



Administrative
Appeals Tribunal

**DECISION AND
REASONS FOR DECISION**

[2016] AATA 687

Division **TAXATION & COMMERCIAL DIVISION**

File Number **2016/0915**

Re **RSPG**

APPLICANT

And **Commissioner of Taxation**

RESPONDENT

DECISION

Tribunal **Deputy President I R Molloy**

Date **7 September 2016**

Place **Brisbane**

The decision under review is affirmed.

.....
[Sgd]
Deputy President I R Molloy

The seal of the Administrative Appeals Tribunal, featuring the coat of arms of Australia in the center, surrounded by the text 'Administrative Appeals Tribunal' and 'AUSTRALIA'.

Catchwords

TAXATION – GST – input taxed supplies – creditable acquisitions – where applicant built a new retirement village – whether construction costs could be claimed as input tax credits – apportionment – where applicant proposed an apportionment methodology – whether proposed apportionment methodology reflects a fair and reasonable apportionment of acquisitions – whether applicant was engaged in the supply of residential premises – objection decision affirmed

Legislation

A New Tax System (Goods and Services Tax) Act 1999 (Cth) ss 7-1, 11-5, 11-15, 11-20, 11-25, 40-35, 48-5, 195-1

Cases

Federal Commissioner of Taxation v American Express Wholesale Currency Services Pty Ltd [2010] FCAFC 112

Bray v Federal Commissioner of Taxation (No 2) (1971) 123 CLR 348

McGain v Commissioner of Taxation (1966) 116 CLR 172

Exeter Golf and Country Club Ltd v Commissioners of Customs and Excise (1981) WC 186910

Customs and Excise Commissioners v Exeter Golf and Country Club Ltd [1980] STC 162

HP Mercantile Pty Ltd v Commissioner of Taxation (2005) 143 FCR 553

Re Living Choice Australia Ltd and Federal Commissioner of Taxation (2004) 97 ATR 110, [2014] AATA 168

GSTR 2006/4

GSTR 2011/1

GSTR 2012/4

Secondary Materials

Concise Oxford Dictionary 10th ed (2001), Oxford University Press.

REASONS FOR DECISION

Deputy President I R Molloy

7 September 2016

1. This is a review of an objection decision made by the respondent on 27 January 2016. It concerns the extent to which acquisitions made in the course of the construction of a retirement village are to be taken to relate to the making of input taxed supplies under the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) (“the GST Act”).

LEGISLATION

2. Under the GST Act, input tax credits can be claimed for creditable acquisitions. An acquisition is only a creditable acquisition if it is acquired for a creditable purpose. An acquisition is not acquired for a creditable purpose to the extent that it relates to making supplies that would be input taxed. Input taxed supplies include residential premises supplied by way of lease.
3. Specifically, the GST Act provides:

7-1

GST and input tax credits

- (1) *GST is payable on *taxable supplies*
- (2) *Entitlements to input tax credits arise on *creditable acquisitions*

11-20

Who is entitled to input tax credits for creditable acquisitions?

*You are entitled to the input tax credit for any *creditable acquisition that you make.*

11-5

What is a creditable acquisition?

You make a creditable acquisition if:

- (a) *you acquire anything solely or partly for a creditable purpose; and*
- (b) *the supply of the thing to you is a taxable supply; and*

- (c) you provide, or are liable to provide, consideration for the supply; and
- (d) you are registered, or required to be registered.

11-15 *Meaning of creditable purpose*

- (1) You acquire a thing for a **creditable purpose** to the extent that you acquire it in carrying on your enterprise.
- (2) However, you do not acquire the thing for a creditable purpose to the extent that:
 - (a) the acquisition relates to making supplies that would be input taxed; or

...

11-25 *How much are the input tax credits for creditable acquisitions?*

*The amount of the input tax credit for a *creditable acquisition is an amount equal to the GST payable on the supply of the thing acquired. However, the amount of the input tax credit is reduced if the acquisition is only *partly creditable.*

40-35 *Residential rent*

- (1) A supply of premises that is by way of lease, hire or licence ... is input taxed if:
 - (a) the supply is of *residential premises ...

195-1 *Dictionary*

residential premises means land or a building that:

- (a) is occupied as a residence or for residential accommodation; or
- (b) is intended to be occupied, and is capable of being occupied as a residence or for residential accommodation

(regardless of the term of the occupation or intended occupation) ...

EVIDENCE

- 4. The applicant is the representative member of a GST Group formed under s 48-5 of the GST Act. Other members of the GST Group include H Pty Ltd, described as the Operator,

and J Pty Ltd which is trustee for a unit trust. The unit trust is an entity for GST purposes, and registered for GST.

5. J Pty Ltd as trustee for the unit trust holds a Crown lease for a term of about 95 years. The leasehold interest was acquired for development of a retirement village. Construction of the retirement village proceeded in stages and has been completed. This application concerns Stage 1 which was completed in late 2009.
6. Stage 1 of the retirement village includes 43 residential units and facilities including a leisure centre, car-parking facilities, landscaped gardens, a pizza oven, a hairdressing salon, a barbecue area, and professional suites.
7. Residents of the retirement village enter into a Loan Deed, Sublease, and Service Agreement.
8. The parties to the Loan Deed are J Pty Ltd, as borrower, and the resident, as lender. Under the Loan Deed the resident agrees to lend an amount (“the Loan Amount”) to J Pty Ltd until the earlier of the expiry of the Sublease or the date of 50 years from the date of the Loan Deed. The loan is interest free. The Loan Amount, under a representative Loan Deed, is \$475,000.¹ J Pty Ltd is entitled to set-off amounts owed to it by the resident against repayment of the loan.
9. The parties to the Sublease are J Pty Ltd and the resident. In consideration of a rental amount of \$8,000 for the whole of the term of the Sublease, J Pty Ltd grants the resident a sublease of a unit. The Sublease is for one day less than the remaining term of the head lease, subject to the Sublease not coming to an earlier end according to its terms.
10. The Sublease does not include any right or interest over or in respect of any of the Common Areas. The Common Areas are defined to mean “the Village, other than the Premises and any Residential Unit, and includes without limitation the gardens, landscaped areas, walkways, roadways, courts, passageways, corridors, entrances, vestibules, halls, stairways, lifts and the Community Building.”

¹ Exhibit 1, T-documents, T35, page 694.

11. Within 90 days of the Sublease commencing, a resident may give written notice surrendering the Sublease. Upon doing so, the resident is entitled to a refund of the rent (i.e. \$8,000) less a market rent for the period of occupancy.
12. After the initial 90 days, the resident could bring the Sublease to an end upon providing one month's notice in writing. A resident upon entering into the Sublease is able to choose either the "Sublease Termination Payment Option" or the "Capital Guarantee Option" for purposes of termination of the Sublease. In either case a resident may be required to make a payment to J Pty Ltd on termination.
13. The parties to the Service Agreement are the Operator, and the resident. In consideration of payment by the resident of a non-refundable licence fee,² the resident is granted full and free access to the Common Areas in common with other residents, companions, and guests, subject to the rules and provisions of the Service Agreement. "Common Areas" means those parts of the village which do not comprise the Unit or any Residential Unit and include the gardens, landscaped areas, walkways, roadways, courts, passageways, corridors, entrances, vestibules, halls, stairways, lifts and the Community Building. Residents are required to pay a monthly levy comprising the residents' contributions to outgoings of the village.
14. Under the Service Agreement management agrees to provide services to residents including a 24/7 emergency call system, experienced carers (with at least one on site at all times), a village bus for excursions and shopping etc, and adequate administration and general supervision to maintain the village. Management also agrees, at the resident's request, to endeavour to procure personal services including medical treatment, such services to be paid for separately by the residents.
15. Evidence was given by JB, who has been employed as the applicant's national retirement manager since 2007. He has over twenty-five years' experience in the management of aged care facilities and retirement villages in Australia and elsewhere. He presents as well-qualified to comment on the economics of what was described as the retirement village industry.³

² \$2,200 (including GST) in the representative Service Agreement: Exhibit 1, T-documents, T35, page 700.

³ Exhibit 2, Statement of JB sworn 14 April 2016, pages 1-2, paras [2]-[6].

16. JB described the services and facilities provided to residents and explained the operation of the agreements. He said that the profitability from building and operating retirement villages comes, not from selling the accommodation units to residents, but from the ongoing supply of (taxable) services to residents who, by reason of their residing in the units, are more or less a captive market with respect to those services.⁴ He said the contractual arrangements with respect to a resident's purchase of a unit in a retirement village are structured so that a major part of the payment for those services becomes due on a rollover, rather than by charging the resident at the time the actual services are provided to the resident. Rollovers occur on a resident's departure from a retirement village when, generally, a new resident replaces the outgoing resident.⁵
17. JB said the aim is not to maximise the return from building and selling the accommodation units to residents, but to fill them as soon as possible, so that the value of taxable services supplied to the residents is maximised. This he says dictates that usually very reasonable prices that are charged for the actual accommodation units.⁶
18. JB said that residents of the retirement village must be 55 years of age or more, and the average age of incoming residents is 73 years. The average expected period of occupancy, he said, is twelve years. On average about 100 days elapse between a resident's departure and replacement by a new resident.
19. JB produced a spreadsheet, compiled by the applicant's finance department approximately three years ago, recording the construction costs incurred by J Pty Ltd with respect to Stage 1 of the retirement village.⁷ JB also produced a table of GST payments.⁸
20. JB said input tax credits of 100% were originally claimed in respect of acquisitions for the construction of Stage 1, followed by revised claims amounting to 26.94% of the GST paid on Stage 1 acquisitions.
21. As a result of subsequent advice, the applicant considered it ought to claim as input tax credits 91% of the GST paid on Stage 1 acquisitions. Consequently, it lodged revised

⁴ Exhibit 2, Statement of JB sworn 14 April 2016, para [11].

⁵ Exhibit 2, Statement of JB sworn 14 April 2016, para [12].

⁶ Exhibit 2, Statement of JB sworn 14 April 2016, para [13].

⁷ Exhibit 3, Supplementary Statement of JB sworn 6 June 2016, Annexure A.

⁸ Exhibit 5, Table of GST Payments.

activity statements to reflect that change of position. The claims relating to construction costs, in respect of the tax periods ending 31 March and 30 June 2013 respectively, were \$736,889.00 and \$157,210.00.

22. The objection decision was in respect of the claim of 91% of the GST paid on Stage 1 acquisitions.

APPORTIONMENT

23. It was not disputed that the acquisitions for the construction of Stage 1 of the retirement village were acquired partly for a creditable purpose and partly related to making input taxed supplies.⁹ To the extent that the acquisitions relate to input taxed supplies, no input tax credit is available. It is necessary in such circumstances that a taxpayer apportion its input tax credits as between input taxed supplies and other supplies.¹⁰
24. The applicant contended that its entitlement to input tax credits should be determined by a fair and reasonable output based apportionment methodology. It claimed the input tax credits in relation to Stage 1 acquisitions based on the apportionment formula in GSTR 2011/1. That ruling is concerned with circumstances in which a retirement village is developed and constructed for sale.¹¹ The applicant acknowledges that it does not fall within the precise terms of GSTR 2011/1, but submits the methodology contained in the ruling provides the basis of a fair and reasonable apportionment in this case.¹² The formula utilised is as follows:

*Total value of economic benefits reasonably expected to be obtained from making
input taxed supplies*

/

*Total value of economic benefits reasonably expected to be obtained in respect of
the arrangement*

⁹ Subject to the applicant's submission, referred to below, that the retirement village should be characterised as commercial residential premises.

¹⁰ *Federal Commissioner of Taxation v American Express Wholesale Currency Services Pty Ltd* [2010] FCAFC 122, para [5].

¹¹ GSTR 2011/1, para [23]; repeated in the applicant's Statement of Facts, Issues and Contentions, page 10, para [44].

¹² Exhibit 1, T-documents, T13, pages 157-162.

25. The respondent accepts that it is open to the applicant to adopt this method provided it produces a fair and reasonable result, and does not produce significant distortions in the amount of input tax credits that can be claimed.¹³
26. The respondent submits there is nothing objectionable about the applicant's formula per se. However the vice is in the applicant's application of the formula. The application of the formula, he submitted, was inappropriate. Moreover it does not reflect a fair and reasonable apportionment of acquisitions for construction into those used to make input taxed supplies and those used to make non input taxed supplies.
27. The applicant has applied the formula as follows:

$$\frac{\textit{Benefit of interest free loan for 1 month + rent}}{\textit{Benefit of interest free loan for 1 month + rent + recurrent charges + exit fee + licence fee}}$$

28. In terms of specific figures, the applicant has arrived at 91% as its entitlement to input tax credits as follows:¹⁴

$$\frac{(\$487,976 \times 7.4\%) / 12 + (\$8,000 / 50)}{(\$487,976 \times 7.4\%) / 12 + (\$8,000 / 50) + \$5,881 + \$24,399 + \$2,000}$$

29. This provides the applicant with its percentage of acquisitions which relate to making input taxed supplies (9%). The applicant thereby arrives at the percentage of acquisitions which do not relate to making input taxed supplies, and for which it claims input tax credits (91%).
30. The respondent takes issue with the calculation by which the applicant arrives at these percentages.
31. First, the "benefit of interest free loan for 1 month"¹⁵ is said to be the economic benefit the applicant received from the interest free loan made by incoming residents to J Pty Ltd.

¹³ GSTR 2006/4, paras [121]-[122].

¹⁴ Exhibit 2, Statement of JB sworn 14 April 2016, paras [36] and [39]; Exhibit 1, T-documents, T13, page 159.

¹⁵ A different Loan Amount in the representative Loan Deed is immaterial for present purposes.

The applicant contends that because residents could leave the retirement village upon one month's notice, then the economic benefit was simply an interest free loan for one month.¹⁶ The applicant argues that, because of this right of termination of the Sublease, on proper valuation principles the discount value of the loan would be minimal.¹⁷

32. However, as the respondent submits, the applicant's argument is contrary to the facts. The benefit of each resident's interest free loan is for the entire term of the resident's occupation of a unit.¹⁸ According to JB's evidence at the hearing, the average period of occupation is twelve years. Furthermore, upon a resident ceasing occupation, the applicant must endeavour to locate a new resident – which on average occurred in 100 days – who would then advance a new loan.¹⁹
33. I accept the respondent's argument that the value of an interest free loan is the interest thereby saved during the period that the loan continues.²⁰ Therefore, based on an average occupation of twelve years, there is no reason to limit the period of the loan (and the benefit derived from its interest free terms) to one month. Nor does it seem appropriate to confine the benefit to a loan advanced by only one resident of a unit, even for the average period of twelve years, in light of the evidence concerning replacement of outgoing residents, within a relatively short time, by new residents making new interest free loans.
34. Secondly, as the respondent points out, the only other input taxed supply in the applicant's calculation, namely rent, was \$8,000 for the entire term of the Sublease.²¹ However, the applicant has spread rent over fifty years, such that only $1/50 \times \$8,000$ appears in the numerator. This seems to assume a resident would remain in occupation for fifty years which, as JB acknowledged, was very unlikely and, of course, is inconsistent with his evidence that the average period of occupation is twelve years.

¹⁶ Exhibit 1, T-documents, T3, page 18, para [3].

¹⁷ Citing *Bray v Federal Commissioner of Taxation (No 2)* (1971) 123 CLR 348, and *McGain v Commissioner of Taxation* (1966) 116 CLR 172.

¹⁸ Clause 3.1 of the Loan Deed: Exhibit 1, T-documents, T35, page 689.

¹⁹ Clause 8.1 of the Sublease: Exhibit 1, T-documents, T-35, pages 734-735; clause 2 of the Loan Deed: Exhibit 1, T-documents, T35, page 689.

²⁰ *Exeter Golf and Country Club Ltd v Commissioners of Customs and Excise* (1981) WL 186910 (CA), upholding *Customs and Excise Commissioners v Exeter Golf and Country Club* [1980] STC 162.

²¹ Clauses 5.1, 5.4 and item 8 in the Sublease: Exhibit 1, T-documents, T35, pages 7331, 732 and 723, respectively.

35. By contrast, although the licence fee also involved a one-off payment, it has not been spread over fifty years. Rather, the entire amount of the licence fee has been included in the denominator. There is therefore an inconsistency of approach effectively increasing the percentage of acquisitions for which the applicant seeks to claim input tax credits.
36. For these reasons I do not consider the applicant's methodology can be considered to be fair and reasonable.²²
37. The respondent has raised other criticisms of the applicant's methodology, specifically, in respect of its manner of inclusion of an exit fee (sometimes described as a deferred management fee) in the calculation, and its inclusion of the licence fee only in the denominator as a non input taxed supply. I think these arguments are also correct. However for convenience I will deal with them below.

END OF LEASE PAYMENTS

38. As mentioned, at the end of the Sublease, a resident may have been required to make an end of lease payment to J Pty Ltd. Depending on which option the resident selected under the Sublease, such end of lease payment may be either:
- (a) a Sublease Termination Payment; or
 - (b) a Capital Guarantee Payment.
39. The applicant has included in its calculation an exit fee. An exit fee, as the applicant acknowledges,²³ was one component in determining the Sublease Termination Payment and whether payment was due to J Pty Ltd, or from J Pty Ltd.²⁴
40. As the respondent submits, the real question, in terms of the applicant's calculation, does not concern the characterisation of exit fees, but the characterisation of end of lease payments, and in particular whether such payments were consideration for an input taxed supply or a non input taxed supply.

²² See: GSTR 2011/1, para [95].

²³ Applicant's Statement of Facts, Issues and Contentions, page 11, para [49].

²⁴ Clause 9 of the Sublease: Exhibit 1, T-documents, T35, pages 737-738.

41. The respondent contends that what was provided by J Pty Ltd for those payments was the supply of the units to residents. The supply of the units, he submits, was the supply of “residential premises,” within the meaning of s 195-1 of the GST Act and, under s 40-35 of the GST Act, the supply of residential premises by way of lease, hire or licence is an input taxed supply.
42. The respondent submits that a finding that the end of lease payments were consideration for the supply of “residential premises” is consistent with the Sublease.²⁵ In particular, adopting the respondent’s submissions:
- (a) *clause 9.2(c) of the Sublease, which stated that the sublease termination payments were “additional consideration for exclusive use of the premises during the term”;*
 - (b) *the manner in which the sublease termination payments were calculated, namely, they were calculated by reference to the residential premises themselves, that is:*
 - (i) *the capital gain on the unit during the resident’s occupation (clause 9.2(b), and the definition of “Capital Gain” in clause 2.1);*
 - (ii) *the “Exit Fee,” which was itself calculated by reference to the length of a resident’s occupation (see clause 9.3);*
 - (c) *clause 10.2 of the Sublease, which stated that Capital Guarantee Payments were “as consideration for the sublease;”*
 - (d) *the manner in which the Capital Guarantee Payments were calculated, namely, they were calculated by reference to the residential premises themselves, that is (clause 10.2):*
 - (i) *the cost of repairs;*
 - (ii) *the cost of making good any alteration, addition or installation;*
 - (iii) *the cost of any necessary refurbishment.*
43. JB in his evidence expressed the view that end of lease payments were deferred service payments. The applicant submitted that this evidence was unchallenged. However the evidence was no more than an expression of opinion on a matter of mixed fact and law (which of course was in issue). Looked at objectively, in all the circumstances, I find that the end of lease payments were consideration for the supply of residential premises. I note this is consistent with the Commissioner’s view in GSTR 2012/4.²⁶

²⁵ Sublease and attached documents: Exhibit 1, T-documents, T35, pages 723-758.

²⁶ “Goods and services tax: GST treatment of fees and charges payable on exit by residents of a retirement village operated on a leasehold or licence basis.”: GSTR 2012/4, paras [19] - [25] and [50] - [61].

44. In particular, I consider that Sublease Termination Payments were consideration for input taxed supplies, and thus, they should be included in the applicant's formula in both the numerator and the denominator. By including only an exit fee in its calculation, and then only in the numerator, the applicant has not adopted a fair and reasonable methodology for claiming input tax credits.

LICENCE FEES

45. Residents of the retirement village paid a one-off licence fee to the Operator pursuant to the Service Agreement. In return for this payment, residents were granted access to the Common Areas at the village.²⁷
46. The respondent accepts that the licence provided by the Operator to residents was a taxable supply and, in particular, was not a supply of residential premises.
47. However, the respondent contends that the licence "related" to the supply of residential premises. That is, the licence "relates to making supplies that would be input taxed" under s 11-15(2)(a) of the GST Act.
48. Reliance was placed on *HP Mercantile Pty Limited v Commissioner of Taxation*²⁸ in which Hill J (with whom Stone J and Allsop J agreed) observed, in the context of s 11-15(2)(a), that:²⁹

...the words "relates to" are wide words signifying some connection between 2 subject matters. The connection or association signified by the words may be direct or indirect, substantial or real. It must be relevant and usually a remote connection would not suffice.

49. The respondent contends, it was not possible for residents to access their units unless they went through the Common Areas. Residents could not enjoy the use of their residential premises at all if they simply entered into a Sublease. Therefore, in addition to the Sublease, residents were obliged to enter into a Service Agreement, under which they were granted a licence to use the Common Areas.

²⁷ Service Agreement, clauses 3.1 and 3.2: Exhibit 1, T-documents, T 35, page 702.

²⁸ (2005) 143 FCR 553, para [35].

²⁹ Approved in *Commissioner of Taxation v American Express Wholesale Currency Services Pty Limited* [2010] FCAFC 122, para [103].

50. Thus, the respondent contends, the supply of the licence over the Common Areas, and therefore the acquisitions acquired to construct the Common Areas, were related to the supply of the residential premises, in a “substantial” or “real” way. Drawing on the decision in *Re Living Choice Australia Ltd and Federal Commissioner of Taxation*,³⁰ the respondent contends that residential premises, in the context of a retirement village, means the premises (or units) themselves, together with the facilities or services that are “integral, ancillary or incidental” to the lease of those premises. Thus, the respondent contends, inclusion of the licence fees only in the denominator in the applicant’s calculation as a non input taxed supply “distorts” the resulting percentage.
51. The applicant acknowledges that the words “relates to making supplies that would be input taxed” have a wide meaning. It accepts that the connection may be direct or indirect, but must be substantial or real, and must be relevant and not remote. The applicant makes the point that the supply of the Common Areas is separately provided for under the Service Agreement and a separate fee is paid for the supply. It contends that every supply needs to be identified, and if there is consideration attributable to that supply, then the GST treatment of the supply needs to be determined.
52. In the end it is matter of applying the words of the legislation. In my view, substantially for the reasons advanced on behalf of the applicant, the licence over the Common Areas granted under the Service Agreement is related in a substantial and real way to the supply of a unit. Accordingly I accept that the inclusion of the licence fee only in the denominator in the applicant’s calculation as a non input taxed supply distorts the resulting percentage.

COMMERCIAL RESIDENTIAL PREMISES

53. The applicant referred to the decision in *Re Living Choice Australia Ltd and Federal Commissioner of Taxation*³¹ where the Tribunal was said to have found, on the facts of that case, that the entire retirement village should be characterised as residential premises.³²
54. The applicant then referred to the following definition in s 195-1 of the GST Act:

³⁰ (2014) 97 ATR 110.

³¹ Ibid.

³² Ibid, page 130, para [60]; page 132, para [70].

commercial residential premises means:

(a) *a hotel, motel, inn, hostel or boarding house; or*

...

(f) *anything similar to *residential premises described in paragraph ...*

(a) ...;

55. It was submitted, as I understood it, that if the above finding in *Re Living Choice* was correct, then it follows that the entire retirement village should be characterised as commercial residential premises, so that s 40-35 of the GST Act does not apply. It was submitted that the similarity with a hostel or boarding house is close enough to bring the “normal retirement village” within paragraph (f) of the definition of commercial residential premises. The argument was not developed beyond that. However the apparent end-point was that this case ceased to involve the input taxed supply of residential premises.

56. It seems to me there are fundamental differences between a retirement village as in this case, and residential premises similar to a hostel or boarding house as contemplated in the above provision. The dictionary definition of hostel is “an establishment which provides cheap food and lodging for a specific group of people.”³³ The same source defines a boarding house as “a private house providing food and lodging for paying guests.” The difference between these types of establishment and the retirement village in this proceeding are obvious. The nature of the rights or interests which the retirement village residents acquired, particularly in respect of their respective units, and the security and relative permanency of occupation of those units, are a few of the distinguishing features. I reject the argument that the definition of commercial residential premises in the GST Act has any application to this case.

CONCLUSION

57. I reject the applicant’s claim to input tax credits on 91% of the cost of acquisitions for the construction of Stage 1 of the retirement village. I affirm the objection decision.

³³ *Concise Oxford Dictionary 10th ed* (2002), Oxford University Press.

I certify that the preceding 57 (fifty-seven) paragraphs are a true copy of the reasons for the decision herein of Deputy President I R Molloy

.....[Sgd].....

Associate

Dated 7 September 2016

Date of hearing	10 June 2016
Solicitors for the Applicant	Prestige Legal & Corporate Services
Solicitors for the Respondent	ATO Legal Services Branch