



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

- Finalist for the Tax Institute's Tax Adviser of the Year Awards, 2020
- *Chambers Asia Pacific*, ranked individual in Tax - Australia (2019-present)
- *Best Lawyers in Australia*, listed in Tax Law (2017-present)
- *Doyle's Guide*, recognised as a Leading Tax Lawyer (Recommended) (2018-present)

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

- 15 February 2021, NSW Build-to-Rent – Treasurer's Guidelines and Planning Law Details Released (*Alerts/Updates*)
- 7 October 2020, Australian Federal Budget 2020-2021 – What It Means for You (*Alerts/Updates*)
- 10 August 2020, COVID-19: (Australia) JobKeeper 2.0 – Expanded Eligibility (*Alerts/Updates*)
- 29 July 2020, NSW: Duty & Land Tax Incentives for Build-to-Rent Properties (*Alerts/Updates*)
- 22 July 2020, COVID-19: (Australia) JobKeeper 2.0 – What Does This Now Mean? (*Alerts/Updates*)
- 27 April 2020, COVID-19: (Australia) Employer Guide to the JobKeeper Scheme (Third Edition) (*Alerts/Updates*)
- 14 April 2020, COVID-19: (Australia) Employer Guide to JobKeeper Payments (Second Edition) (*Alerts/Updates*)
- 8 April 2020, COVID-19: Guide to Australia Taxation Measures (updated) (*Alerts/Updates*)
- 3 April 2020, COVID-19: (Australia) Guide to JobKeeper Payments (*Alerts/Updates*)
- 23 March 2020, COVID-19: Guide to Australia Taxation Measures (*Alerts/Updates*)
- 21 February 2020, Director Penalty Notice Regime Extended (*Alerts/Updates*)
- 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 (*Alerts/Updates*)
- 21 June 2018, Victorian Duty Reforms for Economic Entitlements – They are not Limited to Property Development Agreements (*Articles*)
- March 2019, A Taxing Year Ahead: Hot Tax Issues for 2019 (*Webinar*)
- February 2018, A Taxing Year Ahead: Hot Tax Issues for 2018 (*Webinar*)

- 22 February 2018, Phoenixing Developers Could be Thing of the Past (*Articles*)
- 11 January 2018, Melbourne Property Investor Alert: New Tax on Vacant Residential Properties (*Alerts/Updates*)
- 9 November 2017, Residential Developments: Purchasers to pay GST to ATO after 1 July 2018 (*Alerts/Updates*)
- 20 September 2017, Australian Government to end double taxation on digital currency (*BlogPost*)
- Friday 8 September, Corporate CIVs: Indirect Tax Considerations (*Articles*)
- 2 August 2017, Foreign Investor Surcharges Illustrate Lack of Harmonisation in State Tax Policy (*Articles*)
- 23 May 2017, Key Duty and Tax Changes for Victorian Property Purchasers: Bill Released (*Alerts/Updates*)
- 12 May 2017, GST & Residential Property: Purchasers to pay GST to ATO (*Articles*)
- 28 March 2017, Tackling GST 'Leakage' is key to Housing Supply, Affordability (*Articles*)
- 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 (*Alerts/Updates*)
- 22 February 2017, Uber X to Pay Same GST as Taxis - ABC News (Australia) TV Interview with Matthew Cridland (*Video*)

NEWS & EVENTS

- 16 December 2020, K&L Gates Recognized in Chambers 2021 Asia Pacific and FinTech Guides (*Rankings & Recognitions*)
- August 2020, K&L Gates Lawyers Provide Insights on Impact of COVID-19 Across Various Industries (*Media Mention*)
- 28 October 2019, K&L Gates Advises Real I.S. AG on Adelaide Real Estate Acquisition (*Press Release*)
- 23 September 2019, K&L Gates Advises on Redevelopment of Sydney Fish Market (*Press Release*)
- 30 June 2017, K&L Gates Advises Moelis Australia on Acquisition of Redcape Hotel Group (*Noteworthy Work*)
- 30 January 2017, K&L Gates Enhances Corporate and Transactional Team with Appointment of Sydney Tax Partner (*Press Release*)

AREAS OF FOCUS

- Corporate 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