

AUSTRALIAN GST JOURNAL

Volume 12, Number 1

October 2011

EDITORIAL	3
ARTICLES	
Reform of Australia's GST group membership rules – <i>Peter Edmundson</i>	
This article examines proposals to reform the GST group membership rules. The provisions are being rewritten to make them broader and simpler to apply. However, current proposals adopt a structure that requires definitions that “look through” interposed entities. Such definitions are difficult to interpret according to strict legal rights and create undesirable uncertainty. This article proposes a more robust structure for the rules that limits the need to “look through” entities.	12
CASE NOTES – <i>Gina Lazanas and Robyn Thomas</i>	
GST and the changing role of policy, purpose and the “vibe” in statutory interpretation	30

