

STATEMENT OF CAPABILITY

Brian Wray | Senior Tax Consultant

Knowledge

Brian graduated with a Bachelor of Commerce from the Australian National University, Canberra in December 2004 having attained numerous high distinctions during the course of his studies.

Brian was admitted as a Member of the Institute of Chartered Accountants in Australia in January 2007.

Insight

Brian commenced his professional career with Boyce Chartered Accountants in December 2000 after completing his secondary schooling.

As part of the firm's cadetship program, Brian combined work and study appreciating the ability to apply his learning to "real life" situations and clients. It was not long before Brian's innate ability to research and interpret taxation legislation resulted in his transfer in late 2002 to the firm's Tax Consulting Division.

The Boyce Tax Consulting Division is charged with providing consulting services to the professional accounting team across the five Boyce offices. The Division's expertise is in researching and understanding complicated taxation matters with the aim to deliver sophisticated and practical taxation strategies to meet business and/or family group objectives.

Experience

In recognition of his extraordinary technical expertise and knowledge, Brian was appointed as the firm's Senior Tax Consultant in early 2013.

Brian consults across a broad range of tax matters from salary and wage issues through to very complex public entity taxation issues. He provides advice on the more intricate areas of goods and services tax (GST), income tax, capital gains tax (CGT), employment taxes and land tax.

Brian's expertise is in developing practical solutions to such issues as:

- Business structuring and strategies to enable a business to cost effectively change to a preferred structure solution;
- Strategies to effectively manage the capital gains tax liability on the sale of assets;
- Complex business and asset transfers to maximise outcomes, ensure compliance and effect an efficient transition.

Brian has been involved in taxation policy design primarily via various written submissions to government. Recently he sat on a committee charged with developing a submission on behalf of the Institute of Chartered Accountants Australia in relation to the government's proposed changes to the taxation of trusts.

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