

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

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| ▪ 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

- Casual Lecturer in “Taxation & Revenue Law” – Law Extension Committee of the University of Sydney – 2025 to present
- 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>SKG Cleaning Services Pty Ltd & Ors v Chief Commissioner of State Revenue</i>	[2026] NSWCA 122	Payroll tax/whether the employment agency provisions apply (<i>Appearing for the Chief Commissioner of State Revenue – led by A Gerard</i>)
<i>Remlaps Brother Pty Ltd v Nick Zoras</i>	Federal Court	Tax - professional negligence claim / misleading or deceptive conduct claim (<i>Appearing for the First and Third Respondents</i>)
<i>Four J's Group Pty Ltd v Chief Commissioner of State Revenue</i>	NCAT	Payroll tax/whether the employment agency provisions apply (<i>Appearing for the Chief Commissioner of State Revenue – led by A Gerard</i>)
<i>Quest Effect Pty Ltd v Chief Commissioner of State Revenue</i>	NCAT (resolved)	Payroll tax/whether the employment agency provisions apply (<i>Appearing for the Chief Commissioner of State Revenue</i>)
<i>J.M Reekie & P.W Reekie v</i>	Administrative Review Tribunal	GST / whether real property sold

<i>Commissioner of Taxation</i>		was a “taxable supply” / whether there was a partnership carrying on an “enterprise” / whether real property sold was “residential premises” or “new residential premises” (<i>Appearing for the Taxpayer</i>)
<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 (<i>Appearing for the Commissioner of Taxation</i>) Legal professional privilege / waiver claims and expert evidence (<i>Appearing for the Commissioner of Taxation</i>)
<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 prima facie 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 SC and M Hirschhorn</i>)
<i>Deputy Commissioner of Taxation v Mahmoud</i>	Supreme Court	Large income tax debt, freezing orders (<i>Appearing for the Taxpayer</i>)
<i>Elia v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	Ordinary income (<i>Appearing for the Commissioner</i>)
<i>Linfield Developments Pty Limited v Chief Commissioner of State Revenue</i>	NCAT (resolved)	Stamp duty and discretion to remit interest (<i>Appearing for the Chief Commissioner</i>)
<i>Harding v Commissioner of Taxation</i>	Administrative Appeals Tribunal (resolved)	Personal services income and ordinary income (<i>Appearing for the Taxpayer</i>)
<i>Deputy Commissioner of Taxation v Harding</i>	Federal Circuit Court	Successful defence of a Bankruptcy Petition (<i>Appearing for the Taxpayer</i>)
<i>Deputy Commissioner of Taxation v Elia</i>	[2018] NSWSC 58	Income tax debt (<i>Appearing for the Commissioner</i>)
<i>Deputy Commissioner of Taxation v Harding</i>	[2017] NSWSC 772	Income tax debt (<i>Appearing for the Taxpayer</i>)

<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 (<i>Appearing for the Defendants / Cross-Claimants</i>)
<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 (<i>Appearing for the Council</i>)
<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 (<i>Appearing for the Council – led by S Robertson SC</i>)
<i>Ord v Ord</i>	Supreme Court (resolved)	s 66G of the <i>Conveyancing Act 1919</i> (NSW) / 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</i>	[2022] NSWSC 1313	Shareholders Agreement –

<i>Limited & Anor v Mar & Ors</i>		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</i> (NSW) / 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 (<i>Appearing for the opposing party, led by D Shavin QC</i>)
<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 (<i>Appearing for the Defendant trustee</i>)
<i>Cellarlit Pty Ltd v Cawarra Holdings Pty Ltd & Anor</i>	[2018] NSWCA 213	Contractual construction and variation (<i>Appearing for the Defendant, led by S Robertson</i>)
<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 (<i>Appearing for the Plaintiff, led by P M Wood</i>)

<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 (<i>Appearing for the Respondent / Cross-Claimant at the hearing</i>)
<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 (<i>Appearing for the Plaintiff and Cross-Defendant</i>)
<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 (<i>Appearing for a Defendant Insurer, led by S Donaldson SC</i>)
<i>Cawarra Holdings Pty Ltd & Anor v Cellarite 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 Ltd; Intercon Engineering Pty Ltd v Lend Lease Building Pty Ltd</i>	[2014] NSWCA 463	Contractual construction and interpretation <i>(Appearing for the Respondent, led by S Robertson)</i>
<i>In the matter of Gerard Cassegrain & Co Pty Limited</i>	[2014] NSWSC 672	Application for a freezing order <i>(Appearing for the Third Defendant / Respondent, led by J J Garnsey QC)</i>
<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 <i>(Appearing for the Defendants, led by S Robertson)</i>
<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 <i>(Appearing for the Third Defendant / Respondent, led by J J Garnsey QC)</i>

<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 (<i>Appearing for the Third Defendant / Respondent, led by J J Garnsey QC</i>)
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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)