

Appointments and Admissions

- 2013 - Appointed as King's Counsel
- 1996 - Admitted to the Bar (Queensland)
- 1993 - Admitted to the Bar (New South Wales and ACT)
- Appointed the Australian correspondent for the journal *Trusts & Trustees*

Qualifications

- 1995 - Doctor of Juridical Studies: University of Sydney
- 1992 - Bachelor of Civil Law: University of Oxford
- 1990 - Bachelor of Laws (Honours): Queensland University of Technology
- 1990 - Bachelor of Business (Accountancy): Queensland University of Technology

Professional Experience

Before being called to the Bar, Mark worked as an Associate to Justice Hartigan of the Federal Court, at PriceWaterhouse and at top-tier law firm, Blake Dawson Waldron (now Ashurst). Having previously lectured at Bond University lecturing in contract law, Mark has maintained his interest in academia, teaching post-graduate subjects in trust law and taxation.

Areas of Expertise

- Administrative Law
- Commercial
- Equity and Trusts
- Taxation and Revenue

Professional Memberships

- Member, Queensland Bar Association
- Chartered Tax Advisor, The Tax Institute

Speaking Engagements

- Mark participates in, and regularly presents for, legal and taxation industry bodies, both in Australia and overseas. His written papers to these bodies are published.

Select Recent Cases

Mark has appeared many times for and against revenue authorities in landmark cases. A CaseBase search should set out a complete list. Set out below is a list of his more recent cases.

- *Commissioner of Taxation v PricewaterhouseCoopers* [2022] FCA 278
- *Commissioner of Taxation v Burswood Nominees Limited as trustee for Burswood Property Trust* [2021] FCAFC 151
- *Hyder v Commissioner of Taxation* [2022] FCA 264
- *Commissioner of Taxation v Tomaras* [2018] HCA 62
- *Caratti v C of T* - A taxpayer, in seeking to set aside search warrants executed as part of an ATO/AFP joint investigation
- *Metricon (Qld) Pty Ltd v CSD (NSW)* - A landowner, as to the availability of the primary production exemption for land tax
- *Taxpayer v C of T* (2014 AAT) - An 80-year old taxpayer, as to the difference between the onus of proving that an amendment power should not be exercised out-of-time and the onus of proving that the amendment is excessive
- *Hii v C of T* (2014 FCA) - A Malaysian citizen, as to the ATO's fundamental duty to decide objections on their merits, and DTA residency issues
- *Bai v C of T* (2014 FCA) - A Chinese citizen, as to the AAT's fundamental duty to form its own opinions before exercising the Commissioner's amendment powers, and the Commissioner's duty to assist the AAT
- A property developer, as to the extent of the Commissioner's power to seek security for "future" tax-related liabilities: *Goldtune Investment v C of T* (2014 FCA)
- *Ex parte JJ Richards* (2014 QSC) - A trustee, in seeking Supreme Court approval to change the proper law of the trust and extend the vesting date
- *Thomas Nominees Pty Ltd v Thomas* [2010] QSC 417; *Thomas v C of T* (2014 FCA) - A trustee, as to the ability to stream franking credits among beneficiaries and the meaning of distributable income
- *Buckeridge v C of T* (2013 FCA) - A mining contractor, as to the proper application of the demerger relief provisions
- *C of T v Crown Insurance Ltd* [2013] HCASL - An insurance company, as to the source of premium income
- *Hydro-Electric Corporation v CSR* (TAS) (2013 TSC) - A wind farm operator, as to whether wind turbines are chattels or fixtures
- *August v C of T* [2013] FCAFC 85 - A beneficiary, as to whether trust profits were income or capital
- *Kelly v C of T* [2013] FCAFC 88 - A partner of a Queensland law firm, as to the efficacy of partners carrying on practice as trustees of discretionary trusts
- *ATS Pacific Pty Ltd v C of T* [2013] FCA 341 - National inbound tour operators, as to the proper GST treatment for travel agent arranging services

- *Greenhatch v C of T* [2013] HCASL - A taxpayer, as to the streaming of capital gains among beneficiaries
- *John Hancock and Anor v Gina Rinehart and Ors* (2012 NSWSC) - A trustee, in defending the action brought by her children to remove her as trustee
- *Intoll Management Pty Ltd v C of T* [2012] FCAFC 179 - A trustee, as to the application of s 23AJ to trustee head entities of a consolidated group and when the ATO is bound by its rulings
- *Centro (CPL) Ltd v CCSR*: [2012] HCATrans 56; [2011] NSWCA 325 - The trustee of a listed property trust, as to the construction of a Bradney anti-avoidance provision
- *ALH v CCSR* [2012] HCA 6; [2011] NSWCA 32 - The Chief Commissioner (NSW) - as to the difference between a novation and an assignment
- *Sportsbet Pty Ltd v C of T* [2011] FCA 824 - A nationwide gambling enterprise, as to the proper treatment of GST on gambling
- *C of T v Clark* [2011] HCA Trans 236; [2011] FCAFC 5 - Trust beneficiaries, as to what constitutes the creation of a new trust for taxation purposes
- *CCSR V Mr Espresso Group Pty Ltd* [2012] NSWAD TAPI - The Chief Commissioner (NSW) - As to whether items were chattels or fixtures
- *C of T v Clark (No 2)* [2011] FCAFC 140; *Sportsbet Pty Ltd v C of T (No 2)* [2011] FCA 1027 - Taxpayers, in obtaining indemnity costs following rejection of reasonable settlement offers