HALL CHADWICK

PERSPECTIVE

FEDERAL BUDGET 2023-24

hallchadwick.com.au

Contents

Budget Highlights

The Federal Treasurer, Dr Jim Chalmers, handed down the 2023–24 Federal Budget at 7:30 pm (AEST) on 9 May 2023.

The Budget forecasts the underlying cash balance to be in surplus by $4.2 billion in 2022–23, the first surplus since 2007–08, followed by a forecast deficit of $13.9 billion in 2023–24.

A range of measures provide cost-of-living relief to individuals such as increased and expanded JobSeeker payments and better access to affordable housing. No changes were announced to the Stage 3 personal income tax cuts legislated to commence in 2023–24.

As part of the measures introduced for small business, a temporary $20,000 threshold for the small business instant asset write-off will apply for one year, following the end of the temporary full expensing rules.

Several tax measures of the former Coalition government have also been amended or dropped, including the patent box tax incentive measures.

The tax, superannuation and social security highlights are set out below.

BUSINESSES

» The instant asset write-off threshold for small businesses applying the simplified depreciation rules will be $20,000 for the 2023–24 income year.

» An additional 20% deduction will be available for small and medium business expenditure supporting electrification and energy efficiency.

» FBT exemption for eligible plug-in hybrid electric cars will end from 1 April 2025.

» An increased capital works deduction rate and reduced withholding on managed investment trust (MIT) payments will apply to new build-to-rent projects.

» The clean building managed investment trust (MIT) withholding tax concession will be extended from 1 July 2025 to eligible data centres and warehouses, where construction commences after 7:30 pm (AEST) on 9 May 2023.

» The start date of a measure to prevent franked distributions funded by certain capital raisings announced in the 2016–17 Mid-Year Economic and Fiscal Outlook has been postponed from 19 December 2016 to 15 September 2022.

» The patent box regime announced in the Coalition government's 2021–22 Budget, and expanded in the 2022–23 Budget, will not proceed.

INDIVIDUALS

» Income support payment base rates will be increased by $40 per fortnight.

» The minimum age for which older people qualify for the higher JobSeeker Payment rate will be reduced from 60 to 55 years.

» The workforce participation incentive measures to support pensioners who want to work without impacting their pension payments will be extended for another 6 months to 31 December 2023.

» Eligibility for Parenting Payment (Single) will be extended to support single principal carers with a youngest child under 14 years of age.

» The maximum rates of the Commonwealth Rent Assistance (CRA) allowances will be increased by 15% to help address rental affordability challenges for CRA recipients.

» CPI indexed Medicare levy low-income threshold amounts for singles, families, and seniors and pensioners for the 2022–23 year announced.

» Eligible lump sum payments in arrears will be exempt from the Medicare levy from 1 July 2024.

MULTINATIONALS

- Australia will implement key aspects of the Pillar Two solution of the OECD/G20 BEPS Project, meaning certain large multinationals will be subject to a 15% minimum tax in the jurisdictions in which they operate.
- The scope of the general anti-avoidance rules in Part IVA of ITAA 1936 will be expanded from 1 July 2024.
- Changes will be made to petroleum resource rent tax (PRRT), including the introduction of a cap on deductible expenditure at 90% of assessable income for projects that produce liquefied natural gas from 1 July 2023.

SUPERANNUATION

- Superannuation earnings tax concessions will be reduced for individuals with total superannuation balances in excess of $3 million from 1 July 2025.
- Employers will be required to pay their employees' superannuation guarantee entitlements at the same time as they pay their salary and wages from 1 July 2026.
- The non-arm's length income (NALI) provisions will be amended to provide greater certainty to taxpayers.

TAX ADMINISTRATION

- Funding will be provided to the ATO over 4 years to lower the tax-related administrative burden for small and medium businesses, cut paperwork and reduce time small businesses spend doing taxes.
- Reduction in GDP adjustment factor for pay as you go and GST instalments.
- Additional funding will be provided to address the growth of businesses' tax and superannuation liabilities, and a temporary lodgment penalty amnesty program will be provided to small businesses.

GST AND OTHER INDIRECT TAXES

- Funding for GST compliance will be extended for a further 4 years to address emerging risks to GST revenue.
- Tobacco excise and excise-equivalent customs duty will be increased by 5% per year for 3 years from 1 September 2023, in addition to ordinary indexation.

Businesses

SMALL BUSINESS DEPRECIATION - INSTANT ASSET WRITE-OFF THRESHOLD OF $20,000 FOR 2023-24

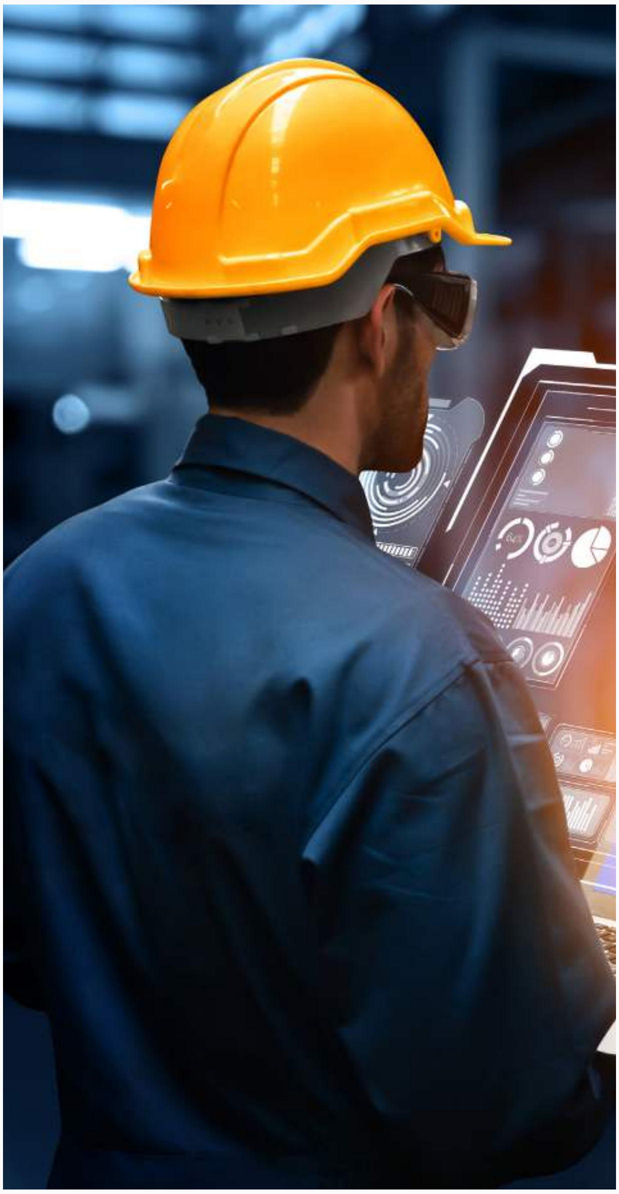
The instant asset write-off threshold for small businesses applying the simplified depreciation rules will be $20,000 for the 2023–24 income year.

Small businesses (aggregated annual turnover less than $10 million) may choose to calculate capital allowances on depreciating assets under a simplified regime in Subdiv 328-D of ITAA 1997. Under these simplified depreciation rules, an immediate write-off applies for lowcost depreciating assets. The measure will apply a $20,000 threshold for the immediate write-off, applicable to eligible assets costing less than $20,000 first used or installed between 1 July 2023 and 30 June 2024. The $20,000 threshold will apply on a per asset basis, so small businesses can instantly write-off multiple low-cost assets. The threshold had been suspended during the operation of temporary full expensing from 6 October 2020 to 30 June 2023.

Assets costing $20,000 or more will continue to be placed into a small business depreciation pool under the existing rules.

The provisions that prevent a small business entity from choosing to apply the simplified depreciation rules for 5 years after opting out will continue to be suspended until 30 June 2024.

Source: Budget Paper No 2, pp 27–28.



INCREASED DEDUCTIONS FOR SMALL AND MEDIUM BUSINESS EXPENDITURE ON ELECTRIFICATION AND ENERGY EFFICIENCY

An additional 20% deduction will be available for small and medium business expenditure supporting electrification and energy efficiency.

The additional deduction will be available to businesses with aggregated annual turnover of less than $50 million. Eligible expenditure may include the cost of eligible depreciating assets, as well as upgrades to existing assets, that support electrification and more efficient use of energy. Certain exclusions will apply, including for electric vehicles, renewable electricity generation assets, capital works, and assets not connected to the electricity grid that use fossil fuels.

Examples of expenditure the measure will apply to include:

» assets that upgrade to more efficient electrical goods (eg energy-efficient fridges)

» assets that support electrification (eg heat pumps and electric heating or cooling systems), and

» demand management assets (eg batteries or thermal energy storage).

Total eligible expenditure for the measure will be capped at $100,000, with a maximum additional deduction available of $20,000 per business.

When enacted, the measure will apply to eligible assets or upgrades first used or installed ready for use between 1 July 2023 and 30 June 2024. Full details of eligibility criteria will be finalised in consultation with stakeholders.

Sources: Budget Paper No 2, p 28; Treasurer's press release Small Business Energy Incentive", 30 April 2023

FBT EXEMPTION FOR ELIGIBLE PLUG-IN HYBRID ELECTRIC CARS TO END

The FBT exemption for eligible plug-in hybrid electric cars will end from 1 April 2025.

Arrangements involving plug-in hybrid electric cars entered into between 1 July 2022 and 31 March 2025 remain eligible for the exemption.

This measure was originally introduced in the Treasury Laws Amendment (Electric Car Discount) Act 2022.

Source: Budget Paper No 2, p 25.

ACCELERATED DEDUCTIONS AND REDUCED MIT WITHHOLDING TAX FOR NEW BUILD-TO-RENT PROJECTS

An increased capital works deduction rate and reduced withholding on managed investment trust (MIT) payments will apply to eligible new build-to-rent projects where construction commences after 7:30 pm (AEST) on 9 May 2023.

The capital works deduction rate will increase from 2.5% to 4% per year for eligible new build-to-rent projects. Taxpayers can claim a deduction for capital expenditure incurred in constructing capital works, such as income-producing buildings, under Div 43 of ITAA 1997. Currently, the capital works deduction rate of 4% per year only applies in relation to income-producing buildings used mainly for industrial activities and certain buildings providing short-term traveller accommodation.

The final withholding tax rate on fund payments from eligible MIT investments will be reduced to 15% for income from new residential build-to-rent projects. Fund payments to non-residents attributable to MIT residential housing income are currently subject to a final withholding tax rate of 30%. The reduced rate will apply to income attributable to eligible residential build-to-rent projects from 1 July 2024. The reduction was previously proposed in 2019 as part of a Labor party pre-election announcement.

The measure will apply to build-to-rent projects consisting of 50 or more apartments or dwellings made available for rent to the general public. The dwellings must be retained under single ownership for at least 10 years before being able to be sold and landlords will be required to offer a lease term of at least 3 years for each dwelling. Consultation will be undertaken on implementation details, including any minimum proportion of dwellings being offered as affordable tenancies and the length of time dwellings must be retained under single ownership.

Sources: Budget Paper No 2, pp 19–20; Minister for Housing's press release "Billions to boost social and affordable rental homes", 28 April 2023.

CLEAN BUILDING MIT WITHHOLDING TAX CONCESSION TO BE EXTENDED

The clean building managed investment trust (MIT) withholding tax concession will be extended from 1 July 2025 to eligible data centres and warehouses, where construction commences after 7:30 pm (AEST) on 9 May 2023.

A final withholding tax rate of 10% applies to fund payments from eligible clean building MITs that are made to non-residents in information exchange countries. An eligible clean building MIT refers to a withholding MIT that holds one or more clean buildings. A clean building MIT cannot derive assessable income from any taxable Australian property other than its clean buildings and assets "reasonable incidental to" those clean buildings.

Eligibility for the concession will be extended to data centres and warehouses that meet the relevant energy efficiency standard, where construction commences after 7:30 pm (AEST) on 9 May 2023. The measure will also raise the minimum energy efficiency requirements for existing and new clean buildings to a 6-star (currently 5-star) rating from the Green Building Council Australia or a 6-star (currently 5.5-star) rating under the National Australian Built Environment Rating System. Consultation will be undertaken on transitional arrangements for existing buildings.

The measure will apply from 1 July 2025 when enacted.

Source: Budget Paper No 2, p 18.

FRANKED DISTRIBUTIONS FUNDED BY CAPITAL RAISINGS - START DATE POSTPONED

The start date of a measure to prevent franked distributions funded by certain capital raisings announced in the 2016–17 Mid-Year Economic and Fiscal Outlook (MYEFO) has been postponed to 15 September 2022.

Certain distributions funded by capital raisings made on or after 15 September 2022 will be prevented from being frankable. The measure ensures such arrangements cannot be put in place to release franking credits that would otherwise remain unused where they do not significantly change the financial position of the entity.

When originally announced, the 2016–17 MYEFO measure was to apply for distributions made after 12:00 pm (AEDT) on 19 December 2016.

The measure was introduced in sch 5 to the Treasury Laws Amendment (2023 Measures No 1) Bill 2023 with a revised application date of 15 September 2022, to align with the release of the exposure draft legislation for the measure on 14 September 2022. The Bill is currently before the Senate.

Source: Budget Paper No 2, p 13.

PATENT BOX MEASURES NOT TO PROCEED

The patent box regime announced in the Coalition government's 021-22 Budget, and expanded in the 2022-23 Budget, will not proceed.

Individuals

INCREASED RATE FOR INCOME SUPPORT PAYMENTS

Income support payment base rates will be increased by $40 per fortnight.

The increase will apply to JobSeeker Payment, Youth Allowance, Parenting Payment (Partnered), Austudy, ABSTUDY, Disability Support Pension (Youth) and Special Benefit from 20 September 2023.

Sources: Budget Paper No 2, p 199; Budget Factsheet — Stronger foundations for a better future, p 17.

EXPANDED ELIGIBILITY FOR HIGHER JOBSEEKER PAYMENT RATE

The minimum age for which older people qualify for the higher JobSeeker Payment rate will be reduced from 60 to 55 years. This applies to those who have received the payment for 9 or more continuous months.

Eligible recipients will receive an increase in their base rate of payment of $92.10 per fortnight.

Sources: Budget Paper No 2, p 199; Budget Factsheet — Stronger foundations for a better future, p 17.

WORKFORCE PARTICIPATION INCENTIVE MEASURES EXTENDED

The workforce participation incentive measures to support pensioners who want to enter the workforce, or work more hours, without impacting their pension payments will be extended for another 6 months to 31 December 2023.

Originally announced in the Labor government's 2022–23 Budget, the measure provides age and veterans pensioners a once-off credit of $4,000 to their Work Bonus income bank and temporarily increases the maximum income bank.

Under this measure, pensioners can earn up to $11,800 before their pension is reduced.

Source: Budget Paper No 2, p 201

IMPROVED SUPPORT FOR SINGLE PARENTS

Eligibility for Parenting Payment (Single) will be extended to support single principal carers with a youngest child under 14 years of age.

The existing eligibility provides support to single principal carers with a child aged under 8 years of age.

Improved support for single parents will provide wellbeing benefits particularly for single mothers, who are overwhelmingly the recipients of this payment, and their children. This measure recognises that caring responsibilities can act as a barrier to employment while also recognising that connections with the labour force are likely to improve economic outcomes throughout a carer's lifetime.

Source: Budget Paper No 2, p 202.

INCREASED SUPPORT FOR COMMONWEALTH RENT ASSISTANCE RECIPIENTS

The maximum rates of the Commonwealth Rent Assistance (CRA) allowances will be increased by 15% to help address rental affordability challenges for CRA recipients.

Source: Budget Paper No 2, p 200.

MEDICARE LOW-INCOME THRESHOLDS FOR 2022-23

The CPI indexed Medicare levy low-income threshold amounts for singles, families, and seniors and pensioners for the 2022–23 year of income have been announced. The new thresholds are:

CLASS OF PEOPLE	SINGLE	FAMILY
Individual	$24,276 ($23,365)	$40,939 ($39,402)
Senior Australians and eligible pensioners	$38,365 ($36,925)	$53,406 ($51,401)
Threshold increment for each addtional dependent child/student	$3,760 ($3,619)	

EXEMPTING LUMP SUM PAYMENTS IN ARREARS FROM THE MEDICARE LEVY

Eligible lump sum payments in arrears will be exempt from the Medicare levy from 1 July 2024.

This measure will ensure low-income taxpayers do not pay higher amounts of the Medicare levy as a result of receiving an eligible lump sum payment, eg as compensation for underpaid wages.

Eligibility requirements will ensure that relief is targeted to taxpayers who are genuinely low-income and should be eligible for a reduced Medicare levy. To qualify, taxpayers must be eligible for a reduction in the Medicare levy in the 2 most recent years to which the lump sum accrues. Taxpayers must also satisfy the existing eligibility requirements of the existing lump sum payment in arrears tax offset, including that a lump sum accounts for at least 10% of the taxpayer's income in the year of receipt.

Source: Budget Paper No 2, p 22.

Multinationals

AUSTRALIA WILL IMPLEMENT BEPS PILLAR 2 - FROM 1 JANUARY 2024

Australia will implement key aspects of the Pillar Two solution to address tax challenges from digitalisation of the economy for Action 1 of OECD/G20 Base Erosion and Profit Shifting (BEPS) Project.

» A 15% global minimum tax will apply to large multinational enterprises, with the Income Inclusion Rule (IIR) applying to income years starting on or after 1 January 2024 and the Undertaxed Profits Rule (UTPR) applying to income years starting on or after 1 January 2025.

» A 15% domestic minimum tax will apply to income years starting on or after 1 January 2024.

Both the global and domestic minimum tax will be based on the OECD's Global Anti-Base Erosion Model Rules (or GloBe rules). These rules impose a top-up tax on a resident multinational parent or subsidiary company if the group's income is taxed below 15% overseas.

The IIR would allow Australia to apply a top-up tax on a resident multinational company, where the group's income in another jurisdiction is being taxed below the global minimum rate of 15%. The UTPR would allow Australia to apply a top-up tax on a resident subsidiary member of a multinational group if the group's income in another jurisdiction is being taxed below the global minimum rate of 15% and where no IIR applies.

The domestic minimum tax gives Australia first claim on top-up tax for any low-taxed domestic income. If a large multinational company's effective Australian tax rate is below 15%, the domestic minimum tax enables Australia to collect the revenue that would otherwise be collected via another country's global minimum tax.

The rules apply to multinational enterprises with an annual global revenue of EUR750 million (approximately $1.2 billion) or more.

Sources: Budget Paper No 2, pp 20–21; Budget Factsheet — Stronger foundations for a better future, p 63.

SCOPE OF PART IVA GENERAL ANTI-AVOIDANCE RULES EXPANDED

The scope of the general anti-avoidance rules in Pt IVA of ITAA 1936 will be expanded to capture schemes that result in reduced Australian tax via lower withholding tax rates on income paid to foreign residents. The reach of this regime will also extend to schemes with a dominant purpose to reduce foreign income tax, so long as it achieves an Australian income tax benefit. The changes will apply to income years starting on or after 1 July 2024, regardless of whether the scheme was entered into before 1 July 2024.

Part IVA generally applies to schemes entered into with the sole or dominant purpose of obtaining a tax benefit. A "scheme" means any agreement, arrangement, understanding, promise or undertaking — whether express or implied and whether legally enforceable or not — and any scheme, plan, proposal, course of action or course of conduct (s 177A of ITAA 1936). If Part IVA applies to a scheme, the ATO may cancel the tax benefit, make compensating adjustments and impose substantial penalties.

Source: Budget Paper No 2, p 29.

Superannuation

REDUCING TAX CONCESSIONS FOR SUPERANNUATION BALANCES EXCEEDING $3 MILLION

Superannuation earnings tax concessions will be reduced for individuals with total superannuation balances in excess of $3 million.

From 1 July 2025, earnings on balances exceeding $3 million will incur a higher concessional tax rate of 30% (up from 15%) for earnings corresponding to the proportion of an individual's total superannuation balance that is greater than $3 million. The change does not impose a limit on the size of superannuation account balances in the accumulation phase and it applies to future earnings, ie it is not retrospective.

Earnings relating to assets below the $3 million threshold will continue to be taxed at 15%, or zero if held in a retirement pension account.

Interests in defined benefit schemes will be appropriately valued and will have earnings taxed under this measure in a similar way to other interests.

Sources: Budget Paper No 2, p 15; Budget Factsheet — Stronger foundations for a better future, p 63; Treasurer's press release "Superannuation tax breaks", 28 February 2023.

EMPLOYERS TO BE REQUIRED TO PAY SUPER GUARANTEE ON PAYDAY - FROM 1 JULY 2026

Employers will be required to pay their employees' superannuation guarantee (SG) entitlements at the same time as they pay their salary and wages from 1 July 2026.

Employers are currently required to make SG contributions for an employee on a quarterly basis to avoid incurring a superannuation guarantee charge.

The proposed commencement date of 1 July 2026 is intended to provide employers, superannuation funds, payroll providers and other stakeholders sufficient time to prepare for the change.

Changes to the design of the superannuation guarantee charge will also be required to align with the increased payment frequency. The government will consult with relevant stakeholders on the design of these changes, with the final framework to be considered as part of the 2024–25 Budget.

In addition, funding will be provided to the ATO to, among other things, improve data matching capabilities to identify and act on cases of SG underpayment.

Sources: Budget Paper No 2, p 26; Budget Factsheet — Stronger foundations for a better future, p 62; Assistant Treasurer's press release "Introducing payday super", 2 May 2023.

Tax Administration

LOWERING THE TAX-RELATED ADMINISTRATION BURDEN FOR SMALL AND MEDIUM BUSINESSES

The government will provide $21.8 million over 4 years from 2023–24 (and $1.4 million per year ongoing) to the ATO to lower the tax related administrative burden for small and medium businesses.

Funding includes:

» $12.8 million over 3 years from 2023–24 to trial an expansion of the ATO independent review process to businesses with aggregated turnover between $10 million and $50 million subject to an ATO audit. The trial will commence on 1 July 2024 and run for 18 months

» $9.0 million over 4 years from 2023–24 (and $1.4 million per year ongoing) for 5 new tax clinics from 1 January 2025 to improve access to tax advice and assistance for 2.3 million businesses. Eligibility for funding will be extended to TAFE institutions to improve access to tax clinic services in regional areas.

The measure also delivers reforms to cut paperwork and reduce the time small businesses spend doing taxes:

» from 1 July 2024, small businesses will be permitted to authorise their tax agent to lodge multiple Single Touch Payroll forms on their behalf, reducing paperwork for small businesses

» from 1 July 2024, small businesses will benefit from faster, safer and cheaper income tax refunds by reducing the use of cheques

» from 1 July 2025, small businesses will be permitted up to 4 years to amend their income tax returns, reducing the burden of making revisions.

Source: Budget Paper No 2, p 210.

REDUCTION IN GDP ADJUSTMENT FACTOR FOR PAY AS YOU GO AND GST INSTALMENTS

The GDP adjustment factor for pay as you go (PAYG) and GST instalments will be set at 6% for the 2023–24 income year, a reduction from 12% under the statutory formula.

The 6% GDP adjustment rate will apply to small businesses and individuals who are eligible to use the relevant instalment methods (up to $10 million aggregated annual turnover for GST instalments and $50 million annual aggregate turnover for PAYG instalments) in respect of instalments that relate to the 2023–24 income year and fall due after the enabling legislation receives assent.

Source: Budget Paper No 2, p 27.

ADDITIONAL FUNDING TO ADDRESS GROWTH OF BUSINESSES' TAX AND SUPERANNUATION LIABILITIES

Funding will be provided over 4 years from 1 July 2023 to enable the ATO to engage more effectively with businesses to address the growth of tax and superannuation liabilities.

The additional funding will facilitate ATO engagement with taxpayers who have high-value debts over $100,000 and aged debts older than 2 years where those taxpayers are either public and multinational groups with an aggregated turnover of greater than $10 million, or privately owned groups or individuals controlling over $5 million of net wealth.

A lodgment penalty amnesty program is being provided for small businesses with aggregate turnover of less than $10 million to encourage them to re-engage with the tax system. The amnesty will remit failure-to-lodge penalties for outstanding tax statements lodged in the period from 1 June 2023 to 31 December 2023 that were originally due during the period from 1 December 2019 to 29 February 2022.

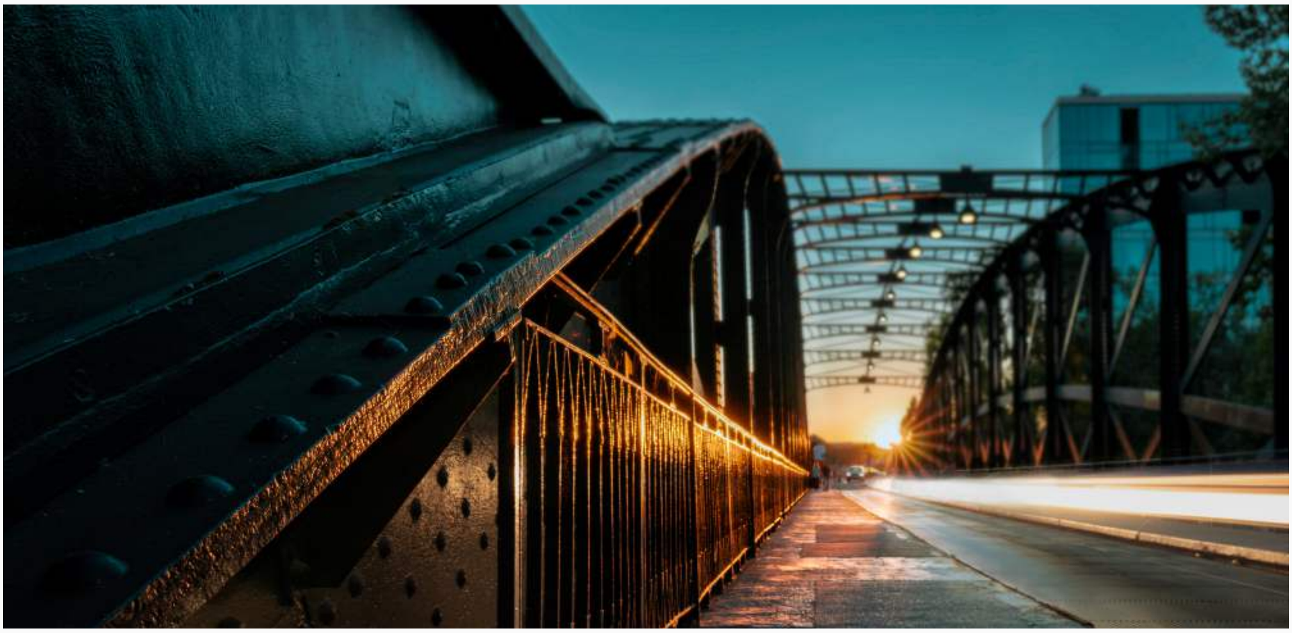
Source: Budget Paper No 2, pp 29–30.

EXTENSION OF PERSONAL INCOME TAX COMPLIANCE PROGRAM

The Personal Income Tax Compliance Program will be extended for 2 years from 1 July 2025 and its scope expanded from 1 July 2023.

This extension will enable the ATO to continue to deliver a combination of proactive, preventative and corrective activities in key areas of non-compliance, and to expand the scope of the program to address emerging areas of risk, such as deductions relating to short-term rental properties to ensure they are genuinely available to rent.

Source: Budget Paper No 2, p 16.



GST and other Indirect Tax

CONTINUED CRACKDOWN ON GST COMPLIANCE

Nearly $600 million will be allocated, over an additional 4 years, to GST compliance. This is estimated to generate additional GST receipts of $3.8 billion and the same amount again in other taxes over the 5 years from 2022-23.

This funding extension will support the development of more sophisticated analytical tools to address emerging risks to GST revenue.

Source: Budget Paper No 2, p 19.

TOBACCO EXCISE MEASURES TO IMPROVE HEALTH OUTCOMES AND ALIGN THE TREATMENT OF STICK AND NON-STICK TOBACCO TAX

Tobacco excise and excise-equivalent customs duty will be increased by 5% per year for 3 years from 1 September 2023, in addition to ordinary indexation, to encourage smokers to quit.

The government will also align the tax treatment of tobacco products subject to the per kilogram excise and excise-equivalent customs duty (such as roll-your-own tobacco) with the manufactured per-stick rate, by progressively lowering the "equivalisation weight" from 0.7 to 0.6 grams. These progressive decreases will occur on 1 September each year from 2023, with the new weight coming fully into effect from 1 September 2026. This will raise the per kilogram duty accordingly.

The government will expand compliance activity to address illicit tobacco and work with relevant agencies and state and territory governments to develop an appropriate multi-jurisdictional approach.

These changes to tobacco excise are part of the government's response to the National Tobacco Strategy and related initiatives on vaping and smoking prevention and cessation, and an enhanced regulatory approach to vaping.

Source: Budget Paper No 2, p 11.

HALL CHADWICK

About Hall Chadwick

We are a chartered accounting firm delivering for our clients expert advice on a comprehensive range of accounting, audit, tax and advisory services. We provide specialist services for forensic and investigative reports, insolvency and business recovery, international business, accounting outsourcing solutions and superannuation. We focus on understanding what is important to you and deliver solutions that drive success in your business and growth in your private wealth. As one of Australia's top 20 accounting firms Hall Chadwick collaborates the talent and skills of more than 430 staff to deliver solutions across Australia and New Zealand.

NEW SOUTH WALES

Level 40, 2 Park Street
Sydney NSW 2000
T +61 2 9263 2600
sydney@hallchadwick.com.au

NORTHERN TERRITORY

Paspalis Business Centre
Level 1, 48-50 Smith St
Darwin NT 0800
T +61 8 8943 0645
darwin@hallchadwick.com.au

VICTORIA

Level 14, 440 Collins Street
Melbourne VIC 3000
T +61 3 9820 6400
hcm@hallchadwickmelb.com.au

SOUTH AUSTRALIA

Level 2, 147 Pirie Street
Adelaide SA 5000
T +61 8 8545 8422
adelaide@hallchadwick.com.au

WESTERN AUSTRALIA

Insolvency
Level 11 Allendale Square,
77 St Georges Terrace
Perth WA 6000
T +61 8 6557 6200
perth@hallchadwick.com.au

General Services
283 Rokeby Road
Subiaco WA 6008
T +61 8 9426 0666
perthgeneral@hallchadwickwa.com.au

QUEENSLAND

Level 4, 240 Queen Street
Brisbane QLD 4000
T +61 7 3211 1250
brisbane@hallchadwick.com.au

NEW ZEALAND

Floor 26, 188 Quay St,
Auckland 1010 NZ
+64 9 363 3888
tadius@hallchadwick.co.nz

Hall Chadwick is a member of PrimeGlobal

Hall Chadwick is a member of PrimeGlobal, a worldwide Association of Independent Accounting Firms. In 2020/21 the association was named both the Association of the Year and Sustainable Organization of the Year at the International Accounting Bulletin Digital Accountancy Awards. PrimeGlobal has 29,000 staff in 941 office locations through 101 countries. As one of the five largest associations of independent accounting firms in the world, PrimeGlobal member firms offer a powerful range of services and industry expertise to meet client needs – around the globe, around the clock.

Independent Member of
PrimeGlobal
The Association of Advisory and Accounting Firms