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Employee Share Scheme ("ESS") the ATO standard documents

TAXATION



Supporting Innovation

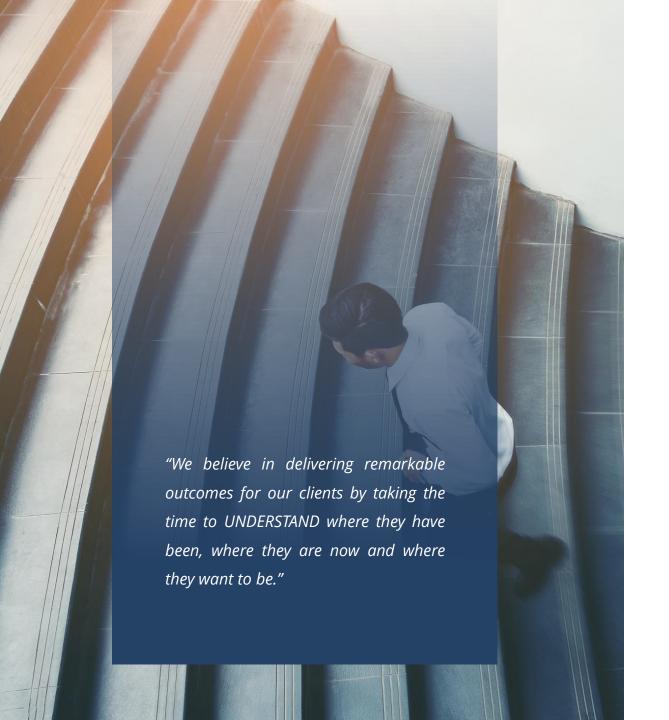
The Government's Growing Jobs and Small Business package is about supporting innovation and creating the right conditions for Australian entrepreneurs. The changes to ESS will make it easier for Australian firms to attract and retain high quality employees in a globally competitive labour market.

The Australian Taxation Office (ATO) has produced a set of standard document templates that are designed to assist eligible startups in establishing an Employee Share Scheme of Options to acquire newly issued ordinary shares. Whilst this is a great initiative and a good head start for startups, we encourage you to exercise caution and ask your tax and legal advisor to review these documents before signing to ensure you are fully aware of the consequences.



Smart links to the ATO ESS tools & products

- ✓ <u>Standard documents for the startup concession</u>
- ✓ Key ESS changes from 1st July 2015
- ✓ General information on ESS



About Azure Group

Azure Group is an international Accounting and Business Advisory firm with a team of industry leading trusted professionals to help our clients achieve financial and business success. We uphold a reputation for being a proactive, hands-on firm that **delivers smart**, **innovative and revolutionary services to the demanding needs of today's business**. We attract, retain and develop people who show the same ethos and passion.

Outside of our offices in Australia and China, we understand the importance of having trusted advisors on the ground for our clients with an international reach. Our significant international technical expertise and presence in both Australia and Asia allows us to add value to the growing demands of international clients. Being a founding member of International Alliance XLNC has allowed us to offer our clients reliable and convenient access to quality services through 82 member firms located in 41 countries around the globe.

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Plan for tomorrow by UNDERSTANDING today.

Azure Group are engaged regularly to provide advice and support around ESS products suitable for business.

For all your ESS needs speak to our team who are only too happy to provide updated information and tips.



Want more smart tips? **VISIT**

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