

## DIVISION 40 - Depreciating Assets

Deductions for depreciating assets (plant) are available for any income producing assets, regardless of age.

Capital expenditure on the following should be vigorously analysed to ensure you maximise deductions, cash flow and returns:

- Property Acquisition
- Construction and Infrastructure
- New and Reversionary Fitout
- Refurbishment and Removal.

Backdating is possible, but claiming promptly, saves time and money.

An investment property typically produces deductions as shown below:

Property Type Guide Inclusions, fitout, location and use will affect plant content	Total Plant Content	Proportion of Low Value Assets
Aged Care Facility	15 - 25%	15%
Agribusiness	10 - 50%	5%
Childcare Facility	12 - 16%	10%
Commercial Office (Suburban)	15 - 25%	10%
Commercial Office (CBD)	20 - 40%	15%
Hotel City 5 Star Furnished	30 - 45%	15%
Hotel (Suburban)	20 - 35%	10%
Industrial (Small Office)	6 - 8%	15%
Industrial (Large Office)	8 - 15%	15%
Industrial (Coldroom)	10 - 30%	10%
Residential (Strata Titled)	5 - 10%	15%
Retail (Convenience)	5 - 15%	15%
Retail (Regional)	20 - 35%	10%

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