

**NAYIRI APKARIAN**  
**Ninth Floor Wentworth Chambers**  
**180 Phillip Street, Sydney**  
**T: (02) 8815 9209**  
**E: [napkarian@ninewentworth.com.au](mailto:napkarian@ninewentworth.com.au)**

*experience*

**May 2016 - NINTH FLOOR WENTWORTH CHAMBERS**

Called to the Bar in May 2016.

**2014 PROPERTY COUNCIL OF AUSTRALIA**

**Senior Policy Manager, Corporate Regulation and Accounting - International Capital Markets Division:** Responsible for developing and advocating public policy positions that improve the competitiveness of Australian capital markets for the property investment industry.

**2012 - 2014 MACQUARIE GROUP LIMITED**

**Senior Lawyer/Manager, Business Unit Tax Advisory:** In-house counsel in charge of providing income tax advice to Macquarie Group's retail banking, funds, and fixed income, currency and commodities groups regarding domestic and foreign investments, acquisitions, divestments and joint venture arrangements.

In addition, provided tax advice to the group regarding restructures, complex cross-functional structures and investments. Undertook financial model reviews, contractual (share sale, share purchase, loan agreements) negotiation across numerous jurisdictions – including the US, Asia (Singapore and Hong Kong) and Europe.

**2010 - 2011 DELOITTE TOUCHE TOHMATSU**

**Manager, International and M&A Tax:** Provided domestic and international income tax advice (structuring and planning) to clients in various sectors including private equity, energy, manufacturing and sovereign wealth. Managed a number of buy and sell-side M&A deals and restructures.

**Highlights include:**

- Advising a leading energy provider on its proposed acquisition of a government owned energy company including review of all relevant legal instruments
- Advising a US private equity firm on its proposed acquisition of an ASX listed financial services company including review of the share sale and other agreements
- The provision of various due diligence and structuring advice to a New Zealand resident packaging, pulp and paper group including review of the loan documentation, tax sharing and funding agreements and share sale agreement
- Drafting a successful private binding ruling application on behalf of a sovereign wealth fund regarding the relevant withholding tax rate with respect to derivation of interest and dividends income
- Advising numerous non-residents on treaty related issues
- Member of the "Inspiring Women" cross service line committee (by invitation)

**2007 - 2010 ERNST & YOUNG**

**Senior Consultant (promoted to Manager effective 1 April 2010), Transaction Tax Services:** Advised and managed a broad array of domestic and cross-border buy and sell-side M&A deals, JVs and restructures, serving private equity, banking, asset management and infrastructure clients.

**Highlights include:**

- Recapitalisation of a large listed infrastructure group resulting in a merger agreement with an implied value of nearly \$2 billion. Advice included tax due diligence and support services
- Advised a non-resident consortium on its proposed acquisition of one of the largest sugar businesses in Australia
- A US private equity and investment firm's takeover of a large accounting and tax software

business. Advice included tax structuring and tax due diligence

- A US private equity firm's sale of a distributor of office technology equipment. Advice included tax due diligence
- Advised a UK resident company (with a presence in Singapore and an existing subsidiary in Australia) on a suitable acquisition structure vis purchasing an Australian resident target
- Advised on the Australian income tax implications of an Australian resident bank proposing to invest (by way of a joint venture) in India
- Managing the tax affairs of government utilities entity over a 6-month secondment in 2008
- Contributed updates to the International Tax section of the Lexis Nexis Corporate Tax publication.

**2005 - 2007**

**DELOITTE TOUCHE TOHMATSU**

**Analyst to Senior Analyst, International Tax Group:** Advised on a wide variety of cross-border transactions and served a number of blue-chip multinational clients. Provision of general tax consulting and modeling. Assisted on the provision of advice in respect of acquisition structuring and performing due diligence services.

**Summer 2003**

**SPRUSON AND FERGUSON LAWYERS**

Summer Clerk – Intellectual Property.

**Summer 2001**

**DELOITTE**

Summer Analyst - Assurance & Advisory: Technology, Media and Telecommunications Division.

**Summer 2000**

**DELOITTE**

Summer Analyst - Assurance & Advisory: Tourism, Property and Insurance Division. Offered a Graduate position and asked to return the following summer.

*admissions*

**2016**

**Admitted to the NSW Bar**

**2007**

**Admitted as a Solicitor**

*qualifications*

**2010**

**THE UNIVERSITY OF SYDNEY**

Master of Laws

**2005**

**THE UNIVERSITY OF NEW SOUTH WALES**

Bachelor of Laws

**2002**

**THE UNIVERSITY OF NEW SOUTH WALES**

Bachelor of Commerce (Merit scholar) with double majors in Finance and Accounting