# Greens List

BARRISTERS



# KHAI-YIN LIM

BAR ROLL: 2019 | ADMITTED: 2001

Khai-Yin specialises in tax and revenue law as an advocate and adviser, appearing in Commonwealth and State courts and tribunals. She acts for taxpayers and for the Commissioner of Taxation.

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### **EXPERTISE**

Commercial Law | Equity & Trusts Law | Tax Law & Revenue Law

#### **PROFILE**

Khai-Yin specialises in tax and revenue law as an advocate and adviser appearing in Commonwealth and State courts and tribunals.

She is frequently briefed to advise and appear in tax, trusts and commercial matters at Commonwealth and State courts and tribunals.

Khai-Yin acts for companies, trusts, high net-worth individuals, SMEs and the Commissioner of Taxation in income tax and indirect taxes.

Her briefs frequently involve property transfers, objections to assessments, remission of penalties, duty exemptions, CGT small business concessions, responses to position papers, Australian Taxation Office reviews/audits, State Revenue Office investigations, director duties and penalties, trustee duties and powers, effective disclaimers, trust resettlement/vesting/terminations, share value shifting, commercial debt forgiveness, deceased estates, CGT life interests, testamentary trusts and charitable trusts.

Khai-Yin holds a Master of Taxation from the University of Melbourne, and is a Chartered Tax Adviser and Fellow of the Tax Institute of Australia.

Before coming to the Bar, Khai-Yin practised as a tax and commercial solicitor at Herbert Geer and Rigby Cooke, and prior to that as a corporate and international tax consultant at Andersen.

Khai-Yin's CV is linked here.

## **Publications**

Victorian Bar / Tax Bar Association – Trusts and income tax after Guardian and Carter 25 May 2022Law Firm – Civil litigation at Magistrates Court and County Court 1 April 2022Greens List – CGT life interest issues 17 March 2022Law Institute of Victoria – Tax tips and traps 25 February 2022Tax Institute of Australia – Real estate – what is taxed and how it is taxed 4 November 2021Tax Bar Association – Section 353-10 notice seeking particulars about documents related to privilege claim – improper or not? November 2021Television Education Network – The taxing issue of property development: key documentation essentials 20 October 2021Sound Education in Taxation – Availability of tax losses in a downturn economy August 2021Greens List – Allocation of profits by professional firms 3 June 2021Tax Institute of Australia Tax Specialist – The new principal purpose test in anti-avoidance rules (Vol 24(5) pp 211-227) June 2021University of New South Wales Practical Legal Training – Text guides and assessments for Administrative Law Practice May 2021Lexis Nexis Australian Intellectual Property Law Bulletin – Amendments to the research and development tax incentive scheme (Vol 33(10) pp 170-173) March 2021Tax Institute of Australia Victorian Discussion Group – Commissioner of Taxation v Sharpcan 21 October 2020Australian Taxation Office / Tax Bar Association – Significant litigation update (Hart's case and The Trustee for the Michael Hayes Family Trust case) 25 June 2020, Refresher on trust law basics 7 November 2019, Core AAT Skills – Bar table etiquette 17 June 2019Victorian Bar Commbar Matters – Court reduces administrators'/liquidators' excessive remuneration due to inadequate reports 30 May 2019

# **Memberships & Committees**

- Victorian Bar
- Tax Bar Association (committee member)
- Women Barristers Association (member)

To get in touch with Khai-Yin Lim | or for more information please contact the Clerk on:



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