



Patrick Cussen

Principal

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Professional Biography

Patrick has over 30 years' experience advising clients on tax and commercial law issues.

Tax is an important element of most commercial transactions. Patrick provides advice about tax issues arising out of commercial transactions (particularly business restructuring). Patrick also prepares the documents required to implement the commercial transactions associated with tax advice.

Patrick advises accountants to assist them to resolve complex tax issues. Patrick also consults to other law firms to assist them to understand tax issues and to achieve the best results for clients.

Patrick represents and advises accountants and other clients on a range of different transactions including:

- Business restructuring – share sale agreements; sale of business agreements; business mergers; share buy-backs; capital raisings
- Employee Share Plans – public and private company employee share plans; executive option plans
- Tax effective investments – vineyard, timber plantation and film services investments
- Property development – joint ventures; subdivisions; unit developments
- Investment trusts – property trusts (listed and unlisted); equity trusts
- Superannuation – superannuation fund investments
- Employment obligations – PAYG; payroll tax; superannuation guarantee charge; WorkCover insurance; fringe benefits tax

Areas of expertise

- Sales of business
- Shareholder Agreements
- Taxation of trusts and companies
- Small business CGT concessions
- Duties
- Land tax
- Business Succession
- Superannuation funds
- Wills

Qualifications

- BA, LLB, LLM – Monash University

Memberships

- The Law Institute of Victoria
- The Taxation Institute of Australia – Chartered Tax Advisor

Presentations, Lecturing and Publications

Patrick previously lectured in tax law at Monash University (in both undergraduate and graduate programs). Patrick presents on a range of issues in tax and commercial law.

Patrick has published articles in refereed academic journals, including:

- “Capital Gains Tax and the Grant of Life and Remainder Interests under Wills: The Debate between the Creation and Part Disposal Views”, co-author with Stephen Barkoczy, (1993) 22 AT Rev 209
- “When are profits realised from the sale of leased equipment income in nature? – The inconsistent approach of the Full Federal Court”, co-author with Stephen Barkoczy, (1994) 23 AT Rev 153
- “The Grant of Easements and Capital Gains Tax – Has the Commissioner Lost his Way?” (1994) 23 AT Rev 64

Patrick has also authored a number of articles in his areas of expertise, some of which appear on the Bernie O’Sullivan Lawyers website.