

As an appellate and administrative law advocate, Rashelle advises and represents government, private and corporate clients in matters concerning administrative law, trusts, corporate and commercial law, insolvency and revenue, including tax crime. Rashelle has a reputation for handling large, complex cases. Rashelle has been listed in Doyle's Guide every year since 2016.

Until August 2019, Rashelle was a Principal Member, and member of the Appeal Panel, of the NSW Civil and Administrative Tribunal (NCAT) and had served as Head of NCAT's Revenue List.

Prior to joining Ground Floor Wentworth Chambers, Rashelle was a member of Sir Harry Gibbs Chambers in Queensland, a pre-eminent tax and commercial chambers, where her primary focus was representative proceedings in the Federal Court of Australia and tax litigation.

Previous experience includes working as an investment banker with Canadian Imperial Bank of Commerce and State Bank of Victoria, where she developed considerable expertise in fixed interest securities, structured finance, derivatives and other financial products.

## Appointments and Admissions

- 2013 - Appointed Senior Counsel (New South Wales)
- 2012 – 2019 Principal Member and Appeal Panel Member of the New South Wales Civil and Administrative Tribunal (NCAT) (part-time) and formerly Deputy President and Divisional Head of the Revenue Division of the Administrative Decisions Tribunal (part-time)
- 2010 to 2014 - Director of Bar Cover: Barristers Sickness and Accident Fund Pty Ltd
- 2003 to 2004 and 2014 to 2016 - Director of Ground Floor Wentworth Chambers Pty Ltd
- 2000 - Admitted to the Bar (New South Wales)
- 1996 - Admitted to the Bar (Queensland)

## Qualifications

Bachelor of Laws (First Class Honours): Bond University; Master of Taxation: University of Melbourne; Master of Business Administration: Australian Graduate School of Management; and Bachelor of Science: University of New South Wales

## Professional Experience

- 2000 - present Barrister, Ground Floor Wentworth Chambers
- 1996 - 2000 Barrister, Sir Harry Gibbs Chambers, Queensland
- 1995 Associate to a Judge of the Federal Court of Australia
- 1988 – 1993 Investment Banker, Canadian Imperial Bank of Commerce and State Bank Victoria

## Mediation

Rashelle has a Mediator's Certificate from the Dispute Resolution Centre, Bond University and attended the LEADR advanced mediation workshop.

## Areas of Expertise

- Administrative Law
- Appellate
- Corporations
- Equity and Trusts

- Bankruptcy and Insolvency
- Commercial
- Tax Crime
- Taxation and Revenue

### Professional Memberships

- Member, New South Wales Bar Association
- Chartered Tax Adviser, The Tax Institute
- Member and Former Deputy Chair of the Editorial Board, Society of Trust and Estate Practitioners

### Select Recent Publications

- *What use is a private ruling?* (with Tim Russell) (2018) 33 *Australian Tax Forum* 437 (20 April 2018)
- *The Harman Undertaking and Tax Litigation* (with Greg Antipas and Russ Johnson) published in *Taxation in Australia* Vol.52 No.4, October 2017
- *GST and Apportionment in Complex Transactions* (with Nayiri Apkarian) published in *Taxation in Australia*, Vol. 52 No. 2, August 2017
- *Freezing Orders and Garnishee Notices* (with Tim Russell) published in *The Tax Specialist*, Vol 16(5) at 186 (June 2013)
- *The Taxpayer and The Revenue - Commissioner Rights and Remedies*, Chapter 11, M Legg (ed.), *Regulation, Litigation and Enforcement*, Thomson Reuters, 2012
- *Special Hearings under the Crimes Act: A Potentially Misconceived Adventure* (with Sid Chandrasekaran) (2010) 84 *Australian Law Journal* 553
- *Rights and Remedies of a Taxpayer in the Sights of the Commissioner of Taxation* presented to a Challis Group meeting on July 7, 2010 and published in *Taxation in Australia*, Vol 45, Part 1, No 3, September 2010; Part II, No 4, October 2010

### Select Speaking Engagements

- *Appearing for or against a Commissioner: The Model Litigant Policy, duties to the Court and practical considerations*, presented at the Toongabbie Legal Centre's MCLE Tax & Equity seminar on 19 March 2021
- *Secrecy of a taxpayer's affairs, compulsory interviews and the privilege against self-incrimination*, presented to the Challis Taxation Discussion Group meeting on 3 March 2021
- *Presentation and panel discussion on s 44 Appeals to the Federal Court*, at the Tax Bar and Judiciary Workshop & Dinner at the Federal Court of Australia on 11 October 2019
- *Penalty Review*, presented to the Gunn Club meeting on 10 July 2019
- *Presentation and panel discussion on Taxes and Debt Recovery*, at the Federal Court of Australia on 23 August 2018
- *Part IVA Panel*, at the NSW 11th Annual Tax Forum of the Tax Institute on 25 May 2018
- *GST in Complex Transactions: Can a Supply be Taxable, GST-Free and Input Taxed at the Same Time*, at the Australian Bar Association conference on 2 July 2017
- *The Harman Undertaking*, presented to a Ground Floor Wentworth Chambers CPD on 20 September 2016.
- *What use is a ruling?*, presented to the Gunn Club meeting held on 14 September 2016
- *Self Incrimination Privilege: What is it and who can claim it?*, presented to the Challis Taxation Discussion Group in March 2016

- *“A Question of Fact or A Question of Law”*, presented to the Office of the NSW Crown Solicitors in 2 March 2015
- *Corporate Residency and Onus of Proof*, presented to the Gunn Club meeting held on 11 June 2014
- *The Role of the Constitution in Tax Disputes*, presented to the Gunn Club meeting held on 14 September 2011
- *Amending Trust Deeds, Resettlements, Splitting and Cloning Trusts: A Discussion Paper*, presented to a Taxation Institute Seminar in November 2009

### Select Cases

- *Peter Greensill Family Co Pty Ltd (Trustee) v Commissioner of Taxation* [2021] FCAFC 99
- *SPIC Pacific Hydro Pty Ltd v Chief Commissioner of State Revenue* [2021] NSWSC 395
- *Chief Commissioner of State Revenue v Benidorm Pty Ltd* [2021] HCATrans 67
- *YWCA Australia v Chief Commissioner of State Revenue (No 2)* [2021] NSWSC 102
- *Chief Commissioner of State Revenue v Downer EDI Engineering Pty Ltd* [2021] HCATrans 14
- *R v Cranston (No 7)* [2020] NSWSC 1834
- *YWCA Australia v Chief Commissioner of State Revenue* [2020] NSWSC 1798
- *Chief Commissioner of State Revenue v Benidorm Pty Ltd* [2020] NSWCA 285
- *N & M Martin Holdings Pty Ltd v Commissioner of Taxation* [2020] FCA 1186
- *Chief Commissioner of State Revenue v Downer EDI Engineering Pty Ltd* [2020] NSWCA 126
- *Newmont Tanami Pty Ltd v Secretary for Mineral Royalties (NT)* [2020] NTSC 22
- *Young v Chief Commissioner of State Revenue* [2020] NSWSC 330
- *In the matter of Bluemine Pty Ltd (in liq)* [2019] NSWSC 1474
- *Onley v The Commissioner of the Australian Federal Police* [2019] HCASL 262
- *Bayton Cleaning Company Pty Ltd v Chief Commissioner of State Revenue* [2019] NSWSC 657
- *Fyna Projects Pty Ltd & Ors v Chief Commissioner of State Revenue* [2019] HCASL 181
- *Hawkins v Commissioner of Taxation* [2019] FCA 627
- *Kincare Community Services Ltd v Chief Commissioner of State Revenue* [2019] NSWSC 182
- *Onley v Catlin Syndicate Ltd as Underwriting Member of Lloyd’s Syndicate 2003* [2019] HCATrans 18
- *Fyna Projects Pty Ltd v Chief Commissioner of State Revenue* [2018] NSWCA 331
- *Caratti v Commissioner of the Australia Federal Police & Anor* [2018] HCATrans 193; [2018] HCATrans 207
- *Caratti v Commissioner of the Australian Federal Police & Anor* [2018] HCATrans 93
- *Onley v Catlin Syndicate Ltd as Underwriting Member of Lloyd’s Syndicate 2003* (2018) 360 ALR 92
- *The Salvation Army (New South Wales) Property Trust v Chief Commissioner of State Revenue* (2018) 96 NSWLR 119
- *Dickson v The Queen* [2016] HCATrans 307
- *Grain Growers Ltd v Chief Commissioner of State Revenue* [2016] NSWCA 359
- *Dickson v R* [2016] NSWCCA 105

- *Oreb v Australian Securities and Investments Commission* (2016) 112 ACSR 36
- *Oswal v Federal Commissioner of Taxation (No 2)* [2015] FCA 1143
- *McCarthy v The Queen; Seller v The Queen* [2015] HCATrans 175
- *ATS Pacific Pty Ltd v Commissioner of Taxation; Stella Travel Services (Australia) Pty Ltd v Deputy Commissioner of Taxation* [2014] HCATrans 237
- *Pratten v R* [2014] NSWCCA 117
- *Marshin Holdings Ltd v Attorney General of NSW* [2013] NSWSC 326
- *Macquarie Bank Limited v Commissioner of Taxation* [2013] FCAFC 119
- *Seller v R; McCarthy v R* [2013] HCA Trans 204
- *Margaret Binetter v Deputy Commissioner of Taxation* [2013] HCA Trans 32
- *ACN 078 272 867 Pty Ltd (in liq) (formerly Advance Finances Pty Ltd) v C of T* (2011) 282 ALR 607
- *Southern Cross Airports Corporation Pty Ltd v Chief Commissioner of State Revenue* [2011] NSWSC 254
- *American Express Wholesale Currency Services Pty Ltd v Commissioner of Taxation; American Express International Inc* Nos 238 and 239 of 2010 [2011] HCA Trans 26; [2011] HCA Trans 114
- *Bamford v Commissioner of Taxation* (2010) 240 CLR 481
- *Aid/Watch Incorporated v Commissioner of Taxation* (2010) 241 CLR 539
- *MW McIntosh Pty Ltd & Anor v Commissioner of Taxation* [2010] HCA Trans 239
- *Bruton Holdings Pty Ltd (in liquidation) v Commissioner of Taxation* (2009) 239 CLR 346
- *W R Carpenter Holdings Pty Ltd v Commissioner of Taxation* (2008) 237 CLR 198
- *Asciano Services Pty Ltd v Commissioner of State Revenue* (2008) 235 CLR 602
- *Forsyth v Deputy Commissioner of Taxation* (2007) 231 CLR 531