

MELANIE L BAKER

FULL FEDERAL COURT

- *Mussalli v Commissioner of Taxation* [2021] FCAFC 71 (14 May 2021) (junior to Stephen Sharpley QC) – capital v revenue distinction.
- *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 High 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.

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- *Berry v Commissioner of Taxation* [2015] FCA 1244 (19 November 2015) – taxation appeal and judicial review proceedings in the Federal Court concerning the decision 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.

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.

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- *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.
- *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 High 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

- *Seeby Pty Ltd v Commissioner of State Revenue (Review and Regulation)* [2021] VCAT 180 (4 March 2021) (junior to Dr Catherine Button QC) – dutiable value of land.
- *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.