

# John Tucker

## DIRECTOR

The most demanding tax-related matters, handled by one of the industry's best.



**Phone** +61 8124 1807

**Mobile** 0412 552 662

**Email** john.tucker@dwfoxtucker.com.au

### Areas of Expertise

Tax

Corporate & Commercial

Family Business

International Business

Not-for-Profit

**The challenging and ever-changing nature of taxation law is an area populated by the legal industry's elite who are eagerly sought after for their specialist knowledge. Among these, few can say they sit in the same class as John Tucker — one of the best and most experienced tax experts in South Australia.**

**As the DW Fox Tucker tax team leader, John is widely regarded as a pre-eminent tax specialist, as evidenced by his recognition in Doyle's Guide to the Australian Legal Profession and Best Lawyers Australia.**

**John's experience spans more than four decades, and he is regularly engaged to act for clients in the most demanding of tax-related matters. Together with his extraordinary knowledge of tax law, his years of expertise also extend to most areas of commercial law, particularly major commercial transactions.**

### Expertise

Often called upon by Australian and foreign businesses, John's areas of expertise include advising on tax-effective business structures, acquisitions and disposals, restructures, mergers, demergers, buy-backs and

share cancellations, structured finance packaging, and superannuation fund advice, to name just a few.

As a tax specialist, John also represents clients in taxation disputes through negotiation, documentation of submissions, objections and appeals, litigation and mediation.

Other areas where John's commercial nous shines and his valuable tax expertise is sought include joint venture arrangements and legal structuring of supporting documentation for new business and property ventures. He is also in demand for his knowledge of major acquisitions and disposals, significant residential land developments, new residential and commercial home unit projects, retirement villages, shopping centres and urban renewal developments.

John's reputation also extends to estate planning and family succession advice, and know-how in the area of not-for-profit entities and their commercial activities.

John is a life member and Chartered Tax Adviser of the Tax Institute of Australia and has served as its National President.

### How John can help you.

- Specialised consulting on **tax & duty issues relating to business & property transactions & ventures.**
- Unrivalled expertise in **deriving non-exempt, non-assessable incomes & dividends.**
- Strategic advice on **asset ownership** through various unit, hybrid, class, discretionary, fixed & special purpose trusts, corporate structures, partnerships, joint ventures & foreign law entities.
- Proven know-how in **acquisitions & economic arrangements** designed to achieve required outcomes, with minimised tax & duty consequences, & asset protection.

- Inherent understanding of the **legal structuring of supporting documentation** for new business & property ventures.
- Sound advice relating to **establishment of joint venture arrangements**, including the involvement of superannuation funds.
- Knowledgeable skills in **estate planning** through trust & corporate entities as asset holding structures, complex wills & phased family succession arrangements.
- Innate grasp of potential tax & duty liabilities relating to **sales, restructures & equity transactions**.
- Informed guidance to **Not-for-Profit entities in relation to their commercial activities**.
- Pinpoint preparation & requests for **private binding rulings**.
- Prudent experience in **mergers & demergers**
- Unmatched prowess in **infrastructure projects, securitisation, capital markets transactions & special-purpose vehicles**.
- Skilled conduct of **self-managed funds & acquisitions** using limited recourse borrowing arrangements.
- Assisted in structuring, populating & then chairing an advisory group to the controllers of a significant family business to **plan & effect inter-generational succession & managerial development**.
- Engaged & **assisted family groups** in managing inter-generational change.
- Advised on the **consolidation, winding down & distribution amongst next generation family members** in the most cost effective way with respect to taxes, duties & for future protection of important & valuable assets.
- Acted through negotiation, documentation of submissions, objections & appeals, the conduct of litigation, mediation & other dispute resolution processes, in the **application of a primary production exemption for an olive grove & the dismissal of the Commissioner's Full Court Appeal** against that successful appeal.
- Acted in **numerous income & other Commonwealth tax disputes** (e.g. GST, FBT, WET, superannuation fund alleged breaches) through objections, proceedings in the Administrative Appeals Tribunal & the Federal Court of Australia.
- **Created a unique, tax-effective new leasing structure** in conjunction with a UK specialist tax lawyer, which was accepted by the Inland Revenue & also legally effective in the USA & France.

### Highlights

With more than 40 years' experience to call upon, John has acted for local, national and international corporations, family businesses, and not-for-profits in both tax-related issues and significant commercial transactions. John's recent highlights include:

- Advised on the **demerger of a subsidiary from a private group**, part sale of a prominent family interest & further equity sales to US-based purchasers & joint venture partners.
- Conducted a **very-high-value merger** through a series of scrip-for-scrip roll-overs & cash payments of an Australian private parent company & its wholly or partially owned subsidiaries into a US-listed group.
- Structured the **sale of a significant SA based national retail chain** to private equity purchasers.
- Organised, negotiated, documented & completed the **sale of an interstate based national major wholesale & retail business to a listed purchaser** through CGT roll-over & sale of shares.
- Completed the consolidation of the **ownership & sale in part through CGT scrip roll-over** of insurance broking business elements to a listing purchaser.

### Memberships & Affiliations

- Law Council of Australia – Member and Deputy Chair, Business Law Section, National Taxation Committee
- Law Society of South Australia – Senior Member
- The Tax Institute of Australia – Life Member and Past National President and Chartered Tax Adviser

### Awards & Accolades

Best Lawyers in Australia Listings:

- Adelaide Tax Law Lawyer of the Year, 2014 & 2015
- Tax, Since 2012
- Wealth Management/Succession Planning Practice, Since 2017
- Commercial Law, 2021
- Trusts and Estates, 2021

Doyle's Guide to the Australian Legal Profession Listing:

- Pre-eminent Tax Lawyer – South Australia, Since 2012