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# Bender's Australian Stamp Duties

The definitive guide to Australian stamp duties law

Philip Bender

New

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# Bender's Australian Stamp Duties

The definitive guide to Australian stamp duties law

#### This new guide from The Tax Institute provides a unique and comprehensive exposition of stamp duties law in each state and territory of Australia.

The guide covers not only transfer and conveyance duty, but also provides detailed commentary about trusts and partnerships, landholder duty, insurance duty, motor vehicle duty and other miscellaneous duties, concessions and exemptions, corporate reconstruction and consolidation relief, tax avoidance, and tax administration.

The guide will be helpful not only to specialist stamp duty practitioners, but also to lawyers and accountants who have less experience in the field.

#### The guide includes:

- helpful comparative tables of the stamp duty rules in each state and territory;
- practical tips and warnings;
- case law summaries of most stamp duty cases in Australia that have been decided over the past century;
- examples to illustrate the operation of stamp duty principles;
- comprehensive summaries of the key legal principles; and
- details of critical forms and guidance used by revenue authorities.

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## About the book

#### Bender's Australian Stamp Duties covers:

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- Transfer duty for trusts and partnerships
- Dutiable value and rates of duty
- The South Australian, Tasmanian and Victorian sub-sale provisions
- Aggregation provisions
- Landholder duty, trust acquisition duty and corporate trustee duty
- Trust, managed fund and superannuation concessions and exemptions
- Home, farm and marriage concessions and exemptions
- General exemptions and concessions
- Corporate reconstruction and corporate consolidation relief
- Motor vehicle duty
- Insurance duty
- Miscellaneous duties and tax avoidance
- Tax administration

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### About the author

Dr Philip Bender is a member of the NSW Bar Association and Victorian Bar, practising in Melbourne and Sydney, and other jurisdictions depending on the nature of the matter.

Philip has acted for both private taxpayers and federal and state revenue authorities, and has appeared a number of times in the High Court.

In the federal taxes field, he has acted in a number of GST, FBT and luxury car tax cases, as well as advising on anti-avoidance issues. He has also advised on and appeared in a diverse range of income tax matters.

With a particular interest in international tax, Philip has advised on and acted in a range of matters involving transfer pricing/profit shifting, tax treaties, controlled foreign companies, foreign trusts, withholding tax, foreign hybrids, thin capitalisation and residency issues.

In the state taxes field, as well as stamp duties, Philip has advised on and appeared in land tax and payroll tax matters, including the first ever land tax grouping case in Victoria.

Philip also has a general practice in administrative law, and commercial and property law, including trusts and estates.



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