

## Due Diligence Checklist: Purchasing a Business

Buying a business requires careful consideration of various choices. This checklist highlights common areas that must be considered when buying a business. A business can be purchased by purchasing either the business' assets or the shares in the relevant company or interests in the trust.

It is important to ensure that a thorough due diligence review has been conducted before a decision to buy is made. Through the review, you should find out as much information about the business as possible, which you can then discuss with your adviser. You should also consider how embarking on a business venture would fit with your personal circumstances.

Item		Yes	No
	<b>Where the business is conducted through a company</b>		
1	Has a company search been done to verify the vendor?	<input type="checkbox"/>	<input type="checkbox"/>
2	Are all ASIC compliance requirements up-to-date?	<input type="checkbox"/>	<input type="checkbox"/>
3	Does the company have any overseas operations?	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Financial health</b>		
4	Have you obtained the last four years' financial statements for the business?	<input type="checkbox"/>	<input type="checkbox"/>
	<b>TIP:</b> The financial statements should contain a breakdown of: liabilities (including contingent liabilities); inventory; and accounts receivable and payable.		
5	Have you obtained information on the business' capital structure and, where possible, a current list of vested interests (such as shares, options, warrants, etc) and outstanding debt instruments?	<input type="checkbox"/>	<input type="checkbox"/>
6	Have you obtained an up-to-date copy of the business' credit report, if available?	<input type="checkbox"/>	<input type="checkbox"/>
7	Has a comparison between the business' gross profits and the industry trends been done?	<input type="checkbox"/>	<input type="checkbox"/>
8	Have you considered the financial projections and major growth drivers of the business in the next four years?	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Taxation considerations</b>		
9	Have you obtained the last four years' tax returns, including supporting schedules and workpapers of the business, such as capital allowance schedules, business activity statements, fringe benefits tax returns, etc?	<input type="checkbox"/>	<input type="checkbox"/>
	<b>ALERT:</b> Consideration must be given to the duties of a director under the tax law. New directors need take action within 30 days of their appointment if the company has outstanding pay-as-you-go (PAYG) withholding or superannuation contribution amounts, or face the possibility of becoming personally liable to pay a director penalty.		

# Due Diligence Checklist Local Retail Business

**A Loxley**



**Due Diligence Checklist Local Retail Business:**

Uncover the mysteries within its enigmatic creation, Embark on a Mystery with **Due Diligence Checklist Local Retail Business** . This downloadable ebook, shrouded in suspense, is available in a PDF format ( Download in PDF: \*). Dive into a world of uncertainty and anticipation. Download now to unravel the secrets hidden within the pages.

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