

# Case Study - Building Confidence to Invest in Australia

## SETTING THE SCENE

Capital LL Group is a Singapore-based family office with investment interests in the Australian real estate market. In 2018, the group was in the process of completing an apartment complex in Perth, Western Australia, and was seeking specialist tax and accounting advice to support the project.

For international investors, Australia presents both opportunity and complexity. While the Australian property market offers strong fundamentals, the tax environment requires careful navigation, particularly for overseas groups managing significant capital across borders. Capital LL Group recognised the importance of engaging advisers who understood both the regulatory landscape and the commercial realities of cross-border property investment.

## THE PROBLEM

When Moore Australia first met with Capital LL Group, it became clear that the group's existing tax structure presented areas for improvement. Several risk areas required attention, and the scale of the group's operations in Australia meant there was a real potential for scrutiny from the Australian Tax Office. Without a robust tax strategy, the group faced exposure to compliance risks that could affect both the current project and future investment decisions.

Beyond compliance, there was a broader commercial consideration. Australia competes globally for investment capital, and many neighbouring jurisdictions in the Asia-Pacific region offer lower tax rates or no capital gains tax. For Capital LL Group, the after-tax return on their Australian investment needed to remain competitive to justify continued commitment to the market.

## THE SOLUTION

Moore Australia's first priority was to understand the client's business and build a foundation of trust. Before recommending any course of action, the

team conducted a thorough review of the group's structure to identify both opportunities for tax optimisation and areas of risk that needed to be addressed.

This review revealed a number of areas where the group's tax outcome could be improved. Moore Australia provided robust advice on restructuring options and worked closely with the client to optimise their tax position while ensuring full compliance with Australian tax law. Where tax risks were identified, the team managed these proactively, including guiding the client through investigation processes with the relevant authorities.

What set this engagement apart was not simply the technical advice delivered, but the depth of the relationship that developed between Moore Australia and the Capital LL Group team. The engagement was grounded in open communication, transparency, and a genuine commitment to the client's long-term success. Over time, this approach fostered a level of trust that allowed Moore Australia to become a true partner in the group's Australian investment strategy.

## THE RESULTS

Through Moore Australia's advice, Capital LL Group achieved a tax position that reduced their overall tax liability on the Perth apartment project. This improved after-tax return made the group's Australian investment competitive when measured against opportunities in jurisdictions with more favourable tax regimes, reinforcing the commercial case for continued investment in Australia.

The strength of the relationship has extended well beyond the original engagement. Capital LL Group has become one of Moore Australia's strongest advocates, actively referring other clients and maintaining an ongoing advisory relationship. The engagement stands as a clear example of how trust, technical expertise, and a client-centred approach can deliver lasting commercial value.



## THE MOORE DIFFERENCE

Moore Australia's approach to this engagement reflected a commitment to understanding the client's full picture before offering advice. By taking the time to build trust, identify both risks and opportunities, and deliver advice that was both technically sound and commercially relevant, the team helped Capital LL Group see Australia as a viable and competitive destination for investment.

The lasting relationship that resulted, from professional advisers to trusted partners and advocates, speaks to the value of leading with transparency, generosity, and genuine curiosity about each client's goals.

**“When we first engaged Moore Australia, we needed advisers who would take the time to understand our business and our goals. From the outset, the team built a relationship grounded in trust and open communication.**

**“That trust has been earned over time, and Moore Australia has consistently demonstrated it through their transparency and commitment to our success.**

**What began as a single engagement has grown into a lasting partnership, and we have been happy to recommend them to others who need that same level of care and expertise.”**

Leroy Lee, Director, Capital LL Group

## ABOUT JAMES TNG

James Tng has been a partner since 2006 and became Managing Partner of Moore Australia (WA) in 2024. He has decades of experience in tax and business advice to businesses, migrants, overseas and Australian businesses and government agencies.

James generally looks after the ongoing tax affairs for clients with complex tax issues and has extensive knowledge and experience in assisting clients with business advisory, development and planning issues.

James also assists businesses and individuals from overseas in setting up in Australia, providing strategic financial know-how and applying his extensive knowledge of tax systems.



# About Moore Australia

Moore Australia is a leading independent network of accountants, auditors, and advisors with 600+ professionals across 13 offices nationwide. As part of Moore Global, one of the largest global professional services networks, we connect with 37,000+ experts in 110+ countries.

Our advisors provide a full suite of services, from Tax Planning and Corporate Finance to Sustainability, Audit and Forensic Accounting. We support key sectors driving Australia's economy, including Mining, Energy & Renewables, Agribusiness, Health, Tourism, Technology, and Government.

Find and contact your nearest advisor by visiting our website:  
[www.moore-australia.com.au](http://www.moore-australia.com.au)

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