

TAX DEPRECIATION ESTIMATES

Sample Residences

BRISBANE QLD | STAGE 1

SAMPLE ESTIMATE – for illustration only. Figures and project details are fictional and do not represent any actual project.

RESIDENCES	EXPECTED COMPLETION	PREPARED
264	Q2 2029	November 2026

Indicative Division 40 and Division 43 deductions for the first five years of ownership, across representative residences in each apartment type.

koste Chartered Quantity Surveyors

SAMPLE
DEVELOPER

PREPARED BY KOSTE CHARTERED QUANTITY SURVEYORS FOR SAMPLE DEVELOPER PTY LTD



STAGE 1 | SAMPLE RESIDENCES, BRISBANE

At a glance

YEAR 1 DEDUCTIONS

$17,060 to $66,264

YEARS 1 TO 5 DEDUCTIONS

$73,791 to $261,332

REPRESENTATIVE RESIDENCES

18 across 7 types

Estimated deductions for a new residence purchased by an eligible individual investor, using the diminishing value method for plant and equipment and 2.5% a year for capital works. All figures are in Australian dollars.

APARTMENT TYPE	RESIDENCE	AREA M²	PRICE	YEAR 1 DIV 40	YEAR 1 DIV 43	YEAR 1 TOTAL	YEARS 1 TO 5 TOTAL
1 Bed 1 Bath	**402A**	56	$660,000	7,064	9,996	**17,060**	**73,791**
	905A	56	$690,000	7,488	9,814	**17,302**	**74,302**
	1605A	56	$705,000	7,648	9,722	**17,370**	**74,378**
1 Bed 1 Bath + MPR	**608B**	61	$750,000	7,106	10,099	**17,205**	**74,446**
	603B	63	$785,000	7,355	11,135	**18,490**	**80,475**
	1103B	63	$805,000	7,282	11,565	**18,847**	**82,385**
2 Bed 1 Bath	**602B**	74	$890,000	8,839	10,954	**19,793**	**84,142**
	1002B	74	$905,000	8,978	11,179	**20,157**	**85,731**
	1302B	74	$930,000	8,919	11,457	**20,376**	**86,930**
2 Bed 2 Bath	**304A**	81	$1,015,000	9,758	13,607	**23,365**	**100,479**
	807B	84	$1,095,000	9,894	13,595	**23,489**	**100,865**
	1206B	84	$1,110,000	10,125	14,856	**24,981**	**107,951**
2 Bed 2 Bath + MPR	**601B**	86	$1,165,000	9,498	11,847	**21,345**	**90,716**
	904B	88	$1,230,000	10,629	12,200	**22,829**	**96,226**
	203A	94	$1,270,000	10,502	13,775	**24,277**	**103,695**
3 Bed 3 Bath	**1806A**	118	$1,725,000	19,085	18,710	**37,795**	**157,071**
	1801B	194	$2,140,000	32,974	23,228	**56,202**	**225,785**
3 Bed 3 Bath + Retreat	**1802B**	231	$3,060,000	40,121	26,143	**66,264**	**261,332**

Figures are rounded to the nearest dollar. Indicative estimates only. Please read the notes to prospective owners at the end of this document.

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APARTMENT TYPE

1 Bed 1 Bath

One bedroom, one bathroom. Estimated deductions for the first five years after settlement.

ENTRY PRICE POINT

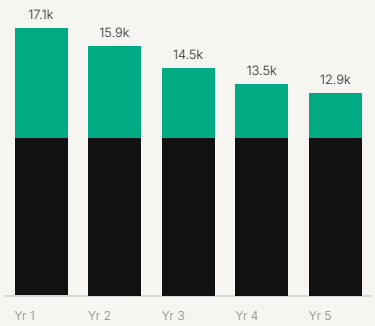
Residence 402A

1 Bed 1 Bath | Level 4 | 56 m²

$660,000

YEAR 1 **$17,060**

YEARS 1 TO 5 **$73,791**



MID PRICE POINT

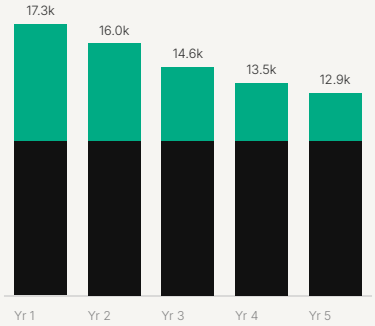
Residence 905A

1 Bed 1 Bath | Level 9 | 56 m²

$690,000

YEAR 1 **$17,302**

YEARS 1 TO 5 **$74,302**



UPPER PRICE POINT

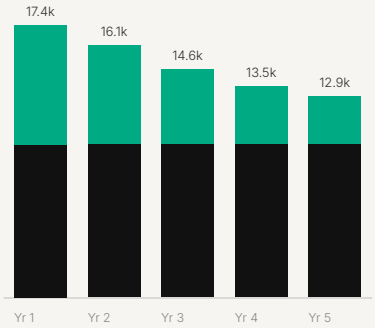
Residence 1605A

1 Bed 1 Bath | Level 16 | 56 m²

$705,000

YEAR 1 **$17,370**

YEARS 1 TO 5 **$74,378**



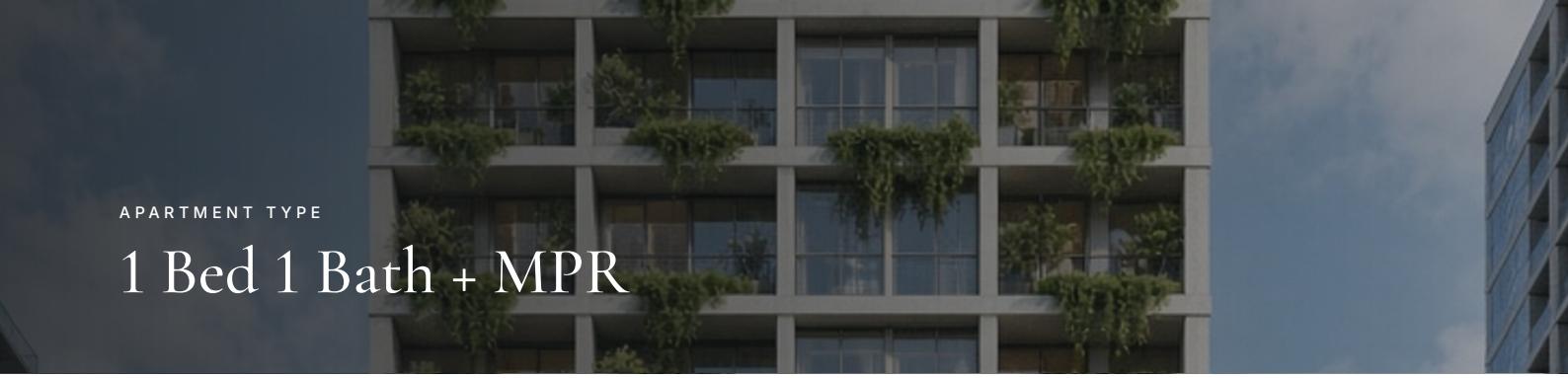
Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
402A 1 Bed 1 Bath $660,000	Plant and equipment (Div 40)	7,064	5,856	4,449	3,459	2,871	**23,699**
	Capital works (Div 43)	9,996	10,024	10,024	10,024	10,024	**50,092**
	Total deductions	**17,060**	**15,880**	**14,473**	**13,483**	**12,895**	**73,791**
905A 1 Bed 1 Bath $690,000	Plant and equipment (Div 40)	7,488	6,208	4,717	3,667	3,044	**25,124**
	Capital works (Div 43)	9,814	9,841	9,841	9,841	9,841	**49,178**
	Total deductions	**17,302**	**16,049**	**14,558**	**13,508**	**12,885**	**74,302**
1605A 1 Bed 1 Bath $705,000	Plant and equipment (Div 40)	7,648	6,340	4,818	3,745	3,109	**25,660**
	Capital works (Div 43)	9,722	9,749	9,749	9,749	9,749	**48,718**
	Total deductions	**17,370**	**16,089**	**14,567**	**13,494**	**12,858**	**74,378**

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APARTMENT TYPE

1 Bed 1 Bath + MPR

One bedroom, one bathroom and multi-purpose room. Estimated deductions for the first five years after settlement.

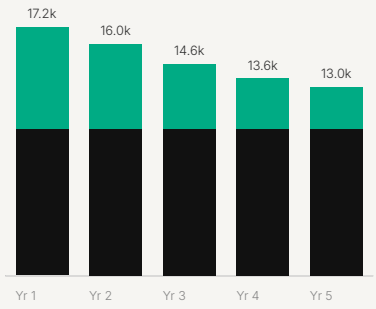
ENTRY PRICE POINT

Residence 608B

1 Bed 1 Bath + MPR | Level 6 | 61 m²

$750,000

YEAR 1	YEARS 1 TO 5
$17,205	$74,446



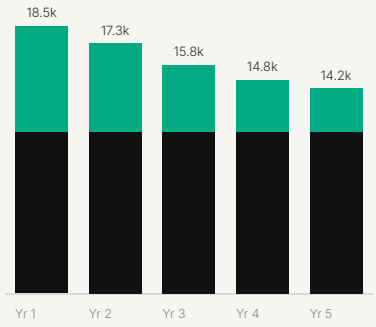
MID PRICE POINT

Residence 603B

1 Bed 1 Bath + MPR | Level 6 | 63 m²

$785,000

YEAR 1	YEARS 1 TO 5
$18,490	$80,475



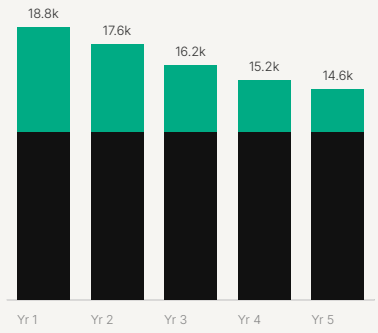
UPPER PRICE POINT

Residence 1103B

1 Bed 1 Bath + MPR | Level 11 | 63 m²

$805,000

YEAR 1	YEARS 1 TO 5
$18,847	$82,385



Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
608B 1 Bed 1 Bath + MPR $750,000	Plant and equipment (Div 40)	7,106	5,890	4,475	3,480	2,888	**23,839**
	Capital works (Div 43)	10,099	10,127	10,127	10,127	10,127	**50,607**
	Total deductions	**17,205**	**16,017**	**14,602**	**13,607**	**13,015**	**74,446**
603B 1 Bed 1 Bath + MPR $785,000	Plant and equipment (Div 40)	7,355	6,097	4,632	3,602	2,990	**24,676**
	Capital works (Div 43)	11,135	11,166	11,166	11,166	11,166	**55,799**
	Total deductions	**18,490**	**17,263**	**15,798**	**14,768**	**14,156**	**80,475**
1103B 1 Bed 1 Bath + MPR $805,000	Plant and equipment (Div 40)	7,282	6,037	4,587	3,566	2,960	**24,432**
	Capital works (Div 43)	11,565	11,597	11,597	11,597	11,597	**57,953**
	Total deductions	**18,847**	**17,634**	**16,184**	**15,163**	**14,557**	**82,385**

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APARTMENT TYPE

2 Bed 1 Bath

Two bedrooms, one bathroom. Estimated deductions for the first five years after settlement.

ENTRY PRICE POINT

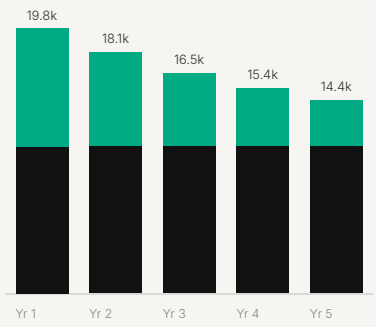
Residence 602B

2 Bed 1 Bath | Level 6 | 74 m²

$890,000

YEAR 1 **$19,793**

YEARS 1 TO 5 **$84,142**



MID PRICE POINT

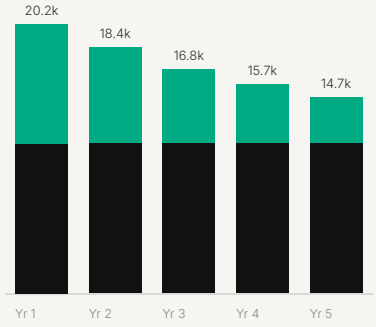
Residence 1002B

2 Bed 1 Bath | Level 10 | 74 m²

$905,000

YEAR 1 **$20,157**

YEARS 1 TO 5 **$85,731**



UPPER PRICE POINT

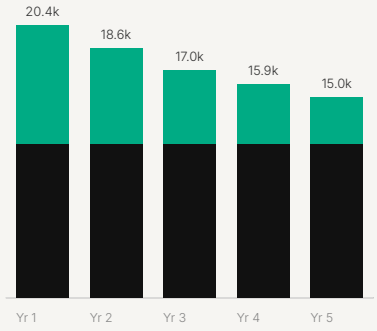
Residence 1302B

2 Bed 1 Bath | Level 13 | 74 m²

$930,000

YEAR 1 **$20,376**

YEARS 1 TO 5 **$86,930**



Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
602B 2 Bed 1 Bath $890,000	Plant and equipment (Div 40)	8,839	7,092	5,475	4,400	3,446	**29,252**
	Capital works (Div 43)	10,954	10,984	10,984	10,984	10,984	**54,890**
	Total deductions	**19,793**	**18,076**	**16,459**	**15,384**	**14,430**	**84,142**
1002B 2 Bed 1 Bath $905,000	Plant and equipment (Div 40)	8,978	7,204	5,560	4,470	3,500	**29,712**
	Capital works (Div 43)	11,179	11,210	11,210	11,210	11,210	**56,019**
	Total deductions	**20,157**	**18,414**	**16,770**	**15,680**	**14,710**	**85,731**
1302B 2 Bed 1 Bath $930,000	Plant and equipment (Div 40)	8,919	7,156	5,524	4,441	3,477	**29,517**
	Capital works (Div 43)	11,457	11,489	11,489	11,489	11,489	**57,413**
	Total deductions	**20,376**	**18,645**	**17,013**	**15,930**	**14,966**	**86,930**

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APARTMENT TYPE

2 Bed 2 Bath

Two bedrooms, two bathrooms. Estimated deductions for the first five years after settlement.

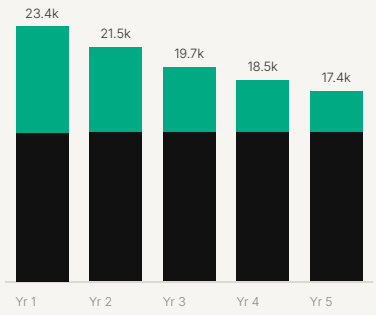
ENTRY PRICE POINT

Residence 304A

2 Bed 2 Bath | Level 3 | 81 m²

$1,015,000

YEAR 1	YEARS 1 TO 5
$23,365	$100,479



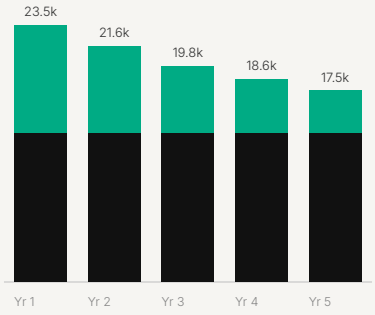
MID PRICE POINT

Residence 807B

2 Bed 2 Bath | Level 8 | 84 m²

$1,095,000

YEAR 1	YEARS 1 TO 5
$23,489	$100,865



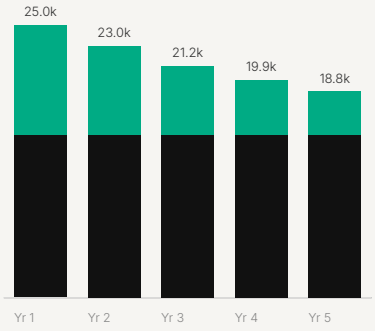
UPPER PRICE POINT

Residence 1206B

2 Bed 2 Bath | Level 12 | 84 m²

$1,110,000

YEAR 1	YEARS 1 TO 5
$24,981	$107,951



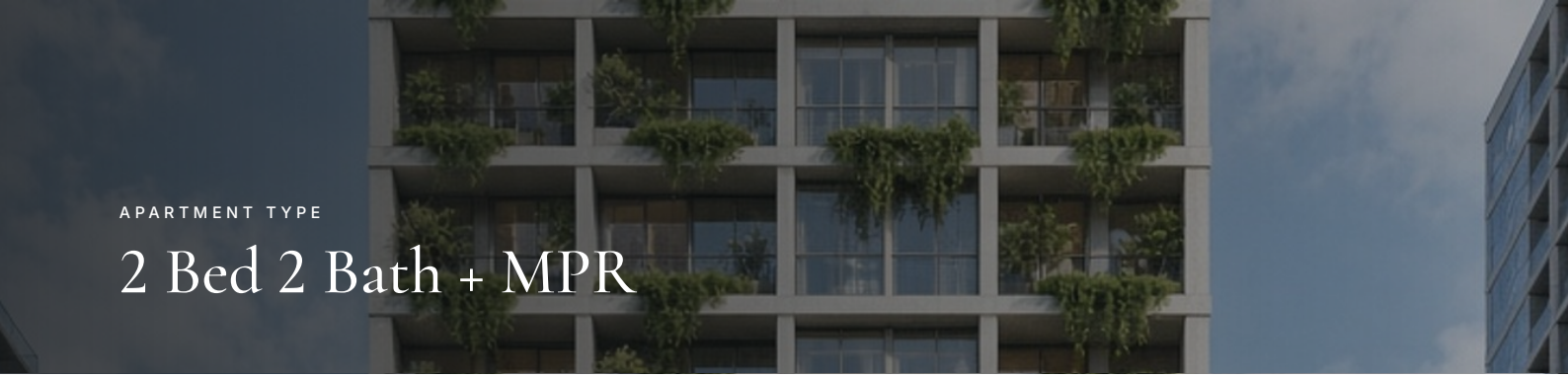
Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
304A 2 Bed 2 Bath $1,015,000	Plant and equipment (Div 40)	9,758	7,830	6,043	4,858	3,803	**32,292**
	Capital works (Div 43)	13,607	13,645	13,645	13,645	13,645	**68,187**
	Total deductions	**23,365**	**21,475**	**19,688**	**18,503**	**17,448**	**100,479**
807B 2 Bed 2 Bath $1,095,000	Plant and equipment (Div 40)	9,894	7,939	6,127	4,926	3,856	**32,742**
	Capital works (Div 43)	13,595	13,632	13,632	13,632	13,632	**68,123**
	Total deductions	**23,489**	**21,571**	**19,759**	**18,558**	**17,488**	**100,865**
1206B 2 Bed 2 Bath $1,110,000	Plant and equipment (Div 40)	10,125	8,124	6,271	5,041	3,946	**33,507**
	Capital works (Div 43)	14,856	14,897	14,897	14,897	14,897	**74,444**
	Total deductions	**24,981**	**23,021**	**21,168**	**19,938**	**18,843**	**107,951**

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APARTMENT TYPE

2 Bed 2 Bath + MPR

Two bedrooms, two bathrooms and multi-purpose room. Estimated deductions for the first five years after settlement.

ENTRY PRICE POINT

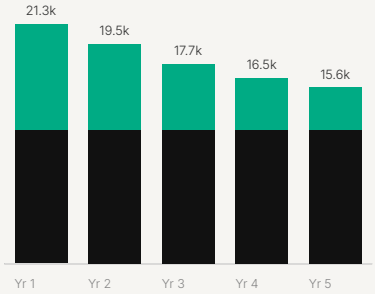
Residence 601B

2 Bed 2 Bath + MPR | Level 6 | 86 m²

$1,165,000

YEAR 1 **$21,345**

YEARS 1 TO 5 **$90,716**



MID PRICE POINT

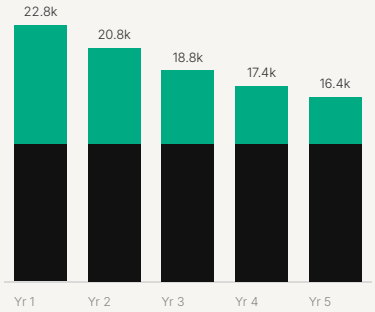
Residence 904B

2 Bed 2 Bath + MPR | Level 9 | 88 m²

$1,230,000

YEAR 1 **$22,829**

YEARS 1 TO 5 **$96,226**



UPPER PRICE POINT

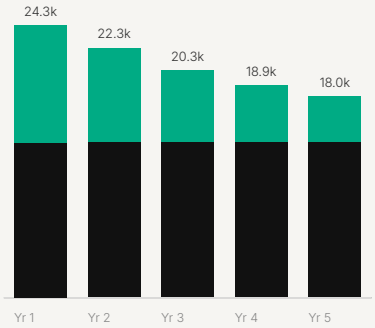
Residence 203A

2 Bed 2 Bath + MPR | Level 2 | 94 m²

$1,270,000

YEAR 1 **$24,277**

YEARS 1 TO 5 **$103,695**



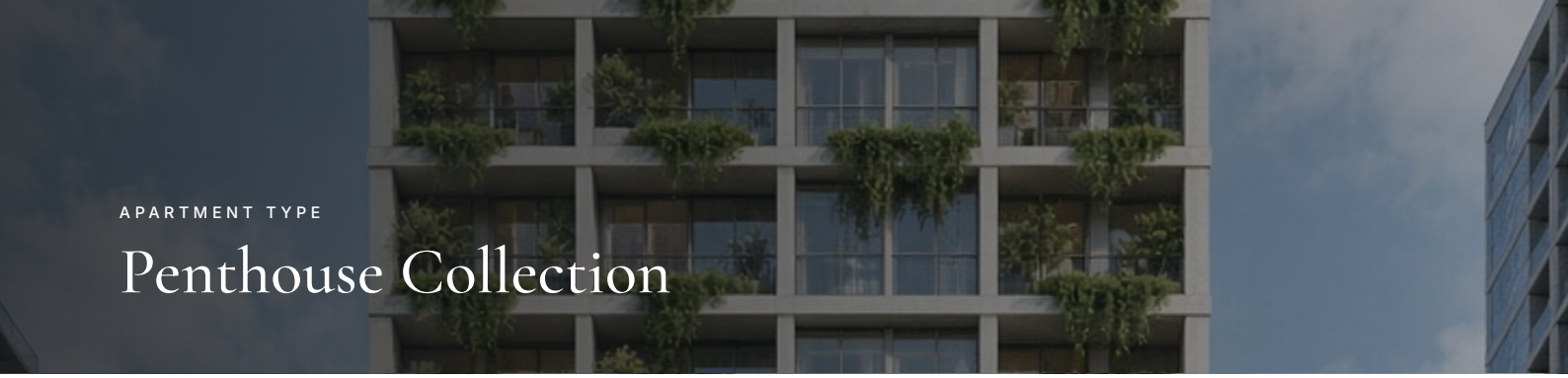
Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
601B 2 Bed 2 Bath + MPR $1,165,000	Plant and equipment (Div 40)	9,498	7,649	5,843	4,596	3,767	**31,353**
	Capital works (Div 43)	11,847	11,879	11,879	11,879	11,879	**59,363**
	Total deductions	**21,345**	**19,528**	**17,722**	**16,475**	**15,646**	**90,716**
904B 2 Bed 2 Bath + MPR $1,230,000	Plant and equipment (Div 40)	10,629	8,561	6,540	5,144	4,216	**35,090**
	Capital works (Div 43)	12,200	12,234	12,234	12,234	12,234	**61,136**
	Total deductions	**22,829**	**20,795**	**18,774**	**17,378**	**16,450**	**96,226**
203A 2 Bed 2 Bath + MPR $1,270,000	Plant and equipment (Div 40)	10,502	8,458	6,461	5,082	4,165	**34,668**
	Capital works (Div 43)	13,775	13,813	13,813	13,813	13,813	**69,027**
	Total deductions	**24,277**	**22,271**	**20,274**	**18,895**	**17,978**	**103,695**

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APARTMENT TYPE

Penthouse Collection

Three bedroom penthouses, including the three bedroom plus retreat residence. Estimated deductions for the first five years after settlement.

PENTHOUSE

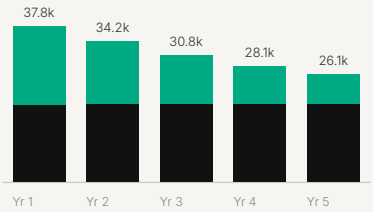
Residence 1806A

3 Bed 3 Bath | Level 18 | 118 m²

$1,725,000

YEAR 1 $37,795

YEARS 1 TO 5 $157,071



PENTHOUSE

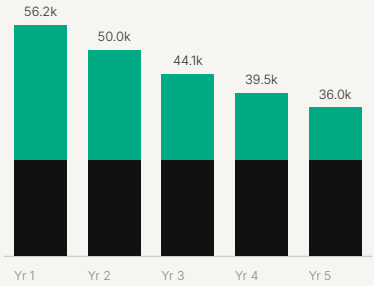
Residence 1801B

3 Bed 3 Bath | Level 18 | 194 m²

$2,140,000

YEAR 1 $56,202

YEARS 1 TO 5 $225,785



PENTHOUSE

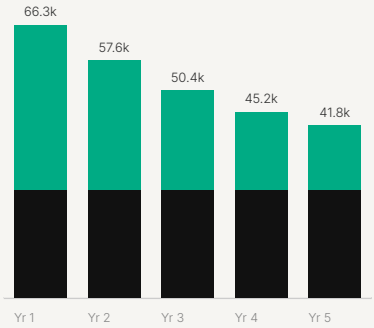
Residence 1802B

3 Bed 3 Bath + Retreat | Level 18 | 231 m²

$3,060,000

YEAR 1 $66,264

YEARS 1 TO 5 $261,332



Plant and equipment (Division 40) Capital works (Division 43)

Five-year deductions by residence

RESIDENCE	DEDUCTION	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5	5-YEAR TOTAL
1806A 3 Bed 3 Bath $1,725,000	Plant and equipment (Div 40)	19,085	15,439	12,054	9,377	7,362	**63,317**
	Capital works (Div 43)	18,710	18,761	18,761	18,761	18,761	**93,754**
	Total deductions	**37,795**	**34,200**	**30,815**	**28,138**	**26,123**	**157,071**
1801B 3 Bed 3 Bath $2,140,000	Plant and equipment (Div 40)	32,974	26,673	20,826	16,201	12,719	**109,393**
	Capital works (Div 43)	23,228	23,291	23,291	23,291	23,291	**116,392**
	Total deductions	**56,202**	**49,964**	**44,117**	**39,492**	**36,010**	**225,785**
1802B 3 Bed 3 Bath + Retreat $3,060,000	Plant and equipment (Div 40)	40,121	31,433	24,195	18,973	15,607	**130,329**
	Capital works (Div 43)	26,143	26,215	26,215	26,215	26,215	**131,003**
	Total deductions	**66,264**	**57,648**	**50,410**	**45,188**	**41,822**	**261,332**

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AFTER COMPLETION

What you get in your Koste depreciation report

$9,000+
Average first-year deduction across Koste residential reports

5 business days
Target turnaround once your order and information are received

40 years
Deduction forecast, to help with long-term planning

40-year schedule

Division 40 plant and equipment and Division 43 capital works, forecast over 40 years.

Both methods

Diminishing value and prime cost, with low-value pooling and write-offs.

CGT and cost base

Records the Division 43 deductions over your ownership, so your accountant can apply the cost base reduction when you sell.

Audit Support Pack

Methodology notes, inspection evidence and ATO legislative references in every report.

Qualified and registered

Chartered Quantity Surveyors (RICS), Certified Quantity Surveyors (AIQS) and Registered Tax Agents.

Ready for your accountant

Report format works with Xero, MYOB and QuickBooks.

Award-winning team

Highly Commended, Quantity Surveying Team of the Year, RICS Australia Awards 2025 and 2026.

Renovations

Common areas and renovation works by previous owners are included where they apply.

24/7 support

Help is available 24/7. Call 1300 669 400.

The average first-year deduction is across Koste residential reports generally and is not an estimate for any residence in this document.



IMPORTANT INFORMATION

Notes to prospective owners

These figures are **indicative estimates only**. They are not a tax depreciation schedule and cannot be used to claim deductions or be lodged with the ATO.

- The estimates are based on the developer's price list and specification for Stage 1 of Sample Residences, Brisbane QLD.
- They assume a new residence, never previously used or occupied, purchased by an eligible individual investor and income producing from settlement.
- Plant and equipment (Division 40) is calculated using the diminishing value method.
- Capital works (Division 43) is calculated at 2.5% a year.
- Effective lives are those in the Commissioner's determination in force at the contract date (TR 2022/1, as amended by LI 2025/20).
- The estimates are general information and not tax advice. Please speak with your accountant or tax adviser about your own circumstances.
- Actual deductions depend on final construction costs and the items installed, and will be confirmed in a full Koste tax depreciation schedule prepared after completion.

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Order your full depreciation schedule

Once your residence is complete, Koste will prepare a full tax depreciation schedule based on final construction costs, ready for your accountant.

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1300 669 400

WEB
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TASMANIA OFFICE
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SCAN TO ORDER YOUR SCHEDULE
https://koste.ai/order

Prepared by Koste Chartered Quantity Surveyors

SAMPLE ESTIMATE – for illustration only. Figures and project details are fictional and do not represent any actual project.