### **BRADLEY LLOYD JONES SC**

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## **Admissions and Appointments**

- Appointed Senior Counsel 2022
- Admitted to the Bar (New South Wales) 2005
- Admitted as a Solicitor to the Supreme Court of New South Wales 2000
- Commander, Royal Australian Navy Reserve

#### Qualifications

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

#### **Areas of Expertise**

- Taxation & Revenue
- Administrative Law
- Commercial
- Wills and Estates

- Equity and Trusts
- Family Law
- Military Law

### **Publications and Papers**

- Co-author Equity & Trusts 4<sup>th</sup> edition (2016) 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 miscellary (2011) 11<sup>th</sup> 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

### **Notable Cases in the High Court**

Private R v Commonwealth [2020] HCA 31

Commissioner of State Revenue (WA) v Placer Dome (2018) 265 CLR 585

ElecNet (Aust) Pty Ltd v Commissioner of Taxation (2016) 259 CLR 73

New South Wales v Commonwealth (2006) 229 CLR 1

#### **Recent Cases in the Federal & Supreme Courts**

Koh v Buckeridge [2023] WASC 42

FCT v Guardian AIT Pty Ltd [2023] FCAFC 3

FCT v PricewaterhouseCoopers [2022] FCA 278

FCT v Virgin Australia Airlines Pty Ltd [2021] FCAFC 209

Commissioner of Taxation v Burswood Nominees Ltd [2021] FCAFC 151

ACN 154 520 199 Pty Ltd v FCT [2020] FCAFC 190

BAC Holdings Ltd v FCT [2020] FCA 413

CA v RWS [2020] NSWSC 163

Ransley v FCT [2018] FCA 1796

Silvia v Williams [2018] FCAFC 194

Commissioner of Taxation v Hacon Pty Ltd [2017] FCAFC 181

Cable & Wireless Australia & Pacific Holdings BV v Commissioner of Taxation [2017] FCAFC 71

# **Professional and Other Memberships**

- Member, New South Wales Bar Association
- Member Australian Bar Association Tax Committee
- Chartered Tax Adviser, The Tax Institute
- Fellow, Society of Trust & Estate Practitioners
- Vice President (Governance), St Vincent de Paul Society of NSW State Council