

MARK ROBERTSON KC

YEAR OF CALL: 1996 | YEAR OF SILK: 2013

A preeminent King's Counsel, Mark specialises in all aspects of revenue law, trust law and administrative law. He also has chambers at Ground Floor, Wentworth Chambers, Sydney.

Mark has provided complex advice to Australia's leading corporate groups, high net wealth individuals, and foreign investors in relation to proposed and executed domestic and cross-border property and financial transactions (including in estate and family law contexts). He has appeared for and against Commonwealth and State revenue authorities, including in respect of excesses of power in administrative decision-making.

In relation to his taxation expertise, he is a Chartered Tax Advisor and accepts direct briefs from accounting firms to advise front-end and back-end, to settle objections and private ruling applications, to represent taxpayers at ATO interviews and before their internal review Panels, and to negotiate settlements.

Mark has been an active proponent of tax law and trust law reforms. He regularly delivers papers in Australia and internationally. His papers have been published in taxation journals and law reviews.

AREAS OF PRACTICE

Commercial Equity, Contract, Judicial Review & Administrative, Tax.

CASES

***Cheung v Commissioner of Taxation* [2024] FCA 1370**

November 2024, Tax

***Hyder v Commissioner of Taxation* [2024] FCA 654**

June 2024, Tax

***Ierna v Commissioner of Taxation* [2024] FCA 592**

June 2024, Tax

***Ierna Beneficiary Pty Ltd v Commissioner of Taxation* [2023] FCA 725**

June 2023, Tax

LEVEL

TWENTY
SEVEN

CHAMBERS



LEVEL 27, 239 GEORGE ST
BRISBANE QLD, 4000

level27chambers.com.au

T +61 7 3236 5556

M +61 411 426 746

robertson@qldbar.asn.au

Hyder v Commissioner of Taxation (No 3)[2022] FCA 493

May 2022, Tax

Commissioner of Taxation v PricewaterhouseCoopers[2022] FCA 278

March 2022, Tax

Commissioner of Taxation v Burswood Nominees Limited as trustee for Burswood Property Trust[2021] FCAFC 151

August 2021, Tax

Leach v Comcare [2021] FCAFC 134

July 2021, Judicial Review & Administrative

Peter Greensill Family Co Pty Ltd (Trustee) v Commissioner of Taxation[2021] FCAFC 99

June 2021, Tax

Crown Melbourne Limited v Commissioner of Taxation[2020] FCA 1295

September 2020, Tax

Peter Greensill Family Co Pty Ltd (trustee) v Commissioner of Taxation (No 2)[2020] FCA 597

May 2020, Tax

Peter Greensill Family Co Pty Ltd (trustee) v Commissioner of Taxation[2020] FCA 559

April 2020, Tax

Thomas v Commissioner of Taxation[2019] FCA 114

February 2019, Tax

Commissioner of Taxation for the Commonwealth of Australia v Tomaras & Ors[2018] HCA 62

December 2018, Tax

The Commissioner of Taxation of the Commonwealth of Australia v Thomas[2018] HCA 31

August 2018, Appellate, Judicial Review & Administrative, Tax

King Tide Company Pty Ltd v Arawak Holdings Pty Ltd[2017] QCA 251

October 2017, Contract

Sunraysia Harvesting Contractors Pty Ltd (Trustee) v Commissioner of Taxation[2017] FCA 694

June 2017, Tax

Whitby Land Company Pty Ltd as trustee for the Whitby Trust v Caratti[2017] WASC 131

May 2017, Tax

DZXP, KRQD and QJJS and Innovation and Science Australia[2017] AATA 576

April 2017, Tax

Thomas v Commissioner for Taxation[2017] FCAFC 57

April 2017, Tax

Chief Commissioner of State Revenue v Metricon Qld Pty Ltd[2017] NWSCA 11

February 2017, Tax

Caratti v Commissioner of Taxation[2017] FCA 70

February 2017, Tax

Binetter v Commissioner of Taxation[2016] FCAFC 163

December 2016, Tax

MNWA Pty Ltd v Deputy Commissioner of Taxation[2016] FCAFC 154

November 2016, Tax

The National Institute of Dramatic Art v Chief Commissioner of State Revenue[2016] NSWSC 1471

October 2016, Tax

Caratti v Commissioner of Taxation[2016] FCA 754

June 2016, Tax

Metricon Qld Pty Ltd v Chief Commissioner of State revenue (no.2)[2016] NSWSC 332

March 2016, Tax

Commissioner of Taxation v Donoghue[2015] FCAFC 183

December 2015, Judicial Review & Administrative, Tax

Bai v Commissioner of Taxation[2015] FCA 973

September 2015, Appellate, Judicial Review & Administrative, Tax

Thomas v Commissioner of Taxation[2015] FCA 968

August 2015, Appellate, Tax

Hii v Commissioner of Taxation[2014] FCA 967

September 2014, Tax, Appellate

Bai v C of T (2014 FCA)

August 2013, Tax, Appellate

Kelly v Commissioner of Taxation (2013) 213 FCR 460; [2013] FCAFC 88

August 2013, Tax, Appellate

August v Commissioner of Taxation[2013] FCAFC 85

August 2013, Tax, Appellate

C of T v Crown Insurance Ltd[2013] HCASL

June 2013, Tax

***Intoll Management Pty Ltd v Commissioner of Taxation* [2012] FCAFC 179**

November 2012, Tax, Appellate

***Commissioner of Taxation v Clark (No 2)* [2011] FCAFC 140**

November 2012, Tax, Appellate

***ALH Group Property Holdings Pty Ltd v Chief Commissioner of State Revenue* [2012] HCA 6**

August 2012, Tax

***ATS Pacific Pty Ltd v Commissioner of Taxation* [2013] FCA 341**

June 2012, Tax, Appellate

***Centro (CPI) Limited v Chief Commissioner of State Revenue* [2012] HCATrans 56**

March 2012, Tax

***Chief Commissioner of State Revenue v Mr Espresso Group Pty Ltd* [2012] NSWADTAP 1**

January 2012, Tax

***Commissioner of Taxation v Clark* [2011] HCATrans 236**

September 2011, Tax

***International All Sports v Commissioner of Taxation* [2011] FCA 824**

May 2011, Tax, Appellate

***Thomas Nominees Pty Ltd v Thomas* [2010] QSC 417**

November 2010, Tax

EXPERIENCE

Before being called to the Bar, Mark worked as an Associate to Justice Hartigan of the Federal Court, as a tax advisor at PriceWaterhouse, as a solicitor at Blake Dawson Waldron (now Ashurst), and at Deutsche Bank Sydney in Capital Markets. Having previously lectured at Bond University (in contract law and taxation law), Mark has maintained his interest in academia, teaching post-graduate subjects in trust law and in taxation, and supervising Masters theses.

Mark holds a Doctor of Juridical Studies from the University of Sydney and the pre-eminent post-graduate law degree – the University of Oxford's Bachelor of Civil Law. His Doctoral Thesis concerned the rights of beneficiaries in a capital gains tax context and his suggested tax reforms formed the basis for a joint taxation industry submission to the Tax Law Improvement Project in rewriting the Tax Act. He also holds a Bachelor of Laws (with honours) and a Bachelor of Business (Accountancy) (with distinction) from QUT.

RECOMMENDATIONS

Chambers & Partners Asia Pacific 2017-2025 – Listed as a leading KC for Tax “a go-to man for more cutting-edge work”

“reputed in the New South Wales and Queensland markets”, “he is completely fearless as an advocate, very fast and very quick on his feet” and “the guy you want for when prospects seem limited or when you have run out of ideas; he’ll come up with them”.

Chambers & Partners Global 2021-2025– Listed as a leading KC for Tax.

Australian Financial Review’s Best Lawyers

2022-25 – Listed for Tax Law and Trusts and Estates, 2025 ‘Lawyer of the Year’ for Tax

2017-2021 – Listed for Tax Law. Recognised in 2021 as ‘The Best Lawyer’ in Tax Law in the location

Doyle’s Guide to the Australian Legal Profession –Leading Tax Barrister (Queensland) 2015-2019 & 2022-24, Preeminent 2020-2021; (Australia) Leading 2015

Who’s Who Legal – Leading Corporate Tax: Advisory (Barrister, Australia, 2018, 2021 & 2022)

APPOINTMENTS

2013 Appointed as Queen’s Counsel

1996 Admitted to the Bar (Queensland)

1993 Admitted to the Bar (New South Wales and ACT)

MEMBER

Appointed as Queen’s Counsel

Chartered Tax Advisor, The Tax Institute

EDUCATION

1996 Doctor of Juridical Studies: University of Sydney

1992 Bachelor of Civil Law: University of Oxford

1990 Bachelor of Laws (Honours): Queensland University of Technology

1990 Bachelor of Business (Accountancy): Queensland University of Technology

PUBLICATIONS

Recent Developments in Trust Law Affecting the Obligations of Trustees of Discretionary Trusts
October 2023, Succession, Tax

Liability limited by a scheme approved under professional standards legislation