

Tamara Cardan

Special Counsel

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A Special Counsel in our Corporate & Commercial and Tax teams, Tamara Cardan is a commercial lawyer with over 16 years of tax expertise. She has represented a diverse range of clients including Australian and foreign corporations, high-net-worth individuals, property developers, small and medium-sized enterprises, deceased estates, and not-for-profit organisations.

Tamara advises on all aspects of Commonwealth and State taxation and represents clients in dealings with the Australian Taxation Office (ATO) and the State Revenue Office, particularly in objections and private binding ruling applications. Her commercial practice also involves structuring, business and company acquisitions and sales and joint ventures.

Tamara's expertise is further enhanced by her experience in both private practice and government, including over eight years in a private firm specialising in tax advice.

Expertise

Corporate & Commercial
Tax
Wealth

Sectors

Hotels
Manufacturing
Not-for-Profit
Property
Transport & Logistics

Significant experience

Tamara's experience includes:

- Obtaining a favourable private ruling from the ATO confirming the application of Subdiv 328-G roll-over relief for a high-net-wealth family group seeking to restructure for succession planning purposes.
- Advising on the restructure steps of a physiotherapy business prior to its sale to an offshore purchaser, which involved roll-over under Subdiv 122-A, Subdiv 124-N and Subdiv 124-M.
- Successfully demonstrating, for the purposes of mediation, that a lessee was not eligible for rent relief under the COVID-19 emergency measures, as it was a member of a group with aggregated turnover exceeding \$50 million.
- Representing a primary producer in objecting against several land tax assessments and negotiating a favourable settlement with the State Revenue Office prior to commencement of proceedings at the Victorian Civil and Administrative Tribunal.
- Successfully objecting against site valuations for several parcels of land and demonstrating that the relevant land tax assessments contained errors, resulting in a reduction of the total taxable value of the client's Victorian landholdings by \$11.5 million.
- Obtaining a favourable private ruling confirming that a deceased estate was a resident trust as the administrators of the estate were Australian resident individuals, confirming ability of the trustees to access the CGT 50% discount on the sale of the non-resident deceased's Australian property.

Qualifications

Master of Laws,
The University of Melbourne

Bachelor of Laws (Hons),
Deakin University

Bachelor of Arts,
Deakin University

Memberships

Law Institute of Victoria
Tax Institute of Australia

Society of Trust and
Estate Practitioners

Significant experience, cont.

- Representing a pro bono client in obtaining an exemption from payroll tax, which resulted in a \$425,000 tax refund from the New South Wales Office of State Revenue.
- Advising a large Australian listed corporate on the application of the capital gains tax reduction under Subdivision 768-G in respect of the disposal of its Hong Kong subsidiary.
- Acting for a large Australian mining company before the Western Australia State Administrative Tribunal in respect of an objection against a duties assessment involving mining tenements.
- Successfully representing the liquidator of a property development company in relation to a GST audit, including drafting the objection, negotiation with the ATO, and settlement at a subsequent facilitation.
- Successful conduct of a capital gains tax audit regarding the application of CGT Event K6 including drafting the objection, ongoing negotiations with the ATO, briefing counsel and settlement of Federal Court proceedings.
- Successfully objecting against several superannuation guarantee charge assessments imposed on a small business, resulting in a full remission of the penalties imposed.
- Advising on the CGT consequences of the settlement of a dispute in the context of a family business, including the effective disclaimer of interests in a family trust.