

# Tax Valuation and Transfer Pricing

## Valuation Services

FTI Consulting provides valuation reports and expert advice to tax authorities, including the Australian Taxation Office ('ATO'), and tax payers and their advisors for a variety of tax-related valuation needs.

### WHY FTI CONSULTING

#### Independence

We do not act as statutory auditors and are free from the conflicts of interest that can arise where an audit firm also offers "independent" valuation opinions for the same client.

#### Global Valuations Practice

Our team of senior experts, based around the world in every major region, is multilingual, and is a valuable source for specialised valuation opinions, damages calculations, and expert witness testimony.

#### Local Expertise

Australian valuations team includes chartered accountants, accredited business valuers, CFA charter holders and MBAs with prior experience as equity analysts, bankers, corporate advisers, asset managers and auditors.

#### Authoritative Valuations

Informed by a disciplined and robust application of economics and finance theory, and extensive experience across multiple industries and geographies.

#### Industry Insight

700+ global industry specialists who provide industry expertise, technical and market insights, and transaction experience.

### Key Valuation Services

We deliver valuation reports aligned with Australian and international standards, and offer advice to support negotiations between taxpayers and tax authorities.

This includes:

- Tax consolidations
- Capital gains taxes
- Stamp duty
- Taxable Australian Real Property ('TARP') assessments
- Small business concession
- Impact of tax treaties

We provide contemporaneous valuations for private ruling applications and expert opinions on value assessments.

This includes:

- Businesses
- Intangible assets
- Goodwill
- Derivatives
- Licences
- Contracts
- Intellectual property
- Shares
- Debt

### Additional Valuation Services

- Fixed asset and property valuations via partnerships with third parties
- Transfer pricing for intangible assets, complex financial transactions and related party goods and services
- Act as an expert witness for the courts, tribunals and other judicial bodies

## Our Tax Valuation and Transfer Pricing Experience

### Logistics Business

Valuation advisory services following a transaction to assist the taxpayer in calculating the stamp duty obligation. Additionally, we supported the client in preparing a response to the State Revenue Office's position. Collaborating with a plant and equipment valuer, we valued the fixed and intangible assets.

### Energy Producer

Jointly appointed by the ATO and global financial services company to prepare a report assessing the market value of a loan and derivative portfolio with a face value of c. AU \$500 million in connection with a private ruling application relating to capital gains taxes. The matter resolved amicably.

## Our Valuation Offering

Clients trust FTI Consulting because we provide reliable and independent valuation advice that complies with the relevant Australian and Securities Investments Commission ('ASIC') regulations, tax authority guidance, financial reporting and valuation standards, and is attuned to the broader commercial context.



### Investment Portfolios

- Alternative assets valuations
- Structuring and valuing long term incentive plans
- Advice on internal valuation policy and procedures
- Risk evaluation and pricing of complex assets



### Taxation

- Tax consolidation
- Capital gains tax
- Principal asset test
- Small business concession
- Private ruling assistance
- Employee options



### Transfer Pricing

- Valuation of IP and other intangible assets
- Profit margin benchmarking
- Royalty rate benchmarking
- Licensing advice
- Benchmarking analysis for transfer pricing reports
- Expert witness services for tax audits and disputes



### Financial Reporting

- Purchase price allocation
- Impairment review
- Share based payments
- Contingent consideration
- Financial instruments
- Leases



### Transactions & Restructurings

- Independent Expert Reports (IERs)
- Valuation opinions and advice
- Financial modelling services
- Fairness opinions



### Disputes & Litigation

- Litigation, arbitration and expert determination
- Shareholder disputes
- Post acquisition disputes
- Matrimonial disputes
- Tax and transfer pricing disputes
- Professional negligence claims

## Connect With an Expert

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