

## Chloe Burnett SC

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Solicitor	2005
Barrister	2008
Senior Counsel	2020
New York University School of Law - Vanderbilt Scholarship Master of Laws (Maj. International Tax, International Trade)	2005
University of Sydney Bachelor of Laws (Hons I)	2004
Bachelor of Commerce (Maj. Finance, Accounting)	2002

Chloe Burnett SC practises in taxation law, along with commercial, regulatory 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. Chloe has taught in the Sydney Law School LLM program since 2006 and currently teaches Statutory Interpretation. She is the Vice-President of the Australian Branch of the International Fiscal Association. Chloe has given talks internationally at institutions including the Max Planck Institute, New York University and Kings College London.

### Recent cases

#### International tax

*Singapore Telecom Australia Investments Pty Ltd v Commissioner of Taxation* [2024] FCAFC 29 (special leave hearing [2024] HCATrans 74)

*Seribu Pty Ltd v Commissioner of Taxation* [2020] AATA 1840

*Burton v Commissioner of Taxation* [2019] FCAFC 141

*Chevron Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCAFC 62

#### Corporate and business taxes

*Automotive Invest Pty Limited v Commissioner of Taxation* [2024] HCA 36

*SFQV v Commissioner of Taxation* [2024] ARTA 9

*Uber Australia Pty Ltd v Chief Commissioner of State Revenue* [2024] NSWSC 1124

*Bazzo v Commissioner of Taxation* [2024] FCA 452

*Loan Market Group Pty Ltd v Chief Commissioner of State Revenue* [2024] NSWSC 390

*Quirky Mama Productions Pty Ltd and Screen Australia (Taxation)* [2023] AATA 3089

*Sunlite Australia Pty Ltd v Commissioner of Taxation* [2023] FCAFC 43

*VTBL and Commissioner of Taxation (Taxation)* [2023] AATA 168

*Southern Cross Community Healthcare Pty Ltd v Chief Commissioner of State Revenue* [2021] NSWSC 1317

*Commissioner of Taxation v Healius Ltd* [2020] FCAFC 173

#### Human rights, criminal law

*Klewer v National Disability Insurance Agency* [2023] FCA 630

*R v Cranston (No 10)* [2021] NSWSC 1637

*SCHW and National Disability Insurance Agency* [2021] AATA 591

*Reurich v Club Jervis Bay Limited* [2018] FCA 1220

### Recent publications and presentations

- “The Relationship of Tax Treaties to Domestic Law”, panellist, 76<sup>th</sup> International Fiscal Association Congress, Cape Town, October 2024
- Guest Editorial, *Interpretation Now!* Episode 107, 30 April 2024
- Advocacy Coach, NSW Bar Expert Witness Advocacy Course, November 2023
- Keynote Address, National Transfer Pricing Conference, Tax Institute of Australia, October 2023
- “Intangible integrity intensity” (2023) 58(2) *Taxation in Australia* 82
- “The Interaction of Interest Limitation Rules, Thin Cap Rules, ALP-Based Rules and the Pillar Two UTPR: – What Comes First?” in Chand, Danon, Maisto and Pletz (eds.) *Applying the Arm’s Length Principle to Intra Group Financial Transactions* (Wolters Kluwer, 2023)
- “Intangibles and Royalties”, International Tax Masterclass, Tax Institute of Australia, Sydney, 22 June 2023
- “Cryptocurrency and Digital Assets”, Law Council of Australia Taxation Workshop, Melbourne, 24 March 2023
- “Definition of Interest under Article 11 of the OECD Model Convention and Possible Overlap with Other Distributive Rules” in Maisto (ed.) *Taxation of Interest under Domestic Law, EU Law and Tax Treaties* (IBFD, 2022)
- Recent Developments Seminar Panellist, 74<sup>th</sup> International Fiscal Association Congress, Berlin, Germany, September 2022
- Advanced International Advocacy Course, Keble College, Oxford, UK, August 2022
- “Capital versus Revenue”, Federal Court Judges and Law Council Joint Tax Conference, Adelaide, May 2022
- “Attribution Across Borders – From CFC Rules to Pillar Two” in Kofler, Mason, Rust (Eds.), *Thinker, Thinker, Teacher, Traveler; Reimagining International Tax – Essays in Honor of H. David Rosenbloom* (IBFD, 2021) 127
- “Statutory interpretation: the time dimension” (2020) 48 *Australian Bar Review* 161
- “International tax: “pillars” of strength or ruins in the making?” (2020) 54(7) *Taxation in Australia* 365
- “Implementation of Action 4 of the OECD/G20 BEPS project and the future of transfer pricing of intra-group finance (2019) 73 *Bulletin for International Taxation* No 6/7
- Chair of Recent Developments Seminar, 73<sup>rd</sup> International Fiscal Association Congress, London, UK, September 2019
- “Transfer pricing of financial transactions” in Saunders et al, *Estudios de Tributação Internacional* (Lumen Juris, Rio de Janeiro, 2019)