

NOTICEBOARD

Practice Note No 18 — Tax List

The Federal Court has been advised by the Commissioner of taxation that a large number of objections by taxpayers are likely to be disallowed over the course of the next year. It may be expected that a number of taxpayers will, in consequence, apply to the court by way of appeal of that objection decision. The great majority of the objections which are likely to be disallowed concern arrangements which involve the participation of more than one taxpayer. In many cases the taxpayers involved will be resident in different States and Territories.

Following consultation with representatives of the Commissioner, the Australian Government Solicitor and the Law Council of Australia the Court has decided that, until further notice, all new applications to the court by way of appeal of objection decisions will be placed, on a provisional basis, in a tax list and be listed before the tax list judge for each state or territory.

Where the application is one which concerns an arrangement involving the participation of more than one taxpayer the tax list judge, in consultation with the parties and their advisors and the tax list judges in other States or Territories where appropriate, will seek to identify suitable test cases to proceed to trial. The State or Territory in which these test cases will be heard will be selected having regard among other considerations, to the wishes of the parties and their advisors, the residence of witnesses and court resources.

Legal representatives or parties may obtain from the Registry a list of all applications filed in the court which are said to involve arrangements of a kind similar to those in which their clients or they are said to have participated.

Cases not selected as test cases will be stood over to a date 18 months after the direction hearing at which the order is made with liberty to either party to apply to have the matter restored to the tax list on 7 days notice. A national list of cases that are so deferred will be maintained.

Cases selected as test cases will be allocated for hearing in accordance with the ordinary method of case allocation in the State where the test cases are to be heard. The tax list judge will make such initial directions as are appropriate before referring the matter to the Judge who is to hear the test cases and who will make such further directions as may be necessary to ensure that the test cases are ready for trial.

The Commissioner of Taxation and his advisers have agreed to indicate to the court prior to the first directions hearing whether an application is one which is said to concern an arrangement with multiple taxpayers and to advise the applicant or his, her, or its solicitor of the fact. It is expected that taxpayers or their advisers will, prior to the first directions hearing discuss the question of the selection of test cases, where appropriate.

Until further notice the tax list judge listed to sit in the Territory is O'Loughlin J by video conference at such time as may be notified on the morning of Mondays.

Call for nominations for Law Society Awards

The Law Society has introduced two awards designed to bring appropriate and deserved recognition to practitioners and/or firms who have excelled in their contribution to the community or profession.

Nominations for the award will be invited from the profession, sporting, community and charitable organisations.

The *Law Society Award for Contribution to the Profession* and the *Law Society Award for Contribution to the Community* will be offered every two years to honour the exceptional contribution of a Territory practitioner or firm.

The awards will be judged by a panel of three and winners will be announced at the Law Week luncheon in Darwin on Friday 18 May 2001.

Nomination forms and entry criteria are available from the Law Society. Nominations will close on 11 April 2001. Further information on the Awards can be obtained from the Society on 8981 5104.

CLE

TIMETABLE

20 March 2001: 5pm
The Wills Act 2000
Presenter: Attorney General's Department
9th Floor Conference Room, NT House

24 April 2001: 5pm
Death and the Inquisition:
Appearing in the Coroner's Court
Presenter: Elizabeth Morris,
Deputy Coroner
9th Floor Conference Room, NT House

26 May 2001
Practical Advocacy Course:
NT Young Lawyers CLE
Presenters: Justice Riley, Rex Wild QC, John Reeves QC, Lex Silvester
Further details TBA

Location

Practitioners will be notified of the location of CLEs via fax bulletins distributed to all firms in the week prior to the session. If you are not receiving these bulletins please let the Law Society staff know.

Payment

Practitioners will now be invoiced for the CLE directly after the CLE session is held. *Please sign in when you arrive at the CLE on the booking sheet provided. Do not send your payment with your booking.*

Attendance rates (including GST) for CLE's is as follows:

\$22 for Law Society members

\$27.50 for non-members

\$5.50 for students

Cheques should be made payable to the Law Society Northern Territory.