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## SHORT CURRICULUM VITAE OF

## MARK RICHMOND SC

### Professional Qualifications

**Degrees:** BEc LLB (Hons) (Syd); LLM (Hons) (Syd)

**Admitted to NSW Bar:** 1997

**Appointed Senior Counsel:** 2009

**Admitted as a Solicitor:** 1981 and practiced for 16 years with Allen Allen & Hemsley (now Allens), including 10 years as a tax partner

### Areas of Practice

- Taxation (including income tax, CGT and GST)
- International tax (including double tax treaties, transfer pricing)
- State taxes, including stamp duty, land tax and payroll tax
- Administrative law
- Commercial and equity (including trusts)
- Estate planning

### Some recent cases

#### **High Court**

- *Blank v Commissioner of Taxation* [2016] HCA 42 (for taxpayer)
- *Binetter v BCI Finances Pty Limited & Ors* [2016] HCATrans 33 (12 February 2016) (for Commissioner)
- *Dickinson v Commissioner of Taxation* [2014] HCATrans 27 (14 February 2014) (for taxpayer)
- *Resource Capital Fund III LP v Commissioner of Taxation* [2014] HCATrans 235 (17 October 2014) (for Commissioner)

#### **Federal Court:**

- *The Bell Group Ltd v Australian Securities and Investments Commission* [2018] FCA 884 and *The Bell Group Ltd v Australian Securities and Investments Commission (No. 2)* [2018] FCA 1970 (for taxpayer) (on appeal)
- *Ransley v Deputy Commissioner of Taxation* [2018] FCA 1796 (for taxpayer)
- *The Bell Group Ltd (in liq) v Deputy Commissioner of Taxation* [2015] FCA 1056 (for taxpayer)
- *Binetter v BCI Finances Pty Ltd (in liq)* [2015] FCAFC 122 (for Commissioner)

- *Commissioner of Taxation v Desalination Technology Pty Ltd* [2015] FCAFC 96 (for Commissioner)
- *Commissioner of Taxation v Primary Health Care Ltd* [2017] FCAFC 131 (for taxpayer)
- *Davies v Deputy Commissioner of Taxation* [2015] FCA 773 (for taxpayer)
- *LHRC v Deputy Commissioner of Taxation* [2015] FCAFC 184 (for Commissioner)
- *News Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCA 645 (for taxpayer)
- *Commissioner of Taxation v Resource Capital Fund III LP* [2014] FCAFC 37 (for Commissioner)
- *Commissioner of Taxation v Resource Capital Fund IV LP* [2019] FCAFC 51 (for Commissioner)

***New South Wales Supreme Court:***

- *Chief Commissioner of State Revenue v Adams Bidco Pty Ltd* [2019] NSWCA 34 (for taxpayer)
- *Salvation Army (NSW) Property Trust v Chief Commissioner of State Revenue* [2018] NSWSC 128 (for taxpayer)
- *Tay v Chief Commissioner of State Revenue* [2017] NSWSC 338 (for taxpayer)
- *Visy Kraft Holdings Pty Ltd v Chief Commissioner of State Revenue* [2017] NSWSC 8 (for Commissioner)
- *Macquarie International Health Clinic Pty Ltd v Sydney Local Health District; (No. 11)* [2017] NSW 1249 (for the plaintiff)
- *Bellbird Ridge Pty Ltd v Chief Commissioner of State Revenue* [2016] NSWSC 1637 (for taxpayer)
- *Bondi Beachside Pty Ltd v Chief Commissioner of State Revenue* [2014] NSWCA 6 (for taxpayer)
- *CCM Holdings Trust Pty Ltd and Anor v Chief Commissioner of State Revenue* [2013] NSWSC 1072 (for taxpayer)

***Queensland Supreme Court:***

- *Sojitz Coal Resources Pty Ltd v Commissioner of State Revenue* [2015] QSC 009 (for taxpayer)
- *Brisbane Bears - Fitzroy Football Club Ltd v Commissioner of State Revenue* [2017] QCA 223 (for taxpayer)

***AAT***

- *Re: Primary Health Care Ltd and Federal Commissioner of Taxation* [2017] AATA 393 (for taxpayer)
- *Lochtenberg v Commissioner of Taxation* [2018] AATA 4667 (for taxpayer) (on appeal)

***NCAT***

- *McFadden v Chief Commissioner of State Revenue* [2019] NSWCATOD 4 (for taxpayer, on appeal)