

THE QUEENSLAND LAWYER

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Please note that there was an error in the contents page of Volume 25 No 4. The title of the TORT LAW section "Recent High Court decision: Seeking extensions of duties of care" should read "**Professional Standards Act 2004 (Qld)**".

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ARTICLE

Is your service trust legitimate? – Donnie Harris

The resounding victory to the taxpayer in *Commissioner of Taxation (Cth) v Phillips* (1978) 36 FLR 399; 8 ATR 783; 20 ALR 607; 78 ATC 4361 may explain why in the 27 years since that decision there has been limited case law in regard to service trust arrangements. It seems the Australian Taxation Office has avoided challenging the use of service trusts by professional firms, until now. Service trusts are now back on the Commissioner's agenda. This article will discuss the use, structure and legitimacy of service trusts in relation to Pt IVA of the *Income Tax Assessment Act 1936* (Cth). 246

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5. Austin, n 4, p 56.

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7. Sheehy et al, n 6 at 221.

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