

Selected Cases

Court of Appeal (NSW)

- [Flourentzuo v Spink \[2019\] NSWCA 315](#) – proceeding involving resulting trusts (led by R. Glasson)
- *Chief Commissioner of State Revenue v Meridian Energy Australia Pty Ltd* (2022/00273229) – appeal in respect of Supreme Court Proceedings concerning land holder duty under Chapter 4 of the *Duties Act 1997* (led by K. Sudarshan and S. Balafoutis SC)

Supreme Court

- [Ip v Chiang \[2021\] NSWSC 822](#) – proceedings concerning marriage fraud and the mental incapacity of an elderly person who lacked capacity to transfer property (led by Kirralee Young and Julian Sexton SC)
- *B & M McDonald v Chief Commissioner of State Revenue* (2020/00159235) - matter concerning Land Tax and the Primary Production Land exemption pursuant to s.10AA of the *Land Tax Management Act 1956* – proceedings resolved (led by Elizabeth Bishop SC)
- [Meridian Energy Australia Pty Ltd v Chief Commissioner of State Revenue \[2022\] NSWSC 1074](#) (2020/00223736) – matter concerning land holder duty under Chapter 4 of the *Duties Act 1997* (led by K. Sudarshan and S. Balafoutis SC)

Land and Environment Court

- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Barmedman'* (2022/190642) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* – proceedings resolved
- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Byron Bay'* (2021/00032208) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* (led by C Mantziaris)
- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Jerry Plains'* (2021/213216) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* (led by G Wright SC)
- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Kandos'* (2021/320608) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* – proceedings resolved
- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Mungindi'* (2022/00028090) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* – proceedings resolved
- *New South Wales Aboriginal Land Council v Minister Administering the Crown Land Management Act 2016 'Yamba'* (2021/243028) – Class 3 Land and Environment Court proceedings concerning s.36 of the *Aboriginal Land Rights Act 1983* – proceedings resolved

NSW Civil and Administrative Tribunal - Appeal Panel

- *BSA Ltd v Chief Commissioner of State Revenue* (2022/250444) – matter concerning the 'relevant contractor' provisions pursuant to s.32 of the *Payroll Tax Act 2007* (led by C Burnett SC)

- *CPD#001 Pty Limited as Trustee for the Eagle View Holdings Unit Trust v Chief Commissioner of State Revenue* (2022/00275062) – matter concerning land holder duty and the application of the ‘just and reasonable’ provisions s.163H of the *Duties Act 1997* (led by S Kaur-Bairns)

NSW Civil and Administrative Tribunal

- [*1735 Pty Ltd v Chief Commissioner of State Revenue* \[2020\] NSWCATAD 186](#) – proceedings concerning the primary production land exemption (s.10AA of the *Land Tax Management Act 1956*) (led by E Bishop SC)
- [*1735 Pty Ltd v Chief Commissioner of State Revenue; 1735 Pty Ltd atf Bares Family Trust v Chief Commissioner of State Revenue \(Costs\)* \[2021\] NSWCATAD 134](#) – costs application in respect of resolved proceedings concerning the primary production land exemption (s.10AA of the *Land Tax Management Act 1956*) (led by E Bishop SC)
- [*Altitude G3 Pty Limited v Chief Commissioner of State Revenue* \[2022\] NSWCATAD 316](#) – proceedings concerning valuation of dutiable property (s.21 of the *Duties Act 1997*)
- [*BSA Ltd v Chief Commissioner of State Revenue* \[2022\] NSWCATAD 275](#), NCAT – matter concerning Payroll Tax and the Contractor exemptions pursuant to s.32(2) of the *Payroll Tax Act 2007* – (led by Elizabeth Bishop SC)
- [*Chan v Chief Commissioner of State Revenue* \[2021\] NSWCATAD 266](#) - costs application in relation to resolved proceedings in respect of Surcharge Land Tax and s.5B of the *Land Tax Act 1956*
- [*Chan v Chief Commissioner of State Revenue* \[2021\] NSWCATAD 170](#) - claim of Client Legal Privilege concerning communication between the Chief Commissioner of State Revenue and the Crown Solicitor and between officers within Revenue NSW. Surcharge Land Tax and the Principal Place of Residence exemption pursuant to s.5B of the *Land Tax Act 1956*
- *Chan v Chief Commissioner of State Revenue* (2020/00130594) – matter concerning the application of the surcharge land tax provisions – matter resolved
- *Edwards v Chief Commissioner of State Revenue* (2022/00241989) – matter concerning the principal place of residence exemption for land tax – matter resolved
- *Fastrack Fulfillment Pty Ltd v Chief Commissioner of State Revenue* (2021/00272073) – matter concerning the ‘grouping’ provisions under the *Payroll Tax Act 2007* – matter resolved
- [*Ferella v Chief Commissioner of State Revenue* \[2020\] NSWCATAD 327](#) – matter concerning an application under Clause 9 of the *Civil and Administrative Tribunal Regulation 2013* for the reinstatement of proceedings which were dismissed under s.55(1)(b) of the *Civil and Administrative Act 2013*
- [*Fitzpatrick Investments Pty Ltd v Chief Commissioner of State Revenue* \[2021\] NSWCATAD 315](#) – matter concerning Land Tax and the Primary Production Land exemption pursuant to s.10AA of the *Land Tax Management Act 1956* – decision pending (led by Elizabeth Bishop SC and Terry Lynch SC)
- [*Fitzpatrick Investments Pty Ltd atf for The Number One Trust v Chief Commissioner of State Revenue* \[2022\] NSWCATAD 159](#) – costs application in respect of resolved proceedings concerning the primary production land exemption (s.10AA of the *Land Tax Management Act 1956*)
- *FJ Building atf the Adams Kohlman Family Trust v Chief Commissioner of State Revenue* (2022/00025101) – matter concerning the Surcharge Land Tax provisions pursuant to s.5D of the *Land Tax Act 1956* – proceedings resolved
- *Koh v Chief Commissioner of State Revenue* (2022/ 00277790) – matter concerning the application of the Surcharge Purchaser Duty provisions under the *Duties Act 1997* – matter resolved

- [Marius Street Developments Pty Ltd ATF The Gerryjohn Unit Trust v Chief Commissioner of State Revenue \[2020\] NSWCATAD 291](#) – matter concerning Land Tax and whether a unit trust complied with the ‘relevant criteria’ pursuant to s.3A(3B) of the *Land Tax Management Act 1956*
- *Middleton v Chief Commissioner of State Revenue* (2022/00235771) – matter concerning the imposition of surcharge land tax – matter resolved
- *MJ HQ Pty Ltd atf MJ HQ Trust v Chief Commissioner of State Revenue* (2022/00205725) – matter concerning calculation of Payroll Tax under the *Payroll Tax Act 2007* – matter resolved
- *Simich v Chief Commissioner of State Revenue* (2022/00091110) – matter concerning the application of the ‘land intended to be principal place of residence’ exemption for land tax – Schedule 1A Clause 6 of the *Land Tax Management Act 1956*
- *Takos Solutions Pty Ltd v Chief Commissioner of State Revenue* (2022/00090810) – matter concerning the primary production land exemption for land tax (s.10AA of the *Land Tax Management Act 1956*) – matter resolved
- *The Association of Superannuation Fund of Australia v Chief Commissioner of State Revenue* (2020/00024682), NCAT – matter concerning Payroll Tax and the Charitable Exemption pursuant to s.48 of the *Payroll Tax Act 2007* – proceedings resolved (led by Adam Gerard)
- *Vella v Chief Commissioner of State Revenue* (2022/00187844) – matter concerning the primary production land exemption pursuant to s.10AA of the *Land Tax Management Act 1956*
- [Wang v Chief Commissioner of State Revenue \[2021\] NSWCATAD 45](#) – decision to reverse the First Home Owner Grant and s.12 of the *First Home Owner Grant (New Homes) Act 2000*