



Kelvin Yuen

Senior Associate

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Kelvin Yuen practices in the area of corporate and international tax, with particular focus on mergers and acquisitions, venture capital, employee share schemes, tax controversy and disputes. His clients include companies in a range of sectors including technology, financial services and real estate.

He has advised companies ranging from start-up entities, small and medium businesses to listed entities regarding tax structuring acquisitions, tax consolidation and international tax issues.

Kelvin regularly provides tax advice to early stage innovation companies and early stage venture capital limited partnerships and has also been involved in various tax disputes and litigation including the recent case of Commissioner of Taxation (Cth) v Auctus Resources Pty Ltd.

LANGUAGES SPOKEN

- English
- Chinese (Cantonese)

- Tax

- Financial Services
- Real Estate
- Technology

English Chinese
(Cantonese)

- Representing Auctus Resources Pty Ltd in its tax dispute with the Commissioner of Taxation in the Federal Court, Full Federal Court and special leave High Court application.
- Tax structuring advice in relation to a cross-border merger and acquisition between a large international commercial banking corporation and a start-up entity in Australia.
- Structuring of employee share plans for start-up entities.
- Advising an early stage venture capital limited partnership (ESVCLP) on the tax implications of various investments considering the ESVCLP criteria both at initial acquisition stage and ongoing criteria.
- Advising a large global investment fund on the permanent establishment issues in its acquisition of various commercial properties in Australia.
- Advising on the IPO of one of Australia's largest and most successful IPOs in 2017 and also other IPOs including a back-door listing.*

**Experience gained while at a previous firm*

CREDENTIALS

Professional Qualifications

- Solicitor of the Supreme Court of Victoria

Education

- Bachelor of Laws and Bachelor of Commerce (Monash University)
- Graduate Diploma of Legal Practice (Australian National University)
- Masters of Laws (Melbourne University)

Pro Bono

- Springvale Community Legal Centre
- Hutchinson's Legal

INSIGHTS

Publications

Australia applies freezing orders against foreign-owned company

29 March 2022

Kelvin Yuen of DLA Piper discusses a case where Australia's Federal Court applied freezing orders to avoid sales proceeds being transferred outside of Australia.

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.

Australian Taxation Office wins Singtel TP dispute

7 February 2022

In this update we discuss a recent decision that clarifies several key transfer pricing principles in Australia and highlights the importance of expert witnesses.

Australia: Reform of employee share schemes - tax view

16 September 2021

As part of the 2021–2022 federal budget, the federal government has pledged to remove 'red tape' by introducing a suite of tax and regulatory changes that will assist companies in implementing employee share schemes.

Australia – reforms to Employee Share Scheme rules

13 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, changes to the tax treatment of Employee Share Schemes (ESS).

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.

DLA Piper achieves a successful result in *Auctus Resources Pty Ltd v Commissioner of Taxation* [2020] FCA 1096

5 August 2020

DLA Piper's tax team has been successful in representing its client, the taxpayer, in *Auctus Resources Pty Ltd v Commissioner of Taxation* [2020] FCA 1096. The case relates to specific tax assessment and tax recovery powers of the Commissioner of Taxation relating to an R&D tax offset refund in the 2013 income year. It is also a reminder to legal practitioners to raise all grounds and contentions during the hearing. This article will explore these issues in further detail.

- The Law Institute Journal, "A multi-tiered tax system", Co-Author, October 2019**
- Tax Institute of Australia, "Individual Tax Day - Residency of Individuals and Trust", Co-Author, August 2019**
- Tax Institute Journal, "Navigating the trust loss provisions maze", April 2019**
- Tax Institute Journal, "A Matter of Trusts", September 2018**

**Experience gained while at a previous firm*