



## MIA CLAREBROUGH

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*Owen Dixon Chambers West*

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### ADMISSIONS

Signed the Victorian Bar Roll on 26 October 2016.

Admitted to practice as a barrister and solicitor of the Supreme Court of Victoria on 15 February 2011. Also entitled to practise in the High Court and the Federal Court.

### QUALIFICATIONS

**Masters of Tax, University of Melbourne**

**Graduate Diploma in Taxation Law, University of Melbourne**

**Bachelor of Arts / Bachelor of Laws, Monash University**

### PROFESSIONAL EXPERIENCE

Senior Associate, Tax, Norton Rose Fulbright (2010 – 2016)

Senior Analyst, Corporate Tax, Deloitte (2007 – 2010)

### PROFILE

Mia practices predominantly in taxation and revenue law. She acts for taxpayers and the Commissioner in a wide range of Federal and State tax and revenue matters. She provides advice and assists with tax investigations, formal interviews, objections and all stages of litigation.

Mia has advised clients in privilege disputes and has acted as an independent reviewer to resolve privilege disputes. She has also been engaged in a range of civil and commercial matters including equity and trust disputes, contract and negligence claims and disciplinary/professional licensing disputes.

Before coming to the Bar, Mia was a Senior Associate in the tax group at Norton Rose Fulbright where she advised corporate, government and not-for-profit clients on tax, commercial and corporations law matters.

Before being admitted to practice as a solicitor, Mia worked in the corporate tax group at Deloitte where she provided compliance and structuring advice and advised on high profile transactions for large corporate groups.



## SELECT CASES

- *Minerva Financial Group Pty Ltd v Commissioner of Taxation* [2022] FCA 1092; *Minerva Financial Group Pty Ltd v Commissioner of Taxation* [2024] FCAFC 28: dispute regarding the application of Part IVA of the *Income Tax Assessment Act 1936* (Cth) (with EF Wheelahan KC for the Applicant).
- *Chobani Pty Ltd and Commissioner of Taxation* [2023] AATA 1664: dispute regarding the GST treatment of flavoured yoghurt and the meaning of the term “food that is a combination” (unled for the Commissioner of Taxation).
- *Landoom v Commissioner of Taxation* [2022] FCA 510; *Commissioner of Taxation v Landoom* [2022] FCAFC 204: dispute regarding the application of the margin scheme provisions and question regarding justiciability of dispute over “notional GST” (with P Hanks KC for the Commissioner of Taxation).
- *CUB Australia Holding Pty Ltd v Commissioner of Taxation* [2021] FCA 43; *CUB Australia Holding Pty Ltd v Commissioner of Taxation* [2021] FCAFC 171: dispute regarding notice issued pursuant to s 353-10 of Schedule 1 to the *Taxation Administration Act 1953* (Cth) (with P Hanks KC for the Commissioner of Taxation).
- *Allzams Trust and Commissioner of Taxation* [2021] AATA 2767; *Allen and Commissioner of Taxation* [2021] AATA 2768: dispute over whether the Applicants were carrying on a business (unled for the Applicants).
- *VNBM and Commissioner of Taxation* [2021] AATA 1626: dispute regarding eligibility for cash flow boost payment and whether applicant entered into a scheme for the sole or dominant purpose of obtaining the cash flow boost benefit (unled for the Commissioner of Taxation).
- *The Bell Group Limited (in liquidation) v Federal Commissioner of Taxation* (Federal Court of Australia): dispute regarding the tax treatment of proceeds received from the settlement of the Bell Group litigation (with P D Crutchfield KC, M J O'Meara, S B Rosewarne and C Ensor for the Commissioner of Taxation, resolved before hearing).
- *Woodings as liquidator of the Bell Group Ltd (in liquidation) and Bell Group Finance Pty Ltd (in liquidation) v WA Glendinning & Associates Pty Ltd and Ors; Insurance Commission of Western Australia v Woodings as liquidator of the Bell Group Ltd (in liquidation) and Ors* (Supreme Court of Western Australia): dispute regarding how the proceeds of the liquidation of the Bell Group of companies should be distributed to creditors under s 564 of the *Corporation Act 2001* (with P D Crutchfield KC, S B Rosewarne and S Majteles for the Commonwealth, resolved before hearing).
- *San Remo Heights Pty Ltd and Commissioner of Taxation* [2020] AATA 4023: dispute over subdivided lots of land and whether sales made in the course or furtherance of an enterprise (unled for the Commissioner of Taxation).
- *Shmuel and Tax Practitioners Board* [2019] AATA 2168: challenge to decision to terminate tax agent's registration (unled for the Tax Practitioners Board).
- *Ho, Loh, Low & Orr and Commissioner of Taxation* [2018] AATA 3911: dispute over the GST treatment of the sale of subdivided property and the application of the margin scheme (unled for the Commissioner of Taxation).



## MEMBERSHIPS AND ACADEMIC ACTIVITIES

Mia is a Senior Fellow of the Law Faculty at the University of Melbourne where she lectures in the Masters of Tax program.

Mia serves on a number of committees including the Taxation Committee of the Business Law Section of the Law Council of Australia, of which she is a deputy chair. Mia is the Law Council's representative on the National Tax Liaison Group.

## AREAS OF PRACTICE

- Tax and revenue law
- Commercial law
- Administrative law and merits review
- Professional negligence
- Equity and trusts