likely starting view	Why it depends
Patch a leaking section of roof	**Repair**	Restores the roof to its earlier state.
Replace the whole roof with a different material	**Likely an improvement**	Scope and the nature of the change matter.
Install new partitions	**Capital**	New works, not a restoration.
Strip out old carpet and fit new	**Scrapping plus a new asset**	Removal can be a balancing adjustment event, and the new item is its own asset.

The table shows how common jobs tend to be viewed at the start. The final treatment depends on the facts, so it is for your registered tax agent.

WHAT HAPPENS TO THE OLD ITEMS

Renovations remove things as well as add them. When a depreciating asset is scrapped, sold or stops being used for income, a balancing adjustment event occurs under Division 40, and the result depends on the value at that point. A dated list of what was removed is the evidence.

If part of the building structure is demolished, a balancing deduction for the capital works expenditure not yet deducted for that part may be available under Division 43, reduced by any insurance or salvage receipts.

KEEPING THE PAPERWORK IN ORDER

1. **Scope**
   List each job separately before work starts.
2. **Invoice**
   Ask the builder to itemise repairs, new works and removals.
3. **Record removals**
   Date, item and disposal, for each old asset.
4. **Report**
   A schedule separates new works from the existing building.

CHAPTER 10

Selling, buying and SMSF-owned property

A sale is the point where years of depreciation claims meet capital gains tax. The equipment and the building are treated differently.

DIVISION 40
Plant and equipment

ON SALE
A balancing adjustment event occurs for items you stop holding.

RESULT
A deduction if the item is worth less than its adjustable value, or income if it is worth more.

EVIDENCE
The asset schedule with adjustable values.

DIVISION 43
Capital works

ON SALE
No balancing adjustment on a sale. The deductions pass to the buyer.

RESULT
Deductions you claimed can reduce the CGT cost base.

EVIDENCE
Construction cost records and the vendor's capital works notice.

IF YOU ARE SELLING

1. **Before listing**
   Update the asset schedule and capital works records.
2. **Contract**
   Agree how the price is split between items with your advisers.
3. **Settlement**
   Items you stop holding are a balancing adjustment event.
4. **After sale**
   Give the buyer the capital works notice, if you could claim the capital works, within 6 months after the income year.

IF YOU ARE BUYING

You carry on the capital works claim using the vendor's notice, or an estimate from a quantity surveyor or other independent qualified person where details are missing. Items you acquire are depreciating assets for you, with a cost based on what you paid for each.

> *The price allocated to each item affects both sides of the sale, so agree it with your advisers before signing. If a building is destroyed rather than sold, a balancing deduction can be available for capital works expenditure not yet deducted, reduced by insurance and salvage receipts.*

COMMERCIAL PROPERTY HELD IN A SELF-MANAGED SUPER FUND

The fund claims
The fund is the owner for tax purposes. It can claim capital works on the building and depreciating assets it holds, to the extent the property is used to produce assessable income.

The tenant claims its own fit-out
A business tenant claims fit-out and equipment it holds and uses for a taxable purpose, based on the lease and itemised invoices.

Keep SMSF advice separate
Whether the fund may buy, lease or sell a property, and related-party rules, are for an SMSF specialist and your auditor. A depreciation report is not a valuation or an SMSF review.

Records the fund should keep: the lease, rent records showing rent is paid at market terms, evidence of market value (a qualified independent valuer is one source), and construction and fit-out records.

CHAPTER 11

Smaller assets, when to get a report and how it works

SMALLER ASSETS

Some lower-cost assets can be grouped into a low-value pool and deducted together at set rates, rather than item by item over their effective lives. Small business entities may instead use simplified depreciation rules, including an instant asset write-off whose threshold has changed over time. Your accountant decides which rules apply to you. A report identifies and costs the assets so they can be allocated correctly.

WHEN TO GET A COMMERCIAL DEPRECIATION REPORT

When you buy
When you buy a commercial property.

When you build
When you build or complete a development.

After a fit-out or renovation
New works can start new claims.

When a lease ends
When a fit-out is left behind.

Before you sell
So the records are in order for your accountant.

If you have never had one
An older building you own that has never had a schedule prepared.

If you have missed claims in earlier years, ask your tax agent whether an amendment is possible.

HOW A KOSTE COMMERCIAL REPORT WORKS

1. **Tell us about the property**
   Use koste.ai/order or call 1300 669 400. Tell us the address, type, who owns and who occupies it.
2. **We confirm scope and quote**
   Fees depend on the property, so we quote once we know the details.
3. **Inspection and assessment**
   A quantity surveyor assesses the building and its assets, using site inspection, plans and records, as the property requires.
4. **Report to you and your accountant**
   You receive a report that sets out the building and assets and the deductions year by year, for your accountant to consider.

SEE A SAMPLE FIRST

Koste publishes a commercial sample report (34 pages) at **koste.ai/sample-reports**. It is fictional: the property, owner and every figure are made up to show the layout, and it must not be used for a tax return.

QUESTIONS WE ARE ASKED

Commercial depreciation FAQs

What is a commercial depreciation schedule?

A report prepared by a quantity surveyor that lists the building and its assets and sets out the possible deductions year by year. Your accountant uses it when preparing your return.

Can I claim on a property I have just bought?

Often, yes, where the property is used to earn income. The building structure and the items inside it are treated separately, and what you can claim depends on who holds each part, when the building was built and how it is used. Your registered tax agent decides what goes in your return.

Is it different from residential?

The two categories are the same. One difference is that the second-hand plant rule in section 40-27 applies to residential premises, not commercial buildings. Commercial buildings also tend to have more fit-out, more mixed uses and more tenant involvement.

Can a tenant claim on a fit-out?

A tenant that pays for its fit-out may have its own claims. The lease decides a lot, including who can remove items and what happens at the end of the lease. Keep a copy of the lease with your records.

Can I claim on an older commercial building?

Sometimes. For a shop, office or other non-residential building, capital works deductions for the original construction are only available if construction started after 19 July 1982, and they run for 25 or 40 years from completion depending on when it started. In practice, most buildings that still have deductions left for the original structure were started on or after 16 September 1987. Renovations, extensions and the plant and equipment in an older building can have their own claims. A report will show what applies.

Do I have to use a quantity surveyor?

No law says you must. Where the original construction costs are not known, the ATO says you can use an estimate from a quantity surveyor or other independent qualified person. Fees depend on the property. Call 1300 669 400 or ask for a quote.

What if a tenant leaves a fit-out behind?

The landlord may have a claim on the capital works part of what was left. How items a tenant abandons are treated is contested and depends on the facts, so take advice. See chapter 8.

Do the 2026 tax changes affect commercial depreciation?

Some of the 2026 capital gains and negative gearing changes are law and one bill is still before Parliament. The table below sets out the status as at 15 November 2026. Your tax agent can tell you how any change applies to you.

LAW **26 June 2026, Tax Reform No. 1 Act 2026** (Royal Assent): limits how rental losses on some residential property can be used from 2027-28, and changes how capital gains are taxed for CGT events on or after 1 July 2027.

LAW **26 August 2026, Tax Reform No. 2 Act 2026** (Royal Assent): widens the exceptions to the negative gearing limit.

PROPOSED, NOT YET LAW **Treasury Laws Amendment (Tax Reform No. 3) Bill 2026** would adjust some CGT rules. It passed the House of Representatives on 29 October 2026. The Senate committee reported on 13 November 2026 and recommended that the bills be passed. The Senate has not voted.

Status as at 15 November 2026. Anything in the bill is proposed until it passes both houses and receives Royal Assent. These changes do not alter how Division 43 and Division 40 deductions are worked out. We cannot tell you whether to buy, sell or hold. That is a question for you and your accountant or financial adviser.

HOW KOSTE CAN HELP

Evidence your adviser can work from

Koste's Chartered Quantity Surveyors prepare commercial tax depreciation reports for owners, owner-occupiers and tenants, for your accountant to use.

Commercial reports

Quoted for each property, because each one is scoped individually.

Fit-outs and leases

Reports can separate the owner's items from the tenant's, so each side claims on what it holds.

Selling or buying

An up-to-date schedule shows the adjustable value of each item for your accountant.

1. **Tell us about the property**
   Order at koste.ai/order or call 1300 669 400. Give us the address, type, and who owns and who occupies it.
2. **We confirm scope and quote**
   Fees depend on the property, so we quote once we know the details.
3. **Your report goes to your accountant**
   Your accountant decides what to claim in your return.

Order online: koste.ai/order | **Call 1300 669 400**

See what a commercial report looks like before you order: Sample reports: **koste.ai/sample-reports**

TALK TO KOSTE

1300 669 400

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Eight Mile Plains QLD 4113

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Sydney NSW 2000

Melbourne
8/179 Queen St
Melbourne VIC 3000

Perth
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Welshpool WA 6106

Adelaide
79 Angas St
Adelaide SA 5000

Tasmania
162 Macquarie Street
Hobart TAS 7000

Koste Pty Ltd trading as Koste Chartered Quantity Surveyors | ABN 27 168 494 942 | Commercial Property Depreciation Guide, November 2026.

This guide is general information only, not tax, financial or legal advice. It does not take your circumstances into account. Speak to your tax adviser before you rely on it. Koste provides quantity surveying evidence and does not calculate your tax or guarantee any tax outcome.

Reviewed by: Mark Kilroy MRICS, Chartered Quantity Surveyor | Last reviewed: [SIGNOFF-DATE]