



## Jennifer Cui

### Lawyer

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## OVERVIEW

Jennifer Cui is a corporate and transactional lawyer who advises on a broad range of Australian taxation issues. Her areas of experience include advising on taxation issues associated with mergers and acquisitions, general structuring and inbound and outbound investment. Jennifer also assists clients with tax disputes and regularly deals with the Australian Taxation Office (ATO) in respect of tax reviews and audits.

## PROFESSIONAL BACKGROUND

Prior to joining the firm, Jennifer worked as a tax consultant within both the Corporate Tax and Transaction Tax departments of a big 4 accounting firm.

## PROFESSIONAL / CIVIC ACTIVITIES

- Member of the Law Society of New South Wales

## EDUCATION

- B.Com, Australian National University, 2016
- LL.B., Australian National University, 2016 *Hons.*

## ADMISSIONS

- Supreme Court of New South Wales

## THOUGHT LEADERSHIP POWERED BY HUB

- 4 May 2021, Hydrogen Alert - Updates to Hydrogen Policy and Funding in Australia (*Alerts/Updates*)
- 7 October 2020, Australian Federal Budget 2020-2021 – What It Means for You (*Alerts/Updates*)

- 17 April 2020, Losses on the Disposal of Shares on Revenue Account (*Alerts/Updates*)
- 25 March 2020, COVID-19: (Australia) Frequently Asked Taxation Questions (*Alerts/Updates*)
- 21 February 2020, Director Penalty Notice Regime Extended (*Alerts/Updates*)

## AREAS OF FOCUS

- Corporate Tax

## REPRESENTATIVE EXPERIENCE

- Acting on behalf of clients in relation to a tax audit, including preparation of a response to a position paper issued by the ATO, negotiations with the ATO and drafting a notice of objection to the amended assessment.
- Advising on the restructure of Australian corporate groups, including issues in relation to rollover relief, capital gains tax, company loss rules, withholding tax and tax consolidation.
- Preparation of various submissions to the ATO, including voluntary disclosures and remission of penalties request.
- Drafting of private ruling applications.
- Advising on the restructure of Australian corporate groups, including issues in relation to rollover relief, capital gains tax, company loss rules, withholding tax and tax consolidation.
- Devising a tax efficient investment structure to enable a US VC fund manager to take in offshore and onshore investment, and invest in a range of offshore and onshore assets.
- Acted for a group of entities in the building and construction industry involved in a tax audit. The audit covered an extensive range of tax issues and involved making a number of submissions and voluntary disclosures to the Tax Office on various matters.