

GREENS LIST

BARRISTERS



MELANIE BAKER KC

SILK: 2022 | BAR ROLL: 2010 | ADMITTED: 2003

Melanie specialises in taxation and administrative law.

PHONE: +61 3 9225 6717

EMAIL: melanie.baker@vicbar.com.au

CHAMBERS: Owen Dixon Chambers West

EXPERTISE

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

PROFILE

Melanie specialises in taxation and administrative law. Before coming to the bar, she was a senior associate in the tax group of Allens Arthur Robinson specialising in tax disputes. Melanie has extensive experience in dealing with all stages of taxation audits and disputes across a wide range of different tax issues, including transfer pricing, consolidations, debt-equity, Part IVA, R&D, PRRT and GST. Melanie is also experienced in alternative dispute resolution, and has appeared in early neutral evaluations, conciliations and mediations.

Since coming to the bar, Melanie has appeared in taxation matters for taxpayers and the Commissioner of Taxation before the Federal Court, Supreme Court, County Court, Magistrates' Court and AAT. She has also appeared in State tax matters.

She has been listed in Doyle's Guide to the Australian Legal Profession since 2016 in the category of Victoria's Leading Tax Barristers - Junior Counsel. She is also recognised in the Chambers Asia-Pacific Guide, Who's Who Legal Australia and The Legal 500 for her tax controversy work.

Melanie is a Senior Fellow of the University of Melbourne where she co-lectures the post-graduate law subject, 'Tax Litigation'.

Melanie is a Chartered Tax Adviser with the Tax Institute and has been a member of two of the Tax Institute's Technical Sub-Committees. She is also a member of the International Fiscal Association and the Law Council of Australia's Taxation Committee.

RECENT CASES



David Lynton as trustee for the David Lynton Superannuation Fund and Commissioner of Taxation (Taxation) [2017] AATA 694 (17 May 2017) – income tax - application of Part IVA to 'dividend washing' transactions



Rowsthorn and Commissioner of Taxation (Taxation) [2017] AATA 602 (5 May 2017) – income tax and deductibility of capital expenditure



Luxon v Commissioner of State Revenue (Review and Regulation) [2016] VCAT 1466 (15 September 2016) – land tax; principal place of residence



Paul J Castan & Son Pty Ltd ATF Castan Investments Unit Trust and Commissioner of Taxation [2016] AATA 298 (11 May 2016) - GST: agency



Bishop v Commissioner of State Revenue (Review and Regulation) [2016] VCAT 239 - first home owners' grant



Berry v Commissioner of Taxation [2015] FCA 1244 (19 November 2015) - administrative law: appeal from the AAT



Deputy Commissioner of Taxation v Garrett [2015] VSC 347 (29 July 2015) - debt recovery and bankruptcy



Commissioner of Taxation v Moignard [2015] FCA 143 (3 March 2015) (junior to Michael Bearman) - income tax: trusts



Garrett v Commissioner of Taxation [2015] FCA 117 (26 February 2015); Garrett v Commissioner of Taxation [2015] FCA 485 (19 May 2015) and Garrett v Commissioner of Taxation [2015] FCA 665 (2 July 2015) (junior to Peter Hanks QC) - vexatious litigant orders



Garrett v Commissioner of Taxation [2015] FCA 40 (4 February 2015) and The Trustee for Oenoviva (Australia & New Zealand) Plant and Equipment Trust and Commissioner of Taxation [2014] AATA 614 (28 August 2014) - GST: standing



Confidential and Commissioner of Taxation [2014] AATA 961 (23 December 2014) -



IOOF Holdings Limited v Commissioner of Taxation [2014] FCAFC 91 (24 July 2014);

income tax: Double Tax Agreement

IOOF Holdings Limited v Commissioner of Taxation [2013] FCA 1189 (15 November 2013); IOOF Holdings Limited and Commissioner of Taxation [2013] AATA 239 (19 April 2013) and IOOF Holdings Limited and Commissioner of Taxation [2012] AATA 378 (22 June 2012) (junior to Mark Moshinsky QC - now Justice Moshinsky of the Federal Court) - income tax and administrative law: accrued rights in the context of consolidation's rights to future income rules



Simon Harland as Trustee for the PCS Global Discretionary Trust and Commissioner of Taxation [2013] AATA 930 (20 December 2013) (junior to Peter Gray QC) - GST: penalties



Australian Style Investments Pty Ltd as Trustee for the Australian Style Investments Unit Trust and Commissioner of Taxation [2013] AATA 847 (29 November 2013) - GST: financial supplies



Pratt Holdings Proprietary Limited v Commissioner of Taxation [2013] FCAFC 82 (2 August 2013); Pratt Holdings Proprietary Limited v Commissioner of Taxation (No 2) [2013] FCAFC 97 (21 August 2013) and Pratt Holdings Pty Ltd v Commissioner of Taxation [2012] FCA 1075 (1 October 2012) (junior to Helen Symon QC) - income tax: former capital allowance provisions in the context of mining rights



Resource Capital Fund III LP v Commissioner of Taxation [2013] FCA 363 (26 April 2013) (junior to Tony Payne SC - now Justice Payne of the New South Wales Supreme Court and Court of Appeal) - income tax: taxable Australian real property rules applied to a mining company



Visy Packaging Holdings Pty Ltd v Commissioner of Taxation [2012] FCA 1195 (2 November 2012) (junior to Helen Symon QC) - income tax: deductibility of a loss



Fowler v Commissioner of Taxation [2012] FCA 1040 (21 September 2012) - income tax: employee share schemes



Commissioner of Taxation v Visy Industries USA Pty Ltd [2012] FCAFC 106 (10 August 2012); (2012) 205 FCR 317 and Visy Industries USA Pty Ltd v Commissioner of Taxation [2011] FCA 1065 (14 September



RACV Sales and Marketing Pty Ltd and Innovation Australia [2012] AATA 386 (26 June 2012) - R&D tax concession

2011); (2011) 284 ALR 455 (junior to Helen Symon QC) - income tax: deductibility of an indemnity payment



Commissioner of Taxation v Greenhatch [2012] FCAFC 84 (7 June 2012); (2012) 203 FCR 134 and Greenhatch and Commissioner of Taxation [2011] AATA 479 (8 July 2011) (junior to Simon Steward QC) - income tax: capital gains tax and trusts



Bicycle Victoria Inc and Commissioner of Taxation [2011] AATA 444 (24 June 2011) (junior to Jennifer Batrouney QC) - income tax: characterisation as a health promotion charity and deductible gift recipient.

Memberships & Committees

- [Victorian Bar](#)

To get in touch with Melanie Baker KC | or for more information please contact the Clerk on:

 +61 3 9225 6717

 clerkb@greenslist.com.au

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