Sixth Floor Selborne Wentworth Chambers
Level 6, 174 Phillip Street, Sydney NSW
echan@sixthfloor.com.au
(02) 8915 2662

Eugene Chan

Professional experience

2020-	**Barrister, Sixth Floor Selborne Wentworth Chambers** (2024-) and **New Chambers** (2020-2024) - Member, NSW Bar Association's Diversity and Equality Committee (2022-2025) - Member, NSW Bar Association's New Barristers Committee (2023-2024)
2023-	**Contributing author, Robson's Annotated Corporations Legislation**
2022-	**Reporter, New South Wales Law Reports**
2020	**Solicitor, King & Wood Mallesons** (Sydney) – Dispute Resolution (commercial disputes)
2019	**Associate to the Hon Justice Steven Rares, Federal Court of Australia** (Sydney)
2018	**Associate, Freshfields Bruckhaus Deringer** (Frankfurt) – Disputes (international arbitration)
2013-2017	**Lawyer and acting senior lawyer, Australian Taxation Office** (Sydney) – 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 highest aggregate grade in degree overall - University of Sydney Foundation Prize for "Australian International Taxation"
2008-2013	**Bachelor of Science (Adv.) and Bachelor of Laws (Hons I), University of Sydney** - University of Sydney Academic Merit Prize (2010) - Dean's List of Excellence in Academic Performance (2009, 2010) - Walter Reid Memorial Prize for Proficiency in Law (2009, 2010)

Publications and presentations

"Taxing foreign residents on exit from Australian investments in a M&A context" (with Tamara Phillips, Tax Institute, International Masterclass, 19 June 2025)

"The ART of the Administrative Review Tribunal" (*Bar News*, 2025)

"Holy *functus*: setting aside arbitral awards when the tribunal is *functus officio* in bifurcated arbitral proceedings" (note on *CBI Constructors Pty Ltd v Chevron Australia Pty Ltd* [2024] HCA 28) (*Bar News*, 2024)

"A classic mixture of multicultural Australia" (interview with T Wong SC, *Bar News*, 2023)

"The capacity to use examination summonses under s 596A to investigate potential shareholder claims" (note on *Walton v ACN 004 410 833 (formerly Arrium Ltd) (in liq)* [2022] HCA 3) (*Bar News*, 2022)

"Capital/revenue - Sun Newspapers shaded, black holes return and the Covid-19 asset write-off" (with Chloe Burnett SC, Tax Institute, Noosa Tax Convention, 12 November 2020)

Select matters

TAXATION

- ***Ziegler v FCT*** **[2025] FCAFC 168; (2025) 313 FCR 574** (special leave refused: **[2026] HCADisp 89**); appeal from *BSKF v FCT* **[2024] AATA 3377**) – settlement deeds and jurisdiction, Pt IVA (franking credits), assessable recoupment, s 8AAZN notices, and power to increase penalties under *Acts Interpretation Act 1901* s 33(1) (for the Commissioner, led by S Lloyd SC and G O'Mahoney, instructed by AGS)
- ***FCT v Perez; Perez v Tax Practitioners Board & Ors*** **[2026] FCA 658** (on appeal before FCAFC) – civil penalties for tax exploitation schemes (TAA53 Div 290), misfeasance in public office and procedural fairness (**[2023] FCA 1221**) (for the Commissioner, led by G O'Mahoney, instructed by AGS)
- ***DCT v Ho*** **[2026] NSWSC 247** (ongoing) – recovery of tax-related liabilities. Interlocutory stay of proceedings (for the Deputy Commissioner, led by S Lloyd SC, instructed by AGS)
- ***XLZH v FCT*** **[2025] ARTA 2154** (on appeal before FCAFC) – pre-CGT assets, majority ownership interests relating to a discretionary object of trust (for the Commissioner, led by C Burnett SC, instructed by Gadens)
- ***SBXB & YSPQ v FCT*** **[2025] ARTA 999** – default assessments, personal services income, Pt IVA and penalties (for the taxpayers, led by C Peadon, instructed by Piper Alderman)
- ***GQHC & YZQC v FCT*** **[2024] AATA 409** – R&D activity eligibility, R&D "feedstock expenditure", and FCT's powers vis-à-vis AusIndustry (for the Commissioner, led by C Burnett SC, instructed by MinterEllison)
- ***Sage v FCT*** **[2023] FCA 1247; [2022] AATA 3790; [2022] AATA 456; (2022) 180 ALD 101** (ART, ongoing) – personal services income, Pt IVA, fraud/evasion opinion, and penalties (for the taxpayer, led by M O'Meara SC / C Peadon, instructed by PwC / EY)
- ***Lewis v FCT*** **[2026] FCA 1111** (FCA, ongoing) – appeal from ART. Default assessments (for the Commissioner, unled, instructed by ATO)
- ***Digital Investment Group Ltd v FCT*** (ART, ongoing) – R&D activity eligibility, R&D expenditure, fraud/evasion opinion, GST and penalties (for the taxpayer, unled, instructed by MinterEllison)
- ***Easy Pay P/L v FCT*** (FCA & ART, ongoing) – judicial review challenging validity of assessments and fraud/evasion opinion. Pt IVC review – GST-free supplies and penalties (for the Commissioner, led by S Lloyd SC, instructed by AGS)
- ***TDWF v FCT*** (ART, decision suppressed) – ordinary income and Division 7A. Interlocutory dispute on non-disclosure and non-publication: **[2022] AATA 2549** (for the Commissioner, led by B Kasep, instructed by MinterEllison)
- ***McAssey v FCT*** (FCA & ART, ongoing) – deductibility of gift (ITAA97 s 30-15, ITAA36 s 78A), and penalties (for the Commissioner, led by M O'Meara SC, instructed by Norton Rose Fulbright)

- ***KPHR v FCT*** (FCA & ART, ongoing) – controlled foreign company (CFC) rules, Division 7A, undisclosed income, and application of foreign law (for the Commissioner, led by L Livingston SC, instructed by AGS)
- ***Borg v FCT*** (ART, ongoing) – default assessments and Division 7A (for the Commissioner, unled, instructed by Thomsons)
- ***Tickets Portal Pty Ltd v FCT*** (ART, ongoing) – GST and agency (for the Commissioner, unled, instructed by ATO)
- ***Ho v FCT*** (ART, ongoing) – unexplained income. Default assessments (for the Commissioner, unled, instructed by AGS)
- ***Ultraceuticals Ltd v FCT*** (ART, finalised) – application of GST Act Div 142 (passed on GST) (for the Commissioner, unled, instructed by ATO)
- ***Carter v FCT*** (ART, finalised) – employment termination payment, CGT, deductibility of expenses (for the Commissioner, unled, instructed by ATO)
- **Acting and advising taxpayers** on various reviews, audits and objections in Commonwealth and State revenue matters. Variously led (e.g. B Sullivan SC) and unled, variously instructed (e.g. Bridges Lawyers, Insight Legal and Chamos Legal)

ADMINISTRATIVE LAW, PROSECUTIONS AND INQUIRIES

- ***Ostwald & Ors v FCT*** **[2026] FCA 868** – judicial review in relation to director penalties, competency of the applications, all reasonable steps defence (for the Commissioner, led by D Jay, instructed by Craddock Murray Neumann)
- ***Parole Board of Queensland v Armitage*** **[2024] HCASL 101** – "no body-no parole" legislation (for the Parole Board, led by J Horton KC, instructed by Parole Board)
- ***Health Care Complaints Commission v Hill*** **[2022] NSWCA 270; [2021] NSWSC 1645** – judicial review – jurisdiction, unreasonableness, reasons and relevant considerations (for the defendant, led by A Moses SC and J Alderson, instructed by HWL Ebsworth)
- ***Pinn 389 Pty Ltd v The Owners – Strata Plan No. 67607 & Anor*** (NSWSC, reserved) – appeal against Appeal Panel – *Strata Schemes Management Act 2015* (NSW) ss 160 and 162, jurisdictional fact, effect of inconsistency concerning strata management statement, powers of the Tribunal (for the appellant, led by D Pritchard SC and P Bolster, instructed by Chamos Legal)
- ***Ziegler v FCT*** (FCA, ongoing) – judicial review in relation to settlement deeds (for the Commissioner, led by S Lloyd SC and G O'Mahoney, 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 (for ASIC, led by G Ng SC, instructed by ASIC)

- ***Inner West Council v Organ*** (Land and Environment Court) – appeal against criminal prosecution and sentence under s 4.2 of the *Environmental Development and Assessment Act 1979* (NSW) (for the defendant, led by C Ireland, instructed by Chamos Legal)
- ***Tesolin v Commissioner of Fair Trading*** (NCAT, ongoing) – review of cancellation of property licence, reprimand and disqualification under the *Property and Stock Agents Act 2002* (NSW) (for the applicant, led by D Pritchard SC and P English together with S Populin, instructed by Jemmeson Fisher)
- ***Quick Render Pty Ltd v Industry Innovation and Science Australia*** (ART, ongoing) – eligibility for R&D activities (for Industry Innovation and Science Australia, unled, instructed by Norton Rose Fulbright)
- ***McMillan v National Disability Insurance Agency*** (ART) – reasonable and necessary supports (*National Disability Insurance Scheme Act 2013* s 34) (for the NDIA, unled, instructed by NDIA)
- ***Taylor v National Disability Insurance Agency*** (ART) – reasonable and necessary supports (*National Disability Insurance Scheme Act 2013* s 34) (for the NDIA, unled, instructed by NDIA)
- ***Re FSM Development P/L (in liq)*** (FCA) – public examinations by liquidator (for examinee, unled, instructed by JHK Legal)
- ***Private investigation, ICAC*** – for a Minister, led by G O'Mahoney
- ***Operation Hector, ICAC*** – public inquiry (for Inner West Council, led by A Moses SC and J Alderson, instructed by Hall & Wilcox)

COMMERCIAL, CORPORATIONS AND INSOLVENCY

- ***Lee v Dentons Australia Ltd*** **[2024] FCA 622** – set aside bankruptcy notice, review of Registrar's decision (and creditor's petition and review of costs assessments) (for the debtor, led by A McInerney SC and partially unled, instructed by Drayton Sher Lawyers)
- ***Vinidici Rushcutters Bay P/L v Zhang*** **[2023] NSWSC 151** – misleading/deceptive conduct (ACL and *Corporations Act 2001* (Cth) ss 1041E, 1041F, 1041H and 1041S), and deceit (for the defendant, led by M Condon SC, instructed by JurisCor Legal)
- ***Yaem P/L v MMP Industrial P/L*** **[2023] NSWSC 1080** – breach of contract, and misleading or deceptive conduct. Interlocutory dispute regarding separate question (for the plaintiffs, led by B Katekar SC, instructed by Gadens)
- ***Easy Pay P/L v DCT*** (FCA, ongoing) – statutory demand and applicability of conclusive evidence provision (for the Deputy Commissioner, led by S Lloyd SC, instructed by AGS)
- ***Wang v Cai & Ors*** (NSWSC, three proceedings) – breach of fiduciary duty and contract, agency, fraud, and misleading or deceptive conduct (for the defendants, led by J Williams SC and partially unled, instructed by Corrs Chambers Westgarth)

- ***BKM SMSF Pty Ltd & Ors v Bates*** (NSWSC, ongoing) – misleading or deceptive conduct, breach of contract, and fraud (for the plaintiffs, unled, instructed by Hamilton Locke)
- ***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 (for the respondent, led by A Moses SC and J Alderson, instructed by Hall & Wilcox)
- ***JMP Builders P/L v Tassone*** (NSWSC, finalised) **–** breach of contract, misleading or deceptive conduct, and restitution (for the plaintiffs, led by L Livingston, instructed by Fazzini Lawyers)
- ***Karpik v Carnival plc (Ruby Princess)*** (FCA) – class action – negligence, breach of consumer guarantees, and misleading or deceptive conduct (for the respondent, led by D McLure SC, G O'Mahoney, T March, H Cooper and A Reid, instructed by Clyde & Co)
- ***Quality Bakers Australia P/L v Scottish Pacific Business Finance P/L*** (NSWDC, finalised) – breach of contract, and misleading or deceptive conduct (for the defendant, led by C Gleeson SC, instructed by JHK Legal)
- ***Re Lloyds Curry Shop Pty Ltd (in liq)*** (FCA, ongoing) – insolvent trading claim (for liquidator, led by B May, instructed by Gavin Parsons & Associates)
- ***Re EO Projects P/L (in liq)*** (NSWSC, finalised) – insolvent trading claims (for defendant, led by G O'Mahoney, instructed by Cleary Hoare)
- ***Ahmed v Australian Finance Group*** (NSWSC, finalised) **–** breach of directors' duties, forgery and misappropriation of funds. Interlocutory dispute to strike out claim (for the defendant, unled, instructed by AFG)
- ***Lewis v ASIC*** (FCA, finalised) – reinstatement of company (*Corporations Act 2001* s 601AH(2)) (for the directors, 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 (for the Official Trustee, unled, instructed by AGS)