

## MELANIE L BAKER

### FULL FEDERAL COURT

- *Commissioner of Taxation v Glencore Investment Pty Ltd* [2020] FCAFC 187 (6 November 2020) (junior to Kristina Stern SC and Michael O'Meara SC, with David Hume) – transfer pricing.
- *Moreton Resources Limited v Innovation and Science Australia* [2019] FCAFC 120 (25 July 2019) (junior to Eugene Wheelahan QC) - research and development tax incentive.
- *IOOF Holdings Limited v Commissioner of Taxation* [2014] FCAFC 91 (24 July 2014) (junior to Mark Moshinsky QC, now Justice Moshinsky of the Federal Court) - income tax: accrued rights in the context of consolidation's rights to future income rules.
- *Pratt Holdings Proprietary Limited v Commissioner of Taxation* [2013] FCAFC 82 (2 August 2013) and *Pratt Holdings Proprietary Limited v Commissioner of Taxation (No 2)* [2013] FCAFC 97 (21 August 2013) (junior to Helen Symon QC) - income tax: former capital allowance provisions in the context of mining rights.
- *Commissioner of Taxation v Visy Industries USA Pty Ltd* [2012] FCAFC 106 (10 August 2012) (junior to Helen Symon QC) - income tax: deductibility of an indemnity payment made under a Forward Agreement.
- *Commissioner of Taxation v Greenhatch* [2012] FCAFC 84 (7 June 2012) (junior to Simon Steward QC, now Justice Steward of the Federal Court) - income tax: capital gains tax and trusts.

### FEDERAL COURT

- *Mussalli v Commissioner of Taxation* [2020] FCA 544 (28 April 2020) (junior to Stephen Sharpley QC) – capital v revenue distinction.
- *Melbourne Apartment Project Pty Ltd v Commissioner of Taxation* [2019] FCA 2118 (19 December 2019) (junior to Eugene Wheelahan QC) – GST in respect of the supply of accommodation by a charity.
- *Glencore Investment Pty Ltd v Commissioner of Taxation of the Commonwealth of Australia* [2019] FCA 1432 (3 September 2019) (junior to Kristina Stern SC, with Catherine Pierce) – transfer pricing.
- *Newmont Canada FN Holdings ULC v Commissioner of Taxation* [2018] FCA 958 (6 June 2018) (junior to John de Wijn QC) – interlocutory decision.
- *Berry v Commissioner of Taxation* [2015] FCA 1244 (19 November 2015) – taxation appeal and judicial review proceedings in the Federal Court concerning the decision

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of the Administrative Appeals Tribunal to dismiss an application for review for failure to comply with directions within a reasonable time.

- *Garrett v Cahill and Others* [2015] FCA 664 (junior to Peter Hanks QC) – opposing an application for leave to commence proceedings to appeal against a sequestration order.
- *Garrett v Commissioner of Taxation* [2015] FCA 485 (19 May 2015) (junior to Peter Hanks QC) – vexatious proceedings order.
- *Commissioner of Taxation v Moignard* [2015] FCA 143 (3 March 2015) (junior to Michael Bearman) - income tax: trusts.
- *Garrett v Commissioner of Taxation* [2015] FCA 117 (26 February 2015) and *Garrett v Commissioner of Taxation* [2015] FCA 665 (2 July 2015) (junior to Peter Hanks QC) - vexatious litigant proceedings and opposing the subsequent application for leave to institute proceedings to appeal.
- *Garrett v Commissioner of Taxation* [2015] FCA 40 (4 February 2015) - GST: standing.
- *IOOF Holdings Limited v Commissioner of Taxation* [2013] FCA 1189 (15 November 2013) (junior to Mark Moshinsky QC, now Justice Moshinsky of the Federal Court) - income tax: accrued rights in the context of consolidation's rights to future income rules.
- *Pratt Holdings Pty Ltd v Commissioner of Taxation* [2012] FCA 1075 (1 October 2012) (junior to Helen Symon QC) - income tax: former capital allowance provisions in the context of mining rights.
- *Resource Capital Fund III LP v Commissioner of Taxation* [2013] FCA 363 (26 April 2013) (junior to Tony Payne SC, now Justice Payne of the New South Wales Supreme Court and Court of Appeal) - income tax: taxable Australian real property rules applied to a mining company.
- *Visy Packaging Holdings Pty Ltd v Commissioner of Taxation* [2012] FCA 1195 (2 November 2012) (junior to Helen Symon QC) - income tax: deductibility of a loss.
- *Fowler v Commissioner of Taxation* [2012] FCA 1040 (21 September 2012) - income tax: employee share schemes.
- *Visy Industries USA Pty Ltd v Commissioner of Taxation* [2011] FCA 1065 (14 September 2011) (junior to Helen Symon QC) - income tax: deductibility of an indemnity payment made under a Forward Agreement.

## **SUPREME COURT OF VICTORIA – COURT OF APPEAL**

- *Commissioner of State Revenue v The Optical Superstore Pty Ltd* [2019] VSCA 197 (12 September 2019) (junior to Penny Neskovic QC) – payroll tax appeal.

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## **SUPREME COURT OF VICTORIA**

- *Deputy Commissioner of Taxation v Morando* [2018] VSC 641 (26 October 2018) – debt recovery.
- *Commissioner of State Revenue v The Optical Superstore Pty Ltd* [2018] VSC 524 (21 September 2018) (junior to Penny Neskovic QC) – payroll tax appeal.
- *Deputy Commissioner of Taxation v Murray* [2017] VSC 785 (20 December 2017) – debt recovery.
- *Deputy Commissioner of Taxation v Garrett* [2015] VSC 347 (29 July 2015) – effect of bankruptcy on an appeal against summary judgment in respect of a tax debt.

## **VICTORIAN COUNTY COURT**

- *Deputy Commissioner of Taxation v Raveendran* [2010] VCC 1493 (4 November 2010) – debt recovery.

## **ADMINISTRATIVE APPEALS TRIBUNAL**

- *Very Important Business Pty Ltd and Commissioner of Taxation (Taxation)* [2020] AATA 4698 (25 November 2020) – GST: entitlement to input tax credits with respect to acquisitions of scrap gold.
- *Ultimate Vision Inventions Pty Ltd and Innovation and Science Australia* [2019] AATA 1633 (27 June 2019) – R&D tax incentive.
- *Very Important Business Pty Ltd and Commissioner of Taxation (Taxation)* [2019] AATA 1120 (4 June 2019) – GST: entitlement to input tax credits with respect to acquisitions of scrap gold.
- *EE&C Pty Ltd as Trustee for the Tarcisio Cremasco Family Trust and Commissioner of Taxation (Taxation)* [2018] AATA 4093 (30 October 2018) (junior to Peter Hanks QC) – administrative law in the context of a previously settled tax dispute.
- *Moreton Resources Ltd and Innovation and Science Australia (Taxation)* [2018] AATA 3378 (10 September 2018) – R&D tax incentive.
- *BFCB and Commissioner of Taxation (Taxation)* [2017] AATA 1294 (18 August 2017) – application for hardship relief.
- *David Lynton as trustee for the David Lynton Superannuation Fund and Commissioner of Taxation (Taxation)* [2017] AATA 694 (17 May 2017) – application of Part IVA to a dividend washing scheme.

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- *Rowsthorn and Commissioner of Taxation (Taxation)* [2017] AATA 602 (5 May 2017) – income tax, carrying on a business and deductions.
- *Paul J Castan & Son Pty Ltd ATF Castan Investments Unit Trust and Commissioner of Taxation* [2016] AATA 298 (11 May 2016) – GST: input tax credit claim in the context of an agency relationship.
- *Andrew Garrett in his capacity as an Authorised Officer of the OenoViva (Australia & New Zealand) Plant & Equipment Trust No 2 and as Authorised Officer of the Andrew Garrett Family Trust No 4 as the Sole Unit Holder of the OenoViva (Australia & New Zealand) Plant and Equipment Trust No 2 and the Commissioner of Taxation* [2015] AATA 247 (24 April 2015) – standing to apply for an extension of time to apply for review of a reviewable objection decision.
- *Confidential and Commissioner of Taxation* [2014] AATA 961 (23 December 2014) - income tax: Double Tax Agreement.
- *The Trustee for Oenoviva (Australia & New Zealand) Plant and Equipment Trust and Commissioner of Taxation* [2014] AATA 614 (28 August 2014) - GST: standing.
- *Simon Harland as Trustee for the PCS Global Discretionary Trust and Commissioner of Taxation* [2013] AATA 930 (20 December 2013) (junior to Peter Gray QC) - GST: penalties.
- *Australian Style Investments Pty Ltd as Trustee for the Australian Style Investments Unit Trust and Commissioner of Taxation* [2013] AATA 847 (29 November 2013) - GST: financial supplies.
- *IOOF Holdings Limited and Commissioner of Taxation* [2013] AATA 239 (19 April 2013) and *IOOF Holdings Limited and Commissioner of Taxation* [2012] AATA 378 (22 June 2012).
- *Watsford and Commissioner of Taxation* [2012] AATA 815 (20 November 2012) - income tax: employee share schemes.
- *SDI Group Pty Ltd and Commissioner of Taxation* [2012] AATA 763 (2 November 2012) - GST: going concerns.
- *RACV Sales and Marketing Pty Ltd and Innovation Australia* [2012] AATA 386 (26 June 2012) - R&D tax concession.
- *Munnery and Commissioner of Taxation* [2012] AATA 175 (23 March 2012) - income tax: employee share scheme and CGT.
- *Greenhatch and Commissioner of Taxation* [2011] AATA 479 (8 July 2011) (junior to Simon Steward QC, now Justice Steward of the Federal Court) - income tax: capital gains tax and trusts.

- *Bicycle Victoria Inc and Commissioner of Taxation* [2011] AATA 444 (24 June 2011) (junior to Jennifer Batrouney QC) - income tax: characterisation as a health promotion charity and deductible gift recipient.
- *A & C Sliwa Pty Ltd and Commissioner of Taxation* [2011] AATA 390 (6 June 2011) - income tax and GST.

## **VICTORIAN CIVIL AND ADMINISTRATIVE TRIBUNAL**

- *Salamon v Commissioner of State Revenue (Review and Regulation)* [2019] VCAT 1584 (21 October 2019) – land tax; principal place of residence.
- *The Optical Superstore Pty Ltd & Ors v Commissioner of State (Review and Regulation)* [2018] VCAT 169 (9 March 2018) (junior to Penny Neskovic QC) – payroll tax.
- *Abramzon v Commissioner of State Revenue (Review and Regulation)* [2017] VCAT 1275 (28 June 2017) – first home owners' grant.
- *Luxon v Commissioner of State Revenue (Review and Regulation)* [2016] VCAT 1466 (15 September 2016) – land tax; principal place of residence.
- *Rocca v Commissioner of State Revenue (Review and Regulation)* [2016] VCAT 993 (24 June 2016) – first home owners' grant.
- *Bishop v Commissioner of State Revenue (Review and Regulation)* [2016] VCAT 239 - first home owners' grant.
- *Cobden Lime Pty Ltd v Commissioner for State Revenue (Taxation)* [2010] VCAT 1278 (4 August 2010) – duty on the transfer of property to a superannuation fund.