# TAG Tax Specialty Group

TAG Tax GROUP
A GLOBAL NETWORK OF
TAX LAWYERS & ACCOUNTANTS

## TAG Tax Specialty Group

- Create awareness of the TAG Tax Specialty Group brand to compete internationally
- Webpage
- Directory
- Capability statements
- Quarterly update – Contributions of articles or short briefs (not a legal brief) to disseminate to the TAG Tax Group for internal/external distribution
- TAG Tax conferences – in conjunction with a conference or stand alone

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## Group Webpage

**Tax**

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**Tax Expertise Directory**

Click here to access the TAGLaw and TIAG Tax Expertise Directory. The Directory lists TAGLaw and TIAG network tax professionals by specialty. If your firm is not represented, contact Jennifer Allen for details.

**TAG Tax Group Logo**

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Click on the following links to download the TAG Tax Group logo: TAG Tax Group.jpeg / TAG Tax Group.eps (in ZIP Archive)

**TAG Tax Steering Committee**

Jeffry Berrigan (TAGLaw)
Coblentz, Patch, Duffy & Bass LLP

Julian Goldie
DTE Group

**Tax Group Articles**

**Tax Exemption Boost for Investment Funds in Jersey**

Contact: Kate Anderson
Voisin , Jersey - TAGLaw

Kate Anderson of Voisin's Commercial team examines a new law that will benefit investment funds and securitisation structures in Jersey. MORE

**AIM Listing Using Jersey Companies**

Contact: Kate Anderson
Voisin , Jersey - TAGLaw

Simon Perchard, Voisin's Director of Wealth Structuring Group, looks at how Jersey companies may be used by international businesses to raise additional capital. MORE

**Budget 2011- Non Domiciles, Remittance and Residence**

Contact: Karen Marks
Boodle Hatfield (London, England - TAGLaw)

After the many rumours that the Chancellor was going to crack down on non-doms to increase his tax revenue in this Budget, the new measures announced today seem relatively benign. The changes will be consulted upon and do not come into force immediately. MORE

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## TAG Tax Directory

- Available on the TAG Tax website
- Make sure your firm is represented

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**TAX EXPERTISE DIRECTORY**

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The **TAG Tax Group Tax Expertise Directory** lists TAGLaw and TIAG network tax professionals by specialty. Click on the specialty links below to begin your search. Professionals in each category are listed alphabetically by country.

**Commercial Taxation**
**Employee Benefits & Executive Compensation** (includes retirement fund administration and compliance)
**Local Tax** (includes state and local tax in the U.S., VAT and other indirect taxes in other jurisdictions)
**International Tax** (includes cross-border M&A, inbound and outbound investment, transfer pricing)
**Tax Controversy**
**Personal Tax, Trust & Estate Planning and Administration**
**Tax Exempt Organizations and Charities; Not-for-Profits**

**Commercial Taxation**

**AUSTRALIA: SYDNEY**
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**BELARUS:**
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**BRAZIL: RIO DE JANEIRO**
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Andrea Silva

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## Capability Statements

- Reflects your technical expertise in the areas highlighted in the Directory:
  - Commercial Taxation
  - Employee Benefits & Executive Compensation
  - Local Tax
  - International Tax
  - Tax Controversy
  - Personal Tax, Trust and Estate Planning and Administration
  - Tax Exempt Organizations and Charities; Not-for-Profits

DuncanCotterill
LAWYERS

Duncan Cotterill – Tax Capability

INTRODUCTION

Duncan Cotterill is a dynamic law firm with offices in four cities in New Zealand and in Sydney, Australia.

A long-established, full service practice, we have overall expertise in all areas of law and are able to provide advice to exactly the individual needs of our clients.

Our Inland Revenue tax team advises corporates, a wide range of SMEs, Israeli medium enterprises and individuals.

We have a significant client base in both New Zealand and in Australia where our tax group specialises in advising on domestic and trans-Tasman taxation issues.

The Duncan Cotterill tax group also plays a key role in resolving disputes with New Zealand's Inland Revenue Department (IRD) and in Australia, in all cases representing clients before tribunals and courts at all levels.

Our tax group has expert knowledge of all corporate and personal income tax issues and offers advice on GST.

COMMERCIAL

Duncan Cotterill advises on a diverse range of complex commercial tax implications for businesses, joint ventures, projects and individuals. This includes advice on the taxation of business structures, partnerships, unit trusts, limited liability companies (LLCs) and limited liability companies.

Our tax team is also involved in the field of business structuring not only from a commercial point of view but also for tax efficiency. We also have specific expertise in the taxation of trusts and estates and regularly advise on liquidators and other winding up procedures.

EMPLOYEE CONTRACTS, COMPENSATION & DISPUTES

Managing employee compensation plans and benefits is a key issue for many. Commonly practiced plans pose many challenges to businesses.

The Duncan Cotterill team is fully informed on all the current issues and can advise on tax mitigation strategies for employee compensation.

In conjunction with our specialist Employment team, we can advise on all aspects of employee tax issues involving all areas of the sector such as:

- employee benefits
- structuring settlements arising out of employee grievances
- employee benefits
- employee share schemes
- health & disability plans
- executive compensation issues.

GOODS & SERVICES TAX

In New Zealand we have a unique added tax known as Goods and Services Tax (GST).

We can advise on the possible GST implications of certain domestic and international transactions. We also ensure that clients understand the implications of GST and the GST consequences of business decisions in which they are participating.

INTERNATIONAL TAX

We understand the business and legal intricacies of international taxation and have the expertise to advise on the taxation of cross-border international tax planning structures for our clients.

Common issues involve business establishment, transfer pricing, thin capitalisation and transfer pricing issues.

Working within the international system of double tax agreements and common standards ensures the best outcome for clients with these requirements.

Our network in Australia and New Zealand provides a unique insight to assist our private and corporate clients.

CHRISTCHURCH NELSON WELLINGTON AUCKLAND SYDNEY

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## Quarterly Update

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**INTERNATIONAL TAX UPDATE**

**United Kingdom**

**Contact: Julian Goldie, DTE Group, Manchester, England**
**jgoldie@dtegroup.com; +44 208 458 4384**

**Liechtenstein Disclosure Facility (LDF)**

In addition to the various general "amnesties" in recent years - all of which have now closed - a separate facility is available for those with accounts or other assets held in Liechtenstein. This operates in a fundamentally different way to the other amnesties and provides for unprecedented cooperation between Liechtenstein and HMRC, exchange of information relating to a person's tax affairs, and a new facility enabling disclosure to HMRC of previously undeclared tax.

**Key Points of the Liechtenstein Disclosure Facility (LDF)**

- An agreement signed between the UK and Liechtenstein Government requires

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