

Tamara Phillips

Sixth Floor Selborne Wentworth Chambers
Level 6, 174 Phillip Street, Sydney NSW 2000
T: (02) 8915 2680
F: (02) 9232 1069
E: tphillips@sixthfloor.com.au

OVERVIEW

Tamara is briefed in a wide range of commercial and public law matters, with a focus on complex revenue, regulatory and planning and environment cases. She appears both led and unled and at first instance and on appeal in New South Wales and Federal courts, as well as in tribunals and inquiries. In addition to advocacy, Tamara's practice involves opinion and advisory work for corporate and government clients.

Tamara has been recognised in *Doyle's Guide* as a leading junior counsel in the areas of administrative and public law and taxation.

Tamara is currently the secretary of Sixth Floor Selborne Wentworth Chambers and a member of the NSW Bar Association's Professional Conduct Committee.

PRINCIPAL AREAS OF PRACTICE

Taxation & Revenue
Commercial Law
Inquests & Inquiries

Administrative & Public Law
Environment & Planning
Competition & Consumer Law

ADMISSIONS

Barrister 2013
Solicitor 2010

EDUCATION

University of Oxford 2011
Bachelor of Civil Law (Distinction)
University of New South Wales 2008
Bachelor of Laws (Hons Class 1)
Bachelor of Arts

PROFESSIONAL BACKGROUND

Sixth Floor Selborne Wentworth Chambers
Barrister
Allens 2010-2013
Lawyer, Environment & Planning, Tax
NSW Court of Appeal 2009
Tipstaff to the Hon Justice Tobias AM RFD

SELECTED CASES

Taxation & Revenue

- Briefed for taxpayers and Commissioner in a number of disputes at audit/objection stage, including in relation to transfer pricing, Part IVA, CGT, GST and withholding tax.
- *PepsiCo, Inc v Commissioner of Taxation* [2023] FCA 1490: taxation – royalty withholding tax and diverted profits tax; appeared for Commissioner; led by K Deards SC.
- *Advanced Holdings Pty Ltd v Commissioner of Taxation* [2020] FCAFC 157: judicial review – assessment process; appeared for Commissioner; led by S Lloyd SC.
- *Pegasus Supply Solutions Pty Ltd and Collector of Customs* [2020] AATA 4688: customs duty; appeared for Collector; unled.
- *Glencore Investment Pty Ltd v Federal Commissioner of Taxation* (2019) 272 FCR 30; *Commissioner of Taxation v Glencore Investment Pty Ltd* (2020) 281 FCR 219: transfer pricing; appeared for taxpayer; led at first instance and on appeal by J de Wijn QC.
- *Linfox Australia Pty Ltd v Federal Commissioner of Taxation* (2019) 109 ATR 707; (2019) 271 FCR 365: fuel tax; appeared for taxpayer; led by J de Wijn QC at first instance, J Hmelnitsky SC on appeal.
- *Agriwealth Capital Limited v Commissioner of Taxation* (2019) 109 ATR 508 – product rulings; appeared for Commissioner; led by N Williams SC.
- *Zappia v Comptroller General of Customs* (2017) 254 FCR 363: customs and excise – statutory demand; appeared for Comptroller, led by T Thawley SC.
- *Binqld Finances Pty Limited v Tamarama Fresh Juices Australia Pty Ltd* (2017) 105 ATR 133; taxpayer secrecy provisions; appeared for taxpayers; led by J Hmelnitsky SC.
- *Commissioner of Taxation v Jayasinghe* (2017) 260 CLR 400; (2016) 247 FCR 40; (2015) 101 ATR 476: income tax – international organisations; appeared for Commissioner; unled at first instance and led by J Hmelnitsky SC on appeals.
- *Chevron Australia Pty Ltd v Commissioner of Taxation* (2015) 102 ATR 13; (2017) 251 FCR 40: transfer pricing – cross-border financing; appeared for Commissioner; led at first instance and on appeal by J de Wijn QC, G Kennett SC, T Thawley SC and C Burnett.
- *Macoun v Commissioner of Taxation* (2015) 90 ALJR 93; *Commissioner of Taxation v Macoun* (2014) 227 FCR 265: income tax – international organisations; appeared for Commissioner; led by J Gleeson SC and J Hmelnitsky SC.
- *Commissioner of Taxation v The Hunger Project Australia* (2014) 221 FCR 302: fringe benefits tax; appeared for taxpayer; led by J Hmelnitsky SC.

Environment & Planning

- *Environment Protection Authority v Mouawad (No 4)* [2023] NSWLEC 76: environmental prosecution for waste offences; appeared for EPA; led by N Sharp SC.
- *Save Sydney's Koalas (South West) Inc v Lendlease Communities (Figtree Hill) Pty Limited (No 2)* [2021] NSWLEC 102; validity of development consent; appeared for local council; led by J Lazarus SC.
- *Gloucester Resources Limited v Minister for Planning* (2019) 234 LGERA 257: class 1 merits review of mining proposal; appeared for Minister; led by K Stern SC.
- *Balnaves Foundation Pty Ltd v Minister for Planning (No 2)* [2018] NSWLEC 163: judicial review of contributions condition in consent; appeared for Minister; unled (against silk).
- *Woollahra Municipal Council v Minister for Local Government* (2016) 218 LGERA 65; (2016) 95 NSWLR 620: local government – review of decisions connected with council amalgamation proposal; appeared for Council; led by C Birch SC.
- *Wollongong Coal Pty Ltd v Minister for Planning and Environment* [2016] NSWLEC 154: environment and planning – judicial review of report of Planning Assessment Commission; appeared for Minister; led by A Shearer.
- *Warkworth Mining Limited v Bulga Milbrodale Progress Association Inc* (2014) 86 NSWLR 527: environment and planning – major infrastructure development; appeared for proponent; led by N Williams SC and R Scruby.

Commercial Law, Equity & Tort

- *In the matter of NorthWest Healthcare Australia Re Limited (as trustee of each of NWH Australia Hold Trust No 2 and NorthWest Australia Hospital Investment No 2 Bid Trust)* [2021] NSWSC 816; interlocutory injunction – duties of responsible entity; appeared for plaintiff; led by N Young QC and T Wong SC.
- *Glencore International AG v Commissioner of Taxation* (2019) 265 CLR 646; equitable remedies – legal professional privilege; appeared for plaintiffs; led by I Jackman SC
- *Ea v Diaconu* [2019] NSWSC 795; [2020] NSWCA 127: malicious prosecution and misfeasance in public office; appeared for defendants; led by N Williams SC.
- *White v Johnston* (2015) 87 NSWLR 779: assault and battery, damages – exemplary damages, evidence – tendency evidence; appeared for appellant; unled.

Other Regulatory & Administrative Law

- Briefed for government agency in litigation with respect to environmental disclosure obligations under the *EPBC Act*, led by T Wong SC.
- *Australian Securities and Investments Commission v National Australia Bank Limited* [2021] FCA 1013: financial services – fee disclosure statements; appeared for NAB; led by D Thomas SC.
- *Fernandez v State of New South Wales* [2019] NSWSC 1736; [2020] NSWCA 257; health – public hospitals – class action related to public health legislation; appeared for NSW; led at first instance and on appeal by K Stern SC.
- *Australian Energy Regulator v Australian Competition Tribunal* (2017) 255 FCR 451, 274; [2015] ACompT 2, 3; [2016] ACompT 2 to 5: consumer law – energy pricing; appeared for Australian Energy Regulator; led by S B Lloyd SC.
- *Kang v Bishop (No 2)* [2018] NSWSC 1073; [2019] NSWCA 7 – judicial review of decision of Local Court; appeared for defendants; unled.
- *State of New South Wales v Elomar (No 2)* [2018] NSWSC 1034: *Terrorism (High Risk Offenders) Act 2017* (NSW) application; appeared for State; led by B Hughes SC.
- *Kamm v State of New South Wales (No 4)* (2017) 95 NSWLR 179: constitutional law – separation of powers; appeared for State; led by D Kell SC.
- *Anderson v State of New South Wales* [2016] NSWCA 86: application under *Crimes (High Risk Offenders) Act 2006*; appeared for State of NSW; led by D Kell.

Inquests & Inquiries

- Counsel assisting the Coroner in a long-running inquest into the first known Takata airbag inflator related death in Australia, and several other inquests.
- Counsel assisting a Conduct Division of the Judicial Commission of NSW.

ADVISORY WORK

Tamara is briefed, both led and unled, to advise on a variety of matters, including prospects of challenging and defending government decisions (both for applicants and government agencies), prospects of appealing decisions of lower courts and questions of statutory construction.