

DAVID LEWIS

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PROFESSIONAL EXPERIENCE

2018 – Present	Sixth Floor Selborne Wentworth Chambers Barrister
2014 – 2018	Allens Solicitor, Tax and Banking and Finance
2013	Supreme Court of New South Wales Tipstaff, the Hon. Justice R White

EDUCATION

2022	Master of Laws University of Sydney
2012	Bachelor of Laws (Honours I) University of Sydney <ul style="list-style-type: none">• High Distinction Average• First Place in Taxation Law, Advanced Taxation Law, Equity and Torts
2010	Bachelor of Science (Advanced Mathematics) (Honours I, University Medal) University of Sydney

SELECTED CASES

Geocon Land Holdings No. 5 Pty Ltd v Commissioner of Taxation [2025] FCAFC 172

GST – passing on

Led by C Burnett SC for the taxpayer

Chief Commissioner of State Revenue v Uber Australia Pty Ltd [2025] NSWCA 172

Payroll tax – relevant contracts

Led by J Lockhart SC and C Burnett SC, with B Mostafa, for the taxpayer

Shand v Chief Commissioner of State Revenue [2025] NSWSC 818

Duties – whether unilateral document an “agreement” for sale or transfer; whether residuary beneficiaries have an “interest in land”

Appeared unled for the taxpayer

SFQV v Commissioner of Taxation [2024] ARTA 9

GST – passing on

Led by C Burnett SC, with D Hume, for the taxpayer

Automotive Invest Pty Ltd v Federal Commissioner of Taxation [2024] HCA 36

Luxury car tax – use or intended use of cars as trading stock “and for no other purpose”

Led by C Burnett SC for the Commissioner

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

Payroll tax – relevant contracts

Led by J Lockhart SC and C Burnett SC, with B Mostafa, for the taxpayer

PepsiCo, Inc v Commissioner of Taxation (2024) 303 FCR 1

Royalty withholding tax; diverted profits tax

Led by K Deards SC and T Phillips for the Commissioner

Commissioner of Taxation v Bazzo [2024] FCA 452

Income tax – default assessments; rejection of the “all or nothing” approach

Led by C Burnett SC for the taxpayer

Golden Age and Hannas the Rocks Pty Ltd v Chief Commissioner of State Revenue [2024] NSWSC 249

Duties – remission of interest

Appeared unled for the taxpayer

Commissioner of Taxation v Hannover Life Re of Australasia Ltd [2024] FCAFC 23

GST – creditable purpose of acquisitions; insurance and reinsurance

Led by D Thomas SC for the Commissioner

Integrated Trolley Management Pty Ltd v Chief Commissioner of State Revenue [2023] NSWCA 302

Payroll tax – employment agency contracts

Led by R Higgins SC for the taxpayer

PepsiCo, Inc v Commissioner of Taxation [2023] FCA 1490

Royalty withholding tax; diverted profits tax

Led by K Deards SC and T Phillips for the Commissioner

Automotive Invest Pty Ltd v Commissioner of Taxation [2023] FCAFC 129

Luxury car tax – use or intended use of cars as trading stock “and for no other purpose”

Led by C Burnett SC for the Commissioner

Hannover Life Re of Australasia Ltd v Commissioner of Taxation [2023] FCA 680

GST – creditable purpose of acquisitions; insurance and reinsurance

Led by D Thomas SC for the Commissioner

B & F Investments Pty Ltd as trustee for the Illuka Park Trust v Commissioner of Taxation [2023] FCAFC 89

Income tax – s 100A of the *Income Tax Assessment Act 1936* (Cth); dividend stripping
Led by N Young KC and A de Wijn for the taxpayers

Integrated Trolley Management Pty Ltd v Chief Commissioner of State Revenue [2023] NSWSC 557

Payroll tax – employment agency contracts
Led by M O’Meara SC for the taxpayer

VTBL v Commissioner of Taxation [2023] AATA 168

Income tax – default assessments under the asset betterment methodology; beneficial ownership of real property; sham
Led by C Burnett SC for the taxpayer

Chief Commissioner of State Revenue v E Group Security Pty Ltd (No 2) [2022] NSWCA 259

Payroll tax – employment agency contracts
Led by J Hmelnitsky SC for the taxpayer

Willard v Commissioner of Taxation [2022] AATA 3723

Income tax – whether Australian Border Force is a “disciplined force”
Appeared unled for the Commissioner

BBlood Enterprises Pty Ltd v Commissioner of Taxation [2022] FCA 1112

Income tax – s 100A of the *Income Tax Assessment Act 1936* (Cth); dividend stripping
Led by A de Wijn for the taxpayers

Chief Commissioner of State Revenue v E Group Security Pty Ltd (2022) 109 NSWLR 123

Payroll tax – employment agency contracts
Led by J Hmelnitsky SC for the taxpayer

Commissioner of Taxation v Carter [2022] HCA 10; (2022) 399 ALR 521

Income tax – whether disclaimers effective for the purposes of s 97 of the *Income Tax Assessment Act 1936* (Cth)
Led by B Walker SC and J Evans QC for the taxpayers

Automotive Invest Pty Limited v Commissioner of Taxation [2022] FCA 281

Luxury car tax – use or intended use of cars as trading stock “and for no other purpose”
Led by C Burnett SC for the Commissioner

E Group Security Pty Ltd v Chief Commissioner of State Revenue [2021] NSWSC 1190

Payroll tax – employment agency contracts
Led by J Hmelnitsky SC for the taxpayer

Peter Greensill Family Co Pty Ltd (trustee) v Commissioner of Taxation [2021] FCAFC 99

Income tax – whether foreign resident beneficiaries of trusts are subject to CGT
Led by M O’Meara SC for the Commissioner

Barsoum v Chief Commissioner of State Revenue [2021] NSWCATAP 266

Costs – appeal from costs decision

Appeared unled for the Chief Commissioner

Lennox v Chief Commissioner of State Revenue [2021] NSWCATAD 81

Land tax – exemption for low cost accommodation

Appeared unled for the Chief Commissioner

BSRJ v Commissioner of Taxation [2021] AATA 333

GST – attribution of input tax credits; penalties – remission

Led by C Peadon for the taxpayer

ZBFF v Commissioner of Taxation [2021] AATA 275

Income tax – whether agreement by vendor to on-pay proceeds of sale to another reduces capital proceeds from sale or increases cost base of asset

Appeared unled for the Commissioner

Barsoum v Chief Commissioner of State Revenue [2020] NSWCATAD 282

Surcharge land tax – whether taxpayer a “foreign person”

Appeared unled for the Chief Commissioner

Carter v Commissioner of Taxation [2020] FCAFC 150

Income tax – disclaimers of interests in trusts; whether valid disclaimers and whether effective for the purposes of s 97 of the *Income Tax Assessment Act 1936* (Cth)

Led by J Evans QC for the taxpayers; addressed the Court on the construction of s 97

N & M Martin Holdings Pty Ltd v Commissioner of Taxation [2020] FCA 1186

Income tax – whether foreign resident beneficiaries of trusts are subject to CGT

Led by M O’Meara SC for the Commissioner

Peter Greensill Family Co Pty Ltd (trustee) v Commissioner of Taxation (No 2) [2020] FCA 597

Income tax – whether foreign resident beneficiaries of trusts are subject to CGT; practice and procedure – reconsideration of reasons for decision and orders

Led by M O’Meara SC for the Commissioner

Peter Greensill Family Co Pty Ltd (trustee) v Commissioner of Taxation [2020] FCA 559

Income tax – whether foreign resident beneficiaries of trusts are subject to CGT

Led by M O’Meara SC for the Commissioner

OTHER PROFESSIONAL ROLES

Lecturer, Corporate Taxation, Master of Laws program, University of Sydney