

# Expatriate Tax

## Our Philosophy

PKF's Expatriate Tax Team is committed to providing its clients with effective solutions that are tailored to your unique circumstances.

We pride ourselves in providing advice which is practical, timely and user friendly. Our expatriate team is dedicated to working with you as a trusted partner in identifying and realising opportunities

## What this means for you

- Maximise your expatriate's after tax salary by utilising available Australian tax concessions – keep your staff satisfied, for longer.
- Your staff's time is better utilised in your business than on trying to understand the Australian tax system - pass their personal tax work to PKF's Expatriate Tax team.
- In a new country, different tax rules can be daunting - we provide information sessions to help your staff understand how their income is being taxed in Australia.

## Our Experience

PKF's Expatriate Tax Team has in-depth and diverse tax experience which facilitates the delivery of a quality service to individuals and their employers, who relocate to Australia or leave Australian shores.

Our senior personnel are regular presenters and authors on expatriate tax issues.

As a key member of PKF International we also have strong and dynamic links with affiliated PKF offices throughout the world to deliver timely, cost effective and integrated advice in respect of all your global tax needs.

## Our Services

- Advice on the impact of becoming or ceasing to be an Australian resident for taxation purposes
- Assistance with structuring corporate expatriate taxation policy agreements
- Advice on structuring of employment terms and conditions
- Advice on salary packaging and fringe benefits tax implications
- Australian taxation advice including capital gains tax, Foreign Investment Fund and Controlled Foreign Company rules, employee share plan arrangements
- Advice on withholding tax paid on certain types of income
- Advice on the taxation implications of renting property, including principal residences
- Advice on social security, superannuation and pension payments
- Employer income tax, fringe benefits tax, payroll tax and workcover obligations

### PKF contacts around Australia:

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For details of your local PKF office, visit our website at [www.pkf.com.au](http://www.pkf.com.au)

# International Desk

For multi-national organisations looking at investing in Australia or local businesses contemplating the first move into an overseas market, PKF has the know-how and international presence to help make the move a success.

## Inbound Investments

As a global company wishing to set-up in Australia we understand you require expert assistance in a broad range of areas at an affordable price.

We understand the local statutory rules in the international context and can assist you and your new Australian business with:

- Structuring your Australian affairs to accommodate the commercial and taxation environment both in Australia and the country of origin. We have access to an international network of PKF offices that allows us to provide comprehensive advice on your international business dealings
- Helping you understand the tax and other statutory consequences of cross border transactions as they apply to your business.
- Attending to compliance matters such as GST, Income Tax, Payroll and accounting requirements. Your business may only require simple bookkeeping services at start-up which may grow to complete outsource services or revert to training and supervising of internal accounting staff. We can accommodate your service level requirement and understand the need for flexibility.
- Advising on Transfer Pricing policies and compliance
- Due Diligence Services on International Mergers & Acquisitions
- Salary Packaging and Individual tax services for expatriates and executives employed by the company



## Outbound Investments

Globalisation is becoming part of everyday business even for medium sized Australian businesses.

Having a partner with local business knowledge ensures that the intended outcome is reached. PKF currently services local and international businesses in 242 practices in 116 countries. Let PKF assist you in making the move into Europe by providing expert assistance with:

- Establishing the most suitable structure/vehicle for you to provide your goods or services overseas.
- Introducing you to our overseas affiliate practices to assist with local business and tax knowledge
- Australian and foreign income tax and indirect tax implications of cross border transactions
- Advice on Government Grants available to assist you in financing the move abroad.
- Advice on Transfer pricing issues as relate to your revenue and costing model
- Double tax treaties and their impact on your business structure
- Outsourcing the accounting function to a reliable PKF office to reduce the level of resources required at start-up.

In addition to the above services, PKF works closely with Government bodies, International Chambers of Industry and Commerce and professional firms in related fields to ensure that your business has the best chance of reaching its intended outcome.

