

Admissions

- Entered in the Register of Practitioners kept by the High Court of Australia - 2013
- Admitted to the Bar (New South Wales) - 2013
- Admitted as a Solicitor of the Supreme Court of New South Wales - 2012

Qualifications / Education

- Master of Laws: University of Sydney – 2023
- Bachelor of Laws (Honours): University of New South Wales - 2011
- Chartered Accountant - 2007
- Bachelor of Commerce (Accounting and Finance): University of Sydney - 2006

Professional Experience

- 2013 - present Barrister, New South Wales Bar
- 2011 - 2012 PricewaterhouseCoopers, Tax Controversy
- 2003 - 2010 PricewaterhouseCoopers, Corporate Tax

Areas of Practice

▪ Administrative Law	▪ Real Property
▪ Commercial and Corporations	▪ Professional Negligence
▪ Equity and Trusts	▪ Taxation & Revenue
▪ Insolvency	

Awards

- First place in *The Conceptual Framework of the Common Law* (devised and taught by former President of the NSW Court of Appeal, Keith Mason)
- Dean's List of Excellence in Academic Performance (Law and Commerce)

Professional Memberships

- New South Wales Bar Association
- Chartered Accountants Australia and New Zealand
- Fellow of The Tax Institute

Committees / Professional Responsibilities

- Member of the NSW Bar Association Practice Development Committee – 2023 to present
- Secretary and member of the Board for University Chambers – 2023 to present
- Member of the Readership Committee of University Chambers – 2022 to present
- Director of Ground Floor Wentworth Chambers – 2018

Select Cases

Tax Cases

<i>Deputy Commissioner of Taxation v Maretta</i>	Federal Court	Recovery of tax/Freezing order claim/claim under s 37A of the <i>Conveyancing Act 1919</i> (NSW)/constructive and resulting trust claims (Appearing for the Deputy Commissioner of Taxation – led by M Condon SC)
<i>Deputy Commissioner of Taxation v Benzerouk</i>	Federal Court	Recovery of tax/Freezing order claim (Appearing for the Deputy Commissioner of Taxation – led by M Condon SC)
<i>Deputy Commissioner of Taxation v Mitsoulis</i>	Federal Court	Recovery of tax/Freezing order claim (Appearing for the Deputy Commissioner of Taxation – led by M Condon SC)
<i>Australia Investment Holding Group Pty Ltd v Commissioner of Taxation</i>	Administrative Review Tribunal [2025] ARTA 1185	Ordinary income/whether certain loans were made (Appearing for the Commissioner of Taxation) Legal professional privilege / waiver claims and expert evidence (Appearing for the Commissioner of Taxation)

<i>SKG Cleaning Services Pty Ltd & Ors v Chief Commissioner of State Revenue & Ezko Property Services (Aust) Pty Ltd ATF The Ezko Unit Trust</i>	[2025] NSWSC 1219	Payroll tax/whether the employment agency provisions apply (<i>Appearing for the Chief Commissioner of State Revenue – led by A Gerard</i>)
<i>JDH Capital Pty Ltd v Deputy Commissioner of Taxation</i>	[2024] NSWSC 164	Application to set aside a statutory demand based on <i>prima facie</i> evidence provisions; whether there was a “genuine dispute” (<i>Appearing for the Deputy Commissioner of Taxation</i>)
<i>Deputy Commissioner of Taxation v Miraki</i>	Federal Court (including: [2023] FCA 483 and ongoing)	Recovery of tax/Freezing order/ Claim by an Intervener in proceeds of frozen assets (<i>Appearing for the Deputy Commissioner of Taxation</i>)
<i>Boustani v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	Income/Capital/Profit-making scheme/Taxation of trust income (<i>Appearing for the Taxpayer</i>)
<i>Young Women’s Christian Association v Chief Commissioner of State Revenue</i>	[2020] NSWSC 1798	Stamp duty exemption re “exempt charitable or benevolent bodies” (<i>Appearing for the Chief Commissioner, led by R Seiden SC and A Gerard</i>)
<i>Lake Maintenance (NSW) Pty Ltd v Chief Commissioner of State Revenue</i>	NCAT (resolved)	Payroll tax – relevant contractor provisions (<i>Appearing for the Chief Commissioner</i>)
<i>AJM Transport (NSW) Pty Ltd v Chief Commissioner of State Revenue</i>	NCAT (resolved)	Payroll tax – grouping provisions (<i>Appearing for the Chief Commissioner</i>)
<i>Castagna v R; Agius v R</i>	(2019) 278 A Crim R 194; [2019] NSWCCA 114	Tax fraud/conspiracy/dealing with proceeds of crime, issues of income derivation and trusts (<i>Appearing for the Commonwealth Director of Public Prosecutions, led by P McDonald</i>)

<i>Deputy Commissioner of Taxation v Mahmoud</i>	Supreme Court	Large income tax debt, freezing orders (Appearing for the Taxpayer)
<i>Elia v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	Ordinary income (Appearing for the Commissioner)
<i>Linfield Developments Pty Limited v Chief Commissioner of State Revenue</i>	NCAT (resolved)	Stamp duty and discretion to remit interest (Appearing for the Chief Commissioner)
<i>Harding v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	Personal services income and ordinary income (Appearing for the Taxpayer)
<i>Deputy Commissioner of Taxation v Harding</i>	Federal Circuit Court	Successful defence of a Bankruptcy Petition (Appearing for the Taxpayer)
<i>Deputy Commissioner of Taxation v Elia</i>	[2018] NSWSC 58	Income tax debt (Appearing for the Commissioner)
<i>Deputy Commissioner of Taxation v Harding</i>	[2017] NSWSC 772	Income tax debt (Appearing for the Taxpayer)
<i>Deputy Commissioner of Taxation v Garrick Michael Hawkins & Anor</i>	Federal Court (resolved)	Large income tax debt / application for a stay / freezing orders (Appearing for the Taxpayer, led by R Seiden SC)
<i>Out & Back Pty Limited v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	GST (Appearing for the Taxpayer)
<i>Wassim Arnaout & Ors v Commissioner of Taxation</i>	Federal Court (resolved)	Income/Capital/Profit-making scheme (Appearing for the Taxpayers, led by A McGrath SC and M Hirschhorn)

<i>Yazbek v Commissioner of Taxation</i>	[2014] AATA 423	Dividend income and capital gains tax (Appearing for the Commissioner, led by K Deards)
<i>Commissioner of Taxation v Fabig</i>	(2013) 215 FCR 122; [2013] FCAFC 99	Scrip-for-scrip roll-over relief (Appearing for the Taxpayer, led by J Hmelnitsky)

Commercial / Equity / Property Cases

<i>Mark Anthony Grogan v Darug Sustainable Heritage Association</i>	Supreme Court	Orders made to remove caveats on the title of certain land
<i>Morris v Hombola Pty Ltd</i>	Supreme Court (resolved)	Claims made for: breach of contract / contraventions of the <i>Corporations Act 2001</i> (Cth) with respect to meetings and directors' duties / constructive trust and/or equitable charge (Appearing for the Plaintiffs)
<i>In the Matter of C&I Roofing Pty Ltd</i>	Supreme Court	Successfully sought an order to terminate the winding up of the company under s 482(1) of the <i>Corporations Act 2001</i> (Cth) (Appearing for the Plaintiff)
<i>Jarrett v Appleton</i>	Supreme Court (consent position reached)	s 66G of the <i>Conveyancing Act 1919</i> (NSW) / claims in relation to secured interests in land and priority (Appearing for the Defendants / Cross-Claimants)
<i>The Council of the Municipality of Kiama v Fischer</i>	Supreme Court (resolved)	Claim for an equitable easement over land, including an application for an extension of a caveat on an urgent basis (Appearing for the Council)
<i>Ab-Lock Builders Pty Ltd v Shoalhaven City Council</i>	Supreme Court (resolved)	Contract over the sale of land; contractual construction; exercise of a right to buy-back land; claims for specific performance, injunction; claims for declarations that certain contractual terms are void (Appearing for the Council – led by S Robertson SC)

<i>Ord v Ord</i>	Supreme Court (resolved)	s 66G of the <i>Conveyancing Act 1919 (NSW)</i> / resulting trust or constructive trust claims / equitable charge claim / occupation fee claim / implied terms in an agreement / claim for damages for breach of loan agreement / promissory estoppel claim (<i>Appearing for the Plaintiff</i>)
<i>Buildconcrete Aust Group Pty Ltd v Shaw; Sails Corp Pty Ltd v Mohamed Sabra & Ors</i>	Supreme Court (resolved)	Contract over the sale of land / competing caveators / notices to complete and specific performance claim / constructive trust claim (<i>Appearing for a Defendant</i>)
<i>Miltonbrook Pty Limited & Anor v Bruno Castagna as executor of The Estate of Paolo Castagna & Ors</i>	Supreme Court (resolved)	Claim for an equitable charge over land / maintaining a caveat / contractual construction (<i>Appearing for the Plaintiff, led by J Lockhart SC</i>)
<i>Sunnyside Accountants Pty Limited & Anor v Mar & Ors</i>	[2022] NSWSC 1313	Shareholders Agreement – alleged breach of contract / contractual construction question (<i>Appearing for the Second Plaintiff / Respondent</i>)
<i>Dwyer v Di Pietro</i>	Supreme Court (resolved)	Claim for a resulting trust and other equitable relief (<i>Appearing for the Plaintiff</i>)
<i>Deputy Commissioner of Taxation v Broadbridge; Broadbridge v Premier Drill and Blast Pty Limited</i>	Supreme Court (resolved)	Taxation of trusts / alleged breach of trust / equitable compensation claim / bar to proceedings clause in Settlement Deed / estoppel (<i>Appearing for the Defendant / Cross-Claimant</i>)
<i>Blackwell v Blackwell</i>	[2020] NSWSC 1208	s 66G of the <i>Conveyancing Act 1919 (NSW)</i> / equitable contribution (<i>Appearing for the Plaintiff</i>)

<i>Buchanan Turf Supplies Pty Ltd & Anor v Rajco Pty Ltd</i>	IP Australia (resolved)	Trade Mark Opposition (Appearing for the opposing party, led by D Shavin QC)
<i>Nathan Blackwell v BBANH Pty Limited as trustee for the BBANH Unit Trust</i>	[2019] NSWSC 731	Entitlements to distributions of from a trust (Appearing for the Defendant trustee)
<i>Cellarit Pty Ltd v Cawarra Holdings Pty Ltd & Anor</i>	[2018] NSWCA 213	Contractual construction and variation (Appearing for the Defendant, led by S Robertson)
<i>Busways Blacktown Pty Limited v Westbus Region 1 Pty Limited & Ors</i>	[2018] NSWSC 1590	Breach of a Shareholders' Agreement, including the construction of relevant terms of that agreement and extensive expert accounting evidence on damages (Appearing for the Plaintiff, led by P M Wood)
<i>Smithy and The Chef Pty Ltd v Rasobi Pty Ltd</i>	[2018] NSWCAT	Breaches of a Retail Lease Agreement including construction of the relevant terms, a claim for re-entry and claims for injunctive relief (Appearing for the Respondent / Cross-Claimant at the hearing)
<i>McLaren v Hibbert</i>	Supreme Court (resolved)	s 66G of the <i>Conveyancing Act 1919</i> (NSW), partnership, an alleged constructive trust and claims for equitable compensation (Appearing for the Plaintiff and Cross-Defendant)
<i>Babcock & Brown DIF III Global Co-Investment Fund LP & Anor v Babcock & Brown LP & Ors; Global Investments Limited v Babcock & Brown Global Investments Management Pty Limited</i>	Supreme Court (resolved)	Various claims under a Directors & Officers Insurance Policy (Appearing for a Defendant Insurer, led by S Donaldson SC)

<i>Cawarra Holdings Pty Ltd & Anor v Cellarit Pty Ltd</i>	District Court	Breach of contract, including construction of the relevant terms of that contract and Estoppel <i>(Appearing for the Plaintiff, led by S Robertson)</i>
<i>Angas Securities Ltd v Small Business Consortium No. 9056</i>	[2016] NSWCA 182	Contractual construction and interpretation <i>(Appearing for the Defendant, led by S Donaldson SC)</i>
<i>Small Business Consortium Lloyd's Consortium No 9056 v Angas Securities Limited</i>	[2015] NSWSC 1511	Insurance / contractual construction and interpretation <i>(Appearing for the Plaintiff, led by S Donaldson SC)</i>
<i>Mad Coffee Capsules Pty Ltd & Ors v The Mad Coffee Capsulators & Ors</i>	Supreme Court	Breach of contract, misleading or deceptive conduct, infringement of trade marks, breach of confidence, numerous urgent applications before the duty judge for injunctive relief – default judgment obtained for final injunctive relief <i>(Appearing for the Plaintiffs, led by S Robertson)</i>
<i>Denis Cassegrain & Ors v Gerard Cassegrain & Co Pty Limited (in Liquidation) & Ors</i>	[2015] NSWSC 851	Equitable compensation <i>(Appearing for the Third Defendant / Respondent)</i>
<i>First Law Promotions Pty Ltd v Resolution Media Network Pty Ltd</i>	[2015] NSWCAT	Breach of contract, including construction of the relevant terms of that contract and misleading or deceptive conduct <i>(Appearing for the Respondent at the hearing)</i>
<i>North Coast Transit Pty Ltd & Anor v Busways Blacktown Pty Ltd & Ors</i>	Supreme Court (resolved)	Oppression of minority interest holder, including extensive expert valuation evidence <i>(Appearing for the Defendants, led by C J Leggat SC and S Robertson)</i>
<i>Wright v Lend Lease Building Pty</i>	[2014] NSWCA 463	Contractual construction and

<i>Ltd; Intercon Engineering Pty Ltd v Lend Lease Building Pty Ltd</i>		interpretation (Appearing for the Respondent, led by S Robertson)
<i>In the matter of Gerard Cassegrain & Co Pty Limited</i>	[2014] NSWSC 672	Application for a freezing order (Appearing for the Third Defendant / Respondent, led by J J Garnsey QC)
<i>Wright v Lend Lease Building Pty Ltd; Intercon Engineering Pty Ltd v Lend Lease Project Management & Construction (Australia) Pty Ltd</i>	[2014] NSWSC 441	Contractual construction and interpretation (Appearing for the Defendants, led by S Robertson)
<i>Denis Cassegrain & Ors v Gerard Cassegrain & Co Pty Limited (in Liquidation) & Ors</i>	[2014] NSWSC 411	Application by the plaintiff to amend the statement of claim, remitted from the Court of Appeal (Appearing for the Third Defendant / Respondent, led by J J Garnsey QC)
<i>Gerard Cassegrain & Co Pty Ltd (in liquidation) v Cassegrain</i>	(2013) 305 ALR 687; [2013] NSWCA 455	Directors' duties, breach of fiduciary duty, <i>Barnes v Addy</i> and oppression (Appearing for the Third Defendant / Respondent, led by J J Garnsey QC)

Taxation Objections & Audits

- Numerous matters which have involved:
 - Preparing taxation objections for taxpayers in relation to assessments issued by the Commissioner of Taxation and the NSW Chief Commissioner of State Revenue; and
 - Providing advice to taxpayers in relation to taxation audits undertaken by the Commissioner of Taxation.
- Subject matter of objections and audits has included:
 - Division 7A loans;
 - Capital/income/capital gains tax;
 - Trusts;
 - Partnerships;
 - Land tax (primary production and principal place of residence exemption in particular);
 - Stamp duty;

- Payroll tax.

Voidable Transactions / Examinations

- I have appeared on examinations of corporations under Division 1 of Part 5.9 of the *Corporations Act 2001* (Cth).
- I have provided advice in relation to voidable transactions under Division 2 of Part 5.7B of the *Corporations Act 2001* (Cth).

Publications and Speaking Engagements

- Presentation arranged by Legalwise on “*Expert Evidence – Practical Considerations*” as part of the Advanced Commercial Litigation Conference (March 2020)
- Presentation to Ernst & Young on “*The Commissioner’s Powers to Recover Tax-related Liabilities*” (December 2019)
- Presentation arranged by Legalwise on “*Tax Disputes and The Commissioner’s Powers to Recover Tax*” (October 2019)
- Presentation to Brown Wright Stein Lawyers on “*The Commissioner’s Powers to Recover Tax-related Liabilities*” (September 2019)
- Presentations to The Macquarie Tax Group on the article I wrote for *Taxation in Australia* referred to below (2014) and on the administrative penalty regime (2016)
- Presentation on “*Expert Valuation Evidence*” to solicitors invited by Ground Floor Wentworth Chambers (2015)
- *Oswal v Commissioner of Taxation* [2013] FCA 745 – “Has Your Trust Triggered a Tax Liability?” - *Taxation in Australia* Vol. 48(6) December 2013/January 2014
- Leading tax technical training sessions at PwC on various corporate tax topics
- Articles on the general anti-avoidance rule (GAAR) in Part IVA of the *Income Tax Assessment Act 1936* (Cth) for clients of PwC

Unpublished Research Essays as part of the Master of Laws at the University of Sydney:

- “*Critically evaluate the current status of ‘stepping-stone liability’ for company directors in Australia?*” – (with High Distinction)
- “*Critically analyse the effectiveness of the current law in Australia, including recent initiatives, in combating ‘phoenix activity’*” – (with High Distinction)
- “*Does, and should, the no inhibition principle identified in Bristol and West Building Society v Mothew form part of Australian law?*” – (with High Distinction – subject taught by Justice Black)
- “*Critically evaluate the powers, processes and accountability of the Independent Commission Against Corruption, by reference to judicial review of its decisions.*” – (with Distinction)

- *“Explain the requirement of materiality applied in Hossain v Minister for Immigration and Border Protection (2018) 264 CLR 123 and other cases. To what extent did the concept of materiality operate in Australian administrative law prior to Hossain, and what is its proper function now?”* – (with Distinction)

Unpublished Research Projects as part of the Bachelor of Laws at the University of New South Wales:

- *“Evaluating the Effectiveness of the General Anti-Avoidance Rule”* – (with Distinction)
- *“The Present Day Role of Unjust Enrichment since Pavey & Matthews Pty Ltd v Paul (1987) 162 CLR 221”* – (with High Distinction – subject taught by former President of the NSW Court of Appeal, Keith Mason)