

# GREENS LIST

## BARRISTERS



### MICHAEL FLYNN QC

SILK: 2015 | BAR ROLL: 1993 | ADMITTED: 1985

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#### EXPERTISE

**[Appellate](#) | **[Bankruptcy Law & Insolvency Law](#) | **[Commercial Law](#) | **[Common Law](#) | **[Corporations Law & Securities Law](#) | **[Equity & Trusts Law](#) | **[Property Law](#) | **[Public Law & Administrative Law](#) | **[Tax Law & Revenue Law](#) | **[Wills & Estates Law](#)********************

#### PROFILE

Michael Flynn practises principally in the areas of taxation, administrative law, trusts and commercial law. He is a chartered accountant, was national president of the Tax Institute in 2014 and is the co-author of two books: *Death and Taxes* and *Drafting Trusts and Will Trusts in Australia*, both published by Thomson Reuters.

Recent examples of advice he has provided are amending trust deeds, the tax consequences of financing infrastructure projects and the application of Part IVA. He has acted for clients in relation to applications to remove a trustee, applications for freezing orders and in professional liability and contractual disputes concerning GST and income tax liabilities.

The cases in which he has appeared include the following:

- *Trustee for Michael Hayes Family Trust v FCT* [2019] FCAFC 226 (Public trading trust, rectification)
- *Sole Luna Pty Ltd v FCT* [2019] FCA 1195 (Forex loss, capital loss)
- *Paule v FCT* [2019] FCA 394 (CGT rollovers)

- CBS Admin Pty Ltd v Commr of SR (Vic) [2019] VCAT 1737 (Payroll tax)
- G J Grantham Pty Ltd v Commr of SR (Vic) [2019] VCAT 1275 (Stamp duty)
- Jameson Global Investments Pty Ltd v Byron Bay Land Development Pty Ltd [2019] NSWSC 729 (Contractual dispute, breach of fiduciary duty)
- Aussiegolfa Pty Ltd v FCT [2018] FCAFC 122 (Super fund sole purpose and in-house asset tests)
- Divas Beverages Holdings Ltd v FCT [2018] FCA 576 (Excise duty)
- FCT v AusNet Transmission Group Pty Ltd [2015] FCAFC 60 (Deductions for copyright, valuation, tax consolidation)
- IOOF Holdings Limited v FCT [2014] 224 FCR 535 (Tax consolidation, admin law)
- Commr of State Taxation (SA) v Cyril Henschke Pty Ltd [2010] 242 CLR 508; [2010] HCA 43 (Stamp duty)
- FCT v Word Investments Pty Ltd [2008] 236 CLR 204 (Charitable status of a company carrying on a business)
- Markin v Animals Australia Federation [2020] VSC 113 (Will construction)
- Brady King Pty Ltd v FCT [2008] FCAFC 118 (GST)
- Brady King Pty Ltd v FCT [2008] FCA 1918 (GST)

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