

# Accountant Valuation Checklist

Documents needed for property, business and asset valuations

**How to use this checklist.** Use it before you instruct a valuer on a client's behalf. The basis and date must match the purpose, so confirm those first, then gather the evidence below. **FOR ACCOUNTANTS & ADVISERS**

## Documents & details to prepare

### ENTITY & OWNERSHIP

- Legal entity name and structure (individual / company / trust / partnership)
- ABN and ACN where relevant
- Ownership or shareholding structure

### PURPOSE & TAX CONTEXT

- Reason for the valuation (CGT / reporting / transfer / restructure)
- Relevant CGT event or reporting requirement
- Whether the ATO or another authority will rely on the figure
- Cost base information for the asset, where applicable

### VALUATION DATE

- The date the value must reflect
- CGT event date or date of acquisition
- Reporting period end
- Whether a retrospective valuation is required

### PROPERTY ASSETS (IF APPLICABLE)

- Full address and title details
- Council rates notice
- Lease agreements for tenanted or commercial property
- Strata records
- Building plans and improvement records

### BUSINESS & ASSET VALUATIONS (IF APPLICABLE)

- Financial statements for the last 3-5 years
- Tax returns for the relevant years
- Up-to-date management or year-to-date accounts
- Fixed asset register and depreciation schedule
- Owner remuneration, related-party and one-off items

### SUPPORTING EVIDENCE

- Any prior valuations or appraisals
- Relevant contracts, agreements or correspondence
- Notes on anything unusual that may affect value

## Confirm these when you instruct the valuer

- Name of the client and entity
- The asset or business being valued
- The purpose of the valuation
- The required valuation date
- Intended users of the report
- The tax, compliance or reporting context
- Any deadlines
- Any assumptions or special requirements

## Common mistakes to avoid

- Not stating the valuation purpose clearly
- Using the wrong valuation date for a CGT or reporting figure
- Sending incomplete financials for a business valuation
- Forgetting the fixed asset register or depreciation schedule
- Relying on an informal appraisal where independent evidence is required
- Omitting lease documents for commercial property

## Need independent valuation evidence for a client's matter?

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Prepared by the Melbourne Valuers Editorial Team. General information to assist preparation — not legal, tax, financial or valuation advice for a specific matter.