



# TAX

DELIVERING YOU INSIGHTS INTO EVOLVING GLOBAL TAX TRENDS

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**Businesses need practical, technical and workable solutions to their day-to-day corporate tax challenges to achieve the best outcomes and to stay ahead of constantly evolving legislative and regulatory requirements wherever you do business.**

When focusing on complex corporate transactions, businesses need to be mindful of all relevant tax considerations and, increasingly where deals are cross-border, they need integrated domestic tax advice across multiple jurisdictions and an overarching international outlook.

Technical tax expertise from your advisers is a given. We combine it with an innovative and commercial approach and are fully embedded in our clients' corporate deal teams, from initial structuring stages through to full implementation end phases.

As tax authorities around the world continue to adopt firmer lines we also draw on our leading edge dispute resolution team to assist clients in tax disputes.

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## LEARN MORE ABOUT OUR JURISDICTIONAL EXPERTISE

**AUSTRALIA**

### TAX IN AUSTRALIA

Our Australian tax practice works across the region to offer practical solutions to achieve the best outcomes for our clients and to enable them to stay ahead of legislative and regulatory requirements wherever they do business.

Our current capability includes Australian tax matters for corporate taxpayers, including M&A, capital management, internal restructures and employee incentives and managed funds across income tax, stamp duty, as well as tax audits, reviews and disputes.

We have a deep understanding of and relationships with all of the major tax authorities, allowing us to understand not only the strict tax framework affecting our clients, but also the policy settings that underpin it.

We act for a wide range of clients and have particular experience in the energy, mining, real estate, infrastructure, private equity and venture capital sectors.

## **TAX ADVISORY**

We act as core tax advisers to our clients and provide end to end tax services to our clients. We act on their largest transactions as well as on their day-to-day requirements including on tax compliance issues.

## **STAMP DUTY**

Our team of dedicated stamp duty practitioners offer market leading stamp duty expertise. We have extensive experience on a broad range of commercial transactions. We are across industry practice, latest developments, and practical lodgement and valuation issues, and we work closely with legal, tax, accounting and valuation experts on these issues.

We pride ourselves on being responsive, user friendly and collaborative. We are passionate about making stamp duty easier for you.

## **TAX AUDITS, REVIEWS AND DISPUTES**

Our dedicated Australian tax audits, reviews and [disputes](#) team provides comprehensive and strategic advice at all stages of a tax investigation or dispute, from initial Australian Taxation Office (ATO) inquiries to litigation in Court. Our advice takes into account the strategic, technical and factual drivers of a dispute.

Our team has experience advising many of Australia's leading taxpayers through all stages of tax investigations and disputes, including:

- Establishing defence positions at the time of the relevant transaction
- Audits and reviews
- Objections and Litigation in Courts and Tribunals
- Alternative dispute resolution and settlement negotiations
- Commercial disputes concerning tax liabilities such as warranties and indemnities

## OUR TAX EXPERIENCE

- **IFM:** Advising IFM in relation to the structure of its investment into the AusGrid consortium as well as on various issues related to the establishment and operation of investment function, including the Long Term Private Capital Fund and its Growth Fund
- **UBER:** Advising Uber on its acquisition of Car Next Door, an Australian peer-to-peer car sharing platform
- **AUSTRALIANSUPER:** Advising AustralianSuper on the acquisition of Moorebank Logistics Park, as well as private equity and take private structures.
- **ATLASSIAN:** Advising Atlassian on its acquisition of ThinkTilt, as well as on its acquisition of the YHA site for the project based on its agreement with the State of NSW to collaboratively create a 24-hectare world class Sydney Innovation and Technology Precinct at Sydney's Central Station.
- **ILUKA:** Advising Iluka on the project financing of its Eneabba rare earths project as well as on the income tax and stamp duty aspects of its demerger of its MAC royalty.
- **SANTOS:** Advising Santos on the income tax, stamp duty and PRRT aspects of its acquisition of Conoco's Australian assets and its acquisition of Quadrant.
- **ORIGIN ENERGY:** Advising Origin Energy Limited on the income tax, PRRT, stamp duty and royalty aspects of its sale of Lattice Energy Limited to Beach Energy Limited.
- **OXFORD PROPERTIES:** Advising Oxford Properties on its participation in the Sydney Metro Pitt Street over-station project.
- **SCAPE:** Advising Scape on its dispute in the South Australian Supreme Court against the Commissioner of State Taxation with respect to stamp duty and foreign ownership surcharge (FOS) arising from Scape's acquisition of Atira's purpose-built student accommodation asset in South Australia.
- **A MULTINATIONAL TECH COMPANY:** Advising a major multinational technology company in relation to a multi-year tax audit conducted by the ATO, focussing on transfer pricing, withholding tax and tax treaty issues, as well as offshore information requests and appearances before the Senate's Tax Inquiry
- **BHP:** Advising in Supreme Court of Queensland proceedings on its \$300m+ dispute with the Queensland Treasurer on coal royalties
- **COMMONWEALTH BANK OF AUSTRALIA:** Advising CBA on its R&D Incentive dispute

with Innovation & Science Australia and the ATO in proceedings in the AAT

[Click here to view our Australian tax team](#)

## UK AND EUROPE

### TAX ACROSS THE UK AND EUROPE

Our multi-jurisdictional team of tax lawyers offers clients unrivalled expertise in several specialist fields including insurance, investment funds, energy, outsourcing, asset management, real estate, corporate rescue and restructuring finance.

Advising many of the world's pre-eminent companies, organisations, and investment banks on a wide range of direct and indirect tax issues in contentious and non-contentious environments, services including tax disputes and alternative dispute resolution.

The secret of our success is to put experienced tax lawyers at the helm of a dispute, backed up by the firm's world leading litigation prowess - this assists generation of cutting edge and often winning arguments. No other firm can offer this two-pronged attack in managing tax disputes.

#### GLOBAL REACH

Our ability to draw upon the expertise of tax lawyers across our international network builds on the strength for our global tax offering to clients. Our lawyers play a pivotal role in sourcing and applying foreign tax advice to transactions and disputes in which our clients are involved.

The global nature of our tax practice also reflects the "internationalisation" of certain aspects of tax law.

Domestic legislation in many territories has an impact on how multinationals structure and operate such as the UK CFC rules and the US Tax Compliance Act (FATCA) and we are able to provide practical and commercial advice in relation to these issues.

#### SPECIALIST FOCUS

- insurance

- investment funds and asset management
- energy (including up-stream oil and gas) and infrastructure
- TMT and outsourcing
- real estate
- corporate rescue and restructuring

Tax issues in these sectors and areas add a level of complexity over and above the normal 'corporate' and business tax and transactional issues

Expertise has developed around the firm's niche areas and our understanding of the legal and regulatory issues in these sectors puts our team in the best position to provide commercial and cost effective solutions to clients

### **Unrivalled expertise in all indirect taxes**

The team is regularly recognised for the breadth and depth of skill and capability in the fields of VAT, stamp duty, stamp duty land tax and stamp duty reserve tax.

We are one of only few city firms who regularly advise on the Aggregates Levy, Air Passenger Duty, Carbon reduction commitment / energy efficiency scheme, Climate Change Levy, Customs Duty, Insurance Premium Tax, Landfill Tax, and the new Community Infrastructure Levy in contentious and non-contentious environments.

## **OUR TAX EXPERIENCE**

- Lufthansa Group on tax aspects of the sale of the European Business of LSG Group to airline caterer gategroup
- Euroports, a company participated by Antin Infrastructure Partners, Arcus and Brookfield, on tax aspects of the intended acquisition of Infraportva, a bulk terminal in the Valencia port, Spain
- the Bazalgette Consortium on tax aspects of its successful bid to become the Infrastructure Provider for the £4.2 billion "super sewer" Thames Tideway Tunnel project

[Click here to view our UK and Europe tax team](#)

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## OUR PEOPLE



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