SQUIRE PATTON BOGGS

Louise A. Boyce

Tax Counsel

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About Louise

Louise Boyce is a taxation specialist with expertise in the corporate and employment sectors, as well as in international taxation matters. Louise is dedicated to delivering comprehensive advice in an easy-to-understand manner.

She has advised many key clients over a number of years. Her double qualification as an accountant and lawyer enables her to provide clients with practical and effective taxation advice. The practice provides full-service taxation advice, especially in relation to transactional taxation, thin capitalisation, cross-border sales and re-domiciliations, as well as foreign-owned corporations looking at inbound opportunities. In addition, she provides advice in corporate reconstruction, business acquisition, consolidations, fringe benefits tax (FBT), capital gains tax and stamp duty.

Her areas of special expertise include:

- Employee taxation issues, including FBT, international secondments, employee share plans and performance rights plans
- Energy and resource taxation advice
- High net worth individual and family tax planning
- Mergers & acquisitions and re-domiciliations
- Major projects, including tax issues for PPP and infrastructure projects
- Australian Tax Office (ATO) audits and risk reviews

Louise is the former chair of the NSW Technical and Large Business & International Committees of the Tax Institute, Australia's leading professional tax association. She has liaised with the ATO regarding interpretations and practical administration of taxation laws, and with Treasury regarding the policy and design of taxation laws. Louise has been active in making submissions to Treasury and the ATO in relation to issues such as the design of employee share plan rules, continuity of ownership tests and scrip for scrip rollover amendments.

Louise acts for corporate clients, including clients in the technology, finance, property, infrastructure and retail sectors as well as high net worth individuals/unlisted organisations or family trusts. Louise was previously a tax principal and director with one of the main accounting firms in Australia.

Experience

Corporate

- Providing ongoing advice to the Dymocks Group of Companies in relation to taxation issues, including a range of recent acquisitions and divestments, property, franchising and international operations.
- Advised in relation to the proposed takeover of Sezzle Inc by Zip Co Ltd, including seeking a class ruling from the ATO regarding availability of scrip for scrip rollover relief.
- Advised Tamboran Resources Limited in relation to taxation issues arising from listing, equity raise, re-domiciliation and asset acquisitions.
- Advised Controlled Thermal Resources Limited on its court approved scheme of arrangement to affect the re-domiciliation of its parent entity to the US.

Employee Taxation Issues

- Advised in relation to the re-domiciliation of Unilife Medical Solutions Ltd including scrip for scrip rollover relief, and impact on employee option arrangements.
- Advised numerous Australian and offshore corporations in relation to the design of employee remuneration structures, including employee incentive plans

High-Net-Worth and Funds

- Advised Hastings Funds Management in relation to restructure arrangements
- Advising in relation to a number of ATO reviews in relation to high net worth individuals and groups
- Acted in a multimillion-dollar Supreme Court dispute between John Symond and Gadens Lawyers regarding complex taxation advice.

Policies

- Advised the Tax Design Review Panel of the Department of Treasury, advising in relation to the technical and practical application of proposed new taxation laws
- Served as chair of the NSW Technical and Large Business & International Committees of the Tax Institute, which consults with and makes submissions regarding taxation law policy and design.

State Taxes

- Advised a high-net-worth individual regarding land tax exemptions available during construction of a new residence.
- Successfully challenged the commissioner's grouping of a number of companies for payroll tax purposes.
- Advised on numerous corporate consolidation and reconstruction exemptions from duty.

Credentials

Education

- University of New South Wales, Master of Tax
- The University of Adelaide, Bachelor of Economics, LL.B.

Admissions

- New South Wales, 2009

Memberships & Affiliations

- Chartered Tax Advisor, The Tax Institute
- Former Chair, Tax Institute, Large Business and International Subcommittee
- Former Chair, The Tax Institute, NSW Technical Committee
- Former Member, Tax Institute, NSW State Council
- Former Member, The Tax Institute NSW State Taxes Committee
- Member, Law Society NSW

Recognitions

- Recommended for Tax Law in *Best Lawyers in Australia* 2021, 2022, 2026 and 2027.

Expertise

Services

- Corporate
- Tax Strategy & Benefits

About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.