

EXPERT TAX OPINIONS IN LEGAL DISPUTES

Tier 1 quality and insight

Drawing on many years of experience and deep expertise, Nuwaru has a team of tax specialists who are leaders in their fields. We recognise that tax can touch on many areas of legal disputes **beyond** matters directly involving the Australian Taxation Office (ATO) and other revenue authorities. We work with law firms to support their clients, who may include defendants (e.g., insurers), plaintiffs or other parties. Our tax experts are happy to agree fee budgets for specific pieces of work or phases to help you manage budgets with your clients.

Specialist tax fields where Nuwaru has Tier 1 expertise

Across our tax practice, we can provide expert opinions in many areas including:

- Income tax
- Stamp duty & State Taxes
- Goods & Services Tax (GST)
- Customs & Excises
- Payroll tax
- Fringe Benefits Tax (FBT)
- Employee Share Schemes
- Research & Development
- Transfer Pricing
- International Tax

Please contact us to discuss other fields of taxation where we can assist.

Dispute resolution, mediation and litigation tax support

Our expertise in this area extends to complex matters involving:

- Professional indemnity (PI) disputes where law firms are acting for insurers
- Family disputes of high net-worth individuals including family property settlements, child support and spouse maintenance
- Commercial disputes where tax impacts are relevant
- Damages quantification (involving tax impacts)
- Actions and investigations by professional and regulatory bodies
- Other legal areas where tax issues play a role.

Examples of our tax expert opinion work provided to our clients

Examples of expert opinions we have provided on specific tax impacts relevant to disputes include:

- Expert opinion and quantification of damages for a law firm acting for a PI insurer (defendant) due to an error made by a financial planning firm which impacted the after-tax position of multiple clients, including family trusts, companies, partnerships and registered charities
- Expert opinion and appearance before the Administrative Appeals Tribunal supporting a law firm (acting for plaintiff) regarding the **after-tax** financial position of complex family trust and corporate structures to determine a parent's capacity to meet child support obligations
- Expert opinion to support a PI insurer (defendant) regarding a claim against an accounting firm for payroll tax liabilities following a restructure of family businesses, including family trusts and companies.



Rod Henderson

Founding Partner – Corporate Tax

Our legal disputes team led by Rod Henderson (Chartered Accountant and non-practicing Solicitor of the Supreme Court of NSW) assists clients with dispute resolution, mediation or litigation across a range of legal matters in which tax plays a role. In addition, our partners specialise in Tax Controversy and matters directly arising with the ATO.

Phase	End to End Deliverables
1	<p>Scope and identification of professional expert suitable for legal matter (complimentary stage)</p> <ul style="list-style-type: none"> • Discuss with the law firm the nature of the legal matter and the specific tax aspects to understand the skills and experience required for the tax expert • Identify one or more of our experienced senior tax professionals, share their CVs setting out their credentials and qualifications and arrange an introduction • Agree a fee budget, scope and terms of engagement. We work to fixed budgets, generally agreed and performed in phases, so the law firm can manage its own fee arrangements with its clients, with no surprises <p>This phase is conducted on a complimentary basis with no time charged.</p>
2	<p>Formal expert instructions and brief of evidence</p> <ul style="list-style-type: none"> • Our expert will receive formal instructions from the law firm and the electronic files containing the relevant background and evidence under the confidential terms of our engagement letter • Our expert will review the background and evidence and raise any questions for clarification or other suggestions.
3	<p>Preparation of Expert Opinion in conformity with instructions</p> <ul style="list-style-type: none"> • Our expert will prepare a draft opinion for review by the law firm with follow up discussions by email, conference call or meetings as appropriate for the matter • A final opinion will be issued under our letterhead, including the qualifications of our expert, on instructions from the law firm.
4	<p>Further assistance with Mediation, Tribunal or Court experience (if required)</p> <ul style="list-style-type: none"> • If required, our expert can be engaged to attend mediation or appear in Tribunals or Courts to present and explain their opinion and respond to cross-examination • Other areas of scope and attendance can be agreed on a case-by-case basis.