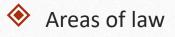


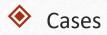
Medico structuring

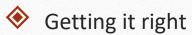
DARIUS HII, CTA DIRECTOR, CHAT LEGAL PTY LTD

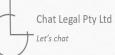
Overview



♦ Structuring







Areas of law



- Super guarantee charges
- Payroll tax

PSI





♦ Workcover



- Employment law
- ♦ Labour hire licenses



Structuring

Employer-employee Employment rights PAYG Super guarantee Payroll tax Workcover

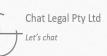
Principal-contractor Super guarantee (maybe) Payroll tax (most likely) Workcover GST PSI

Chat Legal Pty Ltd

Business-service provider Payroll tax (less likely) GST Labour hire licenses

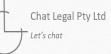
*PAYG

Cases



- Ei v KC Dental Pty Ltd [2019] FCCA 104
- Moffet v Dental Corporation Pty Ltd [2019] FCA 344
- The Optical Superstore Pty Ltd v Commissioner of State Revenue [2018] VCAT
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Getting it right



Understand the different ways of structuring including the advantages and disadvantages



- Appreciate the risks of muddling the waters
- Ensure personnel understand these as well as the most successful transition is one where everyone is on board (See Li v KC Dental)

Contact details



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