



Eddie Ahn

Partner

eddie.ahn@dlapiper.com

Sydney

T: +61 2 9286 8268

Eddie Ahn is a tax partner with more than 15 years' experience advising international clients on Australian income taxation and stamp duty issues.

Eddie has particular experience with corporate M&A, real estate and funds transactions, advising on key tax structuring issues, especially for cross-border transactions.

He advises major corporate groups in respect of both acquisitions and internal corporate reorganisations. In addition, Eddie advises on employee share scheme arrangements in Australia.

Eddie also regularly advises both inbound and outbound investment funds on the structuring and taxation implications of their investments, in particular in respect to Australian real estate investment. In addition, he has advised on various infrastructure projects, including renewable energy, and related investments in Australia.

- Real Estate
- Financial Services
- Infrastructure, Construction and Transport
- Technology

- Advising a leading Korean based funds manager on an investment in a A\$2 billion premium office and retail development in Sydney, NSW.
- Advising a significant foreign sovereign wealth fund on its investments into Australian real property funds that held a portfolio of commercial real estate assets across Australia.
- Advising AIP Asset Management on the portfolio sale of four prime Australian commercial office properties by its Australian property funds to Charter Hall.
- Advising an Australian infrastructure investment manager on its sale to Patrizia, a global real estate asset manager based in Germany.
- Advising ASX-listed US fintech company Credible Labs Inc. on its AUD585 million merger with NASDAQ listed Fox Corporation.
- Advising private equity firm Centroid Investment Partners on its multi-jurisdictional acquisition of the Taylor Made Golf, a leading global golfing equipment brand and manufacturer.
- Advising leading international insurance companies on warranty and indemnity insurance policies for significant M&A transactions in Australia and the Asia Pacific region.
- Advising various start-up and technology companies across a broad range of taxation issues including employee share schemes, capital raisings and the sale of businesses to large, listed purchasers.

- Advising various Korean, German and Singapore funds managers and institutional investors on the establishment of Managed Investment Trust structures to acquire or invest in significant commercial real estate assets across Australia.
 - Providing tax structuring advice to various foreign asset managers, government pension funds and large institutional investors on their investments into Australian infrastructure, debt and property funds.
 - Advising a large Korean asset manager on tax and related matters in relation to the acquisition of an equity interest in Endeavour Energy, Australia including advice on FIRB related tax conditions and related documentation.
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Professional Qualifications

- Solicitor of the Supreme Court of New South Wales, 2005

Prior Experience

Eddie has previously worked as a Senior Consultant in a major accounting firm in its corporate tax consulting group.

Education

- Master of Laws, University of Sydney, 2009
- Bachelor of Laws, University of New South Wales, 2003
- Bachelor of Commerce (Accounting), University of New South Wales, 2003

Memberships

- Taxation Institute of Australia
 - Law Society of New South Wales
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Eddie prepares client alerts on key developments in taxation and also articles and commentary for tax publications such as the *International Tax Review*.

Publications

Tax relief for dual resident companies imminent

9 September 2022

Yesterday, 8 September 2022, New Zealand's Inland Revenue (**IR**) reissued the Taxation (Annual Rates for 2022–23, Platform Economy, and Remedial Matters) Bill (No 2) (**Bill**) which includes a number of tax changes, the most significant of which are the proposed changes to New Zealand's dual residency rules. As outlined in our earlier alerts, the GST changes relating to investment management fees charged to managed investment schemes have been removed entirely.

The proposed changes to the dual residency rules are in response to uncertainty in Australia on corporate tax residency, and whether the Australian Taxation Office (**ATO**) will assert Australian tax residency on New Zealand companies, with a majority of Australian based directors, meaning those companies could potentially become dual tax resident.

Australian Government Expedites Multinational Tax Integrity & Transparency Measures

10 August 2022

Following the new Australian Government's international tax policy commitments announced prior to the May 2022 Election, Australian Treasury released on Friday, 5 August a Consultation Paper on its proposed Multinational Tax Integrity and Transparency measures.

These proposed measures are extensive and will likely have a significant impact on many multinational groups and entities (MNEs), impacting both inbound and outbound investment and a broad range of industry sectors.

Employee Equity Incentives Update

22 June 2022

A suit of legislative changes to Australia's employee incentive framework will be ushered in during the first few months of the new financial year. These changes represent a significant change to Australia's ESOP regime and will provide listed and unlisted entities with enhanced freedom to implement their employee benefit schemes.

Australian Federal Budget 2022-2023

29 March 2022

The 2022/23 Federal Budget (**Budget**) was delivered by the Australian Treasurer, the Hon. Josh Frydenberg, on 29 March, 2022 and, while viewed as a 'pre-election Budget', it delivered several important business tax and related initiatives.

Asia Pacific Tax Newsletter December 2021

31 December 2021

Welcome to the fourth issue of our AsiaPac Tax Newsletter.

Australian Corporate Collective Investment Vehicle Regime draft legislation

31 August 2021

On Friday 27 August the Treasurer and the Assistant Treasurer announced the release of draft Legislation for public consultation on tax and regulatory aspects of the proposed new Corporate Collective Investment Vehicle Regime (CCIV) Regime with a view to implementation from 1 July 2022.

Asia Pacific Tax Newsletter July 2021

6 August 2021

Welcome to the third issue of our AsiaPac Tax Newsletter. In this issue, we continue to bring you the latest tax developments in the Asia-Pacific region including governmental policies and updates on case laws.

Changes ahead for property tax in Australia

7 July 2021

In this update we discuss the tax changes impacting the real estate sector in Victoria and consider the ATO's updated approach to dealings in intangible assets.

Victoria's State Budget introduces changes to real estate tax (Australia)

25 May 2021

As announced in Victoria's State Budget on Thursday 21 May 2021, Victoria will be introducing a new 50% "windfall gains tax" for rezoned land and increasing land tax and stamp duty rates.

These tax changes will significantly impact the real estate sector in Victoria and will be effective on various dates, as noted below.

Australian Federal Budget 2021-2022

11 May 2021

Australia's COVID-19 'comeback' 2021-22 Federal Budget (**Budget**) was delivered by the Australian Treasurer, the Hon Josh Frydenberg, on 11 May 2021 and provides, amongst other things, several important business tax and related initiatives.

Foreign investment in Australian real estate: 2020/2021 tax update

16 December 2020

This update provides an overview of the key Australian taxation developments in 2020 that impact on foreign investment in Australian real estate. While the Australian Federal and State Governments have focussed on expenditure measures to stimulate the economy this year, due to the significant impact of COVID-19, there are still a number of important tax developments that foreign investors and managers should be aware of in relation to their existing and future investments in Australia. We are optimistic that 2021 will see growing interest and foreign investment into the Australian real estate sector as the global economy gradually recovers from COVID-19.

Australian Federal Budget 2020-21

6 October 2020

The Australian Treasurer, the Hon Josh Frydenberg, delivered the 2020/21 Federal Budget on 6 October, 2020 and as widely anticipated, the key focuses were on firstly, bringing forward to 1 July, 2020 the effective date of previously legislated personal income tax cuts and secondly, expanding significant economic stimulus initiatives.

Events

ITR Asia Tax Forum 2019, Singapore

NEWS

DLA Piper advises Nearmap on its acquisition by Thoma Bravo

23 August 2022

Global law firm DLA Piper is advising ASX-listed tech company Nearmap on its AUD1.05 billion acquisition by US private equity firm Thoma Bravo.

DLA Piper advises Lionheart III Corp on the first de-SPAC transaction with an Australian public company

5 August 2022

DLA Piper has advised Lionheart III Corp on its US\$360 million de-SPAC transaction with Security Matters Limited (SMX) to take SMX public on the NASDAQ Stock Market.

DLA Piper advises Whitehelm on sale to Patrizia

16 September 2021

Global law firm DLA Piper has advised Whitehelm Capital (Whitehelm) on its sale to PATRIZIA AG, a leading partner for global real assets. The initial purchase price of EUR67 million will be paid in a combination of cash and PATRIZIA shares.

DLA Piper advises Zip on its AUD400 million convertible notes offering

17 June 2021

Global law firm DLA Piper has advised Zip Co Limited (ASX: Z1P) on its AUD400 million convertible notes offering.

DLA Piper advises Washington H. Soul Pattinson and Company on its AUD225 million convertible notes offering

18 February 2021

DLA Piper has advised Washington H. Soul Pattinson and Company Limited (ASX: SOL) on its AUD225 million convertible notes offering.

DLA Piper advises Manulife on its acquisition of 39 Martin Place

29 January 2021

DLA Piper has advised international financial services group Manulife Financial Corporation on its 50/50 joint venture with Investa Commercial Property Fund ("ICPF") to acquire the right to a 100% interest in 39 Martin Place, Sydney from Macquarie Group Limited (ASX: MQG).
