

# Property Law

**Thursday 17 August 2023**

**Session 4 – 1.45pm – 2.45pm**

## **Drafting GST provisions for property transactions**

Where do all those special conditions come from? Why are they needed and what do they mean? The interaction of GST with property transactions continues to be a source of tension. Questions abound regarding the operation of the margin scheme, what activities constitute the carrying on of an enterprise and the vexed issues arising from the need to distinguish between commercial residential premises and residential premises. This practical session will look at drafting issues in the light of the GST provisions as well as recent decisions in this evolving area of the law.

## **Meet the speaker**

### **Andrew Sommer, Partner, Clayton Utz**

Andrew Sommer is acknowledged as one of Australia's best tax lawyers. He is an expert in indirect taxation, with a particular specialty in complex GST issues. He is called upon to advise on all aspects of the GST for any major projects or transaction. He advises clients on financial structuring (including securitisation), property dealings and commercial transactions. Andrew has particular experience in conducting and managing disputes with revenue authorities. Although Andrew's practice is primarily focused on GST, he is a notable expert on various tax issues including income tax, payroll tax, fringe benefits tax and R&D tax incentives. Before joining Clayton Utz, Andrew worked at a major accounting firm.