

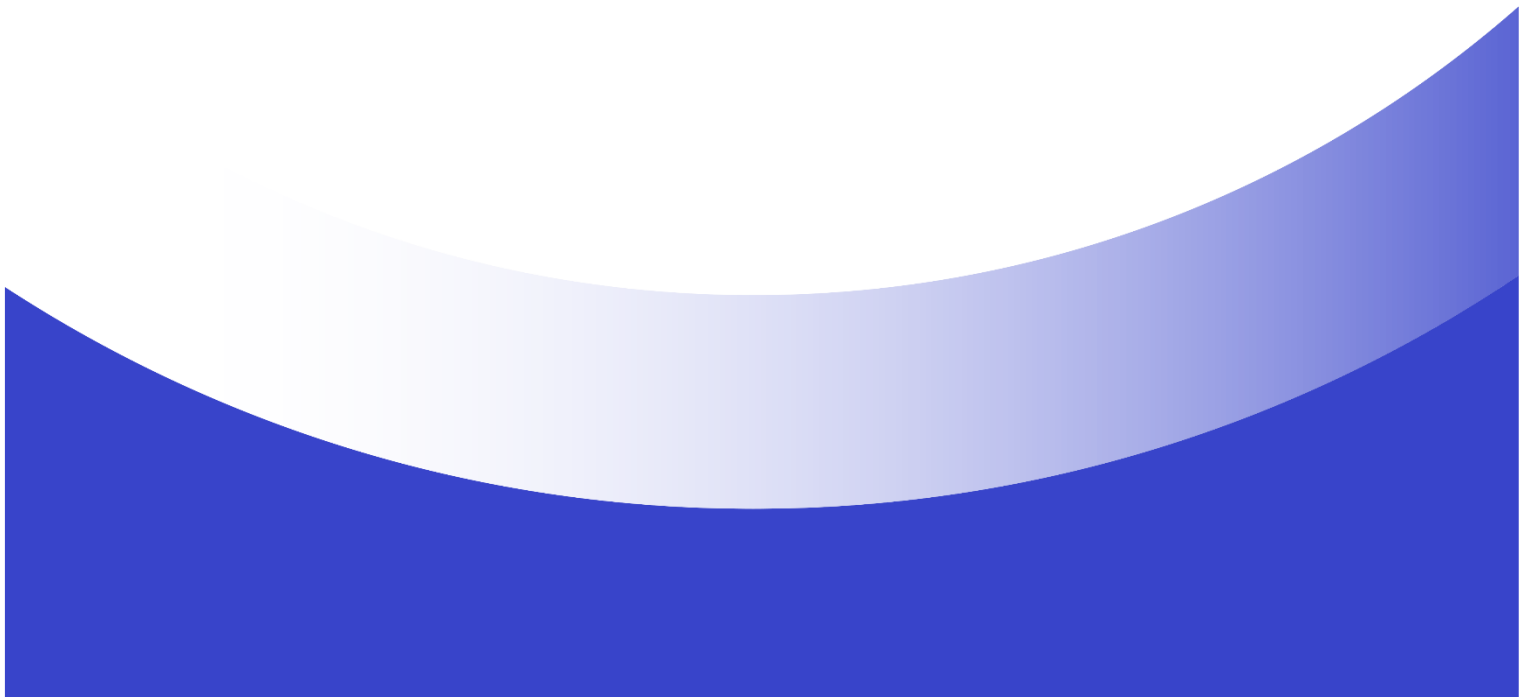


Australian Government
Australian Taxation Office

Proposed fit-out of leased premises: Levels 5 to 10 152 Wharf St, Brisbane

**Australian Taxation Office
1.0 Public Submission
to Parliamentary Works Committee**

August 2025



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We acknowledge the Traditional Owners and Custodians of Country throughout Australia and their continuing connection to land, waters and community. We pay our respects to them, their cultures, and Elders past and present.

TABLE OF CONTENTS

1	EXECUTIVE SUMMARY	3
2	PURPOSE OF WORKS	4
3	NEED FOR WORKS	5
4	OPTIONS CONSIDERED	6
5	SCOPE OF WORKS	7
6	OTHER ISSUES	13
7	COST-EFFECTIVENESS AND PUBLIC VALUE	17
8	ANNEXURES	18

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1 Executive summary

- 1.1 The ATO currently occupies 3 sites in the Brisbane region – being 152 Wharf St Brisbane, 55 Elizabeth St Brisbane and 28 MacGregor St Upper Mount Gravatt (UMG).
- 1.2 Of those, the ATO most recently entered a 9-year lease at 152 Wharf St, Brisbane for part of the basement, ground floor and levels 5 to 24 on the 4 December 2022, totalling 24,279m² of net lettable area (NLA). The initial lease term expires in December 2031 and has two 5-year options.
- 1.3 14 of the 20 floors (levels 11 to 24) were fitted out and occupied by the ATO in December 2022. 6 floors (levels 5 to 10) were intended to be used by another Commonwealth entity under a sublease arrangement once identified. Levels 5 to 10 were completed to a warm shell with the detailed fit-out to be designed bespoke for the occupying entity. The ATO sought assistance from the Commonwealth Strategic Property Advisor to find an appropriate sublessor. No suitable sublease arrangements were identified.
- 1.4 An opportunity now exists to consolidate into 2 sites as a result of the 55 Elizabeth St lease end. The ATO proposes to do this by fitting out the remaining floors in Wharf St and transitioning UMG to an unallocated working environment with less than one desk per person.
- 1.5 This submission is therefore referred to the Committee for the proposed fit-out of levels 5 to 10 at 152 Wharf St (7,158m² NLA). The works are due for completion in late-2026.
- 1.6 This proposal maximises value for money as the fit-out will increase capacity for growth in the Brisbane region while reducing costs over the long term and improves occupational density over and above government targets. It will provide a fit for purpose and flexible workspace that can meet the future needs of the ATO in a cost-effective fashion and with minimal disruption.
- 1.7 The ATO will fund the fit-out within existing departmental funds using a total budget forecast of \$29,179,712 GST exclusive.
- 1.8 The concept design presented herewith has been developed to draw from the lessons learned from other recent fit-out projects and incorporates feedback from a broad cross section of ATO staff.
- 1.9 Acknowledging the Committee's feedback on prior submissions, a comprehensive consultation plan has been developed to engage with staff throughout the ATO's fit-out design process, including working with business line representatives (through a site working group) to inform design requirements. Staff engagement will commence across the entire Brisbane region simultaneously with this submission.

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- 1.10 The fit-out will be undertaken in accordance with all relevant building legislation and ATO approved guidelines and specifications, which have been developed in consultation with industry experts.
- 1.11 The proposal targets a fit-out density of 12.6m² of usable office area and the ATO will apply a ratio of less than one desk per person (unallocated workspace) following staff consultation. This will allow the ATO to meet and exceed the Government's occupational density target of 14m² per occupied work point, set out in the Commonwealth Property Management Framework (*Resource Management Guide 500*).
- 1.12 The proposed fit-out will reduce the ATO's long term NLA across the Brisbane region by approximately 32%, resulting in savings for the Commonwealth and consequential reduction in property-related emissions.

2 Purpose of works

- 2.1 The ATO is the Australian Government's principal revenue collection agency, administering legislation governing the tax system, along with aspects of the superannuation and registry systems, and supporting the delivery of government benefits to the community. In delivering on its day-to-day responsibilities, the core focus for the ATO is to collect the right amount of tax in accordance with the law in the most efficient way for government and the taxpayer.
- 2.2 The ATO's Location Strategy recognises the long-term business need for all sites to be situated in locations which provide ongoing quality workforce supply, having access to pools of suitably qualified personnel. The Brisbane region continues to be an attractive location for high-quality and appropriately skilled staff.
- 2.3 The key objectives for fitting out levels 5 to 10, 152 Wharf St Brisbane include:
- cost-effective and fit for purpose accommodation to support continued ATO operations in the Brisbane region
 - an accommodation solution that reflects the ATO's purpose, vision and values in a way that positively impacts the ATO culture
 - accommodation that supports organisational agility and flexibility to meet the needs of Government in delivering essential services
 - value for money and a good financial outcome for the Commonwealth by improving occupational density and reducing overall lease and outgoing property costs
 - provision of an environment that fosters staff wellbeing, productivity, connectivity and collaboration.

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3 Need for works

3.1 Brisbane region sites

- 3.1.1 The ATO occupies 3 sites in the Brisbane region – 152 Wharf St Brisbane, 55 Elizabeth St Brisbane, and 28 MacGregor St Upper Mount Gravatt (UMG).
- 3.1.2 The ATO's default accommodation approach, being unallocated workspaces (per the ATO Enterprise Agreement 2024), together with continued strong uptake of working from home post-COVID-19, presents an opportunity to consolidate accommodation in the Brisbane region and achieve considerable long-term cost reductions without any loss of jobs.
- 3.1.3 Recently the ATO entered a new 5-year lease extension for UMG. With the remaining term of the current lease, this extension will see the ATO's continued occupation of the site until 31 December 2031. This decision followed an end-of-lease review process which considered how best to meet our accommodation requirements for the area. Staff were advised of this outcome in June 2025.
- 3.1.4 The fit-out at UMG was completed in 2022 and remains modern and fit for purpose. Following staff consultation, the site transitioned to unallocated working from July 2025. This has increased capacity in the site to enable the Brisbane region strategy.
- 3.1.5 The ATO entered into a 15-year lease in 2013 for 55 Elizabeth St Brisbane. This lease expires in May 2028. The existing fit-out, completed in 2013, is aging and not consistent with a modern workplace for technology, collaboration, serviceability or flexibility. Significant elements of the fit-out are end of life and need replacement and reconfiguration, including new workstations that provide a modern and flexible work environment. Due to the current inflexible fit-out, growth of business lines in the ATO's Brisbane CBD site at 55 Elizabeth St is constrained, creating accommodation pressures in this site.
- 3.1.6 The ATO entered a 9-year lease at 152 Wharf St Brisbane in 2022. The ATO fitted out and occupied levels 11 to 24 from December 2022. Levels 5 to 10 were completed to a warm shell with the detailed fit-out to be designed bespoke for the occupying entity. The ATO sought assistance from the Commonwealth Strategic Property Advisor to find an appropriate sublessor. No suitable sublease arrangements were identified.

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3.2 Brisbane region strategy

- 3.2.1 Based on current workforce projections (refer to Table 1), all Brisbane staff can be accommodated at the Wharf St and UMG sites, while maintaining capacity for growth through the transition to unallocated workspaces in UMG and fitting out levels 5 to 10 of 152 Wharf St. This will provide suitable accommodation across 2 sites in the Brisbane region.

Table 1: Brisbane region accommodation projections compared to current status

Site	Staff numbers (at 30 June 2025)	Accommodation Capacity (at 30 June 2025)	Future Accommodation Capacity (estimate)*
55 Elizabeth St	1,321	1,419	0
L11-24 Wharf St	1,358	1,836	1,836
Upper Mt Gravatt	1,040	1,195	1,705
L5-10 Wharf St	0	0	862
Total	3,719	4,450	4,403

*Following fit-out of L5-10 Wharf St and UMG transitioning to unallocated workspaces

4 Options considered

- 4.1 Considering the strategy around Brisbane region to reduce cost and accommodation footprint and increase staff collaboration and workspace utilisation, a number of options were considered.

Option 1: Do nothing – vacate 55 Elizabeth St at lease end, not fit out levels 5 to 10 at 152 Wharf St and UMG transition to unallocated workspaces.

- 4.2 Vacating 55 Elizabeth St at the expiration of the lease will result in a significant reduction in accommodation in the Brisbane region. While the transition to unallocated workspaces in UMG has created additional capacity, this option does not provide sufficient accommodation for the projected workforce in the Brisbane region. Additionally, levels 5 to 10 Wharf St would remain a warm shell which cannot be occupied by the ATO. The ATO currently has no viable option to sublease the space.

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Option 2: Exercise the option to extend the lease at 55 Elizabeth St, not fit out levels 5 to 10 at 152 Wharf St and UMG transition to unallocated workspaces.

- 4.3 This option would not represent value for money for the Commonwealth as it will result in a larger NLA than required to support the Brisbane region workforce. In addition, the aging fit-out in Elizabeth St would require a significant site refresh to provide fit for purpose accommodation to support the ATO workforce. Levels 5 to 10 Wharf St would remain a warm shell which cannot be occupied by the ATO. The ATO currently has no viable option to sublease the space.

Option 3: Consolidate to 2 sites – relinquish 55 Elizabeth St at lease end, fit out levels 5 to 10 at 152 Wharf St and UMG transition to unallocated workspaces

- 4.4 This option to fit out levels 5 to 10 represents value for money for the Commonwealth, while maintaining an ATO presence in Brisbane region, in line with the ATO's Location Strategy. Consolidating to 2 Brisbane sites will reduce operational overheads, leasing costs and NLA for the region, resulting in long term cost savings for the Commonwealth.

Reasons for adopting the proposed course of action: Consolidate to 2 sites in the Brisbane region

- 4.5 In considering the 3 options, Option 3 provides the most benefit to the Commonwealth while achieving the goals set above. In addition, this option provides capacity for growth in the Brisbane region and improves occupational density. Providing a fit for purpose and flexible workspace supports staff to deliver ATO objectives and improve staff collaboration across business lines in the Brisbane region.

5 Scope of works

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5.1 Building summary

- 5.1.1 The ATO currently occupies the levels 11 to 24 of the existing building at 152 Wharf St Brisbane. The building was purpose built for the ATO and was completed in 2022. Levels 5 to 10 were completed to a warm shell.
- 5.1.2 As the site is currently occupied, certain facilities, such as a first aid room and corporate conference facilities, already exist and are sufficient for the expected level of increased occupancy once the additional floors are fitted out. The proposed fit-out will complement existing spaces, providing additional workspaces to cater for increased staff capacity.

5.2 Location

- 5.2.1 152 Wharf St is located in the Brisbane CBD and is accessible by public transport. There is a train station and several bus stops within the immediate vicinity which support routes throughout the Brisbane region.

5.3 Land acquisition

- 5.3.1 The site is an existing leased site by the ATO. The proposed project does not require any land acquisition by the Commonwealth. No changes in zoning or development applications by the landlord or the ATO are required to undertake the proposed works.

5.4 Scope of fit-out

- 5.4.1 The ATO proposes to fit out 6 floors of office accommodation (7,158m² NLA). Flexible design options will be incorporated wherever possible, including unallocated workspaces, to support the ATO business lines' need for flexible and adaptable neighbourhoods.
- 5.4.2 The proposed fit-out of Levels 5 to 10 Wharf St includes:
- A-Grade office accommodation that maximises space and flexibility including open plan work areas
 - an adaptable work environment to respond to ongoing changes in ATO's business operations and technology using a modular design that is interchangeable with minimal cost
 - physical and electronic security equipment to protect ATO information, people, and assets
 - technology to future proof the needs of the site and support evolving ways of working

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- offices and meeting rooms located away from the perimeter for efficiency and equitable access to natural light and views
- facilities to support ATO business delivery including a mailroom to support the Brisbane region mail services
- secure personal and team storage lockers to store equipment, reference material and personal effects, and
- staff amenity including breakouts/kitchenettes and multi-purpose private rooms.

5.4.3 Table 2 provides an overview of indicative facilities based on the concept design. Final facilities may be adjusted subject to the detailed design process and staff consultation.

Table 2: Facilities included in fit-out design (indicative)

Facilities	Quantity proposed (based on concept plan)
Staff work points (not including offices)	553
SES office work points	12
Staff breakout areas/kitchenettes	8
Personal storage units	864
Meeting rooms (various sizes)	17
Mailroom	1

5.5 Planning and design concept

- 5.5.1 Building on the existing facilities across the currently occupied levels 11–24, and informed by staff insights into their on-site experiences, the proposed concept design enhances the building’s overall fit-out to foster greater cross-collaboration.
- 5.5.2 ATO accommodation solutions have evolved over recent years and positioned the ATO to be flexible, adaptable, and responsive to a dynamic and changing environment, including hybrid working.

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- 5.5.3 In line with the ATO Enterprise Agreement 2024, the ATO is committed to providing high quality office accommodation that meets the professional needs of staff and the nature of their work. The ATO will continue to make more effective use of space, greater use of flexible work arrangements and rationalise accommodation holdings. The ATO's default accommodation approach will be unallocated workspaces.
- 5.5.4 The proposed concept design has also been informed by staff feedback and insights from the delivery of other new ATO accommodation solutions. Some key learnings include:
- a diverse range of settings designed to support both individual focus and collaborative work
 - 100% sit-to-stand workstations
 - breakout space designs that reduce noise transfer into the general work area
 - noise management through the introduction of acoustic barriers between banks of work points, and
 - improved access to natural light through an open plan workspace design.
- 5.5.5 The fit-out concept has been developed to support scalability and to enhance site utilisation through the integration of various areas intended to support different styles of working and collaboration.
- 5.5.6 Planning and design concepts will specifically address the following criteria for fit-out, mechanical, hydraulic and electrical services, acoustics, security and fire protection:
- proven reliability and performance durability
 - proven design types and techniques
 - ease of maintenance and replacement
 - energy efficiency
 - effective utilisation of natural light and space
 - environmental responsibility and cost effectiveness
 - flexibility for churn works
 - minimum noise and vibration characteristics
 - cost effectiveness.
- 5.5.7 The proposed concept design also aligns with the existing ATO Property guidelines and specifications. These have been developed and maintained in consultation with relevant experts to ensure all relevant ATO and legislative requirements are met.

5.6 Environmental sustainability

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- 5.6.1 The APS Net Zero in Government Operations (NZGO) Strategy describes the Government's approach to achieve net zero government operations by 2030. The proposed fit-out will be designed, constructed, operated, and maintained to meet or exceed the current targets within the NZGO Strategy.
- 5.6.2 The proposed fit-out will also be designed to comply with the Environmentally Sustainability Procurement Policy, maximising climate, environmental and circularity outcomes, by including, where possible:
- designed for adaptability and flexibility
 - low emission materials
 - design options that use less materials and minimise the creation of waste
 - furniture and finishes that are durable, repairable, reusable and/or recyclable
 - existing and/or refurbished furniture and fittings where serviceable and feasible to relocate and recommission from other ATO sites or government agencies
 - materials and furnishings that contain recycled content and can be recycled at the end of useful life.
- 5.6.3 The ATO's proposed fit-out works will:
- maximise the use of natural light in the office while avoiding direct sun penetrations in the building
 - incorporate installation of energy efficient light fittings and an intelligent lighting control system which includes ambient light level detection devices for daylight sensing and motion detectors for after-hours lighting control
 - deliver an efficient, effective and environmentally sustainable heating, ventilation and air conditioning system
 - deliver a fit-out density which will assist the ATO minimise greenhouse gas emissions and optimise energy efficiency
 - target a 5 Green Star rating
 - target a 5.5 NABERS rating.

5.7 Provision for people with disabilities

- 5.7.1 The proposed fit-out design and specifications will meet all applicable codes and standards, including access requirements and provision of services.
- 5.7.2 The fit-out design will comply with legislative requirements as per the:

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- *Disability Discrimination Act 1992 (DDA)*
- *Disability (Access to Premises – Buildings) Standards 2010 (Premises Standards)*, and
- *National Construction Code (NCC)*.

5.7.3 As such, the needs of persons with disabilities will be considered through the design development phase, including mobility access, design layout, colour contrast and intensity, graphics and signage, as well as location of equipment. Breakout areas will provide universal access facilities for individuals with mobility or other impairments. Loose furniture will be selected to accommodate a diverse range of users and support varying needs.

5.8 Childcare provisions

5.8.1 While the ATO does not provide child-care facilities in any of its sites, there are numerous registered child-care facilities within a 1km radius of the Wharf St building at the time of this submission.

5.9 Workplace health and safety

- 5.9.1 The ATO engages with industry experts, including the project management company, services engineer and architect, who will ensure that the fit-out design complies with the relevant Work Health and Safety (WH&S) legislation and codes of practice.
- 5.9.2 The proposed fit-out design incorporates features that support a diverse workforce, including a variety of ergonomic work settings, consideration of Universal Design principles and adaptable, dimmable lighting solutions.
- 5.9.3 Specialists, including architects and ergonomists, in consultation with internal WH&S stakeholders including ATO People and health and safety representatives, will recommend a selection of furniture and fittings that are safe and suitable for a diverse range of staff.
- 5.9.4 The site currently provides the following existing amenities for staff, which are sufficient to support the increase in staff:
- a multi-purpose private room which includes storage for nursing mothers and foot washing areas for cultural practices
 - a Safe Work Australia compliant first aid room
 - end-of-trip facilities to support staff wellbeing which include showers, change facilities, lockers and secure bike parking, and
 - carparking for ATO official purposes including designated accessible parking spaces with side clearance to support wheelchair access and mobility equipment.

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5.10 Fire protection

- 5.10.1 The existing fire protection system that services the floors will be updated to align with the final fit-out design, including alterations and or installation of additional components to sprinklers, hydrants and hose reels, smoke detectors, and emergency warning and intercom system.
- 5.10.2 ATO evacuation procedures are in place and practiced at regular intervals in conjunction with the building manager and emergency wardens.

5.11 Plans and drawings

- 5.11.1 The proposed fit-out concept design for a typical floor is attached at **Annexure A**.
- 5.11.2 The proposed fit-out concept design is indicative only. Further development of the design in conjunction with staff and business line engagement will continue through the design development phase. All staff consultation will occur once a final proposed fit-out design has been developed and Parliamentary budget approval has been received.

6 Other issues

6.1 Key legislation

- 6.1.1 All local, state and federal legislation governing, or related to, the project will be complied with.
- 6.1.2 Throughout the project delivery, the ATO will comply with all relevant building codes, standards and regulations.

6.2 Heritage and geographical considerations

- 6.2.1 There are no known heritage or geographical considerations for this site.

6.3 Environmental impact assessments

- 6.3.1 There are no known environmental impacts for this site.

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6.4 Local impact

- 6.4.1 The ATO does not foresee any negative impacts on the local community (including local business, traffic flow, transport, and community resources), due to the proposed works. Conversely, the ATO does expect positive impacts for small businesses in the immediate vicinity of the Wharf St site due to increased foot traffic and patronage.
- 6.4.2 The Wharf St site is located less than 1.5km from the current Elizabeth St site. The Wharf St site is accessible by public transport with a train station and bus stops within the immediate vicinity which support routes throughout the Brisbane region.
- 6.4.3 The Wharf St site continues the ATO's commitment to a significant presence in Brisbane region (CBD and suburban sites), which has a positive effect on the local economy through:
- attracting and retaining staff to work in the area
 - anticipated additional jobs within the construction industry for the delivery of the project and continued support for local trades and services with ongoing maintenance and supply requirements
 - continued support of local businesses frequented by ATO employees, and
 - promotion of employment and training opportunities for Indigenous Australians through the ATO's commitment to Indigenous procurement targets.

6.5 Consultation

- 6.5.1 Staff are a key stakeholder and the ATO has a planned staff engagement process that will be implemented as part of the Brisbane region strategy.

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Staff engagement

- 6.5.2 Staff have been advised that, as a result of the upcoming lease end of 55 Elizabeth St, work is commencing on rehousing staff across the Brisbane region. Formal staff consultation is planned for early 2026 to engage with staff on their preference for an alternative site. As part of this process, staff will be consulted on the proposed transition to an unallocated workspace.
- 6.5.3 Throughout the design process, staff will have the opportunity to provide feedback and input. The following staff engagement activities will be undertaken in relation to the fit-out project:
- regular communication regarding the project status
 - a project-specific intranet site with regular project updates for staff
 - a dedicated fit-out project email address for staff input and questions
 - information sessions with presentations by members of ATO Property and external specialists.

Stakeholder design engagement

- 6.5.4 Acknowledging the Committee's previous feedback, a comprehensive design consultation process (**Annexure B** – Design consultation process) has been developed to engage with staff throughout the ATO's fit-out design process, including working with business line representatives (as part of a site working group [SWG]) to inform design requirements.
- 6.5.5 The concept design has been developed to draw from the lessons learned from other recent fit-out projects and incorporates feedback from a broad cross section of ATO staff.
- 6.5.6 All key stakeholder groups are identified early in the project and engagement is tailored to the needs of each group.
- 6.5.7 Design sessions are held with individual business areas with specialised physical business requirements. Sessions are also held with Senior Executives ensuring the business requirements for their teams have been captured.

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- 6.5.8 Following PWC approval, the proposed fit-out design will be developed further to meet the requirements of business areas and staff who will occupy the Wharf St building.
- 6.5.9 Establishment of a SWG is fundamental to the stakeholder engagement process. Members of this group include nominated representatives from all ATO business lines with a presence, or expected presence, in the site. Members require an in-depth understanding of their business line's ways of working, providing input into the business requirements for the new space and sharing project information with staff in their area.
- 6.5.10 A survey will be conducted through the SWG to capture information about business requirements including operational or any other specific needs to inform the design.
- 6.5.11 The ATO undertakes interactive design workshops with the SWG. Additional design walk-throughs will be undertaken during design development to ensure business requirements have been accurately captured in the design.
- 6.5.12 The following stakeholders have been, or will be, consulted and engaged with throughout the fit-out design and delivery process:
- ATO staff (via the SWG)
 - ATO Business lines and special interest groups
 - ATO People
 - Staff Unions
 - Department of Finance
 - Morris Property Group (Landlord)
 - Cushman & Wakefield (Project Manager)
 - WSP Australia Pty Ltd (Services Engineer)
 - MBM Pty Ltd (Quantity Surveyor)
 - Gray Puksand (Architectural Design)

Formal staff design consultation

- 6.5.13 As a matter of good management practice, in addition to staff engagement and in line with the ATO's obligations under the ATO Enterprise Agreement 2024, formal staff consultation will occur with staff who are presently or expected to be located in Wharf St, once a proposed final fit-out design has been developed and approval has been received from the Parliamentary Standing Committee on Public Works (PWC). This is distinct from the staff engagement activities outlined above that informs early design.
- 6.5.14 Formal consultation will include the provision of a proposed fit-out that meets the operational needs of staff and the opportunity for staff to provide input and feedback into the proposed design, before finalising the fit-out inclusions.
- 6.5.15 The above approach to formal consultation, which has been undertaken in prior ATO accommodation projects, does result in staff feedback being provided and amendments to the proposed design based

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on that feedback. These amendments and other learnings are transferred across projects and continue to shape and inform future fit-out projects.

7 Cost-effectiveness and public value

7.1 Forecasted project cost

- 7.1.1 The ATO has established a total fit-out budget forecast of \$29,179,712 GST exclusive, based on the concept design and advice from the quantity surveyor. The ATO undertook a comprehensive value management process to ensure the project cost achieved the best value for money outcome for the ATO.
- 7.1.2 Funding for the project will come from within the existing departmental budget.
- 7.1.3 A breakdown of the project cost estimate is detailed in the confidential cost submission issued separately to PWC members.

7.2 Project delivery method

- 7.2.1 The ATO has engaged Cushman & Wakefield as project manager for the fit-out works. Cushman & Wakefield will work with the ATO to ensure value for money is achieved throughout the project.
- 7.2.2 An architectural design team has been engaged to complete the concept designs and continue to develop detailed designs for the project.
- 7.2.3 A quantity surveyor has been engaged to prepare a cost estimate based on the concept plans and continue throughout the project. The quantity surveyor will validate all pricing to ensure the ATO achieves value for money.
- 7.2.4 Throughout the life of the project, the quantity surveyor will review and assess all fit-out costs at key milestones, ensuring the ATO are charged fair and reasonable rates based on current market conditions.
- 7.2.5 The quantity surveyor will also be required to undertake monthly site inspections and certification of fit-out construction progress.

7.3 Construction program

- 7.3.1 The indicative project construction dates:

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Activity	Target completion date
Fit-out works commence	June 2026
Practical completion	November 2026
Defect liability period ends	November 2027

7.4 Revenue

7.4.1 There will be no direct revenue generated by this project.

7.5 Public value

7.5.1 The delivery of the proposed fit-out at the Wharf St site provides public value by enabling the ATO to achieve operational and cost efficiencies including:

- providing our workforce with the right accommodation, tools and support that helps them deliver on the ATO's purpose of collecting tax so that government can deliver services for the Australian community
- enabling a more efficient use of space by accommodating existing staff within a reduced footprint
- reducing consumption, leasing costs, maintenance and operating costs, carbon footprint and environmental impacts
- delivering contemporary, flexible, and scalable office accommodation to allow for future changes to business requirements with minimal cost
- providing a long-term commitment to the ATO's Brisbane based workforce
- making use of existing public transport facilities, and
- creating anticipated jobs during fit-out works including through the engagement of local small business and Indigenous providers wherever possible.

8 Annexures

8.1 Annexure A – Concept plans (indicative)

ATO PWC | Levels 5 to 10, Wharf St | Typical floor plan



Workstations	96
Quiet Rooms	7
SES Band 1 Office	2
Meeting Room - Small	2
Meeting Room - Large	1
Meeting Room - Medium	1
Booths	4
Informal Conversation	3
Breakout Kitchenette	1
Collaboration Space	2
Comms/Utility	1
Lockers	164
Utility Bay	1
- Bins	
- Printers	

As per ATO Guidelines
& Room Data Sheets.

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Annexure A -
Concept plans (indica

8.2 Annexure B – Design consultation process



Annexure B - Design
Consultation Process.



Australian Government

Australian Taxation Office

ATO PWC | Levels 5 to 10 152 Wharf Street Brisbane

Design Consultation Process

ATO Property

August 2025

ATO Design process | Levels 5 to 10, Wharf St Brisbane

Brisbane region strategy

Regional approach

This process includes:

- staff announcement of UMG lease extension
- engaging with Senior Executives about staff location in the region
- staff communication regarding the Brisbane region and consultation which is planned to occur early 2026

Concept design

Initial concept design developed based on prior learnings

The initial concept design is based on lessons learned from prior projects, staff feedback and use cases of existing fit-out designs.

Additionally, input and feedback from specialist areas and site representatives contribute to the concept design.

Concept design updated and adapted

The design team will make changes on an ongoing basis as they receive new and updated information from the site working group (SWG)* and specialists areas as part of the iterative concept design process.

*SWG consist of staff & business representatives

Updated concept design finalised as proposed fit-out

The design team amend the design following staff and SWG feedback to develop a proposed fit-out design.

ATO seeks validation and refinement from SWG and specialist areas based on business needs.

Detailed design

Process continues with detailed fit-out design

The design team will make final changes to the proposed fit-out and provide the ATO with a fully validated recommendation (proposed fit-out design).

Detailed fit-out design finalised

The proposed fit-out design will be adjusted following consultation to reflect approved changes arising from the feedback.

Fit-out works commence

Tendering, procurement and construction of the fit-out commences

Project moves to delivery phase.

PWC Referral

PWC Approval

Workshops with site representatives to verify detail in initial concept design

Workshops are held with site representatives to validate business requirements and seek feedback on the initial concept design based on business needs.

Workshops with specialist areas

Workshops will involve ATO specialists such as ICT, security and Work Health and Safety. They will cover specific topics in relation to the concept design of the proposed fit-out.

Engage with Brisbane region – staff, and business and site representatives

- Engagement with SWG to ensure the proposed fit-out design meets the needs of the business lines.
- Staff and business engagement activities to provide opportunities for staff to provide input.
- Staff will also have the opportunity to provide feedback via a dedicated mailbox.

Formal consultation with staff on proposed detailed fit-out design

Formal consultation, under the ATO Enterprise Agreement 2024, with staff and their representatives about the proposed fit-out design, will include:

- presenting the proposed fit-out design and providing opportunity for feedback
- reviewing feedback provided
- making any final changes based on feedback
- confirmation to staff and their representatives of the final design that will be progressed

Progressive updates

Staff will continue to receive updates through site communications, a dedicated SharePoint project page and SWG activities.

Ongoing staff engagement, consultation and communication