



OWENS TAX ADVISORS
SPECIALIST TAX SERVICES

Client Information Report

Prepared for: Bob Smith Accounting Limited

Client Name: John Bloggs and Company Limited

Job Number: J000001

The enclosed report provides an overview of current and historical data in respect of entity structures and relationships, as well as land transactions (where requested).

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Tax Advice



Advocacy



Partner Support



Commentary



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Terms

We shall use reasonable skill and care in the provision of our reports to you. Our duty to do so is owed to you only and not to any other person. As this report is based on public information, which itself may be incorrect, we cannot take any responsibility for any errors or omissions.

Any liability of ours for costs, damages or other legally payable amounts whether for losses arising from the services provided by us (whether the liability be in contract, negligence or otherwise) or otherwise arising at law shall be limited to and not exceed the fee for the report(s) we provided for the respective client.

Reports are usually provided within two working days unless agreed otherwise.

About Owens Tax Advisors

As a professional independent firm, we have been providing specialist tax and advocacy services to our clients since 2002. We are based in Wellington, New Zealand and advise clients throughout New Zealand and internationally.

We offer this client search and report function as a standalone service to our accounting, legal and other professional clients.

Purpose of Report

This report provides a factual outline of the client's legal structure based on publicly available information. The information is collated into clear and logical structure and land transactional reports. We also comment on various key points of interest, and suggest possible implications.

Having this information places you at a significant informational and tactical advantage when considering an appropriate structure for your client and or when engaging with IRD on a risk review or audit.

We have developed a systematic approach and sound knowledge to assist this process, and it is rare for us to miss a relevant entity or transaction.



Contents of Standard Reports

Structure Report (NZ entity based)	NZ Land Transaction Report Note: only available in conjunction with a Structure Report
<ul style="list-style-type: none"> • Documentation of relevant current and historical entity structures including; <ul style="list-style-type: none"> ○ Companies and dates of incorporation and any strike-off ○ Shareholders and directors ○ Trusts and trustees where apparent from companies and land searches ○ Associated individuals • Other key data such as personal addresses, telephone numbers etc • Insolvency register search results • General Google search for other useful and or relevant information 	<ul style="list-style-type: none"> • Documentation of current and historical relevant NZ public land information such as acquisition and disposal dates, subdivision or merging titles and ownership timeline(s) • Key financial information where publicly available such as purchase and sale amounts, mortgage holder, mortgagee sales etc • Copies of all requested land titles (up to five land titles will be included). <p>Additional titles available on request.</p>

This report was compiled by Owens Tax Advisors using various public resources such as Terranet, NZ Companies Office and Land Information New Zealand.

Please contact us should you have any further requests or enquiries.

Key Points of Interest

NZ Structure

- Land held in a company whereas would be expected to be in associated trust
- IRD has announced an audit of two companies, we envisage the third company may be targeted

Land Transactions

- Subdivision and sale of land
- Significant profit made on one title
- Land acquired from associated vendor not GST registered



General Information Search

Insolvency Register Search

- Jack Doe declared bankrupt 10 Feb 2013 ([link to website](#)).

Search Engine Enquiry

- Stuff.co.nz article re dispute over resource consent ([link to website](#)).

History of the primary (requested) company: John Bloggs and Company Limited

2 September 2003: Company incorporated

- Directors: John Bloggs, Julie Bloggs
- Shareholders: 2% John Bloggs 98% Trust [Trustees John Bloggs and Julie Bloggs]
- Registered company address: Alpha Accountants Limited, 123 Bravo Street, Charlietown

8 December 2003:

- Julie Bloggs removed as director

15 December 2003:

- Bloggs Trust removed as shareholder, shares taken by John Bloggs

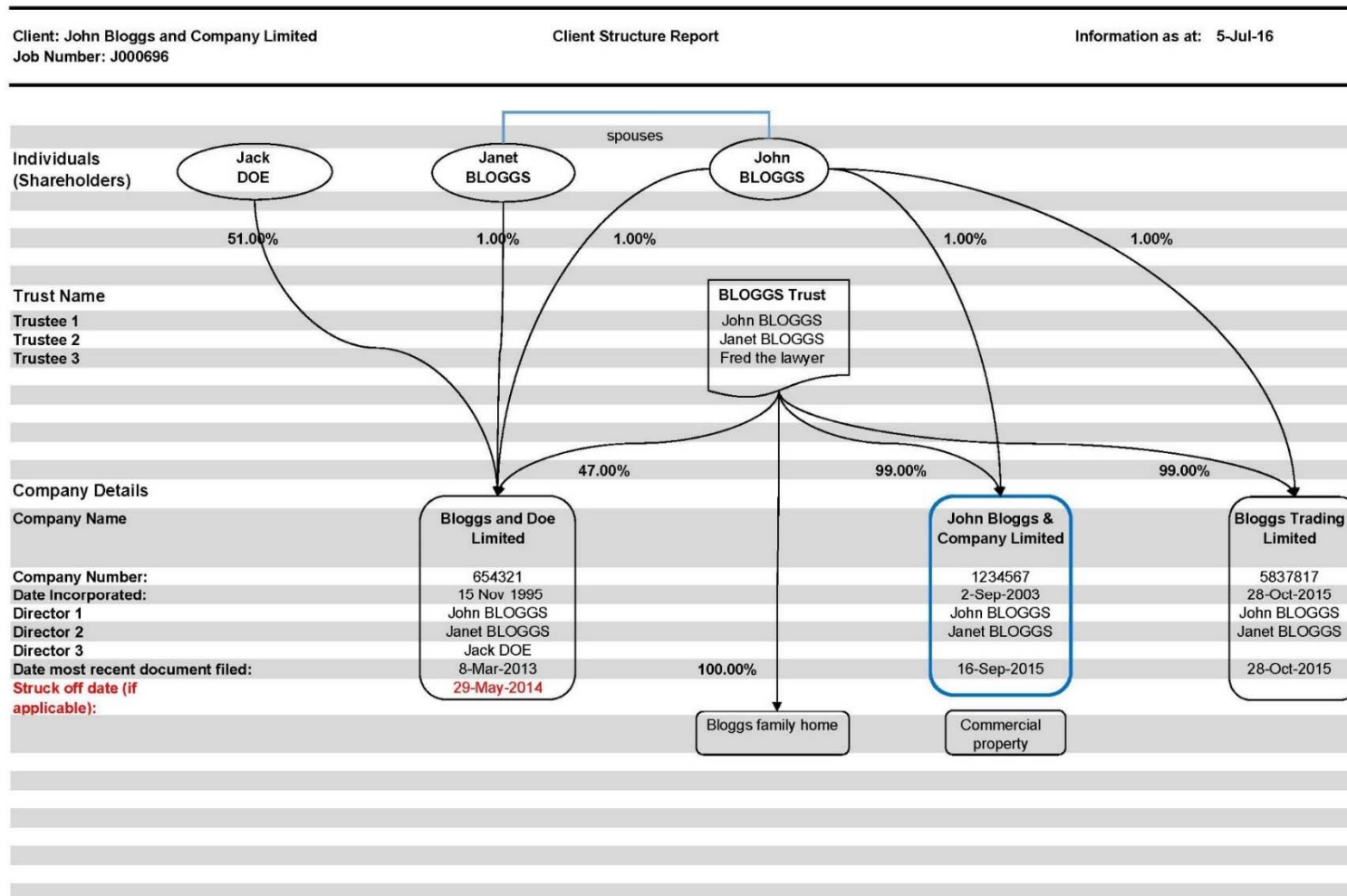
29 March 2005:

- Registered company address changed to Delta Accountants Limited, 321 Echo Road, Foxtrotville
- New shareholder appointed: Bloggs no 2 trust consisting of John Bloggs, Janet Bloggs and Fred the Lawyer (99% shareholding), John Bloggs shares reduced to 1%



Client Structure Map

Please contact us if you would like this page in an A3 printable format.





Client Land Transaction Timeline

Please contact us if you would like this page in an A3 printable format.

Client: John Bloggs and Company Limited Job Number: J000696					Client Structure Report							Information as at: 6-Jul-16									
Who	Address	Title*	Lot/DP etc	Area/Size Ha	Acquisition info			Disposal info			2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
					Acquisition date	Transfer date	Net price	Disposal date	Transfer date	Net price											
Bloggs Trust																					
	30 Poe Street, Roeville	WN1D/2345	Lot 12 Deposited Plan 34567	0.0716	27-Oct-06	7-Jan-06	80,000	29-Sep-11	30-Oct-11	227,000											
	67 Alpha Street, Betaville	WN456/78	Lot 89 Deposited Plan 8765	0.0612	27-Apr-09	27-May-09	425,000	29-Jun-12	29-Jun-12	Subdivision											
John Bloggs & Company Limited																					
	67A Alpha Street, Betaville	WN456/788	Lot 89 Deposited Plan 8765	0.0612	29-Jun-12	29-Jun-12	Subdivision	12-Mar-15	16-Apr-15	330,000											
	67B Alpha Street, Betaville	WN456/787	Lot 89 Deposited Plan 0765	0.0612	29-Jun-12	29-Jun-12	Subdivision	30-Oct-15	24-Nov-15	389,000											
	14 Smith Street, Jonesville	WN9D/8765	Lot 4 Deposited Plan 32101	0.1308	8-Feb-15	25-Mar-11	1,045,000														

*Copies of land titles will be enclosed with reports



Appendix A: Information provided by referrer for purposes of this report

Date of request: 12 July 2016

Your details	Your client's details
First name: Bob	First name(s) John
Last name: Smith	Surname(s) Bloggs
Telephone number 04 123 4567	Company Name John Bloggs & Company Limited
Your email address bob@bobsmithaccounting.co.nz	Company Number 9876543210
Address line 1 1 Example Street	<ul style="list-style-type: none">• Add Land Transaction Report
City: Auckland	
Country: New Zealand	
Firm Name: Bob Smith Accounting Limited	
Your client reference Number 93620	



Appendix B: Land titles

172839



COMPUTER FREEHOLD REGISTER UNDER LAND TRANSFER ACT 1952

Historical Search Copy



R. W. Muir
Registrar-General
of Land



OTA7/890



**COMPUTER FREEHOLD REGISTER
UNDER LAND TRANSFER ACT 1952**

Historical Search Copy





OTA98/765



**COMPUTER FREEHOLD REGISTER
UNDER LAND TRANSFER ACT 1952**

Historical Search Copy

