



## **Ryan Muller – Partner**

### **Principal areas of practice**

- Taxation
- Superannuation
- General consulting

### **Professional work experience**

Ryan joined the firm in July 2004 with over 14 years professional experience, the last 9 years of which in Australia. He has had extensive experience providing audit, accounting and taxation consulting and compliance services in his roles with KPMG, Hall Chadwick, Ernst & Young before establishing his own practice in July 2003 and then joining Merrotts as a partner.

### **Tax and Superannuation consulting services**

Ryan's primary focus over the past 5 years has been the provision of tax and superannuation services to individuals, small to medium sized companies, public companies, large industry superannuation funds and self managed superannuation funds. The areas in which Ryan has advised includes:

- Strategic financial structuring and management, asset protection and estate planning
- Income tax
- Small business concessions
- Salary packaging
- Capital Gains Tax, GST
- Reasonable Benefit Limit (RBL) management strategies
- Accessing of superannuation in the form of lumpsums or income streams
- Employer Eligible Termination Payments (ETPs)
- Compliance with Superannuation Guarantee legislation

### **General consulting services**

Ryan also brings to the firm general consulting experience with publicly listed companies in the following particular areas:

- due diligence (acquisition audit) engagements eg. the acquisition of a multi branch local group of companies by an overseas multinational corporation
- risk management
- internal audit engagements eg. the internal audit function for a publicly listed company
- information reporting engagements eg. the systems and procedures adopted in presenting accounting and taxation reporting
- litigation consulting engagements eg. assisting with the preparation of an expert report in relation to litigation between a local corporate and an overseas multinational corporation
- review the existing superannuation arrangements of companies and project managed the transition to an outsourced superannuation solution.