

Lucy Louise McGovern

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EDUCATION

2010 - 2014 Master of Economics, University of Sydney, Double Major: Econometrics and Economics
2004 - 2008 Bachelor of Laws (Honours), University of Sydney
2004 - 2006 Bachelor of Arts, Double Major: English and Philosophy, University of Sydney

ADMISSIONS

2011 High Court of Australia, Federal Court of Australia
2010 Supreme Court of New South Wales

BARRISTER, GROUND FLOOR WENTWORTH CHAMBERS

Called to the Bar in 2016. Appears and advises on all commercial matters including taxation, construction, equity, intellectual property, trade practices, and financial services. Briefs include:

Taxation

Income tax

- *Gabriel Saffo v Commissioner of Taxation* Federal Court NSD 909/2025 (appeal from Administrative Review Tribunal) – unled, instructed by Australian Taxation Office.
- *Leman Saffo v Commissioner of Taxation* Federal Court NSD 910/2025 (appeal from Administrative Review Tribunal) – unled, instructed by Australian Taxation Office.
- *Qian v Commissioner of Taxation* Federal Court NSD1535/2023 (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *Abichandani v Commissioner of Taxation* Federal Court NSD 1765/2019 (appeal) – led by Michelle Hirschhorn, instructed by Commissioner of Taxation.
- *Terrigal Developments Pty Ltd v Commissioner of Taxation* Federal Court NSD 1229 of 2017 (Part IVC appeal) – led by M Hirshhorn, instructed by the Commissioner of Taxation.
- *Stallion (NSW) Pty Ltd v Commissioner of Taxation* [2019] FCA 1306 (Part IVC appeal) – brief to advise, instructed by MinterEllison.
- *Carr v Commissioner of Taxation* Federal Court [2017] FCA 1486 (administrative appeal) – led by S Kaur-Bains, instructed by Sutton Douglas Lawyers Pty Limited.
- *Hung Nhan v Commissioner of Taxation* Administrative Review Tribunal 2024/2707 (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *GSJC v Commissioner of Taxation* 2024/1867-68 Administrative Review Tribunal (Part IVC appeal) – unled, instructed by Gadens.
- *NCJQ v Commissioner of Taxation* 2024/6830-6841 Administrative Review Tribunal (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *Derrin Brothers Properties Limited v Commissioner of Taxation* Administrative Appeals Tribunal 2011/1916-18 – led by Dr Julianne Jacques K.C. and Courtney Ensor, instructed by Australian Government Solicitor.
- *Chemical Overseas Limited v Commissioner of Taxation* Administrative Appeals Tribunal 2011/1936-1940 (Part IVC proceedings) – led by De Julianne Jacques K.C. and Courtney Ensor, instructed by Australian Government Solicitor.

- *Sam Fayad v Commissioner of Taxation* Administrative Review Tribunal 2023/7010-20, 2023/7022-30 (Part IVC appeal), led by Liz Bishop S.C., instructed by Corrs Chambers Westgarth.
- *Maria Fayad v Commissioner of Taxation* Administrative Review Tribunal 2023/7054 (Part IVC appeal) – led by Liz Bishop, instructed by Corrs Chambers Westgarth.
- *Rocco (Roy) Sergi, Janelle Sue Sergi, J Sergi & R Sergi Partnership* Administrative Review Tribunal 2023/2025-29; 2023/2032-36 and 2023/2040 (Part IVC appeal, capital / revenue characterisation), unled, instructed by Australian Taxation Office.
- *Eddie Tran v Commissioner of Taxation* 2023/8665-8666, 2023/9854-9855, 2024/0030-0031 (Part IVC appeal) – unled, instructed by Gadens.
- *ZSCM v Commissioner of Taxation* Administrative Appeals Tribunal 2021/1908 & 1909 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *TBXM v Commissioner of Taxation* Administrative Appeals Tribunal 2021/1915 & 1916 (Part IVC appeal, trusts) – unled, instructed by Commissioner of Taxation.
- *CMYT and JDRJ v Commissioner of Taxation* 2021/7549-7552, 2021/7556-7561 (Part IVC appeal) – unled, instructed by HWL Ebsworth.
- *ZFPR v Commissioner of Taxation* Administrative Appeals Tribunal 2022/5298 (adjournment application) – instructed by ZFPR.
- *GGTZ and Commissioner of Taxation* Administrative Review Tribunal 2022/10562 – led by David McGovern, S.C., instructed by Kekatos Lawyers.
- *QYGG v Commissioner of Taxation* Administrative Appeals Tribunal 2023/2501 (Part IVC appeal) – unled, instructed by Hall & Wilcox.
- *Sian Paulina Waters v Commissioner of Taxation* 2020/7605-7608 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Tristan Edward Waters v Commissioner of Taxation* 2020/7620-7629 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *SRSR v Commissioner of Taxation* 2019/1608 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Tax Controversy Partners Pty Limited.
- *Kumars v Commissioner of Taxation* Administrative Appeals Tribunal 2019/4973 and 2019/5030 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Wilson v Commissioner of Taxation* Administrative Appeals Tribunal 2020/2744-2749 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Duong v Commissioner of Taxation* Administrative Appeals Tribunal 2020/0037 (Part IVC appeal)– unled, instructed by Commissioner of Taxation.
- *Abichandani v Commissioner of Taxation* Administrative Appeals Tribunal 2018/1808-2012, 2018/1809-2013 (Part IVC appeals) – unled, instructed by Commissioner of Taxation.
- *Commissioner of Taxation v Holiward Pty Ltd* Administrative Appeals Tribunal 2018/6238 (capital gains tax) – unled, instructed by Commissioner of Taxation.
- *The Trustee for the Khalid Family Trust v Commissioner of Taxation* 2020/8121 Administrative Appeals Tribunal (jobkeeper) – unled, instructed by Commissioner of Taxation.
- *Deputy Commissioner of Taxation v Eugenie Vertzayias* Local Court 2017/82027 (income taxation) – unled, instructed by the Deputy Commissioner of Taxation.
- Advices including on audit decisions, objection decisions, transfer pricing provisions, duty and trust instruments.

GST

- *The Star Entertainment Group Limited v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1462/2023 (GST) – led by Melanie Baker, instructed by Australian Government Solicitor.
- *Hussein Ibrahim v Commissioner of Taxation* ART 2025/5728 (GST) – unled, instructed by Australian Taxation Office.

Withholding obligations

- *The Star Pty Ltd v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1461/2023 (tax - withholding obligations) – led by Melanie Baker, instructed by Australian Government Solicitor.
- *The Star Entertainment Qld Limited v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1464/2023 (tax - withholding obligations) – led by Melanie Baker, instructed by Australian Government Solicitor.

Superannuation

- *Queensland X-Ray Group Pty Ltd v Commissioner of Taxation* 2020/028-0288; 2020/0304-0305 (superannuation guarantee charge) – unled, with Jakub Patela, instructed by Australian Taxation Office.
- *Australian Frontline Services Pty Ltd v Commissioner of Taxation* 2022/6375 – unled, instructed by Australian Taxation Office.
- *Mallam and Commissioner of Taxation* 2024/5398 (written determination in relation to concessional contributions) – unled, instructed by Police Association of NSW.

Tax disciplinary matters

- *Can Do Accounting Services Pty Ltd v Tax Practitioners Board* 2024/3871 – unled, instructed by Waterhouse Lawyers.
- *Najey Bteddini v Tax Practitioners Board* 2023/7200 – unled, instructed by Tax Practitioners Board
- *Hazel-Scott Pty Ltd and Scott McClymont v Tax Practitioners Board* 2022/10403, 2022/10576 – unled, instructed by Tax Practitioners Board.
- *Suthakaran Thanabalasingam v Tax Practitioners Board* 2021/3562 – unled, instructed by Tax Practitioners Board.
- *Infosys Technologies Limited v Tax Practitioners Board* Administrative Appeals Tribunal 2021/2005 – unled, instructed by Allens Linklaters.
- *Sabbagh v Tax Practitioners Board* Administrative Appeals Tribunal 2020/2115 – unled, instructed by Tax Practitioners Board.

Debt recovery

- *3 Bears Childcare Centre Pty Ltd v Deputy Commissioner of Taxation* [2018] FCA 1690 Federal Court (statutory demand) – unled, instructed by the Deputy Commissioner of Taxation.
- *Deputy Commissioner of Taxation v Qasim* District Court 2016/282753 (debt recovery) – unled, instructed by the Deputy Commissioner of Taxation.

Other

- *Deputy Commissioner of Taxation v In Your Face Advertising Pty Ltd* Federal Court NSD1303/2019; *Cutili Invest 88 Pty Ltd* NSD1304/2019; *33 Richmond Pty Ltd* NSD1305/2019; *George St 1 Epping Pty Ltd* NSD1306/2019; *George St 2 Epping Pty Ltd* NSD1307/2019; *Bruscu Culo Pty Ltd* NSD1309/2019; *Elegant Swan Pty Ltd* NSD1311/2019; *Style on Coxs Pty Ltd* NSD1312/2019 (freezing orders) – led by David McGovern S.C., instructed by Waterhouse Lawyers.
- *Riley v Wagner & Dwyer & Commissioner of Taxation* Family Court of Australia SYC3560/2018 (intervenor in Family Court proceedings) – unled, instructed by McInnes Wilson Lawyers.
- *QNCZ v Commissioner of Taxation* Administrative Appeals Tribunal 2020/4838-4839 (luxury car tax, penalties)– led by David Bloom, Q.C, Daniel McInerney K.C, instructed by King & Wood Mallesons.
- *Sanderson v Commissioner of Taxation* Administrative Appeals Tribunal 2020/0256 (foreign residency) – unled, instructed by Commissioner of Taxation.
- *Chief Commissioner of State Revenue v Chauffeurs Pty Ltd* Supreme Court 2015/2550904 (payroll taxation) – led by S Kaur-Bains, instructed by NSW Crown Solicitor’s Office.
- *Erin Casteel v Commissioner of Taxation* Administrative Appeals Tribunal 2018/4564 (release application) – unled, instructed by Commissioner of Taxation.

Commercial

- *Lianos v Order of AHEPA NSW Inc (No 4)* [2021] NSWCA 159 Court of Appeal (unincorporated associations) - led by Franco Corsaro, S.C., instructed by Pure Legal.
- *Order of AHEPA NSW Incorporated* [2021] NSWSC 1181 (injunction) - unled, instructed by Pure Legal
- *AHEPA Alexandros Inc v Lianos (No 5)* [2021] NSWCA 317 (costs) – led by Franco Corsaro, S.C., instructed by Pure Legal.
- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd* Supreme Court 2019/00343896 (contracts, misleading and deceptive conduct, defamation) – led by Ben Katekar S.C., instructed by Bird & Bird.
- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd* [2020] NSWSC 1238 (injunction) – led by Ben Katekar S.C., instructed by Bird & Bird.
- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd (No 5)* [2020] NSWSC 1820 (subpoena) – unled, instructed by Bird & Bird.
- *OneSteel Manufacturing Pty Limited (administrators appointed)* [2017] NSWSC 21 (financial services – PPSA) – led by N Hutley S.C, J Hyde-Page and B Lim, instructed by Arnold Bloch Leibler.
- *Human Appeal International Australia v Westpac Banking Corporation* Supreme Court 2020/00014311 (financial services – contracts, implied terms) – led by Franco Corsaro S.C., Mark Auld, instructed by Darby Jones Lawyers.
- *AFM Masonry Pty Ltd v Edifice Australia Pty Ltd* Supreme Court 2017/106498 (statutory demand) – unled, instructed by Gardner Ekes Lawyers.
- *Ultimo Developments Pty Ltd v Françoise Wilson and Matthew Noyce* 2023/380415 NSW Civil and Administrative Tribunal (construction) - instructed by Colin Biggers and Paisley Lawyers
- *Brooke Hayne & Mark Wright v Prebuilt Pty Ltd* 2023/00399791 – unled, instructed by Colin Biggers & Paisley
- *Bryant v Eyre & Ors* Supreme Court 2020/00354581, 2020/00341797 (real property, equity) – unled, instructed by Dowson Turco Lawyers.
- *Counsel’s Chambers Limited v Fratelli Fresh Holdings Pty Ltd* Supreme Court 2018/00152196 (nuisance) – unled, instructed by Carroll & O’Dea Lawyers.

- *Dental Corporation Pty Ltd v Hungki (Matthew) Lee and Anor* [2016] NSWSC 1859 (restraint of trade) – led by C Cochrane, D Harris, instructed by Dental Corporation.
- *KNP Partners Pty Ltd v Bloodhound Darlinghurst Pty Ltd* District Court 2019/00274601 (contracts - sale of business) – unled, instructed by Bird & Bird.
- *Gillies v Westpac Banking Corporation and Westpac General Insurance Limited* Local Court 2019/00033825 (financial services - contracts) – unled, instructed by Dentons Australia for Westpac Banking Corporation and Westpac General Insurance Limited.
- *Acquabay Marine Pty Ltd v Camper Trailers South Australia Pty Ltd* Local Court, 2019/00183987 (contracts)– unled, instructed by McPhee Kelshaw.
- *Bolac Enterprise Pty Ltd v Aircraft Owner Group Pty Limited* Local Court, 2018/00183771 (contracts) – unled, instructed by Progressive Legal.
- *Bunnings Group Limited v Artistic Projects Pty Ltd* Local Court 2017/00190395 (construction) – unled, instructed by Chanine Group Pty Limited (formerly Artistic Projects Pty Ltd).
- *Ben & Nonie Nicholls v Character Building and Carpentry Pty Ltd* NCAT HB 17/47088 (construction) – unled, instructed by Resolve Litigation.
- *Progressive Legal v Rosy Marketing* NCAT (employment) – unled, instructed by Progressive Legal.
- *Laurence Rodny & Anor v Angela Stricke & Ors* SC NCAT 17/45456 (practice and procedure) – unled, instructed by Clyde & Co

Intellectual property and trade practices

- *Universal Solar and Surface Science Pty Ltd v Hills Holdings Limited & Anor* Federal Court proceedings NSD 983 of 2013 (patent infringement - solar surface coatings) – led by J Hennessey S.C., C Cochrane (now S.C.), instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corporation Ltd & Ors* Federal Court proceedings NSD 2556 of 2013 and NSD 2436 of 2013 (patent infringement - GPS and video conferencing) led by T Bannon S.C., C Cochrane (now S.C.) instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 10)* [2018] FCA 376 (evidence) – led by C Cochrane (now S.C.) instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 9)* [2018] FCA 227 (practice and procedure - experts' conclave) – led by C Cochrane (now S.C.), instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 8)* [2017] FCA 1427 (security for costs) – instructed by AllensLinklaters.
- *Denton Homes Pty Ltd v Chunlin Fan & Ors* Federal Court NSD918/2022 (copyright infringement - house plans) – unled, instructed by Rosemont Partners.
- *Google LLC v Pushkar Chitkara* Trade Marks Office (trade mark opposition), unled, instructed by Gilbert + Tobin.
- *Google LLC v Cohga* Trade Marks Office (trade mark opposition), unled, instructed by Gilbert + Tobin.
- *Lawrence Michael Howes v Manuka Honey Appellation Society Incorporated* (trade mark opposition), unled, instructed by Hazan Hollander
- *Active Skin Pty Ltd v Yey Pty Ltd* Federal Circuit Court SYG1636/2019 (trade mark opposition), unled, instructed by Hazan Hollander.
- *Active Skin Pty Ltd v Yey Pty Ltd* Trade Marks Office (trade mark opposition), unled, instructed by Hazan Hollander.
- *McDonald Jones Homes Pty Ltd & Anor v Mark Saliba & Anor* Federal Circuit Court SYD 3763 of 2017 (costs) – unled, instructed by Hazan Hollander for Mark Saliba.

- *Mauricio Sanhueza trading as Planet Chef v Airtasker Pty Ltd* Local Court 2019/00082166 (contracts), unled, instructed by Airtasker Pty Ltd.
- *Beyond Broke v Kennedy* Trade Mark Office (non use application) – unled, instructed by Slater Intellectual Property Lawyers.
- *Marseilles Dixon v Expedia Inc* NSWCAT GEN 18/44264 (misleading and deceptive conduct), unled, instructed by Bird & Bird.
- Trade mark registration, infringement and opposition advices including as instructed by Corrs Chambers Westgarth, Dowson Turco Lawyers, Balazs Lazanas & Welch LLP.

OTHER PROFESSIONAL EXPERIENCE

- 2015 – 2016 **In-house counsel (6 month secondment), Retail & Business Banking - Westpac Banking Corporation**
Advisory: Reviewed and advised on home loans advertisements, publications and media releases across the Westpac, St George, BankSA, Bank of Melbourne brands. Advised on home loan restructure disputes and privacy issues. Collaborated with stakeholders across the Product, Compliance, Risk, Credit and Regulatory teams on projects including developing an interactive home loan platform online platform called ‘Wonder’ and managing loan closures.
Internal processes: Updated relevant company policies and managed stakeholders to maintain compliance with company procedures and processes.
- 2011 - 2015 **Associate, Minter Ellison Lawyers, Intellectual Property Practice (Lawyer 2011 – 2013)**
Litigation: Conducted intellectual property litigation in the Federal Court of Australia, and Supreme Court of NSW, involving drafting pleadings and affidavits, briefing and interviewing experts, conducted legal research and liaised with counsel. Examples include:
 - *ESCO Corporation & Anor v Bradken Resources Pty Ltd & Anor* NSD1386/2012 (patent infringement, revocation and amendment proceedings in relation to mining equipment);
 - *Novartis Pharmaceuticals Pty Limited v Bayer Australia Limited* NSD 314/2013 (misleading and deceptive conduct in relation to a pharmaceutical product);
 - *Luxottica Retail Australia Pty Ltd v Specsavers Pty Ltd* NSD1555/2010 (misleading and deceptive conduct in relation to comparative advertising);
 - *Zurich Insurance Company Ltd & Anor v Zurich Securities Pty Ltd* NSD968/2009 (trade mark infringement proceedings in relation to financial services).Drafting and advisory: Provided tailored and timely advice to clients in relation to a broad spectrum of intellectual property issues, including product recalls; passing off; trade mark infringement; parallel importation; comparative advertising; domain name disputes; discount pricing; pharmaceuticals and therapeutic goods regulations; and franchising. Drafted intellectual property licences/assignments, supply and sponsorship agreements; Conducted due diligences; Prosecuting trade mark applications.
- 2011 - 2012 **In-house counsel (6 month secondment), Consumer Division - SingTel Optus Pty Limited**
Contract review: Reviewed proposed changes to Optus’ Standard Forms of Agreement governing mobile phone, broadband and home line contracts for individuals and small to medium businesses. Drafted sponsorship agreements in relation to Optus’ Community Grants program.

Copy clearance advice: Reviewed and advised on advertisements, publications and media releases in relation to compliance with Australian Consumer Law and *Telecommunications Consumer Protections*, including misleading and deceptive conduct, unsolicited consumer agreements, component pricing and consumer guarantee issues.

2010 - 2011

Lawyer, Minter Ellison Lawyers, Financial Services Practice

Due diligence: Prepared documentation for the acquisition of aged care assets and shares; assisting in the privatisation process of energy retailer, EnergyAustralia.

Advice: Prepared advice regarding corporate governance and directors' duties.

2010

Associate to Justice Graham, Federal Court

Research: Conducted research to assist his Honour prepare judgments in cases relating to trusts, corporate and commercial issues in the two months preceding his Honour's retirement.

Court practice & procedure: Proof read and cross-referenced draft judgments.

2009 – 2010

Law Graduate, Hazan Hollander Lawyers

Intellectual property: Managed trade mark practice, liaised with clients in relation to trade mark registrations, assisted in trade mark infringement litigation.

Client management: Provided advice in Family Court proceedings, prepared maintenance applications, managed client relationships.

2007 - 2008

Paralegal, Clayton Utz

Commercial litigation: Assisted in preparation for superannuation litigation, including conducting research and preparing court documents.

PUBLICATIONS / PRESENTATIONS

2025 'Surf's Up, The new wave of Part IVA cases', Ground Floor Wentworth CPD, co-presented with Brad Jones, S.C., and Thomas Arnold, guest speaker Justice Perram.

2023 "The onus of proof in tax cases", Ground Floor Wentworth CPD, co-presented with Rashelle Seiden S.C. (as she then was) and Thomas Arnold, guest speaker the Hon Jennifer Davies KC.

2019 'Tax Debt Recovery Powers & the ATO', co-author Keith Swan, KPMG, Tax Institute
'Remedies in IP litigation', co-author Andrew Fox, counsel, Legalwise

2018 'Site blocking', Internet Law Bulletin

2016 'Extended joint criminal enterprise', Bar News: The Journal of the NSW Bar Association, Issue: Summer 2016

2015 'Some issues relating to privacy and young people', Privacy Law Bulletin, March 2015, co-authors Charles Alexander and Helen Paterson

2014 'The Cloud: the problem for data processors', Privacy Law Bulletin, December 2014, co-author Charles Alexander

2012 "Apple v Samsung – global smartphone and tablet IP war rages on" (2012) 25(5) IPLB, co-author John Fairbairn

"Telstra's Privacy Breach" Privacy Law Bulletin, October 2012, co-author Charles Alexander

PRO BONO

2011 - 2015

Camp Quality, Relationship Manager

Acting as relationship manager for Camp Quality on behalf of Minter Ellison Lawyers, including undertaking contracts review, advising on privacy issues, organising and delegating requests to colleagues, drafting sponsorship agreements.

- 2011 - 2015 **Arts Law Centre of Australia, Relationship Manager**
Providing specialised and tailored intellectual property advice to visual artists, performers and writers as part of Arts Law Centre's Telephone Advice Service.
- 2012 - 2015 **Taronga Zoo**
Drafted sponsorship agreement for Great Ocean Precinct, as part of a sustainable seafood initiative. Advised on operational queries.

PROFESSIONAL ASSOCIATIONS & COURSES

- 2024 Chatham House Tax Discussion Group
No. 1 Tax Discussion Group
- 2015 - 2016 Licensing Executives Society Aus & NZ (LESANZ) (Committee Member 2015)
- 2015 Mediating the Litigated Case, Mediation Course, Pepperdine University
- 2014 - 2016 International Association of Privacy Professionals (iappANZ) (Summit Committee Member 2015)
- Communications and Media Law Association (CAMLA)

AWARDS

- 2025 Doyle's Guide, Recommended Tax Law Junior, NSW.
- 2025 Legal 500, Leading Junior, Commercial Disputes.
- 2005 - Present Member, Golden Key International Honour Society
- 2009 Dux of Comparative Constitutional law, Radboud University, The Netherlands
- 2003 Premier's Award for all-round Excellence in the NSW Higher School Certificate
Pymble Ladies' College Prize for All-round Excellence in English