

Selected matters

Tax

<i>Australian Investment Holding Group Pty Ltd v Commissioner of Taxation</i> [2025] ARTA 1185	Interlocutory decision; Commissioner's objection to the taxpayer being granted access to documents concerning the preparation of a revised expert report; legal professional privilege	Acted for the successful taxpayer; leading Alexander Schatz; instructed by Brown Wright Stein
<i>Charles Apartments Pty Ltd v Commissioner of Taxation</i> (FCAFC – ongoing)	Appeal to the Full Court of the Federal Court of Australia; deductibility under s 8-1 of the <i>Income Tax Assessment Act 1997</i> (Cth)	Acting for the Commissioner of Taxation (unled); leading Lindsay Muir; instructed by the Australian Government Solicitor
<i>Charles Apartments Pty Ltd v Commissioner of Taxation</i> [2025] FCA 461	Appeal/cross-appeal to the Federal Court of Australia under s 44 of the <i>Administrative Appeals Tribunal Act 1975</i> (Cth); deductibility of interest	Acted for the successful Commissioner of Taxation (unled) on the appeal and cross appeal; leading Lindsay Muir; instructed by the Australian Government Solicitor
<i>Australian Investment Holding Group Pty Ltd v Commissioner of Taxation</i> (ART – ongoing)	Substantiation case; whether certain deposits are assessable or loans; (circa \$7 million in primary tax and penalties in dispute)	Acting for the taxpayer (unled); leading Alexander Schatz; instructed by MinterEllison
<i>Evolution Mining Limited v Commissioner of Taxation</i> (FCA - ongoing)	Utilisation of tax losses (\$32 million); consolidation regime; application of the same business test	Acting for the Commissioner of Taxation (unled); leading Justen Nixon; instructed by the Australian Government Solicitor
Confidential investigations in connection with certain advisers (ongoing)	Promoter penalty provisions; Division 290 of Sch 1 to the <i>Taxation Administration Act 1953</i> (Cth); mass marketed schemes	Acting for the Commissioner of Taxation (unled); leading Christopher Beshara; instructed by the Australian Government Solicitor
High wealth individual – audit (ongoing)	Alleged dividend stripping scheme; section 177E of the <i>Income Tax Assessment Act 1936</i> (Cth)	Acting for the taxpayer (unled); instructed by Smailes Krawitz; briefed to appear before the General Anti-Avoidance Rules (GAAR) Panel
<i>WCVB v Commissioner of Taxation</i> [2024] AATA 1259	Constructive derivation of income by a special purpose vehicle; deductibility of interest; deductibility of construction costs; penalties	Acted for the successful Commissioner of Taxation (unled) against silk; instructed by the Australian Government Solicitor
<i>Commissioner of Taxation v ACN 154 520 199 Pty Ltd (In Liquidation)</i> (FCAFC – judgment reserved)	Appeal to the Full Court of the Federal Court of Australia; GST; application of Division 165 to negate input tax credits (\$73 million)	Acting for the taxpayer; led by Bret Walker SC and Bradley Jones SC; instructed by Polczynski Robinson
<i>ACN 607 537 548 Pty Ltd v Commissioner of Taxation</i> (FCA – judgment reserved)	GST; application of the anti-avoidance provisions in Division 165 to negate input tax credits (\$25 million)	Acting for the taxpayer; led by Bradley Jones SC; instructed by Clayton Utz

<i>Samadi v Commissioner of Taxation</i> (FCA - ongoing)	Small business relief provisions contained in Division 152 of the <i>Income Tax Assessment Act 1997</i> (Cth) in connection with a \$20 million capital gain	Acting for the taxpayer (unled); leading Justen Nixon; instructed by Ernst & Young
<i>XL Retail Services Pty Ltd v Chief Commissioner of State Revenue</i> [2025] NSWCATAD 22	Payroll tax; application of the employment agency provisions; s 37 of the <i>Payroll Tax Act 2007</i> (NSW)	Acted for the taxpayer (unled); led Justen Nixon; successful in having penalties assessments revoked; instructed by Brown Wright Stein. Currently acting for the taxpayer (unled), leading Justen Nixon, in the appeal.
<i>CTJC Holdings Pty Ltd atf Makari Unit Trust v Chief Commissioner of State Revenue</i> (NCAT)	Land tax; primary production exemption	Acted for the Chief Commissioner of State Revenue (unled); taxpayer withdrew day before final hearing; instructed by the Crown Solicitor's Office
<i>Niu v Chief Commissioner of State Revenue</i> [2023] NSWCATAP 123	Surcharge purchaser duty	Acted for the Chief Commissioner of State Revenue (unled); the Chief Commissioner was successful at trial and on appeal; instructed by the Crown Solicitor's Office
<i>Willmott v O'Neill (No 2)</i> [2023] FedCFamC1F 345	Property settlement; recovery of unpaid taxation liabilities	Acted successfully for the Commissioner of Taxation (intervening) (unled); instructed by HWL Ebsworth
High wealth individual - audit and objection stages	Application of the general anti-avoidance rules; Part IVA of the <i>Income Tax Assessment Act 1936</i> (Cth)	Appeared for the taxpayer before the GAAR Panel (unled); instructed by Brown Wright Stein
<i>Fidge v Commissioner of Taxation</i> [2023] AATA 4245	Genuine redundancy payment; s 83-175 of the <i>Income Tax Assessment Act 1997</i> (Cth)	Acted for the successful taxpayer (unled); instructed by Jones Day

Insurance, professional negligence and disciplinary matters

<i>Trustees of the Roman Catholic Church for the Archdiocese of Sydney & Anor v Insurance Australia Ltd & Zurich Property Pty Ltd</i> (Supreme Court of NSW – ongoing)	Claims under legacy insurance policies in connection with historical abuse settlements	Acting for the second defendant; led by Michael Jones SC; instructed by Sparke Helmore Lawyers
<i>DTZ Worldwide Limited v AIG Australia Limited</i> [2025] NSWSC 12	Claim under a number of Buyer's Warranty & Indemnity Insurance Policies; alleged breach of warranty; \$234 million claim	Acted for the successful second to sixth defendants (excess insurers – the primary insurer had settled with the plaintiff prior to hearing); the plaintiff's claim was dismissed; led by Michael Jones SC; instructed by Norton Rose Fulbright Australia
<i>Seymour White Constructions Pty Limited v Liberty Mutual Insurance Company</i> (Supreme Court of NSW – ongoing)	Claim under a Contractors Pollution Legal Liability Policy	Acting for the insurer; led by Stuart Donaldson SC; instructed by Carter Newell
<i>The Leaders Advisory Network Pty Ltd & Ors at Mayne & Ors</i> (Supreme Court of NSW – resolved)	Chartered Accountant / tax agent; professional negligence claim; \$3 million claim	Acted for the defendants (unled); instructed by Gilchrist Connell; (resolved favourably for the defendants at mediation)

<i>CIMIC Group Limited v AIG Australia Limit (No 2) [2023] NSWSC 640</i>	Costs where insured proceeded against two insurance towers of different policy years	Acted for second defendant; led by Stuart Donaldson SC; instructed by Lander & Rogers
<i>Intersnack Australia Holding Company Pty Ltd t/as Snack Brands Australia v AIG Australia Limited (FCA)</i>	Acts of dishonesty committed by an employee resulting in Direct Financial Loss	Acted for the insured; led by Stuart Donaldson SC; resolved successfully for the insured pre-hearing; instructed by Gillis Delaney Lawyers
<i>IBM Australia Limited v Nextgen Networks Pty Ltd & Anor (Supreme Court of NSW)</i>	Negligence; statutory misleading conduct (\$35 million claim)	Acted for the second defendant; led by Stuart Donaldson SC (resolved); instructed by Norton Rose Fulbright Australia
<i>Bannerman & Anor v Carr & Ors (Supreme Court of NSW)</i>	Chartered Accountant / tax agent; professional negligence	Acted for plaintiff; led by Stuart Donaldson SC; resolved successfully for the plaintiff pre-hearing
<i>Willcocks v Croft & Ors (Supreme Court of NSW)</i>	Chartered Accountant and tax agent; professional negligence	Acted for first and fifth defendants; led by Stuart Donaldson SC; instructed by Norton Rose Fulbright Australia (resolved)
<i>Mihajlovic and Tax Practitioners Board [2022] AATA 342</i>	Review of decision of the Tax Practitioners Board to terminate tax agent registration	Acted for the successful Tax Practitioners Board (unled)
<i>Territory Asset Management Services Pty Ltd v Theunissen Trollip Pty Ltd & Anor (Supreme Court of NSW)</i>	Solicitor; breach of fiduciary duty and professional negligence	Acted for plaintiff; led by David Marks KC (resolved favourably for the plaintiff at mediation)