

MARK ROBERTSON KC

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
- *Metrickon (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