

# Arnold Bloch Leibler

Lawyers and Advisers

## Taxation



- capital gains tax
- charitable giving
- GST
- income tax
- international taxation
- land tax
- private ancillary funds
- private rulings
- stamp duty and other indirect taxes
- tax audits
- tax litigation
- tax structures and planning
- trusts
- venture capital



Keeping up with tax law is a challenge. The rules are complex, constantly changing and so pervasive that almost every major financial or personal decision has a tax consequence. And, with the growing emphasis on individual responsibility and harsh penalties for tax offences, reliable and accurate tax advice is vital.

Arnold Bloch Leibler's taxation practice assists clients in evaluating the risks and benefits associated with their business plans and personal life choices and in developing strategies to achieve their objectives in the most tax effective manner.

Senior Partner, Mark Leibler AC, leads the practice that has made us a 'go to' firm for major Australian and international corporations, family businesses, entrepreneurs and senior executives seeking tax advice. Members of our tax team have advised successive governments on revenue law issues, hold prominent positions on taxation-related steering and advisory committees and are active in professional education.

Our reputation in taxation law is unrivalled and the esteem in which our tax lawyers are held is such that we work on behalf of, and attract frequent referral work from, leading accounting, corporate advisory, stockbroking and investment banking firms and other professional advisers.

Our successes on behalf of clients have become the benchmark to which other taxation professionals aspire. We achieve the best possible outcomes for our clients through a combination of skill and knowledge, including:

- a deep understanding of clients' commercial needs;
- strong technical abilities and knowledge in relation to increasingly complex taxation laws and principles;
- an understanding and appreciation of the dynamics and practicalities of taxation administration;
- extensive experience in dealing with senior tax officials; and
- the vigour with which our lawyers negotiate on behalf of clients.

## Our services

The firm advises clients in relation to the taxation implications of all commercial transactions, including income tax, capital gains tax, GST, stamp duty, land tax and payroll tax.

Arnold Bloch Leibler's taxation practice provides integrated advice across key areas of commercial transactions, including international and cross-border transactions, venture capital, research and development, structured and project finance, stamp duty and land tax, and corporate and tax litigation. In particular, the firm can assist in the following areas:

### Taxation planning

Our lawyers advise on the tax implications of a wide range of business transactions, including structuring issues, financing, employee benefits and acquisitions or divestments. We assist clients in weighing their options, avoiding unnecessary risks and developing a tax efficient outcome.

The firm regularly liaises with the Australian Taxation Office (ATO) regarding issues relevant to our clients. As a result, the firm has a large and existing bank of knowledge and experience to optimise the taxation impact of specific transactions and to offer clarification and advice to clients embarking on innovative business ventures or in situations where the tax treatment of a particular transaction is unclear.

For individuals and family groups, Arnold Bloch Leibler takes a proactive approach to tax planning and structuring in order to identify potential tax audit issues and protect clients' interests.



*Inside spread (l-r)*  
Joey Borensztajn  
Ross Paterson  
Paul Sokolowski  
Nicole Gordon

*Front cover*  
Mark Leibler AC

### **Taxation audits and disputes**

In tax audits, the firm has achieved success for individuals, private company groups and many of Australia's largest publicly-listed companies. In an audit, the firm manages and controls the process, by gathering information, providing technical analysis, undertaking settlement negotiations and, where necessary, managing litigation.

Where necessary, Arnold Bloch Leibler's taxation lawyers work in concert with our litigation & dispute resolution team to find fresh solutions to complex litigation issues. Our litigators have earned an outstanding reputation for their strategic, practical and commercially focused advice. Years of experience advising on highly complex cases has given our lawyers a deep understanding of the likely outcome, risks and rewards of a particular course of action. Litigation may be one way of achieving a business goal. In other circumstances, private negotiation, mediation or arbitration may be more suitable options. Whatever the method, our objective is to achieve the best possible result with the least disruption to a client's business.

### **Trusts**

The firm's expertise in the areas of trusts, companies and the structuring and reorganisation of affairs will ensure they are tax and stamp duty efficient. Arnold Bloch Leibler also advises on the potential impact of recent taxation reform programmes on existing succession arrangements and the proactive structuring of assets in an active business environment.

### **International taxation**

Many clients are involved in cross-border transactions or have dealings with family or company groups with members based overseas. Arnold Bloch Leibler advises these clients in relation to the consequences of their offshore dealings and structures.

### **Charitable giving**

Arnold Bloch Leibler is widely experienced in planning for charitable giving from the perspective of both the donor and the recipient organisation and can assist in the establishment of special purpose philanthropic entities. Our taxation practice is also widely experienced in the establishment of private ancillary funds (PAFs). Introduced by the Federal Government in 1999 to promote corporate and personal philanthropy, the firm has been involved in the establishment of a significant proportion of Australian PAFs, which provide for a combined potential capital base of hundreds of millions of dollars.

### **Key clients**

Due to the desire of our clients to maintain privacy, we do not disclose specific details of our taxation clients, or the assistance that we provide to them. However, among the firm's clients are:

- shareholders of Australia's largest privately owned and family run companies;
- family groups in which a number of members are independently wealthy;
- the founders of successful start-ups;
- major Australian and multi-national corporations;
- chief executive officers and senior executives of major corporations;
- accountants, investment advisers, other lawyers and other professional services providers;
- charitable and not-for-profit foundations; and
- trustees and executors of large private funds.



## Contacts

If you would like assistance with taxation-related issues, please contact head of practice, Mark Leibler AC, on 61 3 9229 9622 or [mleibler@abl.com.au](mailto:mleibler@abl.com.au), or Paul Sokolowski on 61 3 9229 9753 or [psokolowski@abl.com.au](mailto:psokolowski@abl.com.au).

## Practice areas

Arnold Bloch Leibler offers a range of commercial and corporate advice, including:

- abl private;
- banking & finance;
- commercial & corporate;
- competition;
- litigation & dispute resolution;
- native title & public interest law;
- property & development;
- public companies;
- reconstruction & insolvency;
- taxation;
- technology & intellectual property; and
- workplace advisory.

At Arnold Bloch Leibler, clients are regularly updated on current topics of legal and business interest. For copies of recent publications, or for further information about the firm, please visit the Arnold Bloch Leibler web site at [www.abl.com.au](http://www.abl.com.au).

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