

**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***

- *Resource Capital Fund IV LP v Commissioner of Taxation* [2019] HCA Trans 190 (13 September 2019) (for Commissioner)
- *Blank v Commissioner of Taxation* [2016] HCA 42 (for taxpayer)
- *Binetter v BCI Finances Pty Limited & Ors* [2016] HCA Trans 33 (12 February 2016) (for Commissioner)
- *Dickinson v Commissioner of Taxation* [2014] HCA Trans 27 (14 February 2014) (for taxpayer)
- *Resource Capital Fund III LP v Commissioner of Taxation* [2014] HCA Trans 235 (17 October 2014) (for Commissioner)

***Federal Court:***

- *Commissioner of Taxation v Healius Ltd* [2020] FCAFC 173 and [2019] FCA 2011 (for taxpayer)
- *Commissioner of Taxation v Resource Capital Fund IV LP* [2019] FCAFC 51 and [2018] FCA 41 (for Commissioner)
- *Lochtenberg v Commissioner of Taxation* [2019] FCA 1167
- *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)

- *Ransley v Deputy Commissioner of Taxation* [2018] FCA 1796 (for taxpayer)
- *Commissioner of Taxation v Primary Health Care Ltd* [2017] FCAFC 131 (for taxpayer)
- *News Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCA 645 (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)
- *Davies v Deputy Commissioner of Taxation* [2015] FCA 773 (for taxpayer)
- *LHRC v Deputy Commissioner of Taxation* [2015] FCAFC 184 (for Commissioner)
- *Commissioner of Taxation v Resource Capital Fund III LP* [2014] FCAFC 37 (for Commissioner)

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

- *Favotto Family Restaurants Pty Ltd v Chief Commissioner of State Revenue* [2020] NSWSC 120 (for Commissioner)
- *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:***

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

#### ***AAT***

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

#### ***NCAT***

- *Chief Commissioner of State Revenue v McIntosh Bros Pty Ltd* [2020] NSWCATAP 124 (for taxpayer)
- *Chief Commissioner of State Revenue v McFadden* [2019] NSWCATAP 202 (for taxpayer)