

Marketing letters

Three letters for the 1 July 2027 CGT transition — one to professional advisers, one to property investors, and a short note an accountant can forward to a client. Written by the signing valuer and reproduced here as drafted.

2 September 2026 Source: Marketing letters.docx Wording is the valuer's

THE POINT THESE LETTERS GET RIGHT

They say plainly that a **formal valuation is not mandatory**. The legislation provides a prescribed apportionment methodology as an alternative, and a valuation is offered as *contemporaneous evidence* that may be valuable rather than as a requirement.

That distinction is load-bearing. Marketing that implies every owner must obtain a valuation overstates the law, and it is the kind of overstatement a valuer's registration is exposed to. Any Datum copy on the transition should carry the same qualification.

TWO THINGS TO SETTLE BEFORE SENDING

Scope. Letter 1 offers valuations of "residential or commercial investment property" and mentions related-party transactions and restructuring. Datum's scope is residential only — commercial and Specialist Disability Accommodation are declined at the point of order. Either the letter narrows, or it is sent under the valuer's own practice rather than under Datum.

Who sends them. All three are written in the valuer's first person and signed by him. They are not property-manager letters. A property manager can forward them, which is cleaner than rewriting them in the manager's voice, because the manager then makes no claim of their own.

2026–27 CAPITAL GAINS TAX REFORMS

Potential implications for property valuations from 1 July 2027

Dear **[Name]**,

I am writing to provide an early professional update regarding the Australian Government's changes to the Capital Gains Tax (CGT) regime and the potential implications for property owners and investors.

As a Certified Practising Valuer (CPV), I am preparing for an anticipated increase in demand for independent property valuations around the commencement of the new CGT arrangements on 1 July 2027.

The reforms replace the existing 50% CGT discount for individuals, partnerships and trusts with a new system based on cost-base indexation and a 30% minimum tax rate on real capital gains. The transitional arrangements are particularly relevant to assets acquired before 1 July 2027 and subsequently disposed of after the commencement of the new regime.

For certain assets, taxpayers may establish the property's value at 1 July 2027 by obtaining an independent valuation or may use the prescribed apportionment methodology. A formal valuation is therefore not mandatory for every property owner, but may provide valuable contemporaneous evidence of market value at the transition date.

Which clients may warrant consideration?

Clients who may benefit from discussing a valuation with their accountant or tax adviser include those with:

- established residential or commercial investment property acquired many years ago;
- significant unrealised capital growth;
- substantial renovation, extension or improvement works;
- subdivision or development potential;

- rezoning or planning changes;
- changes in the property's highest and best use;
- property held through trusts or other structures; or
- other circumstances where establishing a defensible historical market value may be advantageous.

SMSF property

SMSF property presents an additional consideration. SMSF assets are generally required to be reported at market value for annual financial reporting purposes.

Accordingly, professional advisers should distinguish between a 30 June 2027 SMSF valuation undertaken for financial reporting and any separate 1 July 2027 valuation that may be relevant to CGT transition calculations.

The valuation purpose, effective date and scope should be clearly identified in each instruction.

Independent valuation assistance

As a Certified Practising Valuer, I can assist professional advisers and their clients with independent market valuations, including historical valuations, CGT-related valuations, SMSF valuations and valuations required for restructuring, related-party transactions, acquisition or disposal.

For relevant instructions, the valuation process can document the property's condition, planning circumstances, highest and best use, comparable sales and other market evidence applicable at the nominated valuation date.

This contemporaneous evidence may be particularly valuable where a valuation is subsequently relied upon several years after the relevant date.

I am not providing taxation, accounting or legal advice, and clients should obtain advice from their relevant professional adviser regarding the application of the legislation to their individual circumstances.

If you have clients who may benefit from discussing this issue, I would be pleased to discuss the circumstances with you and provide an independent valuation where appropriate.

Please feel free to contact me to discuss a property, portfolio or potential referral.

Kind regards,

[VALUER NAME]

Certified Practising Valuer (CPV)

[Business Name]

[Phone] | [Email] | [Website]

LETTER 2 • PROPERTY INVESTORS • SHORTER CLIENT LETTER

PROPERTY INVESTORS — AN IMPORTANT VALUATION CONSIDERATION FROM 1 JULY 2027

Dear Property Owner,

The Australian Government's changes to the Capital Gains Tax (CGT) system may have implications for property investors who hold assets beyond 1 July 2027.

Under the new arrangements, the existing 50% CGT discount for individuals, partnerships and trusts is being replaced with a system based on cost-base indexation and a 30% minimum tax rate on real capital gains.

For certain properties acquired before 1 July 2027 and subsequently sold, taxpayers may need to establish the property's value at 1 July 2027 when determining the treatment of capital growth under the new regime.

A formal valuation is not necessarily required, as the legislation provides for an alternative prescribed apportionment methodology.

However, an independent valuation can provide contemporaneous evidence of the property's market value at the transition date.

This may be particularly relevant if you:

- have held an investment property for a number of years;
- have experienced substantial capital growth;
- have renovated or substantially improved the property;
- own property with development or subdivision potential;
- have a property affected by planning or zoning changes; or
- anticipate retaining the property for several years after 1 July 2027.

As a Certified Practising Valuer, I can provide independent market valuations for tax-related purposes and historical valuation dates, including valuations around the commencement of the new CGT arrangements.

The valuation can document the property's condition, planning circumstances, comparable sales and other market evidence applicable at the relevant date.

A valuation should be considered in consultation with your accountant, tax agent or financial adviser, who can determine whether one is appropriate for your individual circumstances.

If you would like to discuss whether a valuation may be appropriate for your property, please contact me.

Kind regards,

[VALUER NAME]

Certified Practising Valuer (CPV)

[Business Name]

[Phone] | [Email] | [Website]

POTENTIAL CGT PROPERTY VALUATION — 1 JULY 2027

Dear **[Client Name]**,

You may be aware of the Australian Government's changes to the Capital Gains Tax (CGT) regime commencing from 1 July 2027.

For certain property assets acquired before that date and subsequently sold, establishing the property's market value at 1 July 2027 may be relevant when determining the treatment of capital growth under the new arrangements.

A formal valuation is not necessarily required in every case, as an alternative prescribed apportionment methodology may be available. However, an independent valuation can provide contemporaneous evidence of the property's market value at the transition date.

This may be worth considering if you hold an investment property with significant capital growth, have held the property for a number of years, or have undertaken substantial improvements or have development potential.

I recommend that you discuss your individual circumstances with your accountant or tax adviser.

If a valuation is considered appropriate, **[VALUER NAME]**, a Certified Practising Valuer, can assist with independent property valuations for tax and CGT-related purposes.

Contact:

[VALUER NAME] — Certified Practising Valuer

[Phone]

[Email]

[Website]

Datum – marketing letters 2 Sep 2026 Letter wording drafted by the valuer; typeset only
Scope and sender still to be settled – see the notes above