



NEXT GENERATION TAX
AUTHORITATIVE
INSIGHTFUL
IN-DEPTH

inside tax

2010 . Issue 25

IN THIS ISSUE

- page 2** **1000 bricks, 100 litres of paint and a re-appearing electrician**
This article discusses the key concepts surrounding GST “change of use” adjustments and looks at recent developments in that area, focusing on property developers of new residential premises, but all registered taxpayers need to undertake similar periodic GST reviews for their acquisitions.
Cameron Steele GADENS LAWYERS
- page 5** **The new GST rulings regime: finally, a level playing field!**
This article deals with the latest changes to rulings in relation to GST only, with effect from 1 July 2010, and any comparison with the law previously is to the changes made to the TAA in 2006.
Arthur Athanasiou RIGBY COOKE LAWYERS
- page 10** **Private charitable giving**
Encouraging private philanthropy by providing for private philanthropic structures best serves the interests of both government and the community. Three private philanthropic structures are discussed in this article.
Mark Northeast and Milana Monin PITCHER
PARTNERS ADVISORS PTY LTD
- page 14** **Changes to the operation of Div 7A — Part 1: TR 2010/3 and PS LA 2010/4**
A discussion of the Ruling setting out the Commissioner’s view, distribution alternatives, potential retrospective application and practical difficulties associated with draft PS3362.
Marcus Desmond and Mark Payne HALL & WILCOX

General Editor

Roger Timms
Head of Tax and Superannuation,
Taxpayers Australia

About this report

Inside Tax is a taxation report published five times per year. It is available online and in print, and comes with a binder and an annual index.