

Rehka Indrasamy

Lawyer / tax specialist



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Profile

I am a lawyer and tax specialist who is passionate about promoting justice, fairness and equity. I have held an Executive leadership role within the Australian Taxation Office (ATO) for over a decade, with a focus on advising on taxation administration issues, and research and development tax offsets. Known and respected for my technical knowledge and ability, I have made significant contributions to business outcomes and building the knowledge base of the ATO.

What really sets me apart is the way I do this. My style is to dive in and bring everyone on the journey with me. My professionalism, drive, integrity and hunger to achieve quality outcomes have been noticed and appreciated. I lead by example and am motivated by the satisfaction of a job well done. I achieve results by using highly disciplined work practices and by being a positive role model for others.

I value people and build relationships through listening, delivering on commitments, winning respect and communicating toward ensuring joint ownership of outcomes. I aim to be the person that people turn to because they trust my advice, judgement, and ability to navigate relationships, processes and the law, to achieve the right outcome.

Skills

Leadership

Demonstrated experience in managing staff to provide expert-level advice to clients, identifying and nurturing talent and guiding people to make decisions. Consistent display of personal courage, action-orientation and self-awareness.

Communication

A clear and effective communicator with excellent written communication skills.

Relationship Management

Solution-oriented and able to work with a wide variety of personalities to resolve divergent views and provide persuasive and practical advice. Demonstrated ability to build & maintain strong collaborative working relationships with colleagues and clients to influence outcomes and deliver on priorities.

Tax knowledge

Extensive experience in interpreting legislation, case law and commercial documentation applied in a wide range of tax law settings. Deep specialisation in taxation administration issues and research and development tax offsets.

Litigation experience

Experienced in litigation in Federal Court and Federal Circuit Court in the area of family law.
Experienced in defending preference debt claims concerning the Commissioner of Taxation.
Experienced in criminal law trial in the Supreme Court of South Australia.
Experienced in wills and estate matters.

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Recent experience

Law Interpretation Director

Executive Level 2.1

Australian Taxation Office (Adelaide)
January 2008 to June 2019

Key achievements included:

Secondment to the ATO's Dispute Resolution area to resolve a complex objection arising from an audit of a large market multinational pharmaceutical entity.

- 1 The Commissioner assessed the taxpayer on approximately \$362 million in omitted income, \$155 million in tax payable, and penalty of \$148 million covering 6 years. The primary adjustment relates to the transfer of intellectual property within the multinational group, and the resultant taxation implications of this transfer.

My role was to review the ATO's audit decision and the evidence relied upon, consider additional evidence and whether the ATO's audit position could be substantiated with this new information, seek external counsel advice on intellectual property transfers, assess the risk of litigation (including the ATO's willingness to litigate having regard to the criteria e.g. send a message, and/or clarify the law where it is contentious; and dispute is intractable), and generally work across the ATO to resolve the dispute in a more effective and efficient way. My technical analysis and views on the main audit adjustments were endorsed and adopted in moving forward with the objection and maintaining a positive client relationship.

- 2 Expert technical leader in the Public Groups and International area, leading the resolution of factually complex private rulings and class rulings.

I led the technical resolution of two contentious private ruling applications involving the construction of a \$1.3 billion infrastructure project and the ability to access \$380 million carry forward research and development tax offsets, both of which entailed an industry-wide review of the ATO's view. Despite the adverse position taken by the ATO on the \$1.3 billion infrastructure project ruling, I received highly complimentary feedback from the applicant about my communication, personal accountability and service orientation skills "I feel that Rehka owned and drove the process from her end. She provided additional information and clarification quickly and when promised and always looked to agree a process before proceeding, which made managing communications and updates with the client easier from our end." This private ruling was subsequently litigated in the Federal Court.

- 3 Recipient of a Manager's Award in December 2016 for going 'above and beyond the call of duty', in recognition of my dedication and willingness to lead and actively support staff in resolving complex cases.

Rehka Indrasamy

- 4 Authored the ATO's key public taxation ruling about taxpayers' review rights against their income tax assessments, TR 2011/5. This entailed researching, analysing and evaluating over 100 judicial cases in formulating the final views reflected in the ruling. ***I was regarded as the ATO's specialist in this subject area.***
- 5 Developed an internal guide on income tax assessments featured as the "Assessments Wiki" on the ATO's electronic library, as a "one-stop-shop" for all assessment-related queries within the ATO.
- 6 Led a comprehensive risk review in the mining sector leading to an audit, resulting in a voluntary disclosure of taxable income of \$26.5 million and a tax shortfall of \$48 million. The key issue I was responsible for progressing under the audit was whether the taxpayer's profits from the sale of assets should be returned on a revenue basis as trading stock. My technical analysis was endorsed by senior ATO officers, and provided the leverage needed to further the ATO's negotiated position on the other audit issues and ultimately reach a settled outcome.

Director

Executive Level 2.1

Australian Taxation Office, Goods & Services Business Line (Adelaide)
February 2005 – December 2007

Various roles

Graduate Taxation Officer to Executive Level 1

Australian Taxation Office (various locations)
February 1998 – January 2005

Other roles

Director

RI Consulting Pty Ltd – Taxation law
April 2019 onwards

Solicitor

T Legal Lawyers (Adelaide) – Family law, wills & estate, commercial law.
July 2019 - August 2019

Pro-bono consultant solicitor

Williams Barristers & Solicitors (Adelaide) – criminal law (Supreme Court Murder Trial involving non-English speaking accused)
December 2018 - March 2019

Cares Lawyers

April 2018

Community mentor

Alberton Primary School
2012 – 2013

Rehka Indrasamy

Education and Training

Highest Level of Qualification

Graduate Diploma in Legal Practice
The University of Adelaide
2016

Bachelor of Laws (Honours) & University medal recipient
Flinders University of South Australia
2001

Bachelor of Commerce (Economics)
Flinders University of South Australia
1997

Other relevant courses

Admitted to practice as a barrister and solicitor in the High Court of South Australia
13 January 2017

Admitted to practice as a barrister and solicitor in the Supreme Court of South Australia
18 July 2016

Holder of Category A Practising Certificate: P Code: P12614

Advance Negotiating and Influencing Skills
ENS International
August 2015

Community Mentoring Core Training Workshop
Department of Education and Child Development, South Australia
August 2012

Certificate IV in Assessment & Workplace Training (Train the Trainer course)
Adelaide Institute of TAFE, South Australia
2002

*Professional references can be provided
upon request.*
