

GREENS LIST

BARRISTERS



STEPHEN LINDEN

BAR ROLL: 2010 | ADMITTED: 1993

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EXPERTISE

Bankruptcy Law & Insolvency Law | Commercial Law | Equity & Trusts Law | Public Law & Administrative Law | Tax Law & Revenue Law

PROFILE

Stephen is a specialist in taxation law and tax dispute resolution. He has a Master of Laws from the University of Melbourne, majoring in tax law, a Bachelor of Economics and a Bachelor of Laws (Honours) from Monash University. He practised in taxation for many years as part of the tax team at the Australian Government Solicitor. Stephen moved to the Legal Services Branch of the Australian Taxation Office in 2009, before joining the Bar in 2010.

As a solicitor, Stephen conducted many complex tax cases for the Commissioner of Taxation in the Federal Court and the Administrative Appeals Tribunal. The cases involved a wide variety of income tax issues, such as the application of double tax treaties, alienation of personal services income, tax schemes, CGT, trust income, capital allowances and charitable institution status. The cases also included GST, FBT, superannuation guarantee charge and excise matters.

Since joining the Bar, Stephen has continued to act for the Commissioner in complex tax cases and has extended his practice to include acting for the taxpayer. Some of the tax cases that Stephen has appeared in are *Visy Industries USA Pty Ltd v CoT* [2011] FCA 1065 (as junior counsel), *Inglewood v CoT* [2011] AATA 607, *Baini v CoT* [2012] AATA 440, *General Aviation Maintenance v CoT* [2012] AATA 120, *Outbound Logistics Pty Ltd* [2012] AATA 899, *Mayhew v CoT*

[2013] AATA 130, *RV Investments (Aust) Pty Ltd v CoT* [2014] FCA 1169 and *Kocharyan v Commissioner of Taxation* [2015] FCA 13. He has also appeared in State Revenue cases: *CXC Consulting Pty Ltd v Commissioner of State Revenue* [2012] VCAT 1992 and *Jedelha v Commissioner of State Revenue* [2012] VCAT 1993.

Stephen has extensive experience in commercial litigation, particularly complex debt and insolvency. For example, Stephen appeared in the Supreme Court in *DCT v Karas* [2011] VSC 304, [2011] VSC 673, [2012] VSC 68 (freezing order proceedings), *Australia D.I.S. Pty Ltd v DCT* [2012] VSC 331 and *Ferella Pty Ltd v DCT* [2013] VSC 573 (statutory demand proceedings). Stephen has also appeared in Federal Court commercial litigation, for example: *DCT v ASIC* [2011] FCA 524 and *DCT v ASIC* [2013] FCA 594 (company reinstatement proceedings), *DCT v Cheung Kong Infrastructure Holdings Ltd* [2013] FCA 707, [2013] FCA 885 (debt proceedings) and *DCT v Vasiliades* [2014] FCA 1250 (freezing order proceedings). Stephen also has extensive experience in administrative law litigation. Cases in which Stephen has appeared include *Roberts v CoT* [2013] FCA 1108, *Tettis v DCT* [2013] FCCA 985 and *Herbert v CoT* [2013] AATA 42.

As well as appearance work, Stephen has provided advice to both the Commissioner and to taxpayers on tax law and litigation issues, including matters such as the tax exempt status of not-for-profit organisations, trust deed amendments, CGT and Customs and Excise duties.

To get in touch with Stephen Linden | or for more information please contact the

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