

LUCY McGOVERN

Select Cases

Taxation

Income tax

- *Qian v Commissioner of Taxation* Federal Court NSD1535/2023 (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *Abichandani v Commissioner of Taxation* Federal Court NSD 1765/2019 (appeal) – led by Michelle Hirschhorn, instructed by Commissioner of Taxation.
- *Terrigal Developments Pty Ltd v Commissioner of Taxation* Federal Court NSD 1229 of 2017 (Part IVC appeal) – led by M Hirshhorn, instructed by the Commissioner of Taxation.
- *Stallion (NSW) Pty Ltd v Commissioner of Taxation* [2019] FCA 1306 (Part IVC appeal) – brief to advise, instructed by MinterEllison.
- *Carr v Commissioner of Taxation* Federal Court [2017] FCA 1486 (administrative appeal) – led by S Kaur-Bains, instructed by Sutton Douglas Lawyers Pty Limited.
- *Hung Nhan v Commissioner of Taxation* Administrative Review Tribunal 2024/2707 (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *GSJC v Commissioner of Taxation* 2024/1867-68 Administrative Review Tribunal (Part IVC appeal) – unled, instructed by Gadens.
- *NCJQ v Commissioner of Taxation* 2024/6830-6841 Administrative Review Tribunal (Part IVC appeal) – unled, instructed by Australian Taxation Office.
- *Derrin Brothers Properties Limited v Commissioner of Taxation* Administrative Appeals Tribunal 2011/1916-18 – led by Dr Julianne Jacques K.C. and Courtney Ensor, instructed by Australian Government Solicitor.
- *Chemical Overseas Limited v Commissioner of Taxation* Administrative Appeals Tribunal 2011/1936-1940 (Part IVC proceedings) – led by Dr Julianne Jacques K.C. and Courtney Ensor, instructed by Australian Government Solicitor.
- *Sam Fayad v Commissioner of Taxation* Administrative Review Tribunal 2023/7010-20, 2023/7022-30 (Part IVC appeal), led by Liz Bishop S.C., instructed by Corrs Chambers Westgarth.
- *Maria Fayad v Commissioner of Taxation* Administrative Review Tribunal 2023/7054 (Part IVC appeal) – led by Liz Bishop, instructed by Corrs Chambers Westgarth.
- *Rocco (Roy) Sergi, Janelle Sue Sergi, J Sergi & R Sergi Partnership* Administrative Review Tribunal 2023/2025-29; 2023/2032-36 and 2023/2040 (Part IVC appeal, capital / revenue characterisation), unled, instructed by Australian Taxation Office.

- *Eddie Tran v Commissioner of Taxation* 2023/8665-8666, 2023/9854-9855, 2024/0030-0031 (Part IVC appeal) – unled, instructed by Gadens.
- *ZSCM v Commissioner of Taxation* Administrative Appeals Tribunal 2021/1908 & 1909 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *TBXM v Commissioner of Taxation* Administrative Appeals Tribunal 2021/1915 & 1916 (Part IVC appeal, trusts) – unled, instructed by Commissioner of Taxation.
- *CMYT and JDRJ v Commissioner of Taxation* 2021/7549-7552, 2021/7556-7561 (Part IVC appeal) – unled, instructed by HWL Ebsworth.
- *ZFPR v Commissioner of Taxation* Administrative Appeals Tribunal 2022/5298 (adjournment application) – instructed by ZFPR.
- *GGTZ and Commissioner of Taxation* Administrative Review Tribunal 2022/10562 – led by David McGovern, S.C., instructed by Kekatos Lawyers.
- *QYGZ v Commissioner of Taxation* Administrative Appeals Tribunal 2023/2501 (Part IVC appeal) – unled, instructed by Hall & Wilcox.
- *Sian Paulina Waters v Commissioner of Taxation* 2020/7605-7608 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Tristan Edward Waters v Commissioner of Taxation* 2020/7620-7629 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *SRSR v Commissioner of Taxation* 2019/1608 Administrative Appeals Tribunal (Part IVC appeal) – unled, instructed by Tax Controversy Partners Pty Limited.
- *Kumars v Commissioner of Taxation* Administrative Appeals Tribunal 2019/4973 and 2019/5030 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Wilson v Commissioner of Taxation* Administrative Appeals Tribunal 2020/2744-2749 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Duong v Commissioner of Taxation* Administrative Appeals Tribunal 2020/0037 (Part IVC appeal) – unled, instructed by Commissioner of Taxation.
- *Abichandani v Commissioner of Taxation* Administrative Appeals Tribunal 2018/1808-2012, 2018/1809-2013 (Part IVC appeals) – unled, instructed by Commissioner of Taxation.
- *Commissioner of Taxation v Holiward Pty Ltd* Administrative Appeals Tribunal 2018/6238 (capital gains tax) – unled, instructed by Commissioner of Taxation.
- *The Trustee for the Khalid Family Trust v Commissioner of Taxation* 2020/8121 Administrative Appeals Tribunal (jobkeeper) – unled, instructed by Commissioner of Taxation.
- *Deputy Commissioner of Taxation v Eugenie Vertzayias* Local Court 2017/82027 (income taxation) – unled, instructed by the Deputy Commissioner of Taxation.

GST

- *The Star Entertainment Group Limited v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1462/2023 (GST) – led by Melanie Baker, instructed by Australian Government Solicitor.

Withholding obligations

- *The Star Pty Ltd v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1461/2023 (tax - withholding obligations) – led by Melanie Baker, instructed by Australian Government Solicitor.
- *The Star Entertainment Qld Limited v Deputy Commissioner of Taxation of the Commonwealth of Australia & Anor* NSD1464/2023 (tax - withholding obligations) – led by Melanie Baker, instructed by Australian Government Solicitor.

Superannuation

- *Queensland X-Ray Group Pty Ltd v Commissioner of Taxation* 2020/028-0288; 2020/0304-0305 (superannuation guarantee charge) – unled, with Jakub Patela, instructed by Australian Taxation Office.
- *Australian Frontline Services Pty Ltd v Commissioner of Taxation* 2022/6375 – unled, instructed by Australian Taxation Office.
- *Mallam and Commissioner of Taxation* 2024/5398 (written determination in relation to concessional contributions) – unled, instructed by Police Association of NSW.

Tax disciplinary matters

- *Can Do Accounting Services Pty Ltd v Tax Practitioners Board* 2024/3871 – unled, instructed by Waterhouse Lawyers.
- *Najey Bteddini v Tax Practitioners Board* 2023/7200 – unled, instructed by Tax Practitioners Board
- *Hazel-Scott Pty Ltd and Scott McClymont v Tax Practitioners Board* 2022/10403, 2022/10576 – unled, instructed by Tax Practitioners Board.
- *Suthakaran Thanabalasingam v Tax Practitioners Board* 2021/3562 – unled, instructed by Tax Practitioners Board.
- *Infosys Technologies Limited v Tax Practitioners Board* Administrative Appeals Tribunal 2021/2005 – unled, instructed by Allens Linklaters.
- *Sabbagh v Tax Practitioners Board* Administrative Appeals Tribunal 2020/2115 – unled, instructed by Tax Practitioners Board.

Debt recovery

- *3 Bears Childcare Centre Pty Ltd v Deputy Commissioner of Taxation* [2018] FCA 1690 Federal Court (statutory demand) – unled, instructed by the Deputy Commissioner of Taxation.
- *Deputy Commissioner of Taxation v Qasim* District Court 2016/282753 (debt recovery) – unled, instructed by the Deputy Commissioner of Taxation.

Other

- *Deputy Commissioner of Taxation v In Your Face Advertising Pty Ltd* Federal Court NSD1303/2019; *Cutili Invest 88 Pty Ltd* NSD1304/2019; *33 Richmond Pty Ltd* NSD1305/2019; *George St 1 Epping Pty Ltd* NSD1306/2019; *George St 2 Epping Pty Ltd* NSD1307/2019; *Bruscu Culo Pty Ltd* NSD1309/2019; *Elegant Swan Pty Ltd* NSD1311/2019; *Style on Coxs Pty Ltd* NSD1312/2019 (freezing orders) – led by David McGovern S.C., instructed by Waterhouse Lawyers.
- *Riley v Wagner & Dwyer & Commissioner of Taxation* Family Court of Australia SYC3560/2018 (intervenor in Family Court proceedings) – unled, instructed by McInnes Wilson Lawyers.
- *QNCZ v Commissioner of Taxation* Administrative Appeals Tribunal 2020/4838-4839 (luxury car tax, penalties)– led by David Bloom, Q.C, Daniel McInerney K.C, instructed by King & Wood Mallesons.
- *Sanderson v Commissioner of Taxation* Administrative Appeals Tribunal 2020/0256 (foreign residency) – unled, instructed by Commissioner of Taxation.
- *Chief Commissioner of State Revenue v Chauffeurs Pty Ltd* Supreme Court 2015/2550904 (payroll taxation) – led by S Kaur-Bains, instructed by NSW Crown Solicitor’s Office.
- *Erin Casteel v Commissioner of Taxation* Administrative Appeals Tribunal 2018/4564 (release application) – unled, instructed by Commissioner of Taxation.
- Advices including on transfer pricing provisions, duty and trust instruments.

Commercial

- *Lianos v Order of AHEPA NSW Inc (No 4)* [2021] NSWCA 159 Court of Appeal (unincorporated associations) - led by Franco Corsaro, S.C., instructed by Pure Legal.
- *Order of AHEPA NSW Incorporated* [2021] NSWSC 1181 (injunction) - unled, instructed by Pure Legal
- *AHEPA Alexandros Inc v Lianos (No 5)* [2021] NSWCA 317 (costs) – led by Franco Corsaro, S.C., instructed by Pure Legal.
- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd* Supreme Court 2019/00343896 (contracts, misleading and deceptive conduct, defamation) – led by Ben Katekar S.C., instructed by Bird & Bird.

- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd* [2020] NSWSC 1238 (injunction) – led by Ben Katekar S.C., instructed by Bird & Bird.
- *Checkout Pty Ltd v Cordell Jigsaw Productions Pty Ltd (No 5)* [2020] NSWSC 1820 (subpoena) – unled, instructed by Bird & Bird.
- *OneSteel Manufacturing Pty Limited (administrators appointed)* [2017] NSWSC 21 (financial services – PPSA) – led by N Hutley S.C, J Hyde-Page and B Lim, instructed by Arnold Bloch Leibler.
- *Human Appeal International Australia v Westpac Banking Corporation* Supreme Court 2020/00014311 (financial services – contracts, implied terms) – led by Franco Corsaro S.C., Mark Auld, instructed by Darby Jones Lawyers
- *AFM Masonry Pty Ltd v Edifice Australia Pty Ltd* Supreme Court 2017/106498 (statutory demand) – unled, instructed by Gardner Ekes Lawyers.
- *Bryant v Eyre & Ors* Supreme Court 2020/00354581, 2020/00341797 (real property, equity) – unled, instructed by Dowson Turco Lawyers
- *Counsel's Chambers Limited v Fratelli Fresh Holdings Pty Ltd* Supreme Court 2018/00152196 (nuisance) – unled, instructed by Caroll & O’Dea Lawyers.
- *Dental Corporation Pty Ltd v Hungki (Matthew) Lee and Anor* [2016] NSWSC 1859 (restraint of trade) –led by C Cochrane, D Harris, instructed by Dental Corporation.
- *KNP Partners Pty Ltd v Bloodhound Darlinghurst Pty Ltd* District Court 2019/00274601 (contracts - sale of business) – unled, instructed by Bird & Bird
- *Gillies v Westpac Banking Corporation and Westpac General Insurance Limited* Local Court 2019/00033825 (financial services - contracts) – unled, instructed by Dentons Australia for WBC and WGIL.
- *Acquabay Marine Pty Ltd v Camper Trailers South Australia Pty Ltd* Local Court, 2019/00183987 (contracts) – unled, instructed by McPhee Kelshaw
- *Bolac Enterprise Pty Ltd v Aircraft Owner Group Pty Limited* Local Court, 2018/00183771 (contracts) – unled, instructed by Progressive Legal.
- *Bunnings Group Limited v Artistic Projects Pty Ltd* Local Court 2017/00190395 (construction) – unled, instructed by Chanine Group Pty Limited (formerly Artistic Projects Pty Ltd).
- *Ben & Nonie Nicholls v Character Building and Carpentry Pty Ltd* NCAT HB 17/47088 (construction) – unled, instructed by Resolve Litigation.
- *Progressive Legal v Rosy Marketing* NCAT (employment) – unled, instructed by Progressive Legal.
- *Laurence Rodny & Anor v Angela Stricke & Ors* SC NCAT 17/45456 (practice and procedure) – unled, instructed by Clyde & Co

Intellectual property and trade practices

- *Universal Solar and Surface Science Pty Ltd v Hills Holdings Limited & Anor* Federal Court proceedings NSD 983 of 2013 (patent infringement - solar surface coatings) – led by J Hennessey S.C., C Cochrane, instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corporation Ltd & Ors* Federal Court proceedings NSD 2556 of 2013 and NSD 2436 of 2013 (patent infringement - GPS and video conferencing) led by T Bannon S.C., C Cochrane instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 10)* [2018] FCA 376 (evidence) – led by C Cochrane instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 9)* [2018] FCA 227 (practice and procedure - experts' conclave) –led by C Cochrane, instructed by AllensLinklaters.
- *Voxson Pty Ltd v Telstra Corp Ltd (No 8)* [2017] FCA 1427 (security for costs) – instructed by AllensLinklaters.
- *Google LLC v Cohga* (trade mark opposition), unled, instructed by Gilbert + Tobin
- *Lawrence Michael Howes v Manuka Honey Appellation Society Incorporated* Trade Marks Office (trade mark opposition), unled, instructed by Hazan Hollander
- *Active Skin Pty Ltd v Yey Pty Ltd* Federal Circuit Court SYG1636/2019 (trade mark opposition), unled, instructed by Hazan Hollander.
- *Active Skin Pty Ltd v Yey Pty Ltd* Trade Marks Office (trade mark opposition), unled, instructed by Hazan Hollander.
- *McDonald Jones Homes Pty Ltd & Anor v Mark Saliba & Anor* Federal Circuit Court SYD 3763 of 2017 (costs) – unled, instructed by Hazan Hollander.
- *Mauricio Sanhueza trading as Planet Chef v Airtasker Pty Ltd* Local Court 2019/00082166 (contracts), unled, instructed by Airtasker Pty Ltd.
- *Beyond Broke v Kennedy* Trade Mark Office (non use application) – unled, instructed by Slater Intellectual Property Lawyers
- *Marseilles Dixon v Expedia Inc* NSWCAT GEN 18/44264 (misleading and deceptive conduct), unled, instructed by Bird & Bird.

Papers and Seminars

- *'The onus in proof in tax litigation'*, Chatham House Taxation Group
- *'Tax Debt Recovery Powers & the ATO'*, co-author Keith Swan, KPMG, Tax Institute, 2019
- *'Remedies in IP litigation'*, co-author Andrew Fox, counsel, Legalwise
- *'Site blocking'*, Internet Law Bulletin, 2018
- *'Extended joint criminal enterprise'*, Bar News: The Journal of the NSW Bar Association, Issue: Summer 2016
- *'Some issues relating to privacy and young people'*, Privacy Law Bulletin, March 2015, co-authors Charles Alexander and Helen Paterson

- *'The Cloud: the problem for data processors'*, Privacy Law Bulletin, December 2014, co-author Charles Alexander
- *"Apple v Samsung – global smartphone and tablet IP war rages on"* (2012) 25(5) IPLB, co-author John Fairbairn
- *"Telstra's Privacy Breach"* Privacy Law Bulletin, October 2012, co-author Charles Alexander