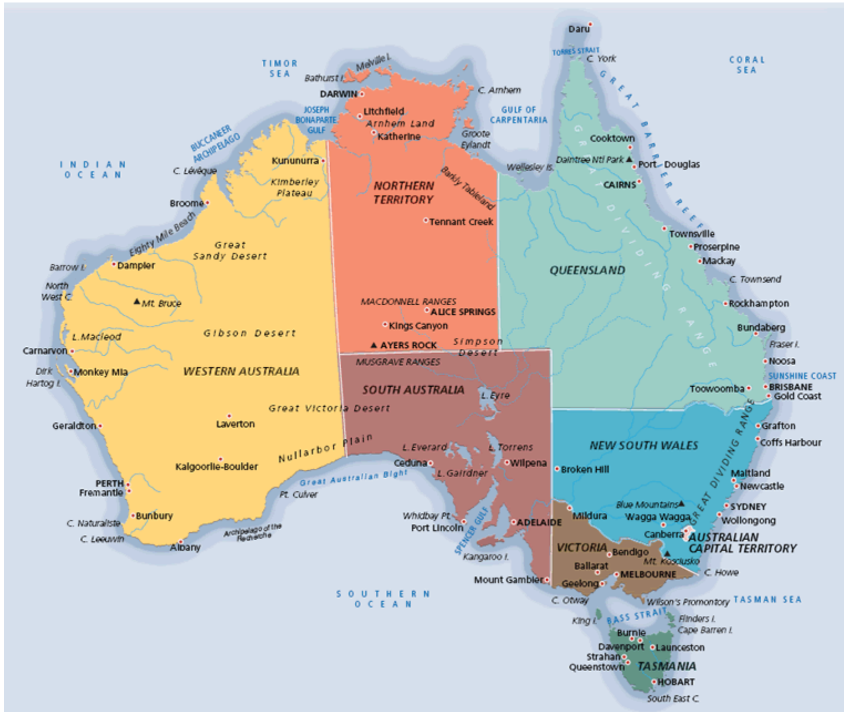
KRESTON STANLEY WILLIAMSON

Doing Business in Australia

Contents

AUSTRALIA



Size and Population

Australia is the world's smallest continent, but the sixth largest country by land area, comprising an area of approximately 7.7 million square kilometres. It is a vast continent covering a distance of approximately 3,700 kilometres from its most northerly point to its most southerly point, and almost 4,000 kilometres from east to west. Because of its size and isolation, Australia is often dubbed the "island continent", and is sometimes considered the world's largest island.

The country is split into 3 separate time zones. In most states, daylight savings operates for half of the year, from the first Sunday in October to the first Sunday in April. During these months, time in Sydney is GMT + 11, so when it's 9am in Sydney, it's 6pm and 11pm the previous day in New York and London respectively. For the rest of the year, Sydney time is GMT + 10.

Australia comprises six states and two territories.

- The Australian Capital Territory
- New South Wales, which includes Sydney, Australia's largest city
- The Northern Territory
- Queensland
- South Australia
- Tasmania
- Victoria
- Western Australia

Australia's population is approximately 24 million.

Australia is a member of the G20, OECD, WTO, APEC, UN, Commonwealth of Nations, ANZUS, and the Pacific Islands Forum.

Economy

Australia has one of the strongest, most competitive, open and flexible economies in the world. Australia's strong economic growth has been coupled with low inflation of around 2.5% over the last 15 years. At the same time, the unemployment rate has remained at below 6%.

Australia is one of the largest economies in the Asia Pacific region after Japan, Korea and China, which is Australia's largest trading partner.

A strong services sector represents the largest portion of the Australian economy, comprising 68% of GDP. Australia is rich in a variety of natural resources however, and recent economic strength has come largely from a strong mining sector, representing 19% of GDP. Agriculture and tourism are also important parts of the Australian economy.

Work Force

Australia continues to offer a multilingual, highly educated and skilled workforce, benefiting from a comprehensive education and training system. Around 50% of Australia's workforce has some form of tertiary qualification.

FOREIGN INVESTMENT IN AUSTRALIA

Australia welcomes and encourages foreign investment. While the government has the power to block proposals that are contrary to the national interest, the screening process is transparent and liberal.

The kinds of investments that require FIRB approval include:

- Residential property of any value (but refer to FIRB website for more specific information and FAQs)
- Purchase of equity investments representing a substantial interest in an Australian corporation valued at more than $252 million, or $1,094 million in the case of NZ and US investors.
- Acquisition of interests in Australian real estate above certain thresholds, for example developed non-residential commercial real estate where the property is not subject to heritage listing and valued at $55 million or more, or $1,094 million for NZ and US investors.
- Vacant non-residential land, irrespective of value

The Foreign Investment Review Board (FIRB) is a non-statutory body that examines proposals by foreign persons to invest in Australia. Further information can be found at www.firb.gov.au.

BUSINESS ENTITIES

A business can be conducted in Australia as a sole trader, a partnership or joint venture, through a trust, or as a corporation. Most foreign companies conduct business in Australia through a wholly or partly owned subsidiary, or through an Australian branch.

Companies

Foreign companies can register a new company in Australia. The most common form of business entity in Australia is a company limited by shares. These could be either proprietary companies or public companies. Only public companies can be listed on the Australian Stock Exchange.

Proprietary companies

Proprietary companies, which are often referred to as private companies, are often used for private ventures or as subsidiaries of public companies.

A proprietary company can't have more than 50 non-employee shareholders. Except in limited circumstances, it can't undertake fundraising activities in Australia that would require a Product Disclosure Statement. Importantly, a proprietary company must have at least one Australian director.

Proprietary companies are further classified as either large or small, with more demanding audit and financial reporting obligations applying to large proprietary companies. A proprietary company is large if it satisfies 2 out of the following 3 criteria:

- Consolidated revenue of $25m or more,
- Consolidated gross assets at the end of the year of $12.5m or more
- The company and entities it controls have 50 or more employees at the end of the year.

A foreign controlled small proprietary company will generally be exempt from lodging audited financial statements with the Australian Securities and Investment Commission, while large proprietary companies are subject to more stringent regulatory requirements, including the need to have their financial statements audited.

Public companies

Public companies are used for larger ventures where funds will be raised from the public. They can have an unlimited number of shareholders. They must have at least three directors, and at least two of these must ordinarily reside in Australia.

Process of incorporation

In most cases, a foreign company expanding to Australia incorporates a proprietary company as a subsidiary. The steps involved are:

1. Choose a company name and consult the ASIC business names register to ensure it is available.
2. Complete and lodge relevant application forms with ASIC, along with the applicable fee. The application forms require details including registered office and place of business in Australia, share structure, shareholders, and proposed directors/secretaries details (including their names, residential addresses, date and place of birth). **Remember, at least one of these directors must be an Australian resident.**
3. Appoint a Public Officer, responsible for undertaking or ensuring compliance with all things which are required of a company under Australian income tax legislation. The Public Officer must be Australian resident.
4. Apply to the Australian Taxation Office (ATO) for an Australian Business Number (ABN) and Tax File Number (TFN).
5. Once incorporated, the directors must ensure that relevant corporate obligations are complied with, including maintaining financial statements (which in some circumstances may need to be audited), as well as notifiying ASIC within specified timeframes of changes to company name, registered office or principal place of business, company constitution, director details, share structure or shareholder details.

The easiest way to attend to all of these is to engage Kreston Stanley Williamson to do it on your behalf. We can attend to it all with the minimum of fuss.

Company officeholders

The Corporations Act requires a company to appoint officeholders to act on behalf of the company. They must ensure that the company fulfils the requirements prescribed by the Corporations Act.

As mentioned earlier, a public company must have at least 3 directors, at least 2 of whom ordinarily reside in Australia. A public company must also have at least one secretary, who must also be Australian resident. An officeholder can be both director and secretary.

A private company needs at least one director, and does not need to have a secretary. At least one director must be Australian resident.

Where a company carries on business, it must appoint a Public Officer, responsible for the company's compliance with tax legislation. The Public Officer must be Australian resident.

Company officeholders, in particular directors, carry some risk on behalf of the company. For example, in some circumstances a director can become personally liable for unpaid PAYG tax and employee superannuation, Directors can also become personally liable for commitments entered into when the company is insolvent. Where there is no Australian resident equity holder in the company, finding an Australian resident prepared to accept responsibility as the Australian resident director and public officer can be difficult. Appropriate directors insurance is important.

Australian Branch

An alternative to incorporating an Australian subsidiary is to establish an Australian branch. If a foreign company carries on a business in Australia through an Australian branch, the foreign company must register as a foreign company with the Australian Securities and Investment Commissions (ASIC). The company needs to register an Australian registered office (usually an accountant or lawyer's office), and must appoint a local agent. Once registered, the branch must file the foreign company's annual accounts and comply with other reporting requirements.

Permanent Establishment (PE)

Australia can only tax the profits of a foreign company if it carries on its business in Australia through a "permanent establishment" in Australia. A PE is, generally, a fixed place of business other than a storage or display facility. Where there is a permanent establishment in Australia, the profit attributable to that permanent establishment is subject to tax in Australia at the corporate rate, which is currently 30%.

An Australian branch will generally be a PE for tax purposes.

Some business activities do not constitute a PE, such as:

- A representative office where staff carry out a marketing function only, but do not negotiate or conclude contracts on behalf of the company;
- An online business, where the server is offshore and there are no Australian staff or premises.
- A place of business maintained purely for the purposes of purchasing goods or merchandise.

If your activities don't constitute a PE, it will generally be best to avoid or defer the decision on whether to incorporate an Australian subsidiary.

The table below provides a brief comparison of tax and other issues that arise depending on whether you incorporate a subsidiary, trade through a PE, or carry out functions that don't amount to a PE.

Subsidiary vs PE vs No PE

Item	Subsidiary Company	PE	No PE
Tax Rate	30%	30%	0%
Transfer pricing applies	Yes	Yes	No
Disclosures on Tax Return	No issue	Complex	Not applicable
Dividend Withholding Tax	Yes	Not applicable	Not applicable
Royalty Withholding Tax	Yes	Yes	Yes
Interest Withholding Tax	Yes	Yes	Yes
CGT	Yes	Only on Taxable Australian Property	Only on Taxable Australian Property
GST	Yes	Yes	Yes
Customs Duty	Yes	Yes	Yes
Dealing with Australian suppliers	Easy	Harder	Hardest
Risk/Liability	Australian subsidiary	Foreign Parent	Foreign Parent
Closure	Harder	Easy	No issue
ASIC disclosure/reporting	Yes, but exemptions often apply	Yes	No issue

VISA REQUIREMENTS

There are a number of visa categories available to business people wishing to come to Australia. A Temporary Business (Short Stay) visa usually allows visits of up to 3 months each time. Companies operating in Australia can sponsor individuals to come to Australia on a Temporary Business (Long Stay) visa (subclass 457 visa). Such employees can work in a specified position for up to 4 years.

Under the Business Skills program, business people can also apply to come to Australia to start their own business, manage a new or existing business, or invest in Australia without the need for a sponsor, subject to meeting relevant criteria and the prerequisite business background and assets. These visas are available to:

- Business owners
- Senior managers of businesses meeting relevant requirements
- Senior executives of major businesses meeting relevant requirements
- Successful business owners or investors wishing to invest funds in a Government approved Designated Investment (being an investment of at least AU$1.5m) for at least 4 years.

A wealth of information on coming to Australia to work or live can be found on the Department of Immigration and Citizenship website on the link below:

http://www.immi.gov.au/immigration/coming-to-australia/

Alternatively we can introduce you to one of our alliance partners who can help you organise your visa.

TAX ISSUES

Australia's tax law is complex, and you should seek professional advice before commencing business here. Business taxes in Australia are imposed under the jurisdictions of both the Federal and State Governments, and include:

Federal Taxes

- Income Tax
- Capital Gains Tax
- Goods & Services Tax
- Fringe Benefits Tax

State Taxes

- Payroll Tax
- Stamp Duty
- Land Tax

Each of these taxes each carry their own potential problems for an expanding business. Good advice and careful planning is essential to achieving the optimal outcome.

Federal Taxes

Income Tax

The financial year normally ends on 30 June. Substituted Accounting Periods are granted by the Australian Taxation Office upon application by taxpayers with appropriate grounds, such as to align with the fiscal year of a foreign owner.

Income tax is collected by the Australian Taxation Office.

Australia's income tax system works on self-assessment. Taxpayers, on their annual tax return, must show all their assessable income and claim only the deductions to which they are entitled. Taxable income is calculated by applying allowable deductions against the assessable income of the taxpayer.

Taxable income received by individuals is taxed at progressive rates per the tables below, while companies pay tax at a flat rate, currently 30%.

Tax Rates for Resident Individuals (including "temporary residents")

The following rates for 2016-17 apply from 1 July 2016.

Taxable income	Tax on this income
0 - $18,200	Nil
$18,201 - $37,000	19c for each $1 over $18,200
$37,001 - $80,000	$3,572 plus 32.5c for each $1 over $37,000
$80,001 - $180,000	$17,547 plus 37c for each $1 over $80,000
$180,001 and over	$54,547 plus 45c for each $1 over $180,000

The above rates do not include the Medicare levy of 2% of net taxable income. Medicare levy is a federal charge that funds access to basic health care in Australia.

The above rates do not include the temporary Budget Repair Levy, which is payable at a rate of 2% on taxable income in excess of $180,000, and which is supposed to finish on 30 June 2017.

Tax Rates for Foreign Residents

The following rates for 2016-17 apply from 1 July 2016.

Taxable income	Tax on this income
0 - $80,000	32.5c for each $1
$80,001 - $180,000	$26,000 plus 37c for each $1 over $80,000
$180,001 and over	$63,000 plus 45c for each $1 over $180,000

Foreign residents are not required to pay the Medicare levy.

The above rates do not include the temporary Budget Repair Levy, which is payable at a rate of 2% on taxable income in excess of $180,000, and which is supposed to finish on 30 June 2017.

Income Tax Rules for Non-Residents

Non-residents are only taxed in Australia on income sourced in Australia.

Interest, dividends and royalties received by non-residents from Australian entities are subject to withholding tax.

Withholding tax of 10% applies to interest. The rate applying to royalties is 30%, but where there is a Double Tax Agreement between Australia and the country of residence of the entity concerned this rate is reduced usually to 15%, but sometimes less.

Withholding tax of 30% applies to dividends paid from untaxed profits of Australian companies (known as unfranked dividends), but this is reduced to 15% or less where a Double Tax Agreement exists. No withholding tax applies to dividends that are paid from profits that have been subject to tax in Australia (these are known as franked dividends and are the more likely type of dividend paid from Australian companies).

Non-residents are subject to tax in Australia on income that is sourced in Australia. While source of income is not defined in Australia's tax legislation, there are specific rules that apply to some types of income (such as royalties and interest on loans secured by mortgage over Australian property).

Where there is no statutory source rule, source is determined according to principles developed by the Courts. In situations that aren't clear cut, a weighting of various factors must be taken into account. For example, for business income, the place of contracting, the place of performance, and the place of payment are all relevant.

Temporary Residents

In basic terms, a "temporary resident" for tax purposes is an Australian tax resident who is in Australia on a temporary visa, and does not have a spouse who is an Australian citizen or permanent resident. Temporary residents are taxed at resident individual tax rates (as set out in the table above), but are subject to Australian tax only on Australian sourced income. They do not pay tax in Australia on foreign income, and do not pay tax on capital gains unless the relevant asset is Taxable Australian Property (for explanation of this, refer to "CGT rules for non-residents" below).

Conduit Foreign Income (CFI)

The CFI rules make Australia an attractive location for regional headquarters in the Asia Pacific region. These rules allow CFI to be distributed from an Australian company to a non-resident in the form of an unfranked dividend without attracting any Australian tax.

CFI is basically foreign income that is not assessable in Australia when derived by an Australian company. This includes income derived from a foreign branch and dividends from wholly owned foreign subsidiaries. Such income is able to pass through an Australian company to its foreign parent with no Australian tax arising.

Transfer Pricing

The transfer pricing measures are designed to prevent profit shifting from an Australian taxpayer to a related party in a foreign country. The rules apply an arm's length test to a resident taxpayer's transactions with non-resident related party. Where non arm's length transactions result in an artificial reduction in Australian taxable income, the transfer pricing rules provide a statutory power to adjust taxable income to reflect an arm's length amount.

Like most international tax issues, transfer pricing is a very complex matter requiring detailed review of the transactions in Australia, as well as any implications in the country of residence of the parent entity. Using the services of our Kreston International colleagues, Kreston Stanley Williamson is well positioned to guide you through these issues.

Thin Capitalisation

The thin capitalisation regime is intended to prevent profit shifting within multinational groups where Australian operations are financed through high debt levels. The rules effectively limit the tax deductibility of interest paid when the gearing ratio exceeds a certain level (usually the "safe harbour" gearing ratio of 3:1).

The rules are very complicated, and vary depending on the taxpayer's circumstances. Fortunately, there is a de minimis rule which means that the rules do not apply where total debt deductions are less than $2 million.

Capital Gains Tax

Capital gains tax (CGT) applies to the capital gain made on disposal of assets, with the exception of some specific exemptions. Rollover provisions apply to some disposals, such as in business reorganisations.
CGT operates by having net gains treated as taxable income in the year of the relevant transaction. If an asset is held for at least a year, any gain is first discounted by 50% for resident individuals, or by 33.3% for superannuation funds. No discount applies to capital gains made by companies. Net capital losses can be carried forward to offset future capital gains, but cannot be offset against other taxable income.
Subject to certain conditions, there are a range of further concessions in relation to capital gains made by small businesses that can result in substantially reduced capital gains tax on sale of business assets.

CGT rules for non-residents

Non-residents and temporary residents are only subject to Australian CGT on Taxable Australian Property (TAP). TAP is defined as:

- Taxable Australian real property, being real property situated in Australia;
- Indirect real property interests;
- Business assets used at any time in an Australian branch;
- An option to acquire any of the above; and
- A CGT asset elected by an individual to continue to be subject to Australian CGT after they cease to be an Australian tax resident.

Since 8 May 2012, no CGT discount applies to capital gains made by non-resident individuals on their TAP.

Where a non-resident makes a disposal of an asset which is not TAP as defined above, that disposal is not subject to CGT in Australia.

An important planning point for those migrating to Australia is that they become subject to Australian CGT on their worldwide assets from the date they become a permanent tax resident. Advice should be sought at that time, and obtaining valuations of some assets may be prudent.

Goods & Services Tax (GST)

A 10% goods and services tax (GST) is imposed on the supply of most goods and services. It is a value added tax, and is refunded to all parties in the chain of production other than the final consumer.
An entity is liable to remit GST to the Australian Taxation Office if it is registered or required to be registered for GST. An entity is required to be registered for GST if its annual turnover is at least $75,000.

A GST registered entity is entitled to claim a credit (called an input tax credit) for the amount of GST included in its payments, provided the payment does not relate to making an input taxed supply (see below).

Non-taxable supplies are not subject to GST. Non-taxable supplies include items that are "GST-free". These include basic food, healthcare, education, and exported goods and services. A sale of a business as a going concern, subject to certain strict conditions, will also be GST-free.

Another category of non-taxable supplies are supplies that are "input taxed". The difference between a GST-free supply and an input taxed supply is that GST paid in respect of acquisitions relating to making a GST-free supply are refunded to the supplier as an input tax credit. Input tax credits are not refunded on acquisitions related to making input taxed supplies. Examples of input taxed supplies are financial supplies and supplies of residential real estate.

GST rules for non-residents

One of the requirements for GST to apply to a transaction is that the supply must have a connection with Australia. The supply of goods is connected with Australia if:

- The goods are delivered or made available in Australia;
- The goods are removed from Australia;
- The goods are imported into or brought from overseas and installed or assembled in Australia.

The supply of real property is connected with Australia if the real property or the land to which the real property relates is in Australia.

A supply of anything other than goods and real property is connected with Australia if it is done in Australia, or if the supplier makes the supply through an enterprise that the supplier carries on in Australia.

Fringe Benefits Tax (FBT)

Fringe Benefits Tax (FBT) is levied on most non cash benefits that an employer provides in respect of employment. FBT is levied on the employer, not the employee, and is imposed whether the benefit is provided directly to an employee or to an associate of the employee.

FBT is imposed at 47%, representing the top marginal tax rate including the Medicare Levy.

Exempt benefits include remote area housing, employee relocation expenses, superannuation contributions, and minor benefits (less than $300 in value) incurred infrequently and irregularly. Some other items that can be salary sacrificed in a tax effective way include laptops, mobile phones, cars, and car parking provided on the premises of a small business.

In Australia, in practice employers will take into account the total cost of an employment package (ie including the expense and the FBT) when negotiating and agreeing on a salary package with an employee.

State Taxes

Payroll Tax

Each of the Australian states and territories levy payroll tax on assessable wages. There is a threshold below which payroll tax is not payable. In New South Wales for the year ended 30 June 2017, payroll tax of 5.45% is applied to assessable wages above $750,000.

Land Tax

Land tax applies to resident and non-resident land owners. In New South Wales, land tax applies to properties owned at midnight on 31 December in any given year. Land tax is assessed at 1.6% of the taxable value of the property. A threshold below which land tax is not payable applies in most cases, and for 2016 this threshold is $482,000. A premium land tax rate of 2% applies where the taxable land value exceeds the premium threshold ($2,947,000 for 2016). A principal place of residence is generally exempt from land tax. Rental properties are caught by this tax and will be liable if rented out any time in the 6 months up to 31 December.

Stamp Duty

Rates and exemptions from stamp duty vary from state to state and in respect of different types of documents relating to different types of transactions. Examples of where stamp duty may be incurred are transfers of real property, business assets, and unlisted securities. Transfer of real property or a business in New South Wales for $1,000,000 would incur stamp duty of $40,490. A transfer of unlisted securities of the same value would incur stamp duty of $6,000.

From 21 June 2016, surcharge purchaser duty of 4% applies to the purchase of residential real estate in New South Wales (similar duty applies in Queensland and Victoria) by foreign persons. This is in addition to the stamp duty payable on the purchase of residential property.

Employee Entitlements and Other Costs

Leave

Full time employees in Australia work 38 hours per week, and are entitled to 20 days annual leave per year. This is pro-rated for permanent part time employees, while casual employees are not entitled to annual leave. Unused annual leave is carried forward until it is either used or paid out on termination.

Full time and permanent part time employees are also entitled to 10 days personal/carers leave (i.e. sick leave) per year, and 2 days compassionate leave per occasion.

After 10 years full time service with one employer, an employee will generally be entitled to long service leave. The entitlement varies slightly from state to state, but in New South Wales an employee is entitled to 2 months long service leave after 10 years, and one month for each 5 years thereafter.

Superannuation

Under the Superannuation Guarantee Scheme, an employer is required to make superannuation contributions, currently 9.50% of gross wages, for most employees.

The contributions must be paid to the employee's chosen superannuation fund on at least a quarterly basis. Late payments suffer penalties, and are not tax deductible.

Workers Compensation Insurance

Workers compensation insurance provides protection for employees in the event of work related injuries. It is compulsory in all states. Premiums are calculated by applying a rate commensurate with the level of risk of the work to the employer's total wages, superannuation and fringe benefits expenses for the year.

Further information on the New South Wales workcover scheme can be found on their website www.workcover.nsw.gov.au

SETTING UP A BUSINESS IN AUSTRALIA

Having decided on your business structure, following are some of the responsibilities and areas that will now need attention:

- If you're incorporating a subsidiary, refer to the steps under the heading "Process of Incorporation" starting on page 5 of this document.
- If you're operating as an Australian branch of a foreign entity, register the foreign company with the ASIC and appoint a local agent.
- Register for an ABN and GST and determine what other business registrations you may need.
- Register a business name and ensure you have adequate protection over all names and intellectual properties.
- Open an Australian bank account. To do this for a company, you'll need to provide the Certificate of Incorporation from ASIC, along with relevant identification for signatories (ie passport, drivers licence, medicare card, credit card etc)
- Register an internet domain name.
- Do you have all required licences and permits?
- Make sure all taxes, GST, CGT, FBT, excise duty, land tax, payroll tax and stamp duty obligations are met. Ensure you claim all income tax deductions you can and access all tax concessions available.
- Be aware of any legal responsibilities that may affect your business, especially with ASIC, Department of Fair Trading and under the Trade Practices Act.
- Ensure you maintain adequate accounting records for your business so you can determine how the business is going and to satisfy all taxation requirements.
- Ensure you have all insurances you need. This will include workers compensation insurance, public liability, business and loss of profits, Director's insurance, asset cover, professional indemnity and life and income protection, if relevant.
- Attend to all requirements when employing staff. This includes deducting the correct tax, paying superannuation and being aware of payroll tax and FBT obligations. Ensure you have all the required employment policies and procedures in place and all legal responsibilities adhered to. You also need to ensure all occupational health and safety requirements are met.

There are also other areas that need to be looked at if you want to apply for a grant, trade over the internet or import or export goods.

Much information can be found at www.business.gov.au, or contact Kreston Stanley Williamson and our team will make it simple for you. You will also find a large amount of information on our website: www.stanleywilliamson.com.au.

KRESTON STANLEY WILLIAMSON

The name, Stanley & Williamson, was established in 1980 by Bill Stanley, Weston Williamson and Sam Shun who – prior to that – had been partners together in a four-partner firm, Gibb Stanley & Co which had been established in 1969. The firm has been in existence for over forty years.

Of our current partners, Michael Goodrick became a partner in 1990, Ben Barter and Darren O'Malley following in 2003, Quang Tat in 2009 and Kamal Thakkar in 2017.

As of July 2012, Sam Shun moved from the role of Partner to Consultant to the firm. Bill Stanley has since followed suit in July 2014.

Throughout its history, Stanley & Williamson has focused on providing a full range of professional accounting services and has developed particular expertise in serving the needs of the small to medium enterprise (SME) sector.

Stanley & Williamson are part of Kreston International, a global network of independent accounting firms, providing our clients with access to expert advice on issues affecting them throughout the world. The firm continued to evolve and rebranded to Kreston Stanley Williamson in 2021 to adopt the global network name as part of our identity.

At Kreston Stanley Williamson, we make this decision easy by offering a full range of accountancy, bookkeeping, tax and business advisory services designed to support you in achieving all of your business goals.

We do this by taking a proactive, forward-thinking approach that focuses on where you are headed, and providing you with expert guidance and advice to help you get there.

We see ourselves as your strategic partner, and draw on more than forty years' experience advising businesses from a range of sectors. This means we are able to offer incisive insights and knowledge that will help you plan with more certainty, manage with greater clarity – and reach your goals sooner.

What we can do for you!

We have an extensive range of services that will help any business with setting up and trading in Australia.

The services we can provide for your business include:

- Attend to all statutory requirements, including lodgements, for income tax and all other government authorities.
- Company secretarial work.
- Bookkeeping, either outsourced or to help your internal accounting section.
- Management accounting. We can help you prepare cashflows and budgets as well as prepare monthly or quarterly management accounts that are compared to

budget. We can develop KPI’s and track performance against budget and report to management or head office with meaningful numbers.
- Virtual CFO service.
- Outsourced payroll facility, including attending to all tax and superannuation requirements.
- Advice on structuring and set up in Australia including organising the entities to be put into existence.
- Tax advice on all aspects of Australian and cross border tax issues including transfer pricing.
- Audit of Australian entities – either full statutory or limited scope.
- Acting as your mail house and looking after all correspondence and bills if necessary.

If you need help in any of the above areas don’t hesitate to contact us to discuss. We can put a fixed fee proposal together to cover anything that you need to do in Australia. We will help to ensure your success in Australia!