

## Carving up the GST chook continued from page 17

### Service Entity's GST Liability on:

Bookbinding charged to you	34
Chamber's rent charged to you	3000
Stationery charged to you	344
Building maintenance charged to you	990
Repairs charged to you	28
Reports charged to you	1,100
Service fee charged to you	1,875
Telephone charged to you	275
<b>Total</b>	<b>7,646</b>

### Less: Credits for GST on:

Bookbinding	25
Stationery	250
Building maintenance	720
Repairs	20
Reports	800
Telephone	200
Net Service Entity' GST liability	<b>5,631</b>

Note: The service entity will not have any GST credits in respect of interest or wages paid by it.

It follows that the greater credit claimable by you will be balanced by the liability in your service entity. The GST variations caused by the use of service entities should therefore generally "come out in the wash" and cause no more than additional administrative problems in attending to registration for the service entity and the lodgement of an additional set of quarterly returns. These should not ordinarily contribute to cash flow problems as the due dates for payment of the service entity's liability should coincide with the availability of credits for the barrister against GST liability on income from fees. Even these administrative problems should be capable of being avoided because of provisions which will allow supplies and acquisitions between "group" members to be ignored. Recent amendments to the legislation pro-

pose that "group" members should, subject to conditions, include trusts and partnerships as well as companies.

*There is a wealth of material on the GST in print, and on the internet. The sources for this article are:*

*Stop Press, No 60, April 1999*  
*Stop Press, No 61, May 1999*  
*Law Society Online, <http://www.lawsocnsw.asn.au/resources/lj>*  
*Law Society Journal (NSW, Australia) (1998) 36 (11) LSJ 30*  
*Law Society Journal (NSW, Australia) (1999) 37 (1) LSJ 30*

## NT Lawyers for Reconciliation

Tony Young, William Foster Chambers, was among several of the NT Lawyers for Reconciliation who visited high schools during Reconciliation Week to discuss legal matters associated with reconciliation.

Mr Young visited the Year 11 Legal Studies Class at Sanderson High. His chosen subject was Land Rights in the Northern Territory.

"I spoke about the background to the legislation for Land Rights: the prior occupation and possession of the continent, the dispossession the various effort to win land rights.

"I spoke about the Gove case with the Nhulunbuy, the Croker Island sea claim and how that affected fishermen, and a bit about the Kenbi case.

"We talked about the myths of land rights, the passing of the land rights legislation by the Government, as well as native title and its limits.

"The kids had some level of background in this area, but not really in that level of detail. I certainly enjoyed

the session with them, and hope they did to."

Lawyers for Reconciliation meet together to discuss pertinent legal matters relating to reconciliation and Aboriginal issues to in order to further educate themselves as well as think tank strategy ideas for assisting with the reconciliation process.

When asked what things the legal profession or individual lawyers could do outside of Reconciliation Week to contribute to reconciliation throughout the year, Mr Young argued that there are at least two things the legal profession can do:

"The legal profession is in a position to provide accurate information to the wider community, on issues like land rights and native title.

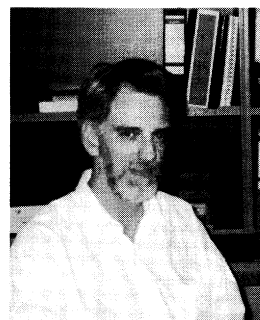
"There is a very significant minority in the Northern Territory who don't have English as a first language, or if they do it is Aboriginal English or kriol. They have an unfamiliarity with procedures and rights.

"The Northern Aboriginal Legal Service does a very good job with the resources they've got for criminal matters, but there is a huge unmet need in regards to civil matters.

"There is also an obligation for lawyers to educate themselves about the difficulties that Aboriginal people have with the legal system we work in."

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