

GST/VAT Anti-Avoidance

Tuesday 28 October 2025 | 5pm AEDT | Online

Three practitioners discuss aspects of anti-avoidance regimes in Australia and the United Kingdom.

Roderick Cordara KC, SC: An international perspective on VAT anti-avoidance – is there a different approach in the UK/EU?

Chris Sievers: The role of Division 165 of *A New Tax System (Goods and Services Tax) Act 1999* and “missing trader fraud” with a focus on the “gold cases” currently traversing the Courts.

Tamara Phillips: Beyond a purposive analysis? The “principal effect” limb in Division 165 of *A New Tax System (Goods and Services Tax) Act 1999*.

Chair: Jennifer Batrouney AM KC

Registration

