

Admissions and Appointments

- 2005 - Admitted to the Bar (New South Wales)
- 2000 - Admitted as a Solicitor to the Supreme Court of New South Wales
- Lieutenant Commander, Royal Australian Navy Reserve

Qualifications

- 2005 - Master of Laws: University of Sydney (Winner Bill Wallace Memorial Prize)
- 1999 - Bachelor of Laws (First Class Honours): University of Technology, Sydney
- 1994 - Bachelor of Commerce: University of Western Sydney

Professional Experience

- 2005 - present Barrister, NSW Bar
- 2002 - 2005 Senior Associate, Mallesons Stephen Jaques (now King & Wood Mallesons)
- 2000 - 2002 Senior Associate, PricewaterhouseCoopers Legal
- 2000 Australian Government Solicitor
- 1989 - 1999 Australian Taxation Office

Areas of Expertise

- Administrative Law
- Commercial
- Equity and Trusts
- Bankruptcy and Insolvency
- Taxation and Revenue
- Wills and Estates

Professional Memberships

- Member, New South Wales Bar Association
- Chartered Tax Adviser, The Tax Institute
- Fellow, Society of Trust & Estate Practitioners

Publications and Papers

- Co-author *Equity & Trusts* 3rd edition (2012) LexisNexis Butterworths
- Butterworths Encyclopaedia of Forms and Precedents (2005) - Gifts and Trusts titles
- *The deductibility of interest, Forrest's case and hybrid trusts* (2011) *Tax Specialist* 15(2), 100
- *Land Tax Exemptions – A miscellany* (2011) 11th Annual States' Taxation Conference paper
- *The Burden of Proof in Tax Appeals* Vol 43/10 *Taxation In Australia* 651
- *Sham and Alter Ego Trusts - A Recent Perspective* Vol 15/6 *Trusts & Trustees* 498
- *Can confidential information be a CGT asset?* Vol 42/6 *Taxation In Australia* 349
- *The Taxation of Capital* (2003) - The Tax Institute - Trusts Intensive Seminar Paper
- *Transfer Pricing: The Process and Validity of Assessments* (2002) Vol 5 *The Tax Specialist* 186
- *The Use of The Commissioner's Formal Powers and Requests for the Exchange of Information under Double Tax Agreements*, (2001) 30 *Australian Tax Review* 39
- *Section 39B, Section 177 and the Hickman Principle*, (2000) 29 *Australian Tax Review* 231

Select Cases

Tax

Chief Commissioner of State revenue v Seovic Civil Engineering Pty Ltd [2014] NSWCATAP 94 – Payroll Tax – De-grouping

Commissioner of Taxation v Resource Capital Fund III LP [2014] FCAFC 37 - Income Tax - Double Taxation Agreements with USA - Capital Gains Tax

Commissioner of Taxation v Dowling [2014] FCA 252 - Superannuation - Excess Contributions Tax

Commissioner of Taxation v Resource Capital Fund IV LP (2013) 215 FCR 1 - Collection and recovery of tax - Notice to third party in receipt of money of a foreign resident

Uechtritz v Chief Commissioner of State Revenue [2013] NSWADT 111 - Land Tax - principal place of residence exemption

Maraya Holdings Pty Ltd v Chief Commissioner of State Revenue [2013] NSWCA 408 - Land Tax - primary production exemption

ECC Southbank Pty Ltd v Federal Commissioner of Taxation (2012) 205 FCR 505 - Goods & Services Tax - commercial residential premises

Kocic v Commissioner of Taxation [2011] AATA 47 - Div 7A - calculation of distributable surplus - penalties - procedural fairness

Commissioner of Taxation v H (2010) 188 FCR 440 - Div 7A - calculation of distributable surplus

RCI Pty Ltd v Commissioner of Taxation (2010) 80 ATR 122; (2011) 84 ATR 785 - Part IVA - scheme to avoid payment of capital gains tax

Commissioner of Taxation v Gloxinia Investments Ltd (2010) 183 FCR 420 - Goods & Services Tax - property development - long term leases

Travellex Ltd v Commissioner of Taxation (2009) 178 FCR 434 - Goods & Services Tax -GST free supplies - foreign currency exchange

TT-Line Company Pty Ltd v Commissioner of Taxation (2009) 181 FCR 400 - Goods & Services Tax - consideration - amounts paid by Commonwealth under Appropriation Act

Suntory (Aust) Ltd v Commissioner of Taxation (2009) 177 FCR 140 - Excise -extent of Commonwealth's power to collect excise pending Act of parliament

Overseas Aircrew Basing Ltd v Commissioner of Taxation (2009) 175 FCR 449 - Income Tax -whether Australian resident pilots engaged in foreign service

Hornsby Shire Council v Commissioner of Taxation (2008) 71 ATR 442 - Goods & Services Tax - compulsory acquisition of land

McDonalds Australia Ltd v Commissioner of Taxation (2008) FCA 37 - Application for summary judgment - role of appeal statement

Australian Tea Tree Oil Research Institute Ltd (In Liq) v Commissioner of Taxation (2008) 74 ATR 812 - Exempt Income - whether taxpayer was a - scientific institution

SIM Australia v Commissioner of Taxation (2007) 66 ATR 908 - Fringe Benefits Tax - Exemption - whether taxpayer was a -public benevolent institution

Commissioner of Taxation v Indooroopilly Children Services (Qld) Pty Ltd (2007) 158 FCR 325 - Fringe Benefits Tax - issue of shares to employee benefit trust

Moore Park Gardens Management Pty Ltd v Chief Commissioner of State Revenue [2006] - NSWCA 115
Payroll Tax - agency contract - whether taxpayer was an employer at common law

Commercial/Insolvency

JD Thompson Personnel Pty Ltd v Asgard Capital Management Pty Ltd [2011] NSWSC 60 - Constitution of restitution proceedings brought by liquidator - sufficiency of parties

Huntley Management Ltd v Timbercorp Securities Ltd (2010) 187 FCR 151 - Managed Investments - consequences of change of responsible entity

Australian Olive Holdings Ltd v Huntley Management Ltd (2010) 185 FCR 97 - Managed Investment Scheme - change of responsible entity - whether replacement responsible entity bound by predecessor's contract

Forbes Engineering (Asia) Pte Ltd v Forbes [2009] FCA 675 - Guarantee & Indemnity - enforcement of profit guarantee

Westpoint Management Ltd (in Liq) v QBE Insurance (Australia) Ltd [2009] NSWSC 989 - Practice & Procedure - late application for leave to amend pleadings

Bonvista Pty Ltd v Deputy Commissioner of Taxation [2009] NSWSC 887 - Application to set aside statutory demand - amendment of originating process

Green v AMP Financial Planning Pty Ltd [2008] NSWSC 1164 - Misleading & Deceptive Conduct - silence & non-disclosure

Deveigne v Askar (2007) 69 NSWLR 327 - Proceedings against deceased person - procedural nullity - costs

Administrative/ Constitutional

Commonwealth v Westwood (2007) 163 FCR 71 - Court Martial - injunctive relief against officer of the Commonwealth

New South Wales v Commonwealth (2006) 229 CLR 1 (Workplace Relations Case) - Industrial Relations - Corporations power - validity of Workplace Relations Amendment (Work Choices) Act 2005

Albarran v Members of the Company Auditors and Liquidators Disciplinary Board (2006) 151 FCR 466 - Judicial power of the Commonwealth

Equity

Cameron v Jeffress [2014] NSWSC 702 - Trusts - Application for Judicial Advice - Ascertainment of trust income

Other

Symond v Gadens Lawyers Sydney Pty Ltd [2013] NSWSC 955 - Professional Negligence - Negligent Taxation Advice - Damages