



EVANS + AYERS

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Francis Loh

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Professional Qualifications:

- BA in Accountancy, University of South Australia
- Master of Tax, University of Melbourne
- Chartered Accountant
- Chartered Tax Adviser
- Registered Tax Agent

Other:

- Chair of the Tax Roundtable Committee, Tax Institute

With over 20 years at EY and PwC before joining Evans + Ayers, Francis has extensive experience in consulting in a wide range of taxes including CGT, FBT, GST, Wine Equalisation Tax and Payroll Tax.

His current clients include:

- ASX 200 companies in trustee and financial services, oil & gas, primary production and medical technologies;
- in-bound multi-nationals in food manufacturing, aviation services and pharmaceuticals;
- in-bound high net worth families in commercial properties, hotels and F&B investments;
- private SMEs in F&B, wine production, e-commerce, IT, manufacturing, including the largest property group in South Australia;
- high net worth families and professionals; and
- local councils, sporting clubs and public universities.

In addition to general tax and accounting engagements, some of Francis' more recent consulting projects include:

- Restructure of a professional services firm using CGT concessions and roll-over relief;
- Due diligence and structuring for in-bound investments from Malaysia, Singapore and China;
- Asset protection and succession planning for a large private group including structuring to access CGT concessions;
- Managing ATO audit of a large foreign in-bound group;
- FBT objections of prior year assessments resulting in substantial tax refunds for ASX 200 companies;
- Australian set up of new in-bound investments from China in commercial properties including structuring to comply with FIRB, thin capitalisation, transfer pricing and withholding tax rules;
- Managing potential Division 7A exposures including corporate UPEs in trusts;
- Cross border structuring for out-bound Singaporean and Hong Kong investments including Controlled Foreign Company (CFC), tax treaty and transfer pricing analysis;
- GST advisory for cross border aircraft leasing arrangements including permanent establishment issues;
- Tax equalisation review for UK expatriates of an aviation company;
- Superannuation advice in relation to CGT cost base resetting, market linked pensions and transitioning to new superannuation regime.