

# MARK ROBERTSON KC

YEAR OF CALL: 1996 | YEAR OF SILK: 2013

A preeminent King's Counsel and Chartered Tax Adviser with an Australia-wide practice, Mark specialises in revenue and trust law.

Mark has provided complex advice to, and appeared for, commonwealth and state revenue authorities, Australia's leading corporate groups, high net wealth individuals, as well as foreign investors in relation to proposed and completed domestic and cross-border transactions (including in estate and family law contexts). He accepts direct briefs from accounting firms to advise, to settle objections and private ruling applications, and he represents parties at Australian Taxation Office interviews and before the GAAR Panel. He is also briefed to appear before various alternative dispute resolution forums on behalf of his clients.

With chambers in both Brisbane and Sydney, Mark is an active proponent of tax reform and has recently assisted the Queensland Bar Association with its submission on the re-write of the *Trusts Act* 1973. He regularly delivers papers before legal and taxation industry forums in Australia and internationally, and numerous papers he has prepared have been published in taxation journals and law reviews.

## AREAS OF PRACTICE

---

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

## CASES

---

***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

***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**

LEVEL

TWENTY  
SEVEN

CHAMBERS



LEVEL 27, 239 GEORGE ST  
BRISBANE QLD, 4000

[level27chambers.com.au](http://level27chambers.com.au)

T +61 7 3236 5556

M +61 411 426 746

[robertson@qldbar.asn.au](mailto:robertson@qldbar.asn.au)

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, at PriceWaterhouse and at top-tier law firm, Blake Dawson Waldron (now Ashurst). Having previously lectured at Bond University lecturing in contract law, Mark has maintained his interest in academia, teaching post-graduate subjects in trust law and taxation.

Mark holds a Bachelor of Civil Law from the University of Oxford and a Doctor of Juridical Studies from the University of Sydney. His Doctoral Thesis concerned the rights of beneficiaries in a capital gains tax context and his suggested tax reforms formed the basis for the Tax Institute of Australia, the Institute of Chartered Accountants Australia and the Australian Society of Certified Practising Accountants' submission to the Tax Law Improvement Project. He also holds a Bachelor of Laws (with honours) and a Bachelor of Business (Accountancy) (with distinction) from the Queensland University of Technology.

## RECOMMENDATIONS

---

**Chambers & Partners Asia Pacific 2017-2024** – 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 2021-2024**– 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 & 2022-23, 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)

Appointed the Australian correspondent for the journal Trusts & Trustees

## **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*