

MELANIE L BAKER

FEDERAL COURT

- *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) and *The Trustee for Oenoviva (Australia & New Zealand) Plant and Equipment Trust and Commissioner of Taxation* [2014] AATA 614 (28 August 2014) - GST: standing.
- *IOOF Holdings Limited v Commissioner of Taxation* [2014] FCAFC 91 (24 July 2014), *IOOF Holdings Limited v Commissioner of Taxation* [2013] FCA 1189 (15 November 2013), *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) (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), *Pratt Holdings Proprietary Limited v Commissioner of Taxation (No 2)* [2013] FCAFC 97 (21 August 2013) and *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.

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- *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.
- *Commissioner of Taxation v Visy Industries USA Pty Ltd* [2012] FCAFC 106 (10 August 2012); (2012) 205 FCR 317 and *Visy Industries USA Pty Ltd v Commissioner of Taxation* [2011] FCA 1065 (14 September 2011); (2011) 284 ALR 455 (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); (2012) 203 FCR 134 and *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.

VICTORIAN SUPREME COURT

- *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

- *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.
- *Rowsthorn and Commissioner of Taxation (Taxation)* [2017] AATA 602 (5 May 2017) – income tax, carrying on a business and deductions.
- *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]

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AATA 247 (24 April 2015) – standing to apply for an extension of time to apply for review of a reviewable objection decision.

- *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.
- *Confidential and Commissioner of Taxation* [2014] AATA 961 (23 December 2014) - income tax: Double Tax Agreement.
- *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.
- *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.
- *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

- *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.

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- *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.