Chloe Burnett SC

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Solicitor	2005
Barrister	2008
Senior Counsel	2020

New York University School of Law - Vanderbilt Scholarship	
Master of Laws (Maj. International Tax, International Trade)	2005

University of Sydney	
Bachelor of Laws (Hons I)	2004
Bachelor of Commerce (Maj. Finance, Accounting)	2002

Chloe Burnett SC practises in tax law, along with commercial, regulatory and public law. Her practice spans trial and appellate advocacy, opinions, pre-litigation advice and alternative dispute resolution. Before joining the NSW Bar, Chloe was a solicitor at Allens then the Associate to the Hon. Justice Edmonds of the Federal Court. Chloe has taught in the Sydney Law School LLM program since 2006 and currently teaches Statutory Interpretation. She is the Vice-President of the Australian Branch of the International Fiscal Association. Chloe has given talks internationally at institutions including the Max Planck Institute, New York University and King's College London.

Recent cases

Corporate and business taxes

Uber Australia Pty Ltd v Chief Commissioner of State Revenue [2026] HCA 40
Little Monster Productions Pty Ltd v Screen Australia [2026] FCA 902
Cameron v Commissioner of Taxation [2026] FCA 609
Geocon Land Holdings No. 5 Pty Ltd v Commissioner of Taxation [2025] FCAFC 172
XLZH v Commissioner of Taxation [2025] ARTA 2154
Automotive Invest Pty Limited v Commissioner of Taxation [2024] HCA 36
Bazzo v Commissioner of Taxation [2024] FCA 452
Loan Market Group Pty Ltd v Chief Commissioner of State Revenue [2024] NSWSC 390
Sunlite Australia Pty Ltd v Commissioner of Taxation [2023] FCAFC 43

International tax

Singapore Telecom Australia Investments Pty Ltd v Commissioner of Taxation [2024] FCAFC 29
Seribu Pty Ltd v Commissioner of Taxation [2020] AATA 1840
Burton v Commissioner of Taxation [2019] FCAFC 141
Chevron Australia Holdings Pty Ltd v Commissioner of Taxation [2017] FCAFC 62

Disability/discrimination law

Klewer v National Disability Insurance Agency [2023] FCA 630
SCHW and National Disability Insurance Agency [2021] AATA 591
Reurich v Club Jervis Bay Limited [2018] FCA 1220

Recent publications and presentations

- "The Status of the OECD Transfer Pricing Guidelines in Tax Treaty Interpretation" in Danon, Maisto and Martín Jiménez, *Tax Treaty Interpretation under the Vienna Convention on the Law of Treaties* (2026, IBFD, Amsterdam) (with the Hon. Jennifer Davies KC)

- "What place for Part IVA in a crowded lawscape?", TTI Infrastructure Conference, June 2025
- "The Relationship of Tax Treaties to Domestic Law", panellist, 76th International Fiscal Association Congress, Cape Town, October 2024
- Guest Editorial, *Interpretation Now!* Episode 107, 30 April 2024
- Advocacy Coach, NSW Bar Expert Witness Advocacy Course, November 2023
- Keynote Address, National Transfer Pricing Conference, Tax Institute of Australia, October 2023
- "Intangible integrity intensity" (2023) 58(2) *Taxation in Australia* 82
- "The Interaction of Interest Limitation Rules, Thin Cap Rules, ALP-Based Rules and the Pillar Two UTPR: – What Comes First?" in Chand, Danon, Maisto and Pletz (eds.) *Applying the Arm's Length Principle to Intra Group Financial Transactions* (Wolters Kluwer, 2023)
- "Intangibles and Royalties", International Tax Masterclass, Tax Institute of Australia, Sydney, 22 June 2023
- "Cryptocurrency and Digital Assets", Law Council of Australia Taxation Workshop, Melbourne, 24 March 2023
- "Definition of Interest under Article 11 of the OECD Model Convention and Possible Overlap with Other Distributive Rules" in Maisto (ed.) *Taxation of Interest under Domestic Law, EU Law and Tax Treaties* (IBFD, 2022)
- Recent Developments Seminar Panellist, 74th International Fiscal Association Congress, Berlin, Germany, September 2022
- Advanced International Advocacy Course, Keble College, Oxford, UK, August 2022
- "Capital versus Revenue", Federal Court Judges and Law Council Joint Tax Conference, Adelaide, May 2022
- "Attribution Across Borders – From CFC Rules to Pillar Two" in Kofler, Mason, Rust (Eds.), *Thinker, Thinker, Teacher, Traveler; Reimagining International Tax – Essays in Honor of H. David Rosenbloom* (IBFD, 2021) 127
- "Statutory interpretation: the time dimension" (2020) 48 *Australian Bar Review* 161
- "International tax: "pillars" of strength or ruins in the making?" (2020) 54(7) *Taxation in Australia* 365
- "Implementation of Action 4 of the OECD/G20 BEPS project and the future of transfer pricing of intra-group finance (2019) 73 *Bulletin for International Taxation* No 6/7
- Chair of Recent Developments Seminar, 73rd International Fiscal Association Congress, London, UK, September 2019
- "Transfer pricing of financial transactions" in Saunders et al, *Estudios de Tributação Internacional* (Lumen Juris, Rio de Janeiro, 2019)