

Case Study - Taxation Planning Services

Cross-Border Tax Due Diligence Support for Australian Firm in Trans-Tasman Transaction

SETTING THE SCENE

A transaction involving an Australian business group required cross-border tax due diligence. Moore Australia (QLD/NNSW) was engaged to deliver a comprehensive tax review of the target group, which included a New Zealand-based subsidiary. Recognising the importance of local expertise in addressing jurisdiction-specific risks, Moore Markhams Auckland was brought in to conduct the New Zealand component of the tax due diligence. The collaboration between the Moore Australia and New Zealand teams was central to ensuring the client received a coherent, timely and budget-aligned report.

THE PROBLEM

The client, through Moore Australia (QLD/NNSW), needed to assess the tax compliance and potential risk exposure of the New Zealand subsidiary as part of a wider due diligence review. The challenge lay in providing a focused, high-quality report under tight time constraints, without disrupting the overall transaction timeline. Visibility of the subsidiary's tax affairs was crucial for the client to proceed with confidence in their acquisition process.

THE SOLUTION

We started by aligning closely with Moore Australia (QLD/NNSW) to confirm the scope and priorities of the review. This ensured our focus stayed on what mattered most to the client. Internally, we mobilised quickly—assigning team members, streamlining our workstreams, and front-loading the briefing process to set clear expectations and allow for a swift start.

By proactively managing internal communications and engaging regularly with the Moore Australia team, we were able to pre-empt and resolve emerging issues. Our collaborative and transparent approach helped to maintain momentum throughout the project, allowing us to deliver our findings within the agreed timeframe and budget. This meant that even if unexpected risks arose during the process, we had built in enough flexibility to address them without delay.



THE RESULTS

Our work enabled Moore Australia (QLD/NNSW) to deliver a seamless, consolidated report to their client, outlining the tax compliance status and potential exposures of the New Zealand subsidiary.

This provided the client with critical insights into the tax position of the target company, giving them confidence to progress with the transaction. The project was completed without disruption to the overall acquisition schedule, and within budget.

THE MOORE DIFFERENCE

What set Moore apart in this engagement was the strength of our internal and cross-border collaboration. We leveraged our trans-Tasman connection to deliver truly integrated support. Our early planning, attention to communication, and responsiveness throughout the project helped us meet tight deadlines and exceed expectations—without compromising quality. It's this ability to connect locally and globally that enables Moore to provide certainty and clarity, even when time is tight and stakes are high.



About Moore Markhams

Our aim is to help you maximise all available benefits and minimise any risk. Our services are tailored to meet your needs – delivered in a timely and proactive manner. At Moore Markhams our recommendations are actionable and are aligned to your objectives.

We provide assurance and accounting, tax, business advisory and business management services, while our specialist accountancy knowledge across a range of industries will add a commercial advantage to your decision making.

Find and contact your nearest advisor by scanning the QR Code, or visit our website: www.markhams.co.nz

