



# Tax review service.

Are your affairs structured in the most tax efficient way possible? This review will tell you, while also identifying any tax risks.

**PolsonHiggs**  
*Business advisors*

Better  
business  
together.

## Tax Review Service.

**Our Tax Review Service is a product tailored to the individual needs of your business. The aim is to ensure that your affairs are structured in the most tax efficient way, and that any tax risks are identified and minimised as far as possible.**

We often find that clients do not review their trading structures regularly or as their circumstances change.

A standard Tax Review might involve considering:

- Whether the current structure is appropriate and tax efficient
- Structuring of finance to ensure interest is tax deductible
- One-off transactions and tax planning opportunities such as business sales or restructures
- Whether there are any FBT or deemed dividend issues with employees using company assets privately (typically motor vehicles)
- Maximising the use of marginal tax rates between entities and family members to lower the overall tax cost
- Personal services income and the income attribution rules following the decisions in the Penny & Hooper tax cases
- Commercial implications of inter-entity transactions

At the conclusion of our review, we will provide you with a summary report detailing any potential issues identified.

Whilst tax is clearly an important factor for any business, it is vital to balance the tax outcomes with your overall commercial aims. We find this is best done by working closely with your other advisors. We have strong relationships with other professional advisors and enjoy working with them to obtain the best outcome for our clients.

At Polson Higgs, we have a specialist team of tax experts who deal with a variety of clients from family businesses, all the way up to large corporates and including non-profit entities. As such, we have significant experience in identifying, managing and minimising tax cost. Polson Higgs prides itself on providing pro-active and practical tax advice written in clear language our clients can understand.

## Meet our team:



Michael Turner

Michael is a tax partner at Polson Higgs. He is currently a member of the Institute's National Tax Advisory Group and has previously been a lecturer at the University of Otago in Taxation. He advises a large number of businesses, Chartered Accountants and lawyers on tax issues. Michael is supported by the following team of tax specialists:



Punsara  
Sommerville

Karen  
Sullivan

Ethan  
Harrex

Ryan  
Ehlers

Caron  
Solomon-  
Ward

# PolsonHiggs

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