

Tamara Phillips

Barrister

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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, 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 a Professional Conduct Committee of the New South Wales Bar Association.

PRINCIPAL AREAS OF PRACTICE

Taxation & Revenue	Administrative & Public Law
Commercial Law	Environment & Planning
Inquests & Inquiries	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	2013-present
Barrister	
Allens	2010-2013
Lawyer	
NSW Court of Appeal	2009
Tipstaff to the Hon Justice Tobias AM RFD	

SELECTED CASES

Taxation & Revenue

- Acting for Commissioner of Taxation in the first proceedings and appeals challenging assessments of diverted profits tax, and which also concern liabilities for royalty withholding tax in respect of beverage trademark licences (*PepsiCo, Inc v Commissioner of Taxation* [2023] FCA 1490; [2024] FCAFC 86; High Court appeals pending); led by K Deards SC with D Lewis, instructed by Minter Ellison.
- Acted for Chief Commissioner of State Revenue (NSW) in hearing and appeal concerning imposition of landholder duty on acquisition of water infrastructure and the meaning of “land” for duties purposes (*Conexa Sydney Holdings Pty Ltd v Chief Commissioner of State Revenue* [2024] NSWSC 628; [2025] NSWCA 20), led by S Balafoutis SC, instructed by NSW Crown Solicitor’s Office; and in ongoing Supreme Court proceedings concerning duty implications of sale of commercial property interests to unitholders in the AMP and GPT groups (led by T Wong SC, with D Lewis and J Birrell).
- Acting for Commissioner of Taxation in lengthy tax trial against gold refinery in Pallion Group concerning entitlements to refundable GST credits (*ACN 607 537 548 Pty Ltd v Commissioner of Taxation*, decision reserved, led by C Burnett SC, with E Jones and J Nixon).
- Appeared for taxpayers and Commissioner in significant transfer pricing litigation (*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, by J de Wijn QC, instructed by King & Wood Mallesons; *Chevron Australia Pty Ltd v Commissioner of Taxation* (2015) 102 ATR 13; (2017) 251 FCR 40, led by J de Wijn QC, G Kennett SC, T Thawley SC and C Burnett, instructed by Maddocks).
- Appeared for Linfox in proceedings concerning proper construction of fuel tax provisions (*Linfox Australia Pty Ltd v Federal Commissioner of Taxation* (2019) 109 ATR 707; (2019) 271 FCR 365, led by J de Wijn QC, J Hmelnitsky SC, instructed by Deloitte Legal, Minter Ellison).
- Appearances for Commonwealth in proceedings concerning monetary demands under the *Customs Act* (*Zappia v Comptroller General of Customs* (2017) 254 FCR 363; led by T Thawley SC; *Pegasus Supply Solutions Pty Ltd v Collector of Customs* [2024] FCA 450, led by A Mitchelmore SC; Full Court appeal decision pending (appeared unled, leading E Jones), instructed by Australian Government Solicitor).
- Appeared for the Commissioner of Taxation in High Court proceedings concerning tax exempt status of staff of international organisations (*Macoun v Commissioner of Taxation* (2015) 90 ALJR 93; *Commissioner of Taxation v Macoun* (2014) 227 FCR 265, led by J Gleeson SC and J Hmelnitsky SC; *Commissioner of Taxation v Jayasinghe* (2017) 260 CLR 400; (2016) 247 FCR 40; (2015) 101 ATR 476, unled at first instance and led on appeal by J Hmelnitsky SC).
- Appeared *pro bono* for charities in proceedings concerning application of tax concessions (*Commissioner of Taxation v The Hunger Project Australia* (2014) 221 FCR 302; led by J Hmelnitsky SC, instructed by Clayton Utz; *Equality Australia Ltd v Commissioner of the Australian Charities and Not-for-profits Commission* [2024] FCAFC 115 led by J Batrouney KC, instructed by Gilbert + Tobin).
- Briefed for multinational taxpayers / Federal Commissioner of Taxation in a number of significant disputes at audit/objection stage, including in relation to transfer pricing, income tax, withholding tax and interpretation of tax treaties.
- Acted in various proceedings involving R&D tax incentive for research and development activities.
- Ongoing engagements for a number multinational entities, including listed entities, or for revenue authorities, in confidential tax audits involving issues including transfer pricing, anti-avoidance and treaty shopping.

Regulatory & Administrative Law

- Acted for Export Finance Australia in Federal Court proceedings concerning allegations as to non-compliance with statutory duties relating to environmental reporting and disclosures, led by T Wong SC, instructed by Clayton Utz.
- Acted for National Australia Bank in Federal Court proceedings in which ASIC alleged contraventions of financial services laws in relation to fee disclosure statements (*Australian Securities and Investments*

Commission v National Australia Bank Limited [2021] FCA 1013; led by D Thomas SC, instructed by Herbert Smith Freehills.

- Acted for NSW Health in a class action related to fee guarantees in public hospitals (*Fernandez v State of New South Wales* [2019] NSWSC 1736; [2020] NSWCA 257), led by K Stern SC, instructed by Ashurst.
- Acted for the Australian Energy Regulator in Tribunal and appellate proceedings brought by various electricity network operators challenging pricing decisions (*Australian Energy Regulator v Australian Competition Tribunal* (2017) 255 FCR 451, 274; [2015] ACompT 2, 3; [2016] ACompT 2 to 5); led by S B Lloyd SC, instructed by Corrs Chambers Westgarth.
- Acted for the State of New South Wales in the first application commenced under the *Terrorism (High Risk Offenders) Act 2017* (NSW); led by B Hughes SC, instructed by NSW Crown Solicitor's Office.
- Acted for the State of New South Wales in Supreme Court proceedings challenging the constitutional validity of high risk offenders legislation (*Kamm v State of New South Wales (No 4)* (2017) 95 NSWLR 179; led by D Kell SC, instructed by NSW Crown Solicitor's Office.

Commercial Law, Equity & Tort

- Acted for NorthWest in claim for injunctive and final relief arising from actions in response to its bid to acquire the Australian Unity Healthcare Property Trust, which concerned duties of responsible entity and misleading and deceptive conduct provisions of ACL (*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); led by N Young QC and T Wong SC, instructed by Ashurst.
- Acted for Glencore Group in application commenced in the original jurisdiction of the High Court relating to use by the Commissioner of Taxation of legally privileged information (*Glencore International AG v Commissioner of Taxation* (2019) 265 CLR 646); led by I Jackman SC, instructed by King & Wood Mallesons.
- Acted for the Commonwealth at first instance and on appeal in defending a claim of malicious prosecution and misfeasance in public office concerning a former AFP officer (*Ea v Diaconu* [2019] NSWSC 795; [2020] NSWCA 127); led by N Williams SC, instructed by Australian Government Solicitor.
- Appeared unled *pro bono* in successful appeal concerning intentional torts, exemplary damages and tendency evidence (*White v Johnston* (2015) 87 NSWLR 779).

Environment & Planning

- Acted for Environment Protection Authority in long-running prosecutions for waste offences relating to the transport and placement of asbestos-contaminated fill (*Environment Protection Authority v Mouawad (No 4)* [2023] NSWLEC 76); led by N Sharp SC.
- Acted for Campbelltown City Council in Class 4 proceedings instituted by environmental group challenging validity of development consent (*Save Sydney's Koalas (South West) Inc v Lendlease Communities (Figtree Hill) Pty Limited (No 2)* [2021] NSWLEC 102); led by J Lazarus SC, instructed by HWL Ebsworth.
- Acted for Woollahra Municipal Council in proceedings challenging proposed amalgamation of local councils (*Woollahra Municipal Council v Minister for Local Government* (2016) 218 LGERA 65; (2016) 95 NSWLR 620); led by C Birch SC, instructed by Speed and Stracey.
- Appeared in various cases and appeals concerning decision-making related to approval of mining development, both for proponents and consent authorities (*Gloucester Resources Limited v Minister for Planning* (2019) 234 LGERA 257, led by K Stern SC; *Wollongong Coal Pty Ltd v Minister for Planning and Environment* [2016] NSWLEC 154 led by A Shearer; *Warkworth Mining Limited v Bulga Milbrodale Progress Association Inc* (2014) 86 NSWLR 527, led by N Williams SC and R Scruby).

Inquests & Inquiries

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