

We have tax covered

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Introduction

At Moore Stephens, we realise that the tax issues confronting every individual, public, private and multinational company are unique. That is why we specialise in providing tailored tax solutions.

Our tax capabilities

Our priority is to provide you with an outcome that best meets your business needs. While it is important to deliver practical business solutions, we also understand that the most meaningful advice is tailored to the environment in which you operate.

Our range of industries:

- bio-technology
- construction
- education
- funds management
- government
- growth entrepreneurial business
- hardware
- health and aged care
- information technology
- manufacturing
- medical
- mining
- not for profit
- primary production
- private enterprise & wealth investors
- professional services
- property
- retail and distribution
- shipping
- tourism and hospitality
- transport and logistics.

Our range of services:

- strategic tax planning opportunities
- tax risk assessment
- corporate governance
- tax consolidation
- tax compliance
- tax software
- tax returns
- tax audit and review management
- employee-related tax advice
- expatriate tax services
- direct & indirect tax advice including GST and stamp duty
- secondment of tax specialists
- tax audit management
- tax effect accounting assistance
- transfer pricing advice and documentation
- merger & acquisition transactions
- tax reform
- research and development
- international tax advice and structuring
- inbound & outbound investments
- companies, trust structures & joint ventures.



Allan Mortel
Chairman
Moore Stephens National Tax Group



Services

At Moore Stephens, we see tax planning as an ongoing relationship between the advisor and the client.

Tax planning opportunities

Once upon a time, 'tax planning' meant running through a checklist at year-end to ensure inventories were re-valued and bad debts written off.

We've come a long way since then. As taxpayers have become more sophisticated, tax planning has evolved. At Moore Stephens, we see tax planning as an ongoing relationship between the advisor and the client. We monitor clients' taxation affairs and ensure that commercial decisions are reviewed for their taxation implications on an ongoing basis. We also ensure that 'tax traps' that may be inadvertently triggered are addressed before a tax liability arises.

Our tax professionals monitor issues such as:

- opportunities and exposures that may arise
- compliance with the requirements of division 7A for private company loans
- dividend planning that complies with, and fully benefits from, the imputation system
- relevant tax choices and elections are made at the appropriate times.
- effective structures now and into the future
- succession planning



Successful tax planning is dependent upon an advisor having up-to-date knowledge of all the tax rules (i.e. income taxes, CGT, GST and state taxes) and a client relationship that fosters a deep understanding of their business. Moore Stephens taxation specialists have both.



Tax compliance and audit

A tax review is inevitable and no-one really knows when the Australian Tax Office will decide to audit your business.

However, using an experienced, professional advisor to ensure you are prepared and compliant can alleviate the confronting burden. At Moore Stephens, our services do not just start from the tax audit stage. We realise the importance of being involved with your tax compliance needs before any tax review.

Our experienced professionals will advise you on the risks and areas that are open to interpretation and assist you with reasonably arguable positions and, if the need be, private rulings.

This will ensure you are prepared in the event that tax audit occurs. Addressing issues in an audit process can save thousands of dollars in tax, penalties and professional fees. We can also perform pre audit reviews.

Providing tax advice to a broad range of clients across Australia, Moore Stephens is well-versed in the compliance requirements and application of tax legislation. From SMEs to large corporates, Moore Stephens services a wide range of businesses in a variety of areas, including health, property, education, primary production, funds management and IT.

We have dealt with all types of taxpayer reviews since the introduction of the self assessment system of corporate tax including:

- ATO top 100 reviews
- tax strategy reviews
- high net wealth tax reviews
- client risk reviews
- GST reviews.

At Moore Stephens, our services do not just start from the tax audit stage.

We realise the importance of being involved with your tax compliance needs before any tax review.

Services

Moore Stephens has assisted numerous clients in managing their tax risk on the acquisition of a new business or company.

Tax risk assessment and corporate governance

Every business venture has risks but for a business to be profitable, companies have to determine the optimum balance between risks and opportunities.

Moore Stephens has successfully helped numerous clients in managing their tax risks. We can help you develop a flexible and practical methodology and create a tax risk management framework that will endure in an evolving regulatory environment.

Effective risk assessment will enable identification of areas of emerging risk so as to better tailor effective mitigation strategies. We will work towards the goal of managing the risk and providing an environment that encourages high levels of compliance.

Our services include:

- evaluating your tax risk
- identifying your tax issues
- developing a tax risk management framework



- monitoring and managing your tax risk
- application of our knowledge of all relevant taxes to provide the best solution.

Moore Stephens' long-standing reputation in taxation means that we are best placed to understand the taxation issues that your entity faces and provide real solutions to your problems.

We help clients achieve the best outcomes to resolve issues, manage revenue authority relationships and tax risks within corporate governance frameworks. We ensure directors meet their governance obligations and provide independent third party reviews.



Merger and acquisition transactions

Tax planning before an acquisition is now more important than ever.

When buying a new business you need to make sure the transaction is tax effective and you do not unknowingly acquire a tax liability.

The tax consolidation regime can result in you acquiring the tax risks of not only the company you purchase, but of related companies as well. It can also result in you acquiring a company with significant retained profits, but no ability to frank a dividend.

Moore Stephens has assisted numerous clients in managing their tax risk on the acquisition of a new business or company.

We are ideally placed to help you:

- identify opportunities to provide a better after tax result for the vendor to help your price negotiations.
- structure the purchase so that it is tax effective for you both in the short term, as well as on an eventual sale of the business.
- identify tax risks so that you do not acquire hidden tax liabilities.
- negotiate appropriate tax indemnities.

International tax

Global expansion can often mean facing rigorous tax requirements.

It takes an expert to maximise cross-border opportunities and remain compliant with relevant tax laws. The best professionals provide an international perspective yet have local experience with a deep understanding of tax legislation.

Moore Stephens is a leading advisor in all areas of inbound and outbound Australian cross-border transactions. Our specialist consultants have extensive tax experience covering a wide spectrum of issues, including:

- foreign income attribution rules, particularly controlled foreign company regime
- conduit foreign income provisions
- the foreign hybrid provisions
- rules governing the taxation of foreign trusts including REITs
- thin capitalisation
- 'TOFA'
- the application of international tax treaties and protocols
- transfer pricing

- various domestic tax exemptions that exist for foreign source income
- withholding taxes on royalties and other income
- information on all taxes.

We realise the most effective advice is based on a strong understanding of your business and the challenges it faces.

Our professionals will work with your organisation to deliver tailored tax solutions, minimise local tax leakage and provide practical, commercial advice.

Each of our member firms are also independent members of Moore Stephens International Limited, a global association of independent firms with more than 630 representative offices in 98 countries. This formidable association gives your business access to tax specialists around the world.

Services

Moore Stephens' tax specialists have the knowledge and experience to ensure that the entity structure is the most appropriate one for your needs.

Companies, trust structures and joint ventures

Choosing and implementing the right structure is a critical factor in planning and executing a business or investment strategy.

Getting key decisions right at the outset can make a huge difference to your financial performance and asset security for years to come. Whether running a global business or securing the financial wellbeing of your family, Moore Stephens' tax specialists have the knowledge and experience to ensure that the entity structure is the most appropriate one for your needs.

Our advisors are all highly trained and continually keep up-to-date with changes that affect the taxation rules of companies, trusts and joint ventures. We recommend structures that are tailored to not only meet your present requirements, but also to anticipate your future needs, including those you may not have contemplated. We also use our insight to look at potential events that could threaten your assets' security, as well as contemplate future expansion opportunities and divestment strategies.

By incorporating flexibility into the structure, the ability to deal with legislative change can be enhanced. And when there are changes to the tax law, Moore Stephens is

at the front line in providing advice on the effect of those reforms.

Employment remuneration and expatriate services

Attracting and retaining quality staff lays the foundation for a successful business to flourish.

Our Employment and Remuneration Services Division can cater for all your employee-related tax needs. We provide employers with practical solutions that will attract expatriates and minimise tax risk. As well as servicing companies' direct needs, our team can also assist executives, managers and employees in the areas of tax effective remuneration and wealth creation.

Our services include:

Employer support

- employee on-costs including FBT, workers compensation and payroll tax
- employer superannuation obligations
- employment law related issues
- employment tax compliance obligations
- payroll advice and management
- tax effective salary packaging.

Tax effective employee termination

- international executive services
- expatriate policies: analysis, design and implementation
- expatriate related issues such as relocation
- expatriate tax compliance programs
- expatriate tax effective remuneration packages
- international high net wealth individual personal tax planning.

Remuneration and wealth services

- incentive plan legal documentation
- incentive plans and employee share and option plans
- packaging of fixed remuneration and benefits
- retirement planning
- wealth creation strategies.



Indirect taxes

Indirect taxes are an increasing part of any business and are a critical factor in any effective tax planning.

Overlooking indirect taxes in any business can be costly. These include:

- Goods & Services Tax (GST)
- innovation grants including Research & Development (R&D) tax concession and tax credits
- stamp duty
- payroll tax
- land tax
- customs duty
- Luxury Car Tax (LCT)
- Wine Equalisation Tax (WET)
- excise duties
- training grants.

Often there are choices available that can impact greatly the incidence of these taxes both in your day to day operations and on any transaction.

Our indirect taxes team has both the experience and depth of knowledge to explore all choices available to you and your business to minimise exposure to indirect taxes and ensure that you are accessing all entitlements to concessions and exemptions available to you.

We have comprehensive knowledge to assist you with access to innovation grants including the R & D Tax concessions and tax credits to maximise your bottom line and competitive advantage.

Our approach is to integrate our knowledge and solutions with other taxes, including income tax and capital gains tax to ensure the most effective overall solution for you, the client.

Property

Whether you are investing, developing or selling property it is critical to get the GST right. This ought to be simple, however history has shown that there is capacity for misunderstanding both between the parties in any transaction and with the Australian Taxation Office in correctly identifying what is being sold and what the appropriate GST treatment should be.

We have both the knowledge and experience to assist you in this process and optimise the GST outcome together with other tax and duty imposts. We have an in

depth working knowledge from practical experience in the tricky areas of commercial residential property, serviced apartment, aged care & retirement villages as well as residential construction and mixed developments.

Financial services

Due to the complexity of business structures and the sheer volume of repetitive transactions typical of a service provider in the finance sector, a small error in the indirect tax classification of a transaction will be magnified exponentially. The increasingly competitive nature of the sector means a small saving in transaction costs can translate into greater margins and a direct advantage over competitors.

Our large team of finance industry specialists work closely with existing clients in the superannuation, funds management, securitisation and private equity sectors to identify opportunities and ensure our clients remain competitive in a constantly evolving industry.

Innovation grants

The Federal Government has various initiatives and programs to create an innovative culture and increase the amount of research and development (R&D) undertaken in Australia. The overall aim is to encourage innovative, competitive and export-oriented Australian industries.

About us

At Moore Stephens, we take your success personally. Our commitment to the mid-market means we have a real understanding of the environment in which our clients operate and are ideally placed to help them grow and prosper.

All Moore Stephens firms are long-standing members of their local business communities and specialise in providing highly personalised, expert and commercially astute audit, accounting, tax and advisory services to their clients.

Our national network of eight independent firms of business advisors and chartered accountants in all mainland capital cities and key regional locations enables us to share expertise, knowledge and best practice to ensure our clients receive the best advice and highest quality of service wherever they do business in Australia.

This is also true for clients who do business globally. Each firm is a member of Moore Stephens International Limited, a global association of independent firms with more than 630 representative offices in 98 countries.

This formidable association gives our clients access to experts and specialists around the world where they receive the same high standard of personal service that is the hallmark of every Moore Stephens firm.

Moore Stephens delivers the personal attention and local market knowledge you want, backed by a leading national and international association of expertise, knowledge and advice that you need to succeed.



Expert audit, accounting, tax and advisory services

Local market knowledge and international strength

A personal commitment to achieving results

We're Serious about Success®

Our services

Assurance

- Accounting standards advice
- Auditing standards advice
- Compliance auditing
- External audit
- Financial due diligence reviews
- Investigating accountant's reports

Business Services

- Business structuring
- Corporate secretarial
- Estate planning
- Financial and management accounting reporting & analysis
- Succession planning
- Tax compliance & consulting

Corporate Finance

- Flotation & listings
- Fund raising
- MBOs / MBIs

Corporate Recovery

Employment & Remuneration Services

- Expatriate tax
- Incentive plans
- Salary packaging
- Superannuation

Information Technology

- Business process analysis
- Change management
- Implementation
- Project & risk management
- System design
- Technical expertise
- Training & support

Management Consulting

- Organisational planning & restructuring
- Strategic planning & marketing research

Recruitment & HR Services

Risk Management & Internal Audit

- Corporate governance
- Forensic accounting
- Fraud investigations
- Internal audit advisory & outsourcing
- Risk management reviews

Software Solutions

- Business intelligence
- Business toolkits
- CRM
- Enterprise software

Taxation

- Strategic planning
- Succession planning
- Tax effective exit strategies
- Superannuation
- Tax advisory services
- Tax audit
- Tax compliance
- Tax expert reports
- Tax structuring advice

Transaction Services

- Due diligence
- Feasibility studies
- Independent accountant reports
- Tax expert reports
- Valuations

Wealth Management

- Funds administration
- Insurance
- Loans and leasing
- Portfolio advice & management
- Wholesale superannuation

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