

Eugene Chan

Barrister

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PROFESSIONAL EXPERIENCE

2020	King & Wood Mallesons (Sydney) Solicitor, Dispute Resolution
2019	Associate to the Hon. Justice Steven Rares (Sydney)
2018	Freshfields Bruckhaus Deringer (Frankfurt, Germany) Associate, Disputes (International Arbitration)
2013-2017	Australian Taxation Office (Sydney) Graduate, lawyer and Acting Senior Lawyer, Dispute Resolution

TERTIARY EDUCATION

2017-2018	Bachelor of Civil Law (University of Oxford)
2015-2021	Master of Laws (University of Sydney) Nancy Gordon Smith Prize for LLM University of Sydney Foundation Prize
2008-2013	Bachelor of Science Bachelor of Laws (Hons I) (University of Sydney) University of Sydney Academic Merit Prize Dean's List of Excellence in Academic Performance Walter Reid Memorial Prize International Exchange Scholarship

SELECT MATTERS

Taxation – Commonwealth and State

- *BSKF & HGYT v Commissioner of Taxation* [2024] AATA 3377 (on appeal FCAFC) – effect of settlement deeds in Pt IVC proceedings, s 177EA determination, s 8AAZN notices, assessable recoupment under s 20-30 of the *Income Tax Assessment Act 1997*, and scheme shortfall penalties (for the Commissioner, led by G O'Mahoney, instructed by Australian Government Solicitor).
- *SBXB & YSPQ v Commissioner of Taxation* [2025] ARTA 999 – personal services income and default assessments (for the taxpayers, led by C Peadon, instructed by Piper Alderman).
- *GQHC & YZQC v Commissioner of Taxation* [2024] AATA 409 – feedstock expenditure in the R&D regime (s 355-445 of the *Income Tax Assessment Act 1997*), and powers of the Commissioner vis-à-vis AusIndustry (for the Commissioner, led by C Burnett SC, instructed by Minter Ellison).

- *Easy Pay Pty Ltd v Commissioner of Taxation* (FCA and ART, ongoing) – GST assessments, Pt IVC reviews and application under s 39B of the *Judiciary Act 1903* (Cth) (for the Commissioner, led by S Lloyd SC, instructed by Australian Government Solicitor).
- *Commissioner of Taxation v Perez* (FCA, ongoing) [2023] FCA 1221 – civil penalties for alleged contraventions of s 290-5(1) of *Taxation Administration Act 1953* (Sch 1) in relation tax exploitation schemes; misfeasance in public office (for the Commissioner and Tax Practitioners Board, led by G O’Mahoney, instructed by Australian Government Solicitor).
- *Digital Investment Group Limited v Commissioner of Taxation* (ART, ongoing) – R&D expenditure and input tax credits (for the taxpayer, unled, instructed by Minter Ellison).
- *McAssey v Commissioner of Taxation* (FCA, ongoing) – deductibility of gift under s 30-15 of the *Income Tax Assessment Act 1997* (for the Commissioner, led by M O’Meara SC, instructed by Norton Rose Fulbright).
- *Carter v Commissioner of Taxation* (ART, ongoing) – employment termination payments under Div 82 of the *Income Tax Assessment Act 1997* and deductibility of legal expenses (unled, instructed by Commissioner).
- *KPHR v Commissioner of Taxation* (ART, ongoing) – controlled foreign companies under the CFC rules and undisclosed income (for the Commissioner, led by L Livingston SC, instructed by Australian Government Solicitor).
- *Sage and Commissioner of Taxation* (ART, ongoing) [2022] AATA 456; [2022] AATA 3790; [2023] FCA 1247 – personal services income and Pt IVA of the *Income Tax Assessment Act 1936* (for the taxpayer, led by C Peadon, instructed by PricewaterhouseCoopers).
- *XLZH v Commissioner of Taxation* (ART, ongoing) – “pre-CGT asset” involving discretionary family trusts s 149-30 of the *Income Tax Assessment Act 1997* (for the Commissioner, led by Chloe Burnett SC, instructed by Gadens).
- *TDWF and Commissioner of Taxation* (ART, final judgment not published) [2022] AATA 2549 (non-publication and non-disclosure orders) – default assessments and Div 7A of the *Income Tax Assessment Act 1936* (for the Commissioner, led by B Kasep, instructed by Minter Ellison).
- *Asel Family Trust v Commissioner of Taxation* (ART, finalised) – eligibility for JobKeeper payments (for the taxpayer, unled, instructed by Levitt Robinson).
- *Krause v Commissioner of Taxation* (ART, finalised) – operation of s 118-195(1) of the *Income Tax Assessment Act 1997* relating to deceased estate (unled, instructed by Commissioner).
- *Platinum West Holdings Pty Ltd ATF XYZ Dong Family Trust v Commissioner of State Revenue* (NCAT, finalised) – surcharge land tax (for the taxpayer, unled, instructed by Caspian Legal).
- Advising taxpayers and revenue authorities at the Commonwealth and State level, including in respect of compliance activities.

Commercial

- *Vinidici Rushcutters Bay Pty Ltd v Zhang* [2023] NSWSC 151 – misleading or deceptive conduct and deceit (for the defendant, led by M Condon SC, instructed by Juris Cor Legal).
- *Yaem Pty Ltd & Anor v MMP Industrial Pty Ltd & Anor* (NSWSC, ongoing) [2023] NSWSC 1080 (separate questions) – misleading and deceptive conduct and breach of warranties arising from the sale of a business (for the sellers, led by B Katekar SC and G Gee, instructed by Gadens).
- *Nicolas Daoud & Co Pty Ltd v The Council of the Municipality of Kiama* (FCA, finalised) – breach of contract, misleading or deceptive conduct, unconscionability and estoppel (for the Council, led by A Moses SC and J Alderson, instructed by Hall & Wilcox).
- *Wang & Ors v Cai & Ors; Adventure Continent Group Pty Ltd v Zhou & Ors* (NSWSC, ongoing) – multiple proceedings involving breach of fiduciary duties, agency, misleading or deceptive conduct, and equitable fraud (for six defendants, led by J Williams SC, instructed by Corrs Westgarth Chambers).
- *JMP Builders Pty Ltd & Anor v Tassone* (NSWSC, finalised) – fraud, misleading or deceptive conduct, restitution and limitation periods (for lenders, led by L Livingston SC, instructed by Fazzini Lawyers).
- *Re Lloyds Curry Shop Pty Ltd (in liquidation)* (FCA, ongoing) – insolvent trading claim (for the liquidator, led by N English, instructed by Gavin Parsons and Associates).
- *Ghaly v Marks & Ors* (NSWDC, ongoing) – claims against the purchaser, real estate agent and legal practitioner for breach of contract, misleading/deceptive conduct, negligence, and breach of fiduciary and statutory duty (for plaintiffs, unled, instructed by Fazzini Lawyers).
- *Re EO Projects Pty Ltd (in liq); Moss v Guest & Anor* (NSWSC, finalised) – insolvent trading claim (for the director, led by G O’Mahoney, instructed by Cleary Hoare).
- *URA Property Pty Ltd v Harriette & Co as Trustee for Harriette Investment Trust & Anor* (NSWSC, finalised) – unconscionability, penalties, misleading or deceptive conduct, and enforcement of mortgage (for the defendants, led by M Condon SC, instructed by Juris Cor Legal).
- *Ahmed & Ors v Australian Finance Group & Ors* (NSWSC, finalised) – directors’ duties, forgery and misappropriation of funds (for the sixth defendant, unled, instructed by Australian Finance Group).

Corporations, insolvency and bankruptcy

- *Re FSM Development Pty Ltd (in liq)* (FCA) – acted for examinee in public examinations by liquidators under s 596B of the *Corporations Act 2001* (Cth) (unled, instructed by JKH Legal).
- *LeMessurier Securities Pty Ltd v Australian Securities and Investments Commission* (ART, finalised) – review of suspension of Australian financial services licence under s 915C of the *Corporations Act 2001*, stay and interim stay of suspension (led by G Ng SC, instructed by ASIC).

- *Lee v Dentons Australia Ltd* [2024] FCA 622 – review of Registrar’s decision concerning bankruptcy notice, creditor’s petition, and review of costs assessments (for the debtor, unled, instructed by KTF Legal and Drayton Sher Lawyers).
- *Easy Pay Pty Ltd v Deputy Commissioner of Taxation* (FCA, ongoing) – set aside of a statutory demand (for the Commissioner, unled, instructed by Australian Government Solicitor).
- *Farnan v Blue Badge Independent Living Pty Ltd* (Federal Circuit and Family Court, finalised) – set aside bankruptcy notice (for debtor, unled, instructed by Drayton Sher Lawyers).
- *Glowberth Pty Ltd v Official Trustee in Bankruptcy* (FCA, finalised) – leave to appeal against decision of Supreme Court concerning vesting of property under s 58 of the *Bankruptcy Act 1966* (for the Trustee, unled, instructed by Australian Government Solicitor).
- *Lewis & Anor v Australian Securities & Investments Commission* (FCA, finalised) – reinstatement of company under s 601AH(2) of the *Corporations Act 2001* (for the directors, unled, instructed by Peter Kilmurray Lawyers).

Administrative law and inquiries

- *Parole Board of Queensland v Armitage* (HCA, finalised) – “no body-no parole” legislation (*Corrective Services Act 2006* (Qld)) (for the Parole Board, led by J Horton KC).
- *Hill v Health Care Complaints Commission* [2021] NSWSC 1645; [2022] NSWCA 270 – judicial review proceedings at first instance and on appeal concerning the legal reasonableness, relevant/irrelevant considerations, the failure to give reasons, and the Court’s jurisdiction (for the medical practitioner, led by A Moses SC and J Alderson, instructed by HWL Ebsworth).
- *Operation Hector; Independent Commission Against Corruption* – public inquiry into the conduct of the employees of the Inner West Council, Transport for NSW and EDI Downer (for a party, led by A Moses SC and J Alderson, instructed by Hall & Wilcox).
- *Private investigation, Independent Commission Against Corruption* – acted for Minister (led by G O’Mahoney).

OTHER MEMBERSHIPS AND POSITIONS

- Reporter, NSW Law Reports (2022-present)
- Contributing author, Robson’s Annotated Corporations Legislation (2023-present)
- Committee Member, NSW Bar Association Diversity and Equality Committee (2022-2025)
- Committee Member, NSW Bar Association New Barristers Committee (2023-2024)