

# Claire Nicholson

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## Professional Qualifications

- Bachelor of Laws (First Class Honours): University of New England
- Master of Tax: The University of Melbourne
- Chartered Tax Advisor: Taxation Institute of Australia

## Professional Experience

### Lecturing/Teaching

- **Leo Cussen** – sessional lecturer: Tribunal Advocacy, Civil Litigation (2014-2015)
- **University of Melbourne** – sessional tutor - Taxation Law I (BLAW30002) (2015-2016)

### Legal

- Barrister, Victorian Bar: also admitted to practise in the Federal and High Courts of Australia and New Zealand (May 2014 – current)

#### *Recent court appearances*

- *Hoskin v the Office of the Sherriff of Victoria & Ors* [2018] VSC 216 (breach of common law duties by Sheriff of Victoria)
- *Ostad ats Deputy Commissioner of Taxation* AAT 2017/3906 (income tax)
- *In the matter of Mendis Medical Pty Ltd (in liquidation) ACN 094 983 801 ats Deputy Commissioner of Taxation* VID 1007/2017 (application to terminate winding up)
- *SRBP v Tax Practitioners Board* [2016] AATA 456 (led by Andrew Broadfoot QC)
- *Weber v Greater Hume Shire Council* New South Wales Supreme Court 2015/368036 (led by Tim Tobin SC –class action)
- *Director of Public Prosecutions v Song* (County Court of Victoria CR-15-01127 – complex, international fraud)
- *Skill Training Victoria v Dotsan Pty Ltd & Ors* SCI 2017/0008 (led by Stewart Anderson QC)
- *Williams v AusNet Service & Ors* SCI 2014/5296 (led by Gerard Dalton QC – class action)
- *NZX Limited v Ralec Interactive & Ors* (New Zealand High Court CIV-2011-485-1299) – led by Tim North QC, acted for Australian software company in dispute regarding pre-contract representations and duties to comply with earn out clauses in a sale agreement)

#### *Recent advice matters*

- Drafting statement of claim in professional negligence matter against accountants in relation to Division 7A advice
- Drafting objection and advice relating to land tax and PPR exemption
- Drafting defence relating to Director Penalty Notices

- Drafting objection and advice relating to income from gambling and capital gains tax
- Advice and application for PBR relating to absolute entitlement under trust deed
- Advice and drafting statement of claim against financial advisor relating to SMSF
- Advice on liability for Wine Equalisation Tax
- Drafting objection and advice relating to contractor provisions in Payroll Tax Act
- Advice on CGT consequences of entering into option to buy farming land
- Advice on main residence exemption and life estate
- Advice on GST consequences of sale of property development business

#### *Recent Seminars*

- Tax implications of cryptocurrency transactions: Corrs Chambers Westgarth, March 2018
- Risk and Reputation: considerations for the multinational tax advisor, EY Melbourne, March 2018, PWC Melbourne, October 2017
- *Lewski v Commissioner of Taxation* [2017] FCAFC 145: case analysis, Victorian Bar 12 December 2017
- Solicitor: Allens Linklaters (2010-2014)

#### *Matters*

- Petroleum resource rent tax disputes for various oil and gas clients, including Full Federal Court Appeals, special leave application to High Court, merits reviews, advising and assisting in negotiations with Australian Taxation Office
- Transfer pricing dispute for a multinational resources client regarding global intragroup sales
- Advice on the income tax and stamp duty consequences to an international food manufacturer in respect of its global demerger, including consolidation, continuity of ownership, CGT and corporate reconstruction exemptions in relevant jurisdictions
- Advice on the stamp duty implications and obtaining corporate reconstruction exemption for a multinational company in respect of a major reconstruction
- Advice and private ruling application for a multinational company regarding in house software costs
- Submissions and attendance at GAAR panel for multinational resources client
- Advice, drafting and review of contracts, lease agreements, licences and private rulings regarding income tax, stamp duty, GST and land tax for insolvency and financial services clients
- Advice on and management of stamp duty implications on acquisitions and divestments for various clients, including oil and gas producers, mining services providers and healthcare providers
- Advice to foreign multinationals in relation to Customs implications in Australia, Papua New Guinea and East Timor relating to various mining and energy construction projects
- Advice on income tax and stamp duty to Indigenous group in respect of corporate and investment structuring ahead of receipt of native title land

- Australian and New Zealand recall of clothing product, managing recall and mandatory reporting, liaising with ACCC, co-ordinating production of documents to ACCC, co-ordinating expert investigation and report
- Nationwide recall and subsequent investigation of an infant product, managing recall and mandatory reporting, liaising with ACCC, co-ordinating production of documents to ACCC, expert investigations and reports
- Contractual dispute between Chinese state mining company and Australian mining company

## **Publications**

- *Limiting the immediate deduction for exploration expenditure* (2014) 33 ARELJ 297
- *New international tax convention widens reciprocal enforcement*, Partner Larry Magid, Lawyer Claire Nicholson and Vacation Clerk Jonathon Hoe, CCH Tax Week, 2 November 2012
- *Transfer pricing update – new APA guide and recent ATO rulings*, Partner Toby Knight, Lawyer Julian Feiner and Lawyer Claire Nicholson, CCH Tax Week, 24 March 2011