

Bar admission (2020), Solicitor admission (2015)

PROFESSIONAL EXPERIENCE

- 2020 **King & Wood Mallesons** (Sydney) – solicitor, dispute resolution (commercial disputes)
- 2019 **Associate to the Hon. Justice Steven Rares** (Sydney)
- 2018 **Freshfields Bruckhaus Deringer** (Frankfurt) – associate, disputes (international arbitration)
- 2013-2017 **Australian Taxation Office** (Sydney) – lawyer, acting senior lawyer (dispute resolution)

TERTIARY EDUCATION

- 2017-2018 **Bachelor of Civil Law** (University of Oxford)
- 2015-2021 **Master of Laws** (University of Sydney)
- 2008-2013 **Bachelor of Science (Advanced), Bachelor of Laws (Hons I)** (University of Sydney)

SELECT MATTERS (acted for party marked with asterisk (*) unless otherwise stated)

TAXATION

***XLZH v FCT** [2025] ARTA 2154** (on appeal before FCA) – whether beneficial interest in discretionary trust a pre-CGT asset. Led by C Burnett SC, instructed by Gadens.

***SBXB* & YSPQ* v FCT* [2025] ARTA 999** – default assessments, personal services income, Pt IVA and penalties. Led by C Peadon, instructed by Piper Alderman.

***BSKF & HGYT v FCT** [2024] AATA 3377** (reserved before FCAFC) – jurisdictional issues regarding settlement deed, dividend stripping (ITAA36 s 177EA), assessable recoupments, validity of s 8AAZN notices, and FCT’s power to increase penalties vis-à-vis *Acts Interpretation Act 1901* s 33(3). Led by G O’Mahoney, instructed by AGS.

***GQHC & YZQC v FCT** [2024] AATA 409** – R&D activity eligibility, R&D “feedstock expenditure”, and FCT’s powers vis-à-vis AusIndustry. Interlocutory disputes regarding document production. Led by C Burnett SC, instructed by MinterEllison.

Digital Investment Group Ltd* v FCT (ART) – R&D activity eligibility, R&D expenditure, fraud/evasion opinion, GST and penalties. Unled, instructed by MinterEllison.

Sage* v FCT (ART) – personal services income, Pt IVA, fraud/evasion opinion and penalties. Interlocutory disputes, and judicial review and appeal, regarding production of documents: [2022] AATA 456; [2022] AATA 3790; [2023] FCA 1247. Led by C Peadon, instructed by PricewaterhouseCoopers.

FCT* v Perez; Perez v Tax Practitioners Board* & Ors* (FCA) (reserved) – civil penalties for contraventions relating to tax exploitation schemes (TAA53 Div 290). Multiple interlocutory disputes to dismiss cross-claim relating to misfeasance in public office and procedural fairness ([2023] FCA 1221) and subpoenas. Led by G O’Mahoney, instructed by AGS.

Easy Pay P/L v FCT* (FCA & ART) – judicial review challenging validity of assessments (conscious maladministration) and fraud/evasion opinion. Pt IVC review – GST-free supplies and penalties. Led by S Lloyd SC, instructed by AGS.

McConaghy* v FCT (FCA) – demerger under ITAA97 s 125-70 and application of ITAA36 s 45B. Led by D Thomas SC and M Ellicott, instructed by Herbert Smith Freehills.

McAssey v FCT* (FCA, ART) – deductibility of gift (ITAA97 s 30-15, ITAA36 s 78A), and penalties. Led by M O’Meara SC, instructed by Norton Rose Fulbright.

KPHR v FCT* (ART) – controlled foreign company (CFC) rules, Division 7A, undisclosed income, and application of foreign law. Led by L Livingston SC, instructed by AGS.

Carter v FCT* (ART) – employment termination payment, CGT, deductibility of expenses. Unled, instructed by ATO.

Ultraceuticals Ltd v FCT* (ART) – application of GST Act Div 142 (passed on GST). Unled, instructed by ATO.

TDWF v FCT* (ART) – ordinary income and Division 7A. Interlocutory disputes on non-disclosure and non-publication: [2022] AATA 2549. Led by B Kasep, instructed by MinterEllison.

Abrahams v FCT* (ART finalised) – small business entity concessions and penalties. Led by L Livingston SC, instructed by ATO.

Krause v FCT* (ART finalised) – operation of ITAA97 s 118-195(1) relating to deceased estate. Unled, instructed by ATO.

Platinum West P/L* v Commissioner of State Revenue (NCAT finalised) – surcharge land tax. Unled, instructed by Caspian Legal.

Acting and advising taxpayers on various reviews, audits and objections in Commonwealth and State revenue matters. Various led (e.g. B Sullivan SC) and unled, variously instructed (e.g. Bridges Lawyers, Insight Legal and Chamos Legal).

COMMERCIAL, CORPORATIONS AND INSOLVENCY

Ho v DCT* (NSWSC) – recovery of debts and stay of proceedings. Led by S Lloyd SC, instructed by AGS.

Easy Pay P/L v DCT* (FCA) – statutory demand and applicability of conclusive evidence provision. Led by S Lloyd SC, instructed by AGS.

LeMessurier Securities P/L v ASIC* (ART finalised) – suspension of AFSL. Interlocutory disputes regarding interim stay and stay of suspension of AFSL. Led by G Ng SC, instructed by ASIC.

Vinidici Rushcutters Bay P/L v Zhang* [2023] NSWSC 151 – misleading/deceptive conduct (ACL s 18, Corporations Act 2001 s 1041H) and deceit. Led by M Condon SC, instructed by JurisCor Legal.

Karpik v Carnival plc (Ruby Princess)* (FCA) – class action – negligence, breach of consumer guarantees, and misleading or deceptive conduct. Led by D McLure SC, G O’Mahoney, T March, H Cooper and A Reid, instructed by Clyde & Co (did not appear at final hearing).

Wang v Cai* & Ors* (NSWSC) (three proceedings) – breach of fiduciary duty and contract, agency, fraud, and misleading or deceptive conduct. Interlocutory freezing order. Led by J Williams SC, instructed by Corrs Chambers Westgarth.

Yaem P/L* & Anor* v MMP Industrial P/L (NSWSC) – breach of contract, and misleading or deceptive conduct. Interlocutory dispute regarding separate question: [2022] NSWSC 1080. Led by B Katekar SC, instructed by Gadens.

Lee* v Dentons Australia Ltd [2024] FCA 622 – set aside bankruptcy notice, review of Registrar’s decision (and related creditor’s petition and review of costs assessments). Led by A McInerney SC (and partially unled), instructed by Drayton Sher Lawyers.

Nicolas Daoud & Co P/L v The Council of the Municipality of Kiama* (FCA finalised) – breach of contract, misleading or deceptive conduct, unconscionability and estoppel. Led by A Moses SC and J Alderson, instructed by Hall & Wilcox.

JMP Builders P/L* & Anor* v Tassone (NSWSC finalised) – breach of contract, misleading or deceptive conduct and restitution. Interlocutory disputes regarding pleadings and expert evidence. Led by L Livingston SC, instructed by Fazzini Lawyers.

Quality Bakers Australia P/L v Scottish Pacific Business Finance P/L* (NSWSC finalised) – breach of contract, and misleading or deceptive conduct. Led by C Gleeson SC, instructed by JHK Legal.

Re Lloyds Curry Shop Pty Ltd (in liq) (FCA) (for liquidator) – insolvent trading claims. Interlocutory hearing to revoke leave to amend pleadings. Led by N English, instructed by Gavin Parsons & Associates.

Re EO Projects P/L (in liq) (NSWSC finalised) (for director) – insolvent trading claims. Led by G O’Mahoney, instructed by Cleary Hoare.

BKM SMSF P/L* & Anor* v Bates (NSWSC) – breach of contract, fraud, and misleading or deceptive conduct. Unled, instructed by Hamilton Locke.

Ahmed v Australian Finance Group* (NSWSC finalised) – breach of directors’ duties, forgery and misappropriation of funds. Interlocutory dispute to strike out claim. Unled, instructed by AFG.

Lewis* v ASIC (FCA finalised) – reinstatement of company (*Corporations Act 2001* s 601AH(2)). Unled, instructed by Kilmurray Lawyers.

Glowberth P/L v Official Trustee in Bankruptcy* (FCA finalised) – appeal concerning vesting of property (*Bankruptcy Act 1966* s 58), characterisation of property, and cross-vesting jurisdiction. Unled, instructed by AGS.

ADMINISTRATIVE LAW AND INQUIRIES

HCCC v Hill* [2021] NSWSC 1645; [2022] NSWCA 270 – judicial review – jurisdiction, unreasonableness, reasons and relevant considerations. Led by A Moses SC and J Alderson, instructed by HWL Ebsworth.

Parole Board of Queensland* v Armitage (HCA finalised) – “no body-no parole” legislation. Led by J Horton KC, instructed by Board.

McMillan v National Disability Insurance Agency* (ART) – reasonable and necessary supports (*National Disability Insurance Scheme Act 2013* s 34). Unled, instructed by NDIA.

Taylor v National Disability Insurance Agency* (ART) – reasonable and necessary supports (*National Disability Insurance Scheme Act 2013* s 34). Unled, instructed by NDIA.

Operation Hector, ICAC (for a party) – public inquiry. Led by A Moses SC and J Alderson, instructed by Hall & Wilcox.

Private investigation, ICAC (for a Minister) – led by G O’Mahoney, instructed by Minister.

Re FSM Development P/L (in liq) (FCA) (for examinee) – public examinations by liquidator. Unled, instructed by JHK Legal.

Advice for importer concerning anti-dumping measures (*Customs Act 1901*). Unled, instructed by Auyeung Hencent & Day Lawyers.