

Valuation Advisory Group

Tax Valuation and Transfer Pricing Services

FTI Consulting provides valuation reports and expert advice to tax authorities and tax payers 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 specialized 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.

We provide deep valuation expertise to tax payers, the Australian Taxation Office (ATO) and other tax authorities and regularly work with tax advisors.

How can we help

- Valuation advice to aid negotiations between tax payers and tax authorities.
- Valuation reports meeting Australian and international valuation standards for:
 - Tax consolidations
 - TARP assessments
 - Capital gains taxes
 - Small business concession
 - Stamp duty
 - Impact of tax treaties
- Contemporaneous valuations in connection with private ruling applications
- Opinions on the value of:
 - Businesses
 - Derivatives
 - Intellectual property
 - Intangible assets
 - Licenses
 - Shares
 - Goodwill
 - Contracts
 - Debt
- 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 & transfer pricing credentials

Regularly instructed as expert witness on various taxation disputes

Provided valuation training for ATO's Valuation team

Recognised as leading firm in World Transfer Pricing 2017 guide

Numerous valuations for Transfer Pricing requirements and Tax Consolidation



Our valuation offering

Clients trust FTI Consulting because we provide reliable and independent valuation advice that complies with the relevant 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 intellectual property 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's Reports (IER)
- 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

Sample experience

Hospitality

Engaged by the ATO following the sale of various hotel businesses to hospitality chain. We reviewed the transaction, determined the extent to which intangible assets were separately identifiable and performed a purchase price allocation to distinguish between goodwill and identifiable intangible assets.

Financial Services

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. \$500 million in connection with a private ruling application relating to capital gains taxes. The matter resolved amicably.

Telecommunications

Engaged by the ATO following the acquisition of an ASX listed telecommunications company to assist in the Commissioner's review of the company's ACA calculations. Work included assessing the reasonableness of the proportion of value allocated to deductible and non-deductible intangible assets, including brand, copyright and software.

Solar Farms

Engaged by an international renewable energy developer to value a portfolio of solar farms in New South Wales, Victoria and Queensland to assess whether the market values of the projects were principally derived from taxable Australian real property in connection with Australia's tax treaty with the UK. The valuation reports received positive feedback from the ATO agent.

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