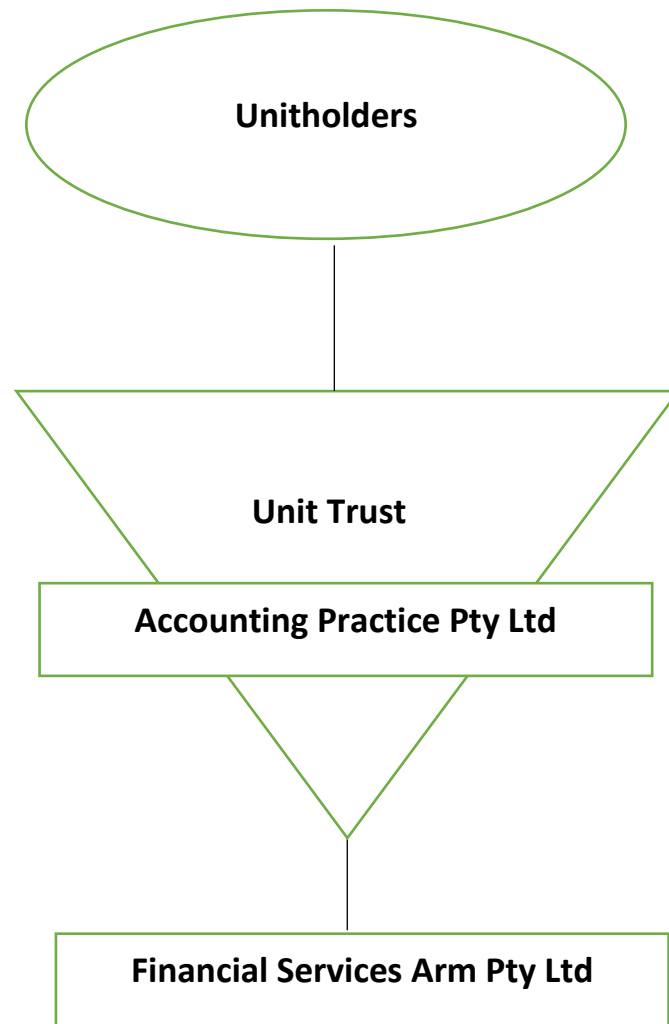


Case study - August



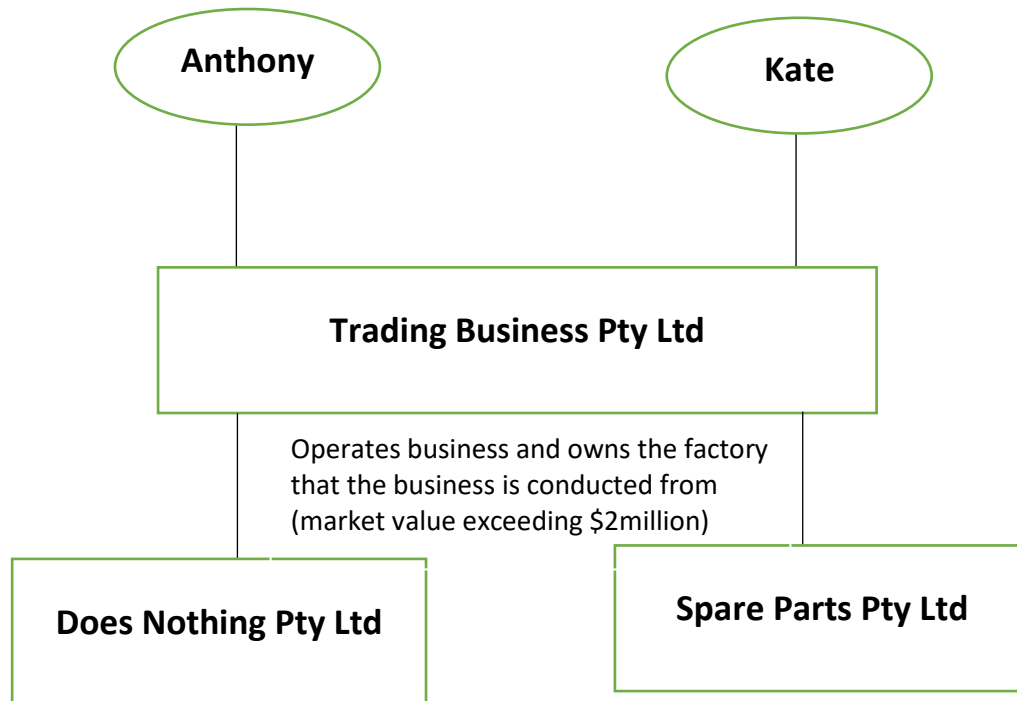
There are 3 partners in the accounting practice.

They are looking to restructure their business for the following reasons:

1. The partners find it hard to reinvest profits in the unit trust structure and would like to trade out of a company structure.
2. They would like to offer some equity to certain employees who 'buy in' to the business.
3. They are considering potentially bringing in a separate party to 'buy in' to the financial services arm of the business.

What pathways are available to achieve the above intention?

Case study - August



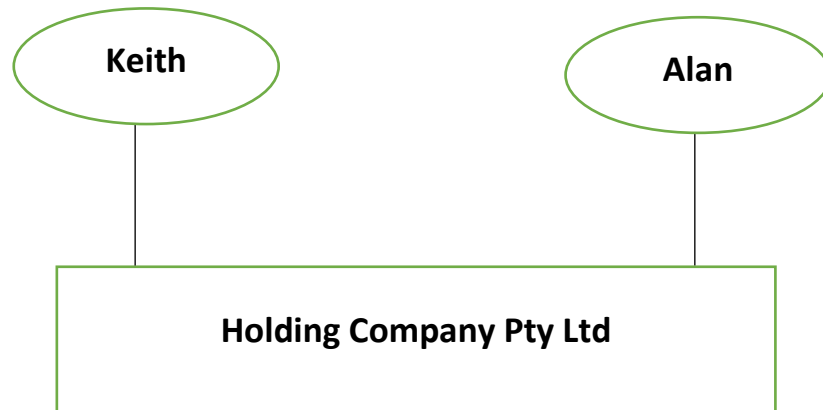
Anthony and Kate are owners of the business.

In considering their estate plan, they would like:

1. Their children, Gavin, Lesley and Anthony Jnr to have a 40/30/30 split in the business if both Anthony and Kate pass away.
2. Gavin to receive the full benefit of the factory owned by Trading Business Pty Ltd (Lesley and Anthony Jnr are receiving different investment properties via other entities).

What pathways are available to achieve the above intention?

Case study – September



Owns 3 commercial properties (valued \$2.5 million, \$1.8 million and \$1.6 million) next to each other and an 8% interest in a carpark via a property syndicate.

Keith and Alan are brothers who are getting towards retirement age and their interests are starting to diverge.

Throughout their time running the family business, they acquire a large commercial property and was looking to start the process of splitting it between them.

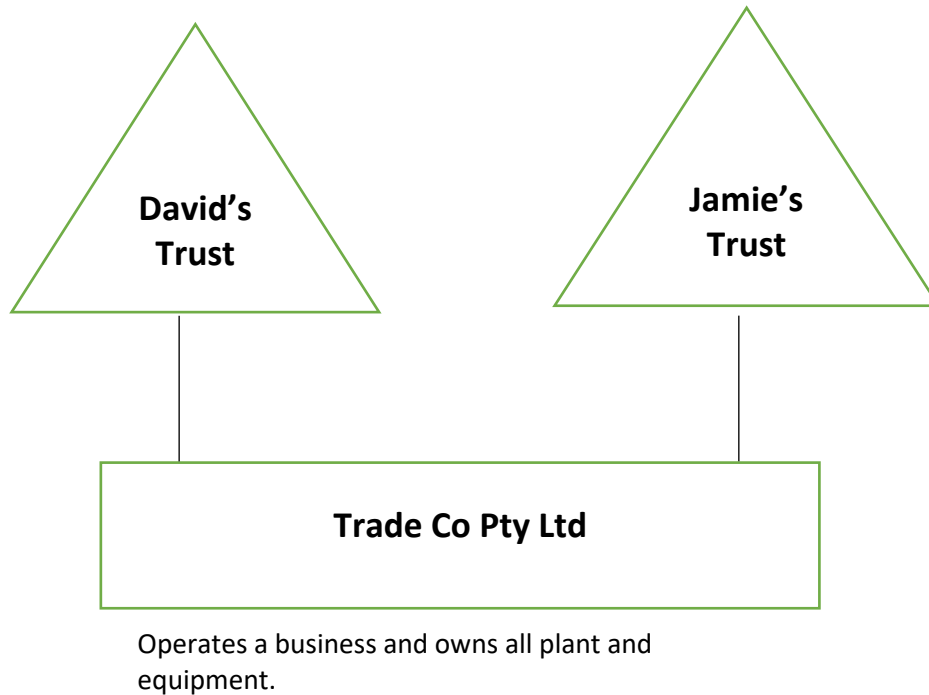
Part of this is driven by Alan continuing his own business on the property but no paying the relevant rent.

The intention is for:

3. Keith to acquire a commercial property and half of the carpark interest;
4. Alan to acquire a commercial property and half of the carpark interest;
5. Keith and Alan will retain a commercial property in the Holding Company for the two of them to use.

What pathways are available to achieve the above intention?

Case study – September



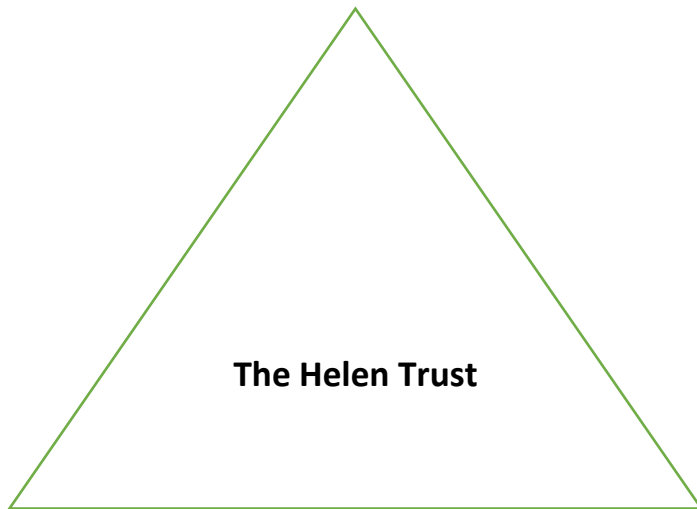
David and Jamie conduct a land surveying business.

David and Jamie are conscious that their profession carries potential risk should they make a serious mistake in their surveying.

As such, David and Jamie wanted to take steps to restructure their business to segregate risks from passive assets.

What pathways are available to achieve the above intention?

Case study – October



Owns a commercial property (but does not carry on the business on the property itself) and a penthouse apartment on the Coast.

The properties are located in Queensland and were acquired within 3 months and one year of the restructure respectively.

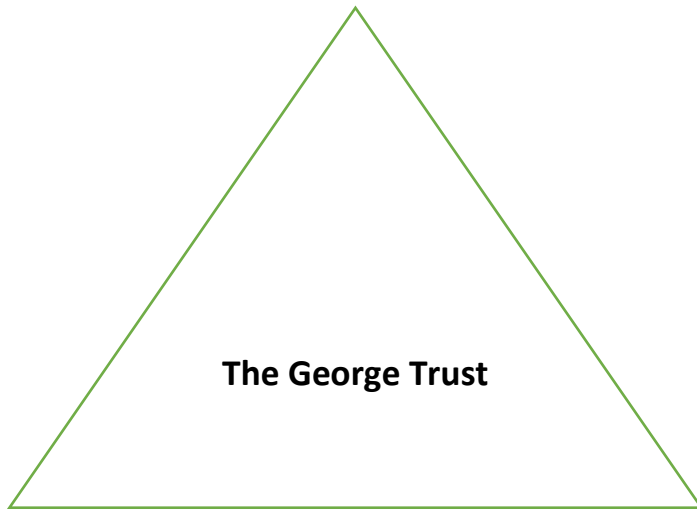
Helen has three daughters.

She would like her three daughters to receive an even share from each property held by her trust.

She doesn't believe her daughters can work together through the one structure and wants to ensure they have a discrete share in the property that they can sell and receive market value consideration.

What pathways are available to achieve the above intention?

Case study – October



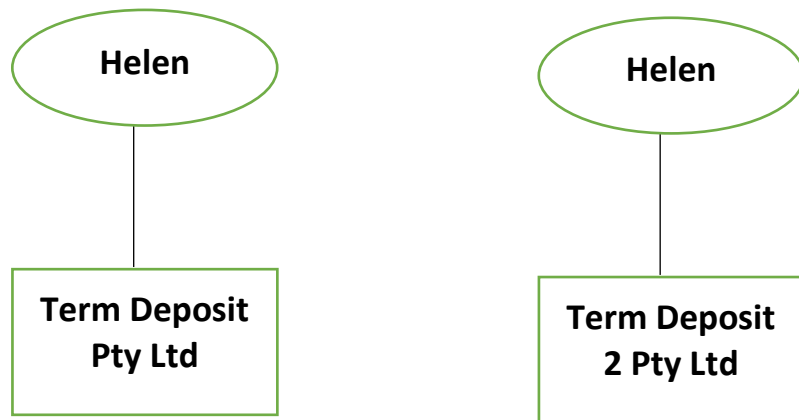
Owns a commercial property (but does not carry on the business on the property itself) in Brisbane which was acquired in 2000.

George has five children.

He wants to ensure each child receives a share in the property held in The George Trust.

What pathways are available to achieve the above intention?

Case study – November



The companies above held interest bearing deposits equal to \$7.5 million and \$10 million respectively.

Helen has three daughters.

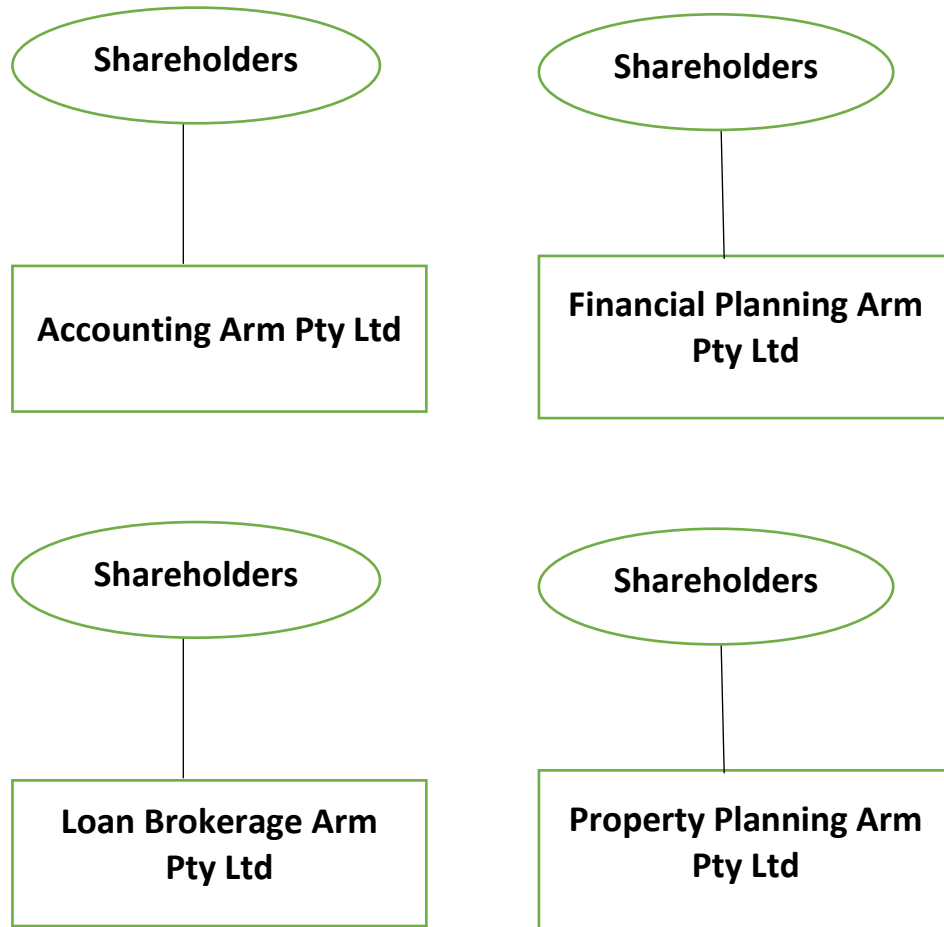
She would like her three daughters to receive an even share from the term deposits held by the companies.

It will be at least another year until the first of the term deposits mature.

Based on the value of the term deposits there would either be a large fee incurred in taking out the funds early or a significantly reduced interest rate.

What pathways are available to achieve the above intention?

Case study – November



The partners of the financial advice business wish to simplify their affairs and have the business merged together in a larger group.

This assists the parties rather than have different interests in separate companies, they have agreed to effectively combine the businesses and interests together.

What pathways are available to achieve the above intention?

Shareholdings as follows:

Accounting Arm Pty Ltd:

1. A = 51%
2. B = 29%
3. C = 20%

Financial Planning Arm Pty Ltd:

1. A = 40%
2. B = 30%
3. C = 30%

Loan Brokerage Arm Pty Ltd:

1. B = 50%
2. D = 50%

Property Planning arm Pty Ltd: D = 100%