



## Rebecca Bolton

### Special Counsel

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## OVERVIEW

Rebecca Bolton acts for a broad range of clients providing both direct and indirect taxation advice. Her experience in tax planning and advisory work includes corporate reconstructions, acquisitions and takeovers and general structuring advice, as well as advising non-resident investors on Australian acquisitions. Rebecca also has significant experience in the area of tax controversy and litigation.

Rebecca regularly deals with the Australian Taxation Office (ATO) and state revenue bodies in respect of audits and rulings and advises clients on employment related taxes.

## PROFESSIONAL / CIVIC ACTIVITIES

- Chartered Tax Adviser
- Law Institute of Victoria member

## EDUCATION

- LL.M., University of Melbourne, 2004
- Bachelor of Economics, Deakin University, 1999
- LL.B., Deakin University, 1999

## ADMISSIONS

- Supreme Court of Victoria

## THOUGHT LEADERSHIP *POWERED BY HUB*

- April 2024, ESG and the Sustainable Economy Handbook
- 14 May 2021, Introduction of a Patent Box

- 25 March 2020, COVID-19: (Australia) Frequently Asked Taxation Questions
- 15 May 2018, Franchising Update - May 2018
- 25 May 2017, Implications of the Chevron Case for Multinational Clients
- 4 May 2017, Implications of the Chevron Case on the Pharmaceutical Industry
- 14 February 2017, Border Adjustment Tax

## OTHER PUBLICATIONS

- "That's super," *Ragtrader*, July 2018

## NEWS & EVENTS

- 13 September 2021, K&L Gates Releases ESG and the Sustainable Economy Handbook
- 22 June 2018, K&L Gates Advises Wattle Health Australia Limited on Organic Dairy Project Financing

## AREAS OF FOCUS

- Tax

## EMERGING ISSUES

- Environmental Social Governance (ESG)

## REPRESENTATIVE EXPERIENCE

- Provision of structuring advice for Nyamba Buru Yawuru Ltd (an aboriginal community with a native title claim to approximately 530,000 ha of land in and around Broome, Western Australia) together with preparation of an application to the ATO for a private ruling on various issues associated with the taxation of native title, submissions to various revenue and government authorities on issues such as land tax, payroll tax and shire rates as well as advice on more general tax issues such as employment related taxes.
- Acting for a US headquartered multinational chemical company in preparing an information response to numerous questions raised by the ATO as part of a transfer pricing audit.
- Drafting of private ruling applications.
- Acting for Veolia Water on tax issues arising from its participation in the BassWater consortium's bid for the Victorian desalination plant including advice on structuring Veolia's equity contribution into the project, Division 250 ITAA 1936 issues and loss recoupment issues.

- Acting for Cordlife Limited in respect of its proposed demerger of Cordlife Singapore including application to the ATO for a class ruling in respect of the operation of section 45B ITAA 1936.
- Advising on corporate reconstructions, acquisitions and takeovers and general structuring advice, with a particular focus on Australian inbound investment.
- Acting for SNF Australia Pty Ltd on a transfer pricing audit and successful Full Federal Court proceedings including preparation of a response to the position paper prepared by the ATO, negotiations with ATO prior to issue of notice of amended assessment, drafting of notices of objection to amended assessment, compilation and analysis of evidence supporting pricing decisions of taxpayer with respect to relevant products, drafting of affidavits and compilation of Court Book.
- Acting for the Roman Catholic Church Trust Corporation of the Archdiocese of Hobart in stamp duty proceedings including drafting of a notice of objection to assessment, preparation of affidavits and compilation of Court Book and instructing Counsel.
- Advising on the internal restructure for the Kodak group of companies including applications for corporate reconstruction relief in multiple jurisdictions.
- Preparation of notices of objection for an individual disputing a finding of tax residency by the Australian Taxation Office including negotiations with the Australian Taxation Office regarding settlement and removal of departure prohibition order.
- Drafting of notices of objection to a wide variety of decisions including indirect taxes and deductible gift recipient (DGR) endorsement.
- Drafting relevant provisions including warranties for sale agreements.