

- ATO publication 'Recording and Reporting Business Activity' (issued February 22, 2000)
- Draft Business Activity Statement and instruction booklet (re-issued February 22, 2000)
- Australian Business Number registration booklets (available on-line or through Australia Post Offices)
- Draft Goods and Services Tax Ruling GSTR 1999/D10 – Goods and Services Tax – tax invoices (issued December 22, 1999).

### GST, legal fees and retainer arrangements

GST Fact Sheets on Legal Fees and Charges (Nat 3120) provides some useful information on how the ATO expects law firms to deal with the GST on legal fees and disbursements.

Legal practitioners should familiarise themselves with this Fact Sheet, and also with the information published by the ATO in its Industry Booklet – Business and Professional Services and the New Tax System. Both publications are available from the ATO website: [www.taxreform.ato.gov.au](http://www.taxreform.ato.gov.au).

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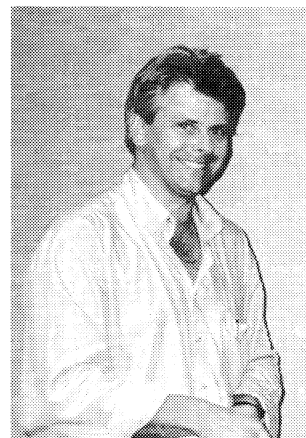
## GST PAPERS AVAILABLE

Papers from the GST seminars for legal practitioners held recently in Darwin and Alice Springs are available from the Law Society Northern Territory.

The seminars were presented by Melbourne lawyers Mr John Morgan, partner at Blake Dawson Waldron, and Mr James Johnson, Sutton and Johnson.

The four hour information sessions provided participants with an overview of the impact and implementation of the GST on legal practice.

Practitioners are advised that a *Guide to GST in a legal practice* publication produced by the GST Start Up Office in conjunction with the Law Society Northern Territory will be available in May.

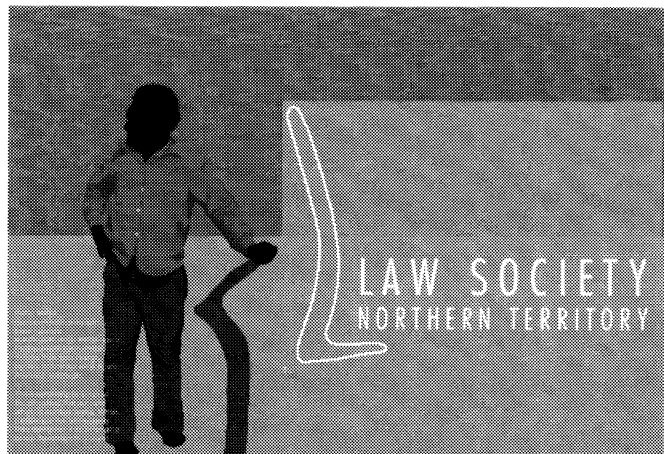


Mr John Morgan, Partner at Blake Dawson Waldron, Melbourne.



Alice Springs practitioners attended GST workshops on 17 & 18 March 2000

## PRINT FOR SALE



A limited edition print, featuring the Law Society's new corporate logo, is available for purchase for \$50.00.

The print was recently presented to the Chief Justice of Western Australia and Attorney General Denis Burke at the Opening of the Legal Year lunch in Darwin.

Only a limited number are available. Please contact the Law Society with your order on 8981 5104.