



# TAXATION SERVICES



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**▶ BDO IS THE NEW ZEALAND FIRM OF BDO INTERNATIONAL, THE WORLD'S FIFTH LARGEST ACCOUNTANCY NETWORK WITH 1,095 OFFICES IN 110 COUNTRIES.**

**WE SPECIALISE IN HELPING BUSINESSES TO GROW: FROM START-UPS TO MULTINATIONALS AND EVERYTHING IN-BETWEEN. IN NEW ZEALAND, WE EMPLOY OVER 640 PEOPLE IN 14 OFFICES THROUGHOUT THE COUNTRY.**

**WE HAVE A STRONG LOCAL PRESENCE THROUGHOUT NEW ZEALAND, WHILE OFFERING THE SUPPORT AND BENEFITS OF PARTNERSHIP IN THE BDO GLOBAL NETWORK. BDO OFFERS A UNIQUE COMBINATION OF INTERNATIONAL STRENGTH AND LOCAL EXCELLENCE.**

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# AT EVERY POINT IN THE EVOLUTION OF A BUSINESS, THERE ARE TAX ISSUES TO ATTEND TO.

## ► BDO TAXATION SERVICES

### We will work with you to:

- ▶ achieve commercial business decisions based on practical tax solutions
- ▶ maximise investors' after tax returns, while controlling tax risks in line with business risk strategy
- ▶ understand your business to provide tailored tax services to meet your taxation and business needs
- ▶ adopt a co-ordinated approach to international tax planning, using our BDO International network with taxation experts in over 110 countries.

### Tax Centres of Excellence

Our international expertise in taxation is reflected in our centres of excellence. Our New Zealand team is skilled in all these areas and can draw on our global network for additional support, if required.

As well as our core taxation areas of business tax planning, international tax advice for business, compliance services and indirect tax services, we can assist with all of the following:

- ▶ expatriate tax services
- ▶ international private client services
- ▶ general tax knowledge and advice
- ▶ transfer pricing advice
- ▶ GST guidance and advice
- ▶ tax incentive programmes (eg, R&D credits).

# 50%

Income taxes make up 50% of the government's tax revenue.

## Growth Potential

In growing businesses, personal aims and business objectives often run side-by-side. This means that each business is as different as the people who manage it.

Our taxation advisers seek to understand your business, its growth path and its ultimate aims, and make sure they recognise your business goals and aspirations before they advise you on the most efficient tax route.

For whatever reason you are embarking on your next stage of your business, trust us to find a way that suits.

## Business Tax Planning

Our business tax planning service includes:

- ▶ establishing optimal business structures
  - ▶ acquisition planning
  - ▶ tax due diligence
  - ▶ vendor due diligence
  - ▶ minimising income recognition
  - ▶ maximising deductibility
  - ▶ entry / exit strategy planning
  - ▶ maximising depreciation claims
  - ▶ maximising distributions to shareholders / investors
  - ▶ imputation credit planning
  - ▶ tax loss utilisation
  - ▶ tax effective finance.
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“Correctly accounting for indirect taxes such as GST can have a positive cash flow impact on your business.”

## International Tax Issues

As part of the BDO International network of Member Firms, we advise businesses on the tax consequences of their international expansion and cross-border investments.

Our international tax advisers both here and overseas advise on:

- ▶ branch, subsidiary partnerships and joint ventures
- ▶ debt versus capital
- ▶ ownership structures
- ▶ CFC and FIF regimes
- ▶ thin capitalisation
- ▶ transfer pricing
- ▶ foreign tax credits
- ▶ expatriate taxation services
- ▶ repatriation of funds
- ▶ withholding taxes
- ▶ capital gains taxes
- ▶ indirect taxes (eg, GST, VAT, Stamp Duty).

## Tax Compliance Services

Our established practice management systems ensure the risk of non-compliance is minimised. Key services include:

- ▶ tax return preparation
- ▶ provisional tax reminders
- ▶ management of IRD audits
- ▶ protection of your rights on assessment and investigation
- ▶ development of best practice tax compliance systems in your business
- ▶ education of businesses on tax compliance
- ▶ quality control reviews
- ▶ tax health check reviews.

## Indirect Tax Services

Our indirect tax teams will assist you with planning for and problem resolution on:

- ▶ GST on asset acquisition and asset disposal
- ▶ time of supply for GST
- ▶ zero rating transactions
- ▶ exempt supplies
- ▶ interactions with Customs
- ▶ GST on cross-border transactions
- ▶ GST in Australia
- ▶ FBT, PAYE and withholding tax issues
- ▶ approved issuer levy
- ▶ gift duty
- ▶ research and development tax credits.

## Industry Specialisation

Our expert knowledge of the tax rules for particular industries allows us to be better advisers to you.

We advise on a wide variety of sectors including:

- ▶ property
- ▶ software and technology
- ▶ manufacturing
- ▶ farming
- ▶ import and distribution
- ▶ professional services
- ▶ franchising
- ▶ forestry
- ▶ oil and gas
- ▶ telecommunications
- ▶ finance and leasing
- ▶ charities
- ▶ not for profit
- ▶ horticulture and viticulture
- ▶ retirement villages
- ▶ hospitality and tourism.

**“Our advisers with specific industry experience are better able to provide practical solutions to complex technical issues relevant to that industry.”**

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**OUR MISSION IS TO BE RECOGNISED AS  
THE LEADER IN PARTNERING OUR CLIENTS  
AND EACH OTHER FOR MUTUAL SUCCESS.**

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