

Chloe Burnett

Barrister

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Admissions to Practice

Barrister	2008
Solicitor	2005

Tertiary Qualifications

New York University School of Law - Vanderbilt Scholar Master of Laws (Maj. International Tax, International Trade)	2005
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University of Sydney Bachelor of Laws (Hons I)	2004
Bachelor of Commerce (Maj. Finance, Accounting)	2002

Practice and prior experience

Chloe Burnett specialises in taxation law, along with commercial law and public law. Before joining the NSW Bar, Chloe practiced as a solicitor at Allens and was the Associate to the Hon. Justice Edmonds of the Federal Court. She has also worked for Macquarie Bank and Slaughter & May. Chloe teaches Tax Litigation and Statutory Interpretation in the Sydney University Law School LLM program.

Selected recent cases

Cable & Wireless Australia Pacific Holding BV v Commissioner of Taxation [2017] FCAFC 71
Chevron Australia Holdings Pty Ltd v Commissioner of Taxation [2017] FCAFC 62
UNSW Global Pty Ltd v Chief Commissioner of State Revenue [2016] NSWSC 1852
Financial Synergy Holdings Pty Ltd v Commissioner of Taxation [2016] FCAFC 31
Commissioner of Taxation v Desalination Technology Pty Ltd [2015] FCAFC 96
Commissioner of Taxation v Warner [2015] FCA 659
Creation Ministries International Ltd v Screen Australia [2015] AATA 250
GHP 104 160 689 Pty Ltd v Commissioner of Taxation [2014] AATA 515
Power v Deputy Commissioner of Taxation (No 2) [2014] NSWCA 77
Commissioner of Taxation v Messenger Press Pty Ltd (2013) 212 FCR 298
De Marco v Chief Commissioner of State Revenue (2013) 83 NSWLR 445
Yazbek v Commissioner of Taxation (2013) 209 FCR 416
Vision Intelligence Pty Ltd v Commissioner of Taxation [2013] AATA 527
Commissioner of Taxation v Qantas Airways Ltd (2012) 247 CLR 286
Commissioner of Taxation v Consolidated Media Holdings Ltd (2012) 250 CLR 503

Publications and presentations

- “Interpretation in the French High Court” (2017) 44 *Australian Bar Review* 95
- “Justice Edmonds’ contributions to tax reform and extra-judicial writing” (2016) 45(2) *Australian Tax Review* 88

- “Interest deductions and multinational enterprises: Goldilocks and the brave new world” (2015) 69(6) *Bulletin for International Taxation* 326
- “When is a company incorporated overseas a resident of Australia”, (2015) 18(5) *The Tax Specialist* 198
- “Intra-group debt at the crossroads: Stand-alone versus worldwide approach” (2014) 6 *World Tax Journal* 1
- “Evidencing your Position - What to retain, what to disclose” Tax Institute 7th Annual Tax Forum, May 2014
- “Part IVA – How a case might be argued under the new provisions”, Tax Institute Financial Services Forum (with Catherine Button and Larry Magid), February 2014
- “Qualification of taxable entities and treaty protection” Country Report (Australia), Vol 99b (2014) (with C John Taylor and Jenny Wong) *Cabiers de Droit Fiscal International* (SDU Fiscale, Netherlands, 2014)
- “Ordinary Income: The Jurisprudence of Hill J” (2013) 28 *Australian Tax Forum* 189
- Guest Researcher, Max Planck Institute for Tax Law and Public Finance, Munich, Germany, January 2013
- “What distributions are frankable?” Presentation to Federal Court Judges and Law Council Joint Tax Conference, 24 August 2012 (with James Hmelnitsky)
- “A Part IVA that goes the other way? The rule against double taxation” (2012) 27 *Australian Tax Forum* 467
- “Personal Property Securities Act”, LexisNexis Contracts Masterclass, February 2012
- “Taxation Issues for IP and IT clients”, NSW Young Lawyers Conference, February 2011
- “New Tendencies in the Taxation of Cross-Border Interest”, Country Report (Australia), Vol 93b (2008) *Cabiers de Droit Fiscal International* (SDU Fiscale, Netherlands, 2008)
- Blaskhi Award for co-highest mark in NSW Bar Exams, February 2008
- “International Tax Arbitration” (2007) 36 *Australian Tax Review* 173
- “Swapping CFC Regimes for a Collective Attribution System” (2005) 38 *Tax Notes International* 12 1109 (American Bar Association Tannenwald Writing Prize 2005)