Tax Consulting

Perks.

Integrated business services

Gaining the advantage

Businesses and individuals alike can gain a competitive advantage by effectively managing their tax obligations. Australia has a constantly changing taxation regime that is as comprehensive as it is complicated. Your choice of taxation consultants is therefore a critical business decision.

Perks Tax Consulting provides quality practical taxation advice for all types of organisations and individuals. Our tax consulting services cover the full range of direct, international and indirect tax services. This includes income tax, fringe benefits tax, capital gains tax, goods and services tax, land tax, stamp duty, payroll tax and superannuation.

A simple decision

Choosing Perks as your tax consultants is a simple decision because:

- Our team has considerable commercial expertise. They have a strong commitment to providing practical technically correct solutions to taxation issues
- We pride ourselves in being able to provide our clients with ready access to key individuals in the team and fast response times.

What we offer

Direct Taxation

- Tax effective reorganisations
- Income tax and capital gains tax advice with regards to business sales and acquisitions
- Preparation of Applications for Private Rulings
- Tax risk management
- Applications for Product Rulings
- Negotiation with Australian Taxation Office
- Strategic tax planning
- Tax consolidation

International Taxation

- Strategic tax advice for structuring investments overseas
- Advising in-bound foreign nationals
- Foreign nationals investing in Australia
- Advice for Australian tax residents working overseas
- Transfer pricing
- Thin capitalisation

Indirect Tax

- Goods and Services Tax
- Land Tax
- Payroll Tax
- Research and Development Concessions
- Fringe Benefits Tax
- Fuel Tax Credits
- Wine Equalisation Tax
- Luxury Car Tax

Superannutation

- High level strategic superannuation advice and strategies
- Tax effective retirement streams
- Working closely with financial planners to achieve an optimal result
- Implementation of specific superannuation strategies such as instalment warrants

Areas of Specific Expertise

- Tax advice for large scale agribusiness projects
- Tax issues for the retirement village and nursing home industries
- High net worth individuals
- Property

Perks Premium Partner Program

What is it?

The Perks Premium Partner Program involves the provision of taxation advice by the Perks Tax Consulting Team to other client advisors such as accountants, lawyers and financial planners.

Keystones of Our Commitment

1. Price – firm quotations upfront
2. Performance – meet agreed time frames
3. Practical – commercially focused advice
4. Permission – we will not approach your client without your permission

We stress that you as the advisor become our client. We do not have contact with your client unless specifically requested to do so by you, the advisor.

There are no upfront joining fees and no minimum charges.

What Services Do We Offer?

Perks are able to provide specialist taxation advice on a range of areas including capital gains tax, income tax, fringe benefits tax, goods and services tax and superannuation. Opposite are some examples of our specialist areas:

Tax Reviews	• Income Tax • Division 7A • Fringe Benefits Tax • Goods and Services Tax
Capital Gains Tax	• Small Business CGT Concessions
Extracting Wealth from Companies	• Implementing tax effective strategies • Assisting with asset protection and succession planning
ATO Ruling Applications	• Preparing both private ruling and product ruling applications • Managing the application process from start to finish
Self Managed Superannuation Funds	• Tax effective superannuation strategies • Review the SMSF to ensure compliance with the SIS Act generally
Restructuring Advice	• Planning prior to implementing restructure • Simple restructures – bringing in an additional equity participant • Complicated restructures – restructuring to facilitate a sale or ASX listing

Investing in your future

We have extensive experience in the Self Managed Superannuation Fund ("SMSF") industry, working with trustees, members and employers to ensure they are meeting their obligations under the following Acts:

- Superannuation Industry (Supervision) Act 1993
- Income Tax Assessment Act 1997
- Income Tax Assessment Act 1936
- Superannuation Guarantee Charge Act 1992

Superannuation Strategies

Our depth of knowledge of regulatory issues enables us to provide practical advice on the most effective superannuation strategies to assist your financial planner in managing your overall financial plan.

In addition we can assist with the design and establishment of strategies required to run an effective fund.

Employer obligations

We can provide employers with advice on superannuation guarantee (compulsory superannuation contribution) obligations, employment costs and tax effective remuneration planning.

Compliance Consulting

Our depth of expertise and experience in all technical compliance matters and our experience in dealing with both APRA and the Australian Taxation Office on superannuation matters gives us the ability to assist fund trustees with any regulatory or compliance matters.

In addition, Perks are able to review the SMSF to ensure compliance with the SIS Act generally.

Areas of Specialist Advice

We have specialised extensively in assisting our clients in the following areas:

- Appropriate use of SMSF gearing strategies using instalment warrants
- Tax effective migration of listed shares and business real property from fund members into their superannuation funds
- Advice in relation to tax effective retirement income streams
- Transition to retirement strategies
- SMSF estate planning issues
- Maximising both concessional and non-concessional superannuation contributions
- Coordinating the use of the Small Business Retirement CGT Exemption to minimise capital gains and maximise tax effective contributions to superannuation funds
- Divorce – how the Family Law Act applies to superannuation
- Structuring Superannuation and Estate plans for executives
- Trust Deed Reviews
- Taxation Provisions applying to Superannuation Contributions, Earnings and Eligible Termination Payments
- Training and Seminars
- Investment Restrictions for Super Funds

Our people

Brian Nimmo

Brian's experience spans more than twenty years, in which time he has worked for one of the "Big Four" and as a Tax Director for a national mid-tier accounting firm.

Seeking to engage with clients at a more personal level, Brian joined Perks in 2000. Since then, the Tax Consulting Division has grown significantly under Brian's leadership. Relentless in achieving the best results, Brian holds dual roles advising the firm's Directors on the more intricate tax work along with helping clients tackle their diverse tax issues.

Client focused, Brian is highly sought after for his technically sound advice on vineyard development projects, tax effective corporate restructuring, Small Business CGT Concessions, employee share schemes and GST and property transactions.

Brian's work is constantly challenged by the increasingly complex and changing tax landscape. His unequivocal expertise coupled with an active capacity as Fellow of the Tax Institute allows him to remain abreast of these ever present changes.

Neil Oakes

Neil is a Chartered Accountant and holds a Masters degree in Tax Law from UNSW (ATAX).

He has been in public practice since 2000 where he has specialised in providing tax consulting advice to a wide range of small, medium and large enterprises.

As the Senior Manager within the Tax Technical Division, Neil draws on both his general business advisory experience as well as his specialist tax experience to provide clients with commercially focused strategic taxation advice.

Thanks for taking a moment to read about how we can help with your taxation solutions.

Whatever your taxation needs, please give us a call on 8273 9300 or email bnimmo@perks.com.au or noakes@perks.com.au

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