



Meredith Schilling

LL.M, JD, BA, Assoc. Dip. Mus (Opera)

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Admitted to the legal profession:

15 November 2005

Admitted as a barrister in Victoria:

11 May 2006

Also entitled to practise in:

All Australian jurisdictions

Principal areas of practice

Taxation and Public Law

Awards and Professional Recognition

Doyles Guide: Leading Tax Barristers, Victoria – 2018, 2020, 2022

AFR Best Lawyers in Australia: Litigation category – 2021, 2022, 2023, 2024

Melbourne JD Deans Award 2003 (top student of JD cohort)(University of Melbourne)

Subject Prizes (University of Melbourne): Constitutional Law, Principles of Private Law, Contract Claims, Dispute Management, Legal Theory, Intellectual Property (Middletons Award), Corporations Law (Arnold Bloch Leibler Award)

Previous professional experience (legal)

Associate to the Honourable Justice Julie Dodds-Streeeton, Victorian Supreme Court, 2005

Articled clerk, Mallesons Stephen Jaques, 2004

Professional appointments and memberships

Victorian Bar Association appointments:

- Pro Bono Committee (Chair 2020-2022; Deputy Chair 2018-2019; Member since 2015)
- Ethics Committee (2015-2017)
- Equality and Diversity Committee (2008-2011)

Tax Bar Association, Executive Committee (2013-2014)

Member, Tax Bar Association

Member, Commercial Bar Association

Profile

Meredith has 18 years' experience as a barrister and specialises in tax and public law. She regularly appears unled, including against Senior Counsel, in trials in state and commonwealth superior courts and tribunals, including in applications to the High Court.

Meredith has an extensive tax advice and appearance practice, acting both for and against the Commissioner of Taxation and state revenue authorities in significant tax disputes concerning income tax, payroll tax, superannuation (taxation and regulation), the lawful exercise of statutory powers and tax recovery including insolvency related matters and *mareva*/freezing orders.

Meredith has been recognised as a 'Leading Tax Barrister Victoria' in *Doyles Guide* 2018, 2020 and 2022 editions and was listed in 'Best Lawyers of Australia' (Litigation category) 2021, 2022 and 2023. She has presented seminars on tax topics as a guest lecturer in the University of Melbourne Tax Litigation Masters course, and to firms and professional bodies. Recent topics have included ethical considerations affecting government litigants, appeal rights from the AAT to the Federal Court, and recent developments in legal professional privilege.

Meredith also has a wide-ranging public law practice. She regularly appears in judicial review proceedings concerning opinions of medical panels in the Victorian Supreme Court and Court of Appeal. She has appeared in regulatory proceedings involving decisions of the Medical Board and Health Complaints Commissioner and in migration and coronial proceedings. In 2020, Meredith led a successful appeal to the High Court as lead counsel for the appellant in *ABT17 v Minister for Immigration and Border* [\[2020\] HCA 34](#).

Meredith holds Juris Doctor and Masters degrees in law from the University of Melbourne. She graduated in 2003 with a first class honours average as the top student of her JD cohort and completed her Masters Degree in 2017 by research thesis in administrative law.

Taxation

High Court

- *Commissioner of Taxation of the Commonwealth of Australia v Haritos* [2015] HCATrans 337, (led by Peter Hanks QC – instructed by Minter Ellison) - special leave, income tax, scope of appeals on “question of law”

Federal Court including Full Court

- *Buzadzic v Commissioner of Taxation* [2024] FCAFC [decision pending] (leading F. Shand, instructed by Australian Government Solicitor), appeal from decision of primary judge; income tax, penalties, burden of proof
- *Stern v Commissioner of Taxation* [2024] FCAFC 21 (leading A. Wilson, instructed by Australian Government Solicitor) – appeal on question of law from decision of the AAT; superannuation, statutory interpretation
- *Jarvis-Lavery v Commissioner of Taxation* [2023] FCA 1382 (unled, instructed by Australian Government Solicitor) – appeal on question of law from decision of the AAT; delay, burden of proof, extension of time to appeal
- *Buzadzic v Commissioner of Taxation* [2023] FCA 954 (leading F. Shand, instructed by Australian Government Solicitors) – appeal on a question of law from decision of the AAT; income tax, penalties, burden of proof
- *YTL Power Investments Limited v Commissioner of Taxation* [2023] FCA 258 (led by Michael O’Meara, instructed by Australian Government Solicitors) - application for declaratory relief under s 39B of the *Judiciary Act 1903* (Cth)
- *Commissioner of Taxation v Coronica* (2022) 114 ATR 305; [2022] FCA 72, superannuation regulation (unled, instructed by Australian Taxation Office)
- *Minerva Financial Group Pty Ltd v Commissioner of Taxation* (2021) (led by Stephen Sharpley QC, leading Anna Wilson; instructed by Australian Government Solicitor) – application of Part IVA general anti-avoidance provisions
- *Francesca Rizzo v Commissioner of Taxation* [2020] (unled – instructed by Australian Government Solicitor) – capital gains tax (settled prior to hearing)
- *Aussiegolfa Pty Ltd (Trustee) v Commissioner of Taxation* (2018) 108 ATR 768; [2018] FCAFC 122 (led by Greg Davies QC – instructed by Australian Government Solicitor) - superannuation regulation
- *Song v Commissioner of Taxation* [2018] FCA 840 (led by Helen Symon QC – instructed by Arnold Bloch Leibler) - use of Commissioner’s statutory evidence gathering powers; privilege
- *Aussiegolfa Pty Ltd (Trustee) v Commissioner of Taxation* (2017) 106 ATR 812; [2017] FCA 1525 (led by Greg Davies QC – instructed by Australian Government Solicitor) - superannuation regulation
- *Benjamin v Commissioner of Taxation* [2016] FCA 1157 (unled – instructed by Australian Taxation Office) – appeal against decision of AAT to refuse extension of time to lodge appeal – breach of procedural fairness
- *Haritos v Commissioner of Taxation* (2015) 233 FCR 315; [2015] FCAFC 92 (led by Peter Hanks QC – instructed by Minter Ellison) - income tax, penalties, scope of appeal on “question of law”
- *George Haritos and Alex Kyritsis v Commissioner of Taxation* (2014) 98 ATR 1; [2014] FCA 96 (unled -instructed by Minter Ellison) - income tax, penalties
- *Sanctuary Lakes Pty Ltd v Commissioner of Taxation* (2013) 212 FCR 483; [2013] FCAFC 50 (led by Stephen Sharpley QC – instructed by Australian Taxation Office) - income tax, penalties
- *Cappellin & Co Pty Ltd v Commissioner of Taxation*, Federal Court, 2010 (led by Peter Hanks QC – instructed by Australian Government Solicitor) settled prior to hearing - income tax; related application under s 39B *Judiciary Act 1903* (Cth)

Administrative Appeals Tribunal

- *Coronica v Commissioner of Taxation* [2024] AATA [decision pending] (unled, instructed by Australian Taxation Office) – disqualification of superannuation trustee; rehearing following successful appeal by the Commissioner
- *Stern and Commissioner of Taxation (Taxation)* [2023] AATA 2010 (unled; instructed by Australian Government Solicitors) - superannuation - commutation of excess transfer balance - whether commutation resulted in acquisition of property contrary to section 51(xxxi) of the Australian Constitution

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Published and significant cases

- *Rogers and Commissioner of Taxation* [2021] AATA 4478 (led by Peter Hanks QC; instructed by Australian Government Solicitors) – income tax/application of Division 293; constitutional law
- *Coronica and Commissioner of Taxation (Taxation)* [2021] AATA 745 (unled – instructed by Australian Taxation Office) – superannuation regulation; disqualification of trustee of SMSF
- *GYBW and Commissioner of Taxation (Taxation)* [2019] AATA 4262 (unled – instructed by Minter Ellison) - taxation of superannuation entities (non-arm's length income)
- *Aussiegolfa Pty Ltd as trustee of the Benson Family Superannuation Fund and Commissioner of Taxation (Taxation)* [2017] AATA 3013 (led by Greg Davies QC – instructed by Australian Government Solicitor) - superannuation regulation
- *Benjamin and Commissioner of Taxation (Taxation)* [2017] AATA 39 (unled – instructed by Australian Taxation Office) application for extension of time to appeal; consideration of principles of *functus officio*, *estoppel* and *res judicata*
- *Confidential and Commissioner of Taxation* [2013] AATA 112 (unled – instructed by Maddocks)- income tax; penalties
- *Sanctuary Lakes v Commissioner of Taxation* [2012] AATA 404 (unled – instructed by Australian Taxation Office) - income tax; trading stock; penalties
- *Cooper Bros Holdings Pty Ltd trading as Triple R Waste Management and Commissioner of Taxation* (2013) 59 AAR 165; [2013] AATA 99 (unled – instructed by Le Brun Glezakos Lawyers) - excise duty
- *Rahamat Ali and Commissioner of Taxation* [2012] (unled – instructed by Australian Taxation Office) - disqualification of approved auditor of self-managed superannuation fund
- *The Trustee for the R Ali Superannuation Fund and Commissioner of Taxation* (2012) 86 ATR 826; [2012] AATA 44 (unled – instructed by Australian Taxation Office) - disqualification of non-complying superannuation fund
- *Triway Superannuation Fund v Commissioner of Taxation* [2011] AATA 302 (unled – instructed by Australian Taxation Office) - disqualification of non-complying superannuation fund
- *Nguyen and Commissioner of Taxation* [2011] AATA 544 (unled – instructed by Australian Taxation Office) - income tax
- *Yalos Engineering Pty Ltd v Commissioner of Taxation* [2010] AATA 408 (unled – instructed by Australian Taxation Office) - personal services income

Supreme Court of Victoria

- *Pacific Services Group Pty Ltd (in Liq): Craig David Crosbie in his capacity as joint and several liquidator v Commissioner of Taxation* [2016-December 2019] (led by Philip Crutchfield QC and leading Adam Purton – instructed by Australian Government Solicitor) – acted for Commissioner defending significant unfair preference claim, settled prior to hearing
- *Gunns Ltd (in Liq): Daniel M Bryant, Ian M Carson and Craig D Crosbie (in their capacities as joint and several liquidators) v Commissioner of Taxation* [2015-16] (unled – instructed by Australian Government Solicitor) – acted for Commissioner defending significant unfair preference claim; settled prior to hearing
- *Haritos & Ors v Commissioner of Taxation & Ors* [2015] VSCA 79; *Deputy Commissioner of Taxation v Effie Haritos & Ors* [2014] VSC 379 (led by Philip Crutchfield QC – briefed by Australian Government Solicitor) – acted for Commissioner in proceedings for declaratory relief as to the beneficial ownership of issued shares in a company
- *Deputy Commissioner of Taxation v Ekelmans* [2013] VSC 346 (unled – briefed by Australian Government Solicitor) – application for *mareva*/freezing orders
- *Deputy Commissioner of Taxation v Haritos & Ors* [2013] VSC 12 (unled – briefed by Australian Government Solicitor) - variations of *mareva*/freezing orders
- *Haritos v Deputy Commissioner of Taxation* [2011] VSC 129 (unled – briefed by Australian Government Solicitor) -tax recovery
- *Commissioner of State Revenue v Frost & Anor* (2011) 83 ATR 832; [2011] VSC 232; *Frost v Commissioner of State Revenue* (2010) 80 ATR 876; [2010] VCAT 1907 (unled – briefed by State Revenue Office) - stamp duty
- *Deputy Commissioner of Taxation v George Haritos* [2010] VSC 275 (unled – briefed by Australian Government Solicitor) - tax recovery
- *Deputy Commissioner of Taxation v AES Services (Aust) Pty Ltd (No 2)* [2009] VSC 527 (unled – briefed by Australian Government Solicitor) – *mareva*/freezing orders and adequacy of ancillary affidavits

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Published and significant cases

- *Deputy Commissioner of Taxation v AES Services (Aust) Pty Ltd* [2009] VSC 418; (2009) 77 ATR 414 (led by Terry Murphy QC – briefed by Australian Taxation Office) – mareva/freezing orders

New South Wales and Tasmania

- *Qualweld Australia Pty Ltd v Chief Commissioner of State Revenue* [2015] NSWCATAP 249; *Qualweld Australia Pty Ltd v Chief Commissioner of State Revenue* [2014] NSWCATAD 227 (unled – briefed by) - payroll tax – “employment agent” provisions
- *Freelance Global Ltd atf the Freelance Trust No. 1 v State Commissioner of NSW* [2014] NSWSC 127 (led by Peter Hanks QC) - payroll tax, “employment agent” provisions
- *Woods v Deputy Commissioner of Taxation (No 2)* (2012) 21 Tas R 234; [2012] TASSC 11 (unled – briefed by Australian Taxation Office)- tax recovery
- *Deputy Commissioner of Taxation v Daniels* [2012] District Court of South Australia (unled)- tax recovery
- *Woods v Deputy Commissioner of Taxation* [2011] TASSC 68 (unled - briefed by Australian Taxation Office) - tax recovery
- *Deputy Commissioner of Taxation v Woods (No 2)* [2010] TASSC 67 (unled- briefed by Australian Taxation Office) - tax recovery
- *Deputy Commissioner of Taxation v Woods* [2010] TASSC 46 (unled- briefed by Australian Taxation Office) - tax recovery, stay of judgment
- *Karci v Commissioner of State Revenue*, (2012) 88 ATR 874; [2012] VCAT 790 (unled – briefed by State Revenue Office) - stamp duty; penalties

Public Law

High Court

- *ABT17 v Minister for Immigration and Border Protection & Anor* (2020) 269 CLR 439; [2020] HCA 34 (leading Dr A. McBeth – briefed by Clothier Anderson) - immigration/refugee law
- *ABT17 v Minister for Immigration and Border Protection & Anor* [2019] HCATrans 207 (leading Dr A. McBeth – briefed by Clothier Anderson Lawyers) – special leave, immigration/refugee law
- *TOX096 v The Republic of Nauru* [2018] HCATrans 17 (14 February 2018) (led by Peter Hanks QC and leading Ben Petrie – briefed by Adviceline) – acted for appellant in successful appeal against decision of the Supreme Court of Nauru in respect of refugee determination

Federal Court including Full Court

- *CPZ16 v Minister for Home Affairs* [2019] FCA 1204 (2 August 2019) (leading B. Petrie) – appeared as *amicus curiae*
- *Gill v Minister for Immigration and Border Protection* [2017] FCAFC 51 (unled) - migration

Victorian Court of Appeal and Supreme Court of Victoria - judicial review (primarily medical panel opinions)

- *Ayana v Qantas Airways Ltd* [2021] VSC 500
- *Jafari v Yong* [2020] VSC 589 (leading C. Moore)
- *CDC Clinics Pty Ltd & Anor v Health Complaints Commissioner* [2020] VSC 597 (unled)
- *Iannacone v Kotzman* [2020] VSC 489 (led by Michael Fleming QC)
- *Dundar v Bas* [2019] VSCA 315 (leading L. Allan)
- *Chang v Neill* [2019] VSCA 151 (27 June 2019) (leading C. Moore)
- *Poulpack Pty Ltd v Noumouski* [2019] VSC 395 (19 June 2019) (leading G. Pierorazio)
- *Poon v Vicinity Custodian Pty Ltd* [2018] VSC 631 (25 October 2018) (unled)
- *Bismillah Khan v Romas* [2017] VSC 731 (unled)
- *Kipniak Pty Ltd v Rann* [2017] VSC 651 (leading G. Pierorazio)
- *Stojilkovic v Romas* [2017] VSC 49 (17 February 2017) (unled)

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Published and significant cases

- [Pearce v Dr John Lloyd \[2016\] VSC 806 \(21 December 2016\)](#) (led by Graeme Uren QC)
- [Tan v Kotzman \[2016\] VSC 482 \(25 August 2016\)](#) (unled)
- [Omerasevic v Kotzman \[2016\] VSC 383 \(22 July 2016\)](#) and [\[2016\] VSC 429 \(2 August 2016\)](#) (unled)
- [Tuffa Workwear v Ha \[2015\] VSC 557](#) (led by Graeme Uren QC)
- [McIntyre v Fish & Ors \[2015\] VSC 82](#) (unled)
- [Ghassan Khattab v Dr Susanne Homolka & ors \[2014\] VSC](#) (resolved in favour of Plaintiff by memorandum of consent)
- [Alcoa Holdings Limited & Anor v Lowthian & ors \[2011\] VSC 245](#) (unled)
- [George Dounis v Dr Susanne Homolka \[2010\]](#) (resolved in favour of Plaintiff by memorandum of consent)
- [Neil Frederick Higgins v Dr David Weissman & Ors \[2010\] VSC 294](#) (led by Michael O'Loughlen QC)
- [Campbell v Adlard and Ors \[2008\] VSC 349](#) (unled)

Coronial/Medical

- Inquest into the death of Matthew Jameel (2021) : [Jameel: Finding into death with inquest of Jameel, Mathew Duraid \(COR 2018 002777\)](#), leading Tahlia Ferrari, instructed by Adviceline – consideration of complex medical evidence relating to ‘shaken baby syndrome’
- [CDC Clinics v Health Complaints Commissioner \(Review and Regulation\) \[2019\] VCAT 171](#) (unled) – review of prohibition orders made by the Health Complaints Commissioner
- [CDC Clinics Pty Ltd v Health Complaints Commissioner \[2018\] VCAT 1844](#) – application for stay of interim prohibition orders made by the Health Complaints Commissioner
- [Shvetsova v Medical Board of Australia -\[2018\] VCAT 867](#) appeared on behalf of applicant doctor in application for stay of Immediate Action suspension decision by the Medical Board
- [Mark James v K G Mason \(in his capacity as State Coroner\) 2018 VSC](#) – acted pro bono for intervenor in case concerning the coroner’s capacity to review historical coronial findings under section 77 of the *Coroners Act 2008* (Vic)
- [Smith v Coroners Court of Victoria \[2018\] VSC 307](#) - appeal against Coroner’s determination to release body to senior next of kin
- Inquest into the death of Martin Yim, Victorian Coroners Court, 2015 http://www.coronerscourt.vic.gov.au/resources/8e2933ae-00d3-4627-99cf-c63ac142f61d/martinyim_351807.pdf
- Inquest into the death of Francesco Vicendese, Victorian Coroners Court, 2013 (appeared for Yarra Trams) (17 May 2013 [Finding - Inquest into the Death of Francesco Vicendese - Coroners Court of Victoria](#))
- Inquest into the death of Carolyn Rawlins, Victorian Coroners Court, November 2009 (appeared for Yarra Trams) (findings delivered November 2011)

General Commercial

- [Gunns Ltd \(in Liq\): Daniel M Bryant, Ian M Carxon and Craig D Crosbie \(in their capacities as joint and several liquidators\) v Commonwealth of Australia \(Department of Fisheries\) \[2015-16\] Federal Court](#) - briefed unled by the Commonwealth to defend significant unfair preference claims; settled prior to hearing.
- [Betty Kyritsis v Jinacan Pty Ltd \[2016\] Victorian Supreme Court](#) (led by Philip Crutchfield QC) - abuse of process; settled while judgment reserved
- [Toner v Streaky Pty Ltd \(Building and Property\) \[2015\] VCAT 863](#) (unled) - Domestic building, mareva/freezing order
- [ALDI Stores \(A Limited Partnership\) v Coles Supermarkets Australia Pty Ltd, Federal Court, 2010](#) (led by Rodney Garratt QC) -trade practices

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Published and significant cases

- *Rosemin Pty Ltd v Gasp Jeans Chadstone Pty Ltd* [\[2010\] FCA 228](#) (unled)- infringement of registered designs; *Rosemin Pty Ltd v Gasp Jeans Chadstone Pty Ltd (No 2)* [\[2010\] FCA 406](#) (unled) - costs
- *Barry King & Anor v Freelance Global Ltd & Anor*, Victorian Supreme Court, 2009 (led by Tim North SC) - contract; breach of fiduciary obligations; trade practices
- *Cytopia Ltd v Progen Pharmaceuticals Ltd*, Federal Court of Australia, 2009 (led by Rodney Garratt QC and James Elliott SC) - application by shareholder group for injunction
- *Southern Equity Pty Ltd v Timevale Pty Ltd* [\[2008\] FCA 1395](#) (led by Rodney Garratt QC) - application for transfer under the *Jurisdiction of Courts (Cross-Vesting) Act 1987* (Vic)
- *Lowe v Mack Trucks Australia Pty Limited* [\[2008\] FCA 439](#) (led by Anthony Schlicht) – breach of contract; trade practices; misleading and deceptive conduct; *Lowe v Mack Trucks Australia Pty Limited (No 2)* [\[2008\] FCA 711](#) - costs