



Hayes Knight

**Australian operations.
International business.**

We take care of the complexity,
so you don't have to.

How we can help

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**Quality + value =
certainty**

We understand the need for efficiency, accuracy, and clear communication, not just for compliance but to pre-empt problems before they arise.



We support local operations of international organisations

Hayes Knight manages the local taxation, financial, assurance and regulatory complexities for subsidiaries, while maintaining the rhythms of the international head company.

End-to-end accounting and compliance support

Strong financial and operational management support is essential to manage Australia's multilayered and often complex tax and regulatory system.

Hayes Knight manages the compliance requirements of subsidiaries efficiently, works compatibly with parent companies, and operates proactively to identify issues and complexities before they become a problem.

- Significant Global Entity (SGE) obligations - country-by-country reporting (CbCR) and Pillar Two (BEPS 2.0) considerations
- Transfer pricing and cross border tax management
- Financial statement preparation and reporting
- Management reporting and benchmarking
- Cashflow forecasting and working capital management
- Corporate income tax including assistance with substituted accounting periods to align reporting, lodgement, and ATO interaction
- Corporate regulatory requirements – company set-up, assistance with director ID requirements, statutory filings, company secretarial support
- GST - registration, activity statement preparation, and ongoing compliance
- Employment obligations - PAYG withholding, payroll tax and payroll obligations, workers compensation requirements, fringe benefits tax obligations and salary packaging opportunities
- Withholding taxes and treaty applications - on dividends, royalties, interest, and management fees.
- Outsource CFO where your subsidiary needs interim or additional support

Component or local audit & assurance support

Quality matters to protect against unnecessary regulatory scrutiny and risk.

International ownership triggers audit requirements that domestic companies of a similar size do not face. While some relief from the requirements is available, relief is limited and an audit is required more often than many international parent companies expect.

Hayes Knight has the depth, capacity and systems to complete your audit on time, to industry leading standards, and to international requirements.

- International group audit requirements – ISA 600 component experience
- Capacity and systems to meet group reporting deadlines and formats
- Understanding of domestic requirements and international frameworks – IFRS, AASB

- Governance and oversight protections over Australian operations
- Technical depth and experience with foreign owned entities, domestic subsidiaries
- Clear communication and responsiveness

Clients choose Hayes Knight for the practical, relevant expertise we bring to every engagement and the direct access to senior staff - not a generic approach presented as expertise.

Audit and assurance services delivered by Hayes Knight Audit (NSW) Pty Ltd.

Let's talk about what you want to achieve

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Global support

Wherever you operate, we can support you and your business. Hayes Knight is a member of Morison Global.

Morison Global is a top-10 global Association of experienced, vetted and compatible firms across the globe, offering specialist depth and service breadth in strategically significant locations. It links professional services firms with talented and strategic peers across the globe by fostering authentic connections that add value and create impact.

Morison Global is an international Association of independently owned and operated professional firms. Professional services are provided by individual member firms. Morison Global does not provide professional services in its own right. No member firm has liability for the acts or omissions of any other member firm arising from its membership of Morison Global.



Morison Global

Specialist tax advice when you need it

Reducing the friction of cross border operations and transactions requires knowledge and experience.

Australia's tax rules are complex, particularly in their treatment of business and investors likely to move money across borders. Hayes Knight excels at managing complexity and providing certainty.

We work with you to align your needs to the domestic and international regulatory requirements applicable to your specific scenario - we help you understand what's possible, and what's not.

- Tax residency of offshore subsidiaries - understanding where and how the subsidiary is taxed
- Transfer pricing documentation and management
- Structuring from the outset of restructuring to meet future requirements
- Capital gains tax management of Australian assets
- Controlled foreign company (CFC) - The CFC rules can tax Australian shareholders on profits made by a foreign company, even before any dividends have been paid.
- Foreign residents selling Australian assets – strict rules can apply to taxable Australian property regardless of the value
- Designing employee incentives
- Repatriation structures

M&A support for expansion or divestment

If your group is looking to expand in Australia or when a strategic opportunity presents itself, Hayes Knight has the expertise to support you.

We have worked with numerous entities on merger & acquisition (M&A) transactions, representing both buyers and sellers in the Australian market to achieve the right result - identifying opportunities, financial modelling, due diligence on target businesses, and advice on transaction terms.

Where a business valuation is required for investment, shareholder disputes, or for tax purposes, our business valuation team are experienced, practical and knowledgeable.

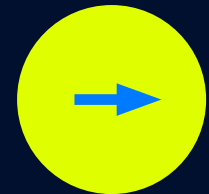
About Hayes Knight

Hayes Knight is a leading accounting, audit and advisory group. We offer everything that organisations needs to **grow, develop, sustain and capitalise on the opportunities available to them.**

And our support is pragmatic, commercial, competitive, and driven by a genuine interest in our clients.

Led by a team of diverse and highly skilled professionals, we don't just give good advice, we live by it.

Meet the team



Hemant Nisar

Director Audit Services



Hemant is known for his technical competence and collaborative approach. He has decades of industry experience in audit and assurance across listed entities, unlisted public entities, privately owned companies, managed investment schemes and not-for-profits across a diverse range of industries and sectors. His experience enables him to understand business operations and formulate and conduct an effective and timely audit that supports internal processes and systems.

Registered company auditor.

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Mario Raciti

Director Business Services



Mario understands the commercial requirements of businesses and how to create efficiencies. He works to create the best outcomes flowing from a business' structure, to the tax and accounting requirements, combined with the ongoing operational needs of the business: financial management, pre-emptive analysis, opportunity assessment, and those operational elements that separate high performing businesses from their competitors.

Registered company auditor.

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Greg Hayes

Chairman

Director Corporate Services



Greg specialises in strategic planning, working with enterprises going through a structured growth or development phase. He has significant experience in mergers, acquisition, divestment, succession planning and execution, and is an expert in SME business valuations – he literally wrote the book on SME valuations (see *A Practical Guide to Business Valuations for SMEs*).

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Linda Jing

Director Tax Services



Linda demystifies the complexities of tax law to provide solutions that are practical, commercially sound and add value to her clients. Clients seek her out for her holistic approach to her work combining deep tax knowledge with an understanding of the client's specific needs.

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Mark Lennon

Director, Business Services



Mark has a reputation for making a positive difference to the operations and outcomes of the businesses he works with. With a commercial lens he recognises and understands each layer of the business and its intent, working with the owners and managers to give them the confidence and certainty to pursue their goals - he enables his clients to do what they do best.

mark.lennon@hayesknight.com.au

Stephen Maze

Director, Business Services



To his clients, Stephen is many things: a sounding board to test thinking; the person who makes sure that the things that need to be done are done; and a filter between the "Dos" and "Don'ts" of government regulation and clients' plans for the future.

He delivers commercially aware advice that avoids impending pitfalls and recognises opportunities to develop.

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Dara Siyali

Associate Director,
Business Services



Utilising his strong technical background developed over 20 years of working with individuals, business and family groups, Dara takes a commercial approach to his client's needs providing guidance on everything from tax compliance to cashflow forecasting to the implementation of new technology.

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