



## Matthew Cridland

### Partner

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## OVERVIEW

Matthew Cridland is a Sydney based indirect tax lawyer. He advises clients in relation to all indirect taxes, including goods and services tax (GST), stamp duty, land tax, payroll tax, wine equalisation tax (WET), luxury car tax (LCT), customs duty and excise.

With respect to clients and sectors, his areas of experience include: real property, financial services, corporate mergers and acquisitions, energy and resources, public private partnerships (PPPs) and infrastructure, telecommunications, retail, insolvency and restructuring, and inbound intangible supplies. He also has experience advising both Federal and State Government agencies.

Prior to joining K&L Gates, Matthew worked at an international law firm where he was the Head of the GST and Customs Duty (Australia).

## ACHIEVEMENTS

- Listed in *The Best Lawyers in Australia*™
  - Project Finance and Development Practice, 2022-2024
  - Tax Law, 2017-2025
- Listed by *ITR World Tax* as a Highly Regarded Leader for Indirect Tax in Australia, 2023-2024
- Recognised by *The Legal 500 Asia Pacific* as a Recommended Lawyer for Tax in Australia, 2024
- Recognised as a Global Leader by *Who's Who Legal* in the area of Corporate Tax, 2023
- Recognised by *Chambers Asia-Pacific* for Tax in Australia, 2019-2024
- Recognised by *Doyle's Guide* as a Leading Tax Lawyer in New South Wales, Australia, 2018-2023
- Listed by *The Tax Institute* as a finalist in the Chartered Tax Adviser of the Year Awards, 2020
- Listed by *Legal Media Group* as Highly Regarded in the Tax Expert Guide 13th edition for Indirect Tax in Australia, 2020

## PROFESSIONAL / CIVIC ACTIVITIES

- Chartered Tax Advisor, The Tax Institute (Australia)
- Law Society of New South Wales
- Property Council of Australia (GST committee)

## EDUCATION

- LL.M., University of Sydney, 2003
- B.Com, University of Tasmania, 1999
- LL.B., University of Tasmania, 1999

## ADMISSIONS

- High Court of Australia
- Supreme Court of New South Wales

## THOUGHT LEADERSHIP *POWERED BY HUB*

- 29 April 2024, Build-to-Rent - Australian Income Tax Concessions: Foundations Laid, but Potential Cracks and Missing Features May Yet Plague a Promising Development
- 18 December 2023, Victorian Vendors to Pick Up the Land Tax Bill: Adjustments of Land Tax Banned
- 26 October 2023, The Property Law Act 2023 Introduces Major Reforms
- 15 August 2023, BTR Series Part 4: Affordable Housing and Key Worker Housing—What Role Do These Play in the BTR Solution?
- 8 August 2023, BTR Series Part 3: Indirect Tax—What Else Could Be Done and How Should Tax Regulations Align?
- 25 July 2023, BTR Series Part 1: The Housing Crisis—A Big Problem in Search of a Solution
- 24 May 2023, Abolition of Duty on Commercial and Industrial Properties in Victoria
- 9 May 2023, Australian Federal Budget 2023-2024 - Key Tax Measures and Instant Insights
- 31 March 2023, Queensland Announces Tax Breaks to Drive Investment in Affordable Housing
- 15 July 2021, 2021 COVID-19 Support Package (NSW)
- March 2021, Current Tax Developments for 2021
- 15 February 2021, NSW Build-to-Rent – Treasurer's Guidelines and Planning Law Details Released

- 7 October 2020, Australian Federal Budget 2020-2021 – What It Means for You
- 10 August 2020, COVID-19: (Australia) JobKeeper 2.0 – Expanded Eligibility
- 29 July 2020, NSW: Duty & Land Tax Incentives for Build-to-Rent Properties
- 22 July 2020, COVID-19: (Australia) JobKeeper 2.0 – What Does This Now Mean?
- 27 April 2020, COVID-19: (Australia) Employer Guide to the JobKeeper Scheme (Third Edition)
- 14 April 2020, COVID-19: (Australia) Employer Guide to JobKeeper Payments (Second Edition)
- 8 April 2020, COVID-19: Guide to Australia Taxation Measures (updated)
- 3 April 2020, COVID-19: (Australia) Guide to JobKeeper Payments
- 23 March 2020, COVID-19: Guide to Australia Taxation Measures
- 21 February 2020, Director Penalty Notice Regime Extended
- 4 July 2019, Reminder: Changes to the Singapore Goods and Services Tax Act from 1 January 2020 will Introduce Goods and Services Tax on Imported Services
- 21 June 2018, Victorian Duty Reforms for Economic Entitlements – They are not Limited to Property Development Agreements
- March 2019, A Taxing Year Ahead: Hot Tax Issues for 2019
- February 2018, A Taxing Year Ahead: Hot Tax Issues for 2018
- 22 February 2018, Phoenixing Developers Could be Thing of the Past, *Australian Financial Review*
- 11 January 2018, Melbourne Property Investor Alert: New Tax on Vacant Residential Properties
- 9 November 2017, Residential Developments: Purchasers to pay GST to ATO after 1 July 2018
- 20 September 2017, Australian Government to end double taxation on digital currency
- Friday 8 September, Corporate CIVs: Indirect Tax Considerations
- 2 August 2017, Foreign Investor Surcharges Illustrate Lack of Harmonisation in State Tax Policy, *Australian Financial Review*
- 23 May 2017, Key Duty and Tax Changes for Victorian Property Purchasers: Bill Released
- 12 May 2017, GST & Residential Property: Purchasers to pay GST to ATO, *Weekly Tax Bulletin*
- 28 March 2017, Tackling GST 'Leakage' is key to Housing Supply, Affordability, *Australian Financial Review*
- 24 March 2017, Victorian Purchaser Update: Changes to Stamp Duty and First Home Owner Grant and Introduction of New Vacant Residential Property Tax for Melbourne

## OTHER PUBLICATIONS

- What Victoria's new commercial property tax means for investors, *Australian Financial Review*, 23 April 2024
- Victorian land vendors face significant risk from new contract laws, *Australian Financial Review*, 2 January 2024
- Businesses will need crystal ball to avoid NSW tax on restructures, *Australian Financial Review*, 26 September 2023
- Double duty risks for property fund capital raisings in Victoria, *Australian Financial Review*, 15 August 2023
- Residents to cop brunt of NSW development sting, *Australian Financial Review*, 6 July 2023
- Tax reform crucial to the success of the National Housing Accord, *Australian Financial Review*, 22 February 2023
- Could the new kid on the tax block disrupt real estate?, *Australian Financial Review*, 12 February 2023

## NEWS & EVENTS

- 11 March 2024, K&L Gates Advises Orica on AU\$260 Million Deer Park Divestment
- 14 December 2023, Chambers Asia-Pacific 2024 Guide Recognises K&L Gates
- 30 September 2022, K&L Gates Advises on Purchase of Major Sydney Mixed-Use Property
- 16 December 2021, Chambers Asia-Pacific 2022 Guide Recognises K&L Gates
- 23 November 2021, K&L Gates Assists Americold on Cold Store Acquisitions
- 16 December 2020, K&L Gates Recognized in Chambers 2021 Asia Pacific and FinTech Guides
- August 2020, K&L Gates Lawyers Provide Insights on Impact of COVID-19 Across Various Industries
- 28 October 2019, K&L Gates Advises Real I.S. AG on Adelaide Real Estate Acquisition
- 23 September 2019, K&L Gates Advises on Redevelopment of Sydney Fish Market
- 30 June 2017, K&L Gates Advises Moelis Australia on Acquisition of Redcape Hotel Group
- 30 January 2017, K&L Gates Enhances Corporate and Transactional Team with Appointment of Sydney Tax Partner

## MEDIA MENTIONS

- Quoted, "Dentists Wants Exemptions as Medical Payroll Tax Disruption Spreads," *Australian Financial Review*, 26 March 2024
- K&L Gates facilitates \$260 million property sale in Deer Park, *Australasian Lawyer*, 12 March 2024

- Foreigner property tax may be illegal, *Australian Financial Review*, 18 January 2024
- High Court's EV decision threatens state taxes Lawyers say the ramifications of the decision are 'monstrous' and could trigger a shake-up in federal-state relations, *Australian Financial Review*, 29 November 2023
- High Court Strikes Down State Tax on EVs in Landmark Ruling, *The Epoch Times*, 19 October 2023
- High Court's EV Decision Threatens State Taxes, *Australian Financial Review*, 18 October 2023
- The court case that threatens to unleash a payroll tax grab, *Australian Financial Review*, 3 March 2023
- Doctors prepare for contractor payroll tax hit, *Australia Financial Review*, 15 March 2023
- Foreigner surcharge? NSW, Victoria beg to differ, *Australian Financial Review*, 30 March 2023
- Billionaire Perich family wins again as judge cancels \$27 million stamp duty bill, *Brisbane Times; The Age; The Sydney Morning Herald*, 4 May 2023
- The Australian court gives the 'green light' to the embargoes against Spain: "It is too late", *Australian Financial Review*, 10 May 2023
- Victoria to abolish stamp duty for non-residential properties, *Australian Financial Review*, 23 May 2023

## AREAS OF FOCUS

- Tax

## EMERGING ISSUES

- Hydrogen

## REPRESENTATIVE EXPERIENCE

- Providing advice on securitisation transactions to both banks and non-bank lenders.
- Providing advice to an operator of an 'investor directed portfolio services', including obtaining a favourable GST private ruling
- Providing advice to an asset finance company concerning the GST treatment of aircraft and rolling stock leasing arrangements.
- Real property: sale and leasing transactions, residential and commercial developments, construction contracts, property trust issues and planning and environment issues
- Advising a property group on GST issues relating to the establishment of a new property fund, including implementation of an indirect tax sharing agreement and advising on going concern issues

- Providing GST advice to a consortium in relation to a PPP bid to build and operate a new health care asset. This included advising on the GST treatment of bid costs, the proposed transaction structure and amendments to draft transaction documents
- Advising a state government agency on GST cash flow issues for a transaction that exceeded AUD2 billion. This included negotiating with the ATO to allow the parties of the transaction to set-off their GST liabilities and credit entitlements to address cash flow issues
- Advising a non-bank lender on the GST issues associated with the purchase of a broker originated loan portfolio. Applied for private rulings in relation to the same transaction
- Advising an energy company on various GST matters including its hedging activities, various promotional activities such as free “giveaways” to new customers and advice on the purchase of electricity through AEMO
- Preparing suites of precedent GST clauses for various major corporates for internal use in their contracts and transaction documents