

MICHAEL MAY

YEAR OF CALL: 2014

Michael has a broad commercial and administrative law practice, with a particular focus on tax litigation, corporations law and insolvency.

Chambers & Partners' Asia Pacific guide lists Michael as a leading junior in Dispute Resolution 2020-2026 Doyle's Guide to the Australian Legal Profession 2016-2025 list Michael as a recommended junior barrister in a number of areas, including commercial litigation & disputes, insolvency & reconstruction, and tax. In addition, he is listed by the Australian Financial Review's *Best Lawyers*® as a recommended junior counsel for commercial law, competition law and litigation and The Legal 500 Asia Pacific guide recommends him as a Rising Star in Commercial Disputes.

He advises and appears (led and alone) for public and private corporations, insolvency practitioners, insurance companies and individuals in all Queensland and Federal courts and specialist tribunals. He is also experienced in mediations and large-scale commercial arbitration.

He was admitted as a solicitor in 2007, and was a Senior Associate in Cooper Grace Ward's litigation and dispute resolution team prior to being called to the bar.



LEVEL 27, 239 GEORGE ST
BRISBANE QLD, 4000

level27chambers.com.au

T +61 7 3008 3969

M +61 439 866 425

may@
level27chambers.com.au

AREAS OF PRACTICE

Appellate, Arbitration, Banking, Commercial Equity, Competition & Consumer, Contract, Corporate Insolvency & Bankruptcy, Corporations, Inquiries & Coronial Inquests, Insurance, Judicial Review & Administrative, Land Law & Property, Media & Defamation, Professional Discipline & Regulatory, Professional Negligence, Resources & Energy, Succession, Tax.

CASES

***Byrnes-Reeves v QSuper* [2025] QSC 285**

November 2025, Insurance

***Commissioner of State Revenue v Montessori Children's Foundation* [2025] QCA 153**

August 2025, Appellate, Tax

***Merchant v Commissioner of Taxation (Costs)* [2025] FCAFC 81**

June 2025, Tax

Kirtlan and Commissioner of Taxation (Taxation)[2025] ARTA 539 (8 May 2025)

May 2025, Tax

Merchant v Commissioner of Taxation[2025] FCAFC 56

April 2025, Tax

Commissioner of Taxation v Hatfield Plumbing Pty Ltd (Trustee)[2025] FCA 182

March 2025, Employment & Industrial, Tax

Quy and Commissioner of Taxation (Taxation and business)[2025] ARTA 174 (28 February 2025)

March 2025, Tax

Montessori Children's Foundation v Commissioner of State Revenue[2025] QCAT 63

February 2025, Tax

YZDZ v Commissioner of Taxation [2025] ARTA 73

January 2025, Judicial Review & Administrative, Tax

Nerang Subdivision Pty Ltd v Hutson[2024] QCA 174

September 2024, Contract, Land Law & Property, Tax

Quy v Commissioner of Taxation (No 3) [2024] FCA 726

June 2024, Tax, Judicial Review & Administrative

GSM Pty Ltd v Commissioner of Taxation [2024] FCA 653

June 2024, Tax

Shoot v Pine Lake Management Services Pty Ltd[2024] QCAT 268

June 2024, Judicial Review & Administrative

Merchant v Commissioner of Taxation [2024] FCA 498

May 2024, Tax

Gladstone Ports Corporation Limited v Murphy Operator Pty Ltd[2024] QCA 74

May 2024, Appellate

CIP Group Pty Ltd v Watters in his capacity as receiver and manager of GGPG Pty Ltd[2024] FCAFC 5

February 2024, Corporations

Income2Wealth Pty Ltd v ACN 114 733 569 Ltd [No 2][2023] QCA 254

December 2023, Corporations, Corporate Insolvency & Bankruptcy

Nerang Subdivision Pty Ltd & Ors v Hutson & Anor[2023] QSC 268

December 2023, Tax

Merchant & Ors v Ernst & Young (a firm) & Anor[2023] QSC 259

November 2023, Tax

Income2Wealth Pty Ltd v ACN 114 733 569 Limited[2023] QCA 215

November 2023, Corporations, Corporate Insolvency & Bankruptcy

Churchill v Clearview Life Assurance Ltd[2023] QSC 224

October 2023, Insurance

ACN 114 733 569 Limited v Income2Wealth Pty Ltd[2023] QSC 73

April 2023, Corporate Insolvency & Bankruptcy

CIP Group Pty Ltd v Watters in his capacity as receiver and manager of GGPG Pty Ltd[2023] FCA 329

April 2023, Corporate Insolvency & Bankruptcy, Corporations

Johnson v Kinetic Superannuation Ltd & Ors[2023] QDC 50

March 2023, Tax

BMG SP Pty Ltd v YFG Strathton Pty Ltd[2023] QSC 52

March 2023

Perpetual Trustees Victoria Limited v Mason[2022] QDC 246

November 2022, Contract, Banking

Lastavec & Anor v Effective Security & Anor[2022] QCA 218

November 2022, Corporations, Contract

Lutheran Church of Australia Queensland District v Parups Waring Architects Pty Ltd[2022] QSC 214

September 2022, Contract

Golden Vision Gold Coast Pty Ltd v Orchid Avenue Pty Ltd & Anor[2022] QSC 49

April 2022, Contract, Land Law & Property

Canavan v ICRA Rolleston Pty Ltd (Receivers and Managers Appointed) (in liquidation)[2022] FCA 117

February 2022, Corporate Insolvency & Bankruptcy

Hutson v Nerang Subdivision Pty Ltd & ors[2021] QSC 323

December 2021, Arbitration, Land Law & Property

Braun v Hatzifotis [2021] QDC 263

November 2021, Media & Defamation

DA Staal Property Pty Ltd v Commonwealth of Australia[2021] QSC 216

August 2021, Land Law & Property, Arbitration

Gladstone Ports Corporation Limited v Murphy Operator Pty Ltd & Ors[2021] HCATrans 114

June 2021, Class Actions

Le v Commissioner of Taxation [2021] FCA 303

March 2021, Tax, Appellate

Murphy Operator & Ors v Gladstone Ports Corporation (No 8)[2021] QSC 57 15

March 2021, Class Actions

Murphy Operator & Ors v Gladstone Ports Corporation (No 7)[2021] QSC 18

February 2021, Class Actions

CFMG Land Limited v MacLaren [2020] QDC 335

December 2020, Corporations, Commercial Equity

Re Octaviar Ltd [2021] QSC 353

November 2020, Corporate Insolvency & Bankruptcy

Gladstone Ports Corporation Limited v Murphy Operator Pty Ltd & Ors[2020] QCA 250

November 2020, Class Actions

Nerang Subdivision Pty Ltd v Hutson [2020] QSC 225

July 2020, Tax, Land Law & Property

Murphy Operator & Ors v Gladstone Ports Corporation (No 6)[2020] QSC 192

June 2020, Class Actions

Murphy Operator & Ors v Gladstone Ports Corporation & Anor (No 5)[2020] QSC 36

March 2020, Class Actions

Connelly and Harris & Anor v McGrath & Anor[2019] QSC 304

December 2019, Commercial Equity, Corporations

NGFZ and Commissioner of Taxation (Taxation)[2019] AATA 5410

October 2019, Tax

Re Octaviar Limited (in liq) [2019] QSC 235

September 2019, Corporate Insolvency & Bankruptcy

Murphy Operator v Gladstone Ports Corporation (No 4)[2019] QSC 228

September 2019, Class Actions

Harding v Commissioner of Taxation [2019] FCAFC 29

February 2019, Tax, Appellate

Murphy & Ors v Gladstone Ports Corporation Ltd[2019] QSC 12

February 2019, Insurance, Class Actions

Universal Supermodels Pty Ltd v Commissioner of State Revenue[2018] QCS 257

November 2018, Tax, Contract, Employment & Industrial

Aurizon Network Pty Ltd v Queensland Competition Authority & Ors[2018] QSC 246

October 2018, Judicial Review & Administrative, Competition & Consumer

WB Rural Pty Limited v Commissioner of State Revenue & Anor [2018] QCA 225

October 2018, Appellate, Land Law & Property, Tax

Trenfield v HAG Import Corporation (Australia) Pty Ltd (No.2)[2018] QDC 129

July 2018, Corporate Insolvency & Bankruptcy, Corporations

Trenfield v HAG Import Corporation (Australia) Pty Ltd[2018] QDC 107

June 2018, Contract, Corporate Insolvency & Bankruptcy, Corporations

Commissioner of Taxation v Hacon Pty Ltd[2017] FCAFC 181

November 2017, Tax, Appellate

WB Rural Pty Limited v Valuer-General for the State of Queensland[2017] QSC 192

September 2017, Tax

WB Rural Pty Limited v Valuer-General for the State of Queensland[2017] QSC 192

September 2017, Land Law & Property

WB Rural Pty Ltd v Commissioner of State Revenue[2017] QSC 141

June 2017, Judicial Review & Administrative, Tax

Credit Suisse AG, Sydney Branch v Springsure Property Holdings Pty Ltd (in liquidation)[2017] QSC 142

June 2017, Contract, Land Law & Property

Hacon v Commissioner of Taxation [2017] FCA 659

June 2017, Judicial Review & Administrative, Tax

Aklia Holdings Pty Ltd v The Carter Group Pty Ltd (in liq)[2017] QSC 75

May 2017, Commercial Equity, Corporate Insolvency & Bankruptcy, Corporations

Body Corporate for 'Medici' CTS no 34361 and the Unit Owners Listed in Schedule A v Whybird & Partners Pty Ltd [2016] QSC 296

December 2016, Building & Construction

Wyatt v Cutbush [2016] QSC 253

November 2016, Media & Defamation

Westpac Life Insurance Services Limited v Mahony[2016] FCA 1071

September 2016, Insurance

Bauer Equipment Australia Pty Ltd v ACN 153 866 114 Pty Ltd[2016] QSC 76

April 2016, Corporations, Corporate Insolvency & Bankruptcy

Coles Group Ltd v Costin[2016] HCATrans 58

March 2016, Professional Negligence, Appellate

Hii v Commissioner of Taxation (No 3)[2016] FCA 58

February 2016, Tax

Flegg v Hallett [2015] QSC 315

November 2015, Media & Defamation

Flegg v Hallett [2015] QSC 167

June 2015, Media & Defamation

Australian Competition and Consumer Commission v Spreets[2015] FCA 382

April 2015, Competition & Consumer

Lean Field Developments Pty Ltd v E & I Global Solutions (Aust) Pty Ltd[2014] QSC 293

December 2014, Building & Construction

Flegg v Hallett [2014] QSC 278

November 2014, Media & Defamation

Flegg v Hallett [2014] QCA 220

September 2014, Media & Defamation

RECOMMENDATIONS

Australian Financial Review's Best Lawyers

- 2026-27 – Listed for Commercial Law, Competition Law, Litigation and Tax Law
- 2024-25 – Listed for Commercial Law, Competition Law and Litigation
- 2021-23 – Listed for Commercial Law and Competition Law
- 2017-2020 – Listed for Commercial Law

Chambers & Partners Asia Pacific (Dispute Resolution)

- 2026 – *“Michael is intelligent, responsive and persuasive on his feet” and “Michael is meticulous. He doesn't miss anything, considers all angles and anticipates what the judge will want.”*
- 2025 – *“Michael is a clear thinker, an excellent advocate and very easy to work with” and “Michael is technically a very strong commercial counsel and is a pleasure to work with.”*
- 2024 – *“Michael is brilliant and someone I would strongly endorse. He is meticulous.”*

- 2023 – *“has a deep mastery of the commercial law in a vast range of contexts, and has the ability to apply this practically to the situation at hand”.*
- 2022 – *“always commercial, thorough, easy to work with”.*
- 2021 – *“exceptional junior counsel”* and *“offer[s] insights from a different perspective”.*
- 2020 – *“extremely bright and responsive”* and *“also very commercial and astute in his understanding of client objectives”.*

Chambers & Partners Global (Dispute Resolution)

Listed for Dispute Resolution

- 2025
- 2024
- 2022
- 2021
- 2020

The Legal 500 Asia Pacific (Commercial Disputes)

- 2026 – *“Michael is highly intelligent and always well prepared. He is a very persuasive advocate and has developed a reputation for being a formidable advocate for taxpayers”.*
- 2025 – *“Michael is a clear, logical and intelligent thinker. The same can be said for his advocacy. His submissions are very clear and structured – and his advocacy reflects that approach to matters in which he is briefed”.*
- 2024 – *“Michael is a very clear thinker with strong technical ability and excellent strategic and tactical sense. His paperwork is very good and he has a smooth and engaging style on his feet. He is hard working, efficient, and a pleasure to work with”.*
- 2023 – *“one of the stars at the Bar”.*
- 2022
- 2021 – *“An exceptional junior counsel”.*

Doyle’s Guide to the Australian Legal Profession

- 2025 – Leading Insolvency & Restructuring Barristers Queensland (Leading)
- 2025 – Leading Commercial Litigation & Disputes Barristers Queensland (Leading)
- 2024 – Leading Tax Barristers Queensland (Leading)
- 2024 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)
- 2024 – Leading Commercial Litigation & Disputes Barristers Queensland (Leading)
- 2023 – Leading Tax Barristers Queensland (Recommended)
- 2023 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)
- 2023 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2023 – Leading Construction & Infrastructure Barristers Queensland (Recommended)
- 2022 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)
- 2022 – Leading Commercial Litigation & Disputes Barristers Queensland (Leading)
- 2022 – Leading Tax Barristers Queensland (Leading)
- 2021 – Leading Tax Barristers Queensland (Leading)
- 2021 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)

- 2021 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2020 – Leading Tax Barristers Queensland (Leading)
- 2020 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2020 – Leading Construction & Infrastructure Barristers Queensland (Recommended)
- 2019 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2019 – Leading Tax Barristers Queensland (Recommended)
- 2018 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)
- 2018 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2018 – Leading Tax Barristers Queensland (Recommended)
- 2017 – Leading Tax Barristers Queensland (Recommended)
- 2017 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)
- 2017 – Leading Insolvency & Restructuring Barristers Queensland (Recommended)
- 2017 – Leading Construction & Infrastructure Junior Counsel Queensland (Emerging)
- 2016 – Leading Commercial Litigation & Disputes Barristers Queensland (Recommended)

MEMBER

Bar Association of Queensland

Tax Committee of the Law Council of Australia, Business Law Section

CAREER

2014 Barrister (Brisbane)

2007 Solicitor, Cooper Grace Ward (Brisbane)

EDUCATION

2007 LLB (Hons) - QUT

PUBLICATIONS

Cryptocurrency and the law

June 2022, Commercial Equity, Contract

Update on Defamation Law in Queensland

September 2021, Media & Defamation

Commercial Mediations - Strategies and Tips to Achieve the Best Outcome for Your Client

October 2020

Trenfield v Hag Import: Trading Agreements, ROT, PPSA Vesting and Valuing Security Interests

August 2018, Corporate Insolvency & Bankruptcy

Onus of Proof

November 2017, Tax

Trends in Litigation Damages

January 2015

Essential Negotiation Strategies

August 2014

Oppression in the Context of Corporate Trustees

March 2013, Corporations

Liability limited by a scheme approved under professional standards legislation