



Courtney Ensor

NEW/CHAMBERS

Master of Laws (The University of Sydney), 2016
Bachelor of Laws with Honours (The University of Wollongong), 2007
Bachelor of Mathematics with Distinction (The University of Wollongong), 2007

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Admitted to the legal profession	2009
Admitted as a barrister in NSW	2013
Also entitled to practise in	All Australian jurisdictions (Commonwealth, State and Territory)

Principal areas of practice

Commercial law	Public and Administrative Law
Criminal law	Taxation and Revenue
Equity	

Previous professional experience

Arnold Bloch Leibler, Solicitor (Litigation) (2011 – 2012)
Mallesons Stephen Jaques, Solicitor (Tax Litigation, Property, Construction Litigation) (2009 – 2010)
Tipstaff to the Hon Justice I V Gzell, Supreme Court of New South Wales (2008)
Goldman Sachs JBWere (Fixed Income, Currency & Commodities) (2006 – 2007)

Awards and Professional Recognition

Doyle's Guide: Leading Tax Barristers – New South Wales (2017, 2018, 2019)
International Tax Review: Women in Tax Leaders (2017, 2018, 2019)
World Tax Guide: Highly Regarded Women in Tax (2020)

Professional memberships

New South Wales Bar Association:

- Elected to Bar Council (2017 to 2018)
- Appointed to Professional Conduct Committee (2017 to 2019)
- Marker of the NSW Bar Examination (2017, 2018)
- Member (2013 to present)

Australian Bar Association (2013 to present)
International Fiscal Association (2015 to 2020)
Law Council of Australia, Business Law Section, Taxation Committee (2017 to present)
Law Extension Committee, The University of Sydney (2018 to 2020)

Practice overview

Courtney practices in corporate and commercial law, with a specialisation in tax law. Courtney's background in pure mathematics is particularly valuable in these areas.

Courtney regularly appears for and advises taxpayers, the Commissioner of Taxation and the NSW Chief Commissioner of State Revenue. She is briefed in matters of international tax law, income tax, capital gains tax, fringe benefits tax, payroll tax, land tax, stamp duty and state grants. She has been appointed to the Commonwealth Director of Public Prosecutions' external junior counsel panel, including for panel briefs from the revenue and benefits fraud practice group. She has been an invited panel presenter for the International Fiscal Association. In her Masters of Law from the University of Sydney, Courtney exclusively undertook taxation subjects.

Courtney routinely appears both led and unled in State and Federal courts and tribunals, and represents clients at arbitrations, mediations and settlement conferences. Courtney also has experience in s 353-10 interviews, liquidator's examinations, representing directors in disciplinary proceedings, and appearing at creditors' meetings. Courtney regularly represents government instrumentalities, natural persons, trustees, corporates and multinationals.

Professional profiles

au.linkedin.com/pub/courtney-ensor/32/344/996/

Taxation and Revenue (Federal)

- **Melbourne Corporation of Australia Pty Ltd v Commissioner of Taxation** [\[2020\] FCA 641](#) – Part IVA and IVC proceeding concerning company controlled by accountant Vanda Gould. Ongoing.
- **Anglo American Investments Pty Ltd (Trustee) v Commissioner of Taxation** [\[2019\] FCA 1027](#); [\(No 2\) \[2019\] FCA 1028](#) – led by K A Stern SC and J E Jaques. Part IVA and IVC proceeding concerning company controlled by accountant Vanda Gould and issues including offshore loan arrangements with Hua Wang Bank Berhad in Samoa. Judgment reserved.
- **Akkari v Federal Commissioner of Taxation** AAT 2017/0699-0700 – appeared unled. Objection decision concerning unexplained deposits affirmed.
- **The Bell Group Limited (in liquidation) v Federal Commissioner of Taxation** FCA NSD 2098/2016 – led by P D Crutchfield QC, M J O'Meara and S B Rosewarne. \$260m tax dispute arising from settlement of litigation with banks. Ongoing.
- **Mangat v Federal Commissioner of Taxation** [\[2018\] AATA 3012](#) – appeared unled. Successfully resisted application for CGT discount on employee share scheme interest.
- **Farah Custodians Pty Ltd v Federal Commissioner of Taxation** FCA NSD 506/2017; [\[2018\] FCA 1185](#); [\(No 2\) \[2019\] FCA 1076](#) – led by D A McLure SC. Taxpayer alleges negligence against Commissioner and Commonwealth in relation to GST refunds, and seeks enforcement of statutory duty re RBA. Ongoing.
- **Mt Lewis Estate Pty Ltd v Deputy Commissioner of Taxation** FCA NSD 267/2018 – led by A J McNerney SC in dispute concerning s 260-5 garnishee notice. Successfully resolved prior to hearing.
- **Deputy Commissioner of Taxation v Valeant HoldCo 2 Pty Ltd** FCA NSD 1347/2017 – led by S White SC. Successfully obtained urgent ex parte freezing orders.
- **Deputy Commissioner of Taxation v Harding** [\[2017\] NSWSC 772](#) – appeared unled on successful debt recovery proceedings for unpaid income tax, administrative penalties and interest charges.
- **Nick's Happy Days Amusements (Syd Ops) Pty Ltd v Federal Commissioner of Taxation** AAT 2016/108 – appeared unled. Car fringe benefit tax case successfully settled prior to hearing.
- **Chevron Australia Holdings Pty Ltd v Federal Commissioner of Taxation (No 4)** [\[2015\] FCA 1092](#); (2015) 102 ATR 13 – led by D H Bloom QC, S H P Steward QC, P Kulevski, K J Deards and L A Hespe. Complex transfer pricing, international tax law and constitutional law dispute resulting in 16 tax appeals and an application under s 39B of the *Judiciary Act 1903* (Cth) concerning an intercompany credit facility agreement.
- **Coshott v Commissioner of Taxation** [\[2015\] FCAFC 71](#); 2015 ATC 20-508 – appeared unled on the appeal. Successfully had the AAT's decision regarding capital gains tax set aside for error of law.
- **Deputy Commissioner of Taxation v Amato** (NSWLC, Buscombe M, 18 Sep 2014) – appeared unled. Successfully obtained summary judgment re GST and PAYG withholding and instalment debts owed to Commissioner.
- **Oswal v Federal Commissioner of Taxation** [\[2014\] FCA 812](#) – led by S H P Steward QC. Sought leave to appeal from decision on separate and preliminary question regarding capital gains tax event in relation to shares held by trustee.
- **International Litigation Partners Pte Ltd v Federal Commissioner of Taxation** [\[2014\] FCA 671](#); (2014) 317 ALR 708 – unled on that decision, led by T M Thawley SC in the proceedings. Successfully resisted application for leave to inspect documents in Family Court file in tax proceedings regarding residence of litigation funder.
- **Deputy Commissioner of Taxation v Berger** (NSWDC, Olsson J, 22 May 2014) – appeared unled. Successfully resisted stay application and obtained orders for recovery of taxation debts for PAYG instalments following issuance of director penalty notice.

Taxation and Revenue (State)

- **Blue Haven Pools South Pty Ltd v Chief Commissioner of State Revenue** NCAT 2018/41968 – appeared unled on payroll tax relevant contract exemptions dispute. Successfully resolved at mediation.
- **Ha v Chief Commissioner of State Revenue** NCAT 2018/364545 – appeared unled on dispute regarding surcharge purchaser duty. Successfully resolved following mediation.
- **Sogeri Pty Ltd v Chief Commissioner of State Revenue** NCAT 2018/203978 – appeared unled on primary production land tax exemption dispute. Successfully resolved at hearing.
- **Maas Group Properties No. 3 Pty Ltd & Maas Group Properties No. 2 Pty Ltd v Chief Commissioner of State Revenue** NCAT 17/368105 and 17/368113 – appeared unled on primary production land tax exemption dispute. Successfully resolved prior to hearing.
- **CWO & CWP v Chief Commissioner of State Revenue** NCAT 2016/378548 and 2017/118159 – appeared led by B J Sullivan SC on dispute regarding land tax principal place of residence exemption.
- **Apparent Communications Pty Ltd v Chief Commissioner of State Revenue** NCAT 2017/258722 – appeared unled on payroll tax relevant contract exemptions dispute. Successfully resolved prior to hearing.
- **Teebee Holdings Pty Ltd atf Teebee Property Trust v Chief Commissioner of State Revenue** [\[2017\] NSWCATAD 338](#) – appeared unled. Successfully resisted application for primary production land tax exemption.
- **Transfield Edgeworth Pty Ltd v Chief Commissioner of State Revenue** NCAT 2017/25258 – appeared unled on land tax dispute concerning retirement villages exemption. Successfully resolved prior to hearing.
- **Ultimate Security Services Pty Ltd v Chief Commissioner of State Revenue** NCAT 2016/378026 – led by T L Wong on payroll tax dispute concerning applicability of employment agency and relevant contract provisions. Successfully resolved prior to hearing.
- **M & S Dehsabzi Pty Ltd v Chief Commissioner of State Revenue** NSWSC 2016/53174 – appeared unled on payroll tax dispute concerning applicability of employment agency and relevant contract provisions. Successfully resolved prior to hearing.
- **T & S Nominees Pty Ltd v Chief Commissioner of State Revenue** [\[2017\] NSWCATAP 6](#); [\[2017\] NSWCATAP 104](#) (costs) – appeared unled on the appeal. Successfully resisted application to reinstate appeal of land tax proceedings concerning primary production exemption, and successfully obtained a costs order.
- **Zyplast Constructions Pty Ltd v Chief Commissioner of State Revenue** NCAT 2015/10552 – appeared unled on application for 2-person exemption to the relevant contract payroll tax provisions. Successfully settled during hearing.
- **Bisvic Pty Ltd v Valuer-General** [\[2015\] NSWLEC 70](#) – appeared unled on dispute regarding valuation of land and its unutilised value allowance for land tax purposes.
- **Paspaley v Chief Commissioner of State Revenue** [\[2014\] NSWCATAD 21](#) – appeared unled on land tax dispute regarding principal place of residence exemption.
- **Bisvic Pty Ltd v Chief Commissioner of State Revenue (No. 2)** [\[2014\] NSWCATAD 166](#); (2014) 99 ATR 488 – appeared unled on application for administrative review seeking primary production exemption from land tax.

Commercial Law

- **My Queen Pty Ltd v Ha Ha Jing Pty Ltd** (NSWDC, Curtis ADCJ, 4 May 2020) – appeared unled for the plaintiff. Successfully obtained judgment for breach of contract concerning distribution of imported goods.
- **Caron v Said Jahani and John McInerney as joint and several liquidators of Courtenay House Capital Trading Group Pty Ltd (In liq) and Courtenay House Pty Ltd (In liq)** [\[2019\] NSWCA 293](#) - appeared unled seeking payment of representative party's costs of appeal against companies in liquidation from common fund.
- **In the matter of Plutus Payroll Australia Pty Limited (in liquidation)** [\[2019\] NSWSC 1171](#) – appeared unled for the Deputy Commissioner of Taxation on liquidators' application for directions concerning 'employees' within the meaning of s 556, *Corporations Act 2001* (Cth).
- **Ritson v Commissioner of Police, New South Wales Police Force (No 2)** [\[2019\] FCA 662](#) – appeared unled for the defendant. Appeal against judgment on application to set aside bankruptcy notice. Successfully opposed interlocutory applications.
- **Ha Ha Jing Pty Ltd v My Queen Pty Ltd** [\[2017\] NSWSC 594](#) – appeared unled for the defendant. Successfully opposed an application for transfer to Victoria pursuant to the *Jurisdiction of Courts (Cross-Vesting) Act 1987* (NSW).
- **Weng v Sun** (NSWSC, Slattery J, 23 December 2016) – appeared unled for the plaintiffs. Successfully obtained urgent interlocutory relief before the equity Duty Judge in relation to proceedings for oppressive conduct under s 233, *Corporations Act 2001* (Cth).
- **In the matter of Arora Supermarkets Pty Ltd** [\[2016\] NSWSC 880](#); (2016) 34 ACLC 16-018 – appeared unled for the creditor, Westpac Banking Corporation. Successfully obtained the winding up of the company despite an overstatement of debt in the statutory demand.
- **Owners Corporation for Strata Plan 82413 v Australian Coastal Development Group Pty Ltd** (NSWSC, Bellach R, 2 Sep 2015) – appeared unled for the creditor Owners Corporation. Successfully obtained the winding up of the defendant.
- **Programmed Maintenance Services v Moore** (LCNSW, McTegg R, 21 August 2014) – appeared unled for the plaintiff creditor. Successfully resisted the application to set aside default judgment.
- **Kotevski v Seadon & Owners Corporation for Strata Plan 82413** [\[2013\] NSWCTTT 597](#) – appeared unled for the Owners Corporation. Successfully resisted appeals against appointment of strata manager.
- **Dyniom Pty Ltd v Hunt** (FCCA, Segal R, 14 Oct 2013) – appeared unled for the plaintiff creditor. Successfully obtained sequestration order.

Criminal

- **R v Gregg & Waugh** NSWDC 2017/22547, 40042 (sentence 30 July 2019, Lakatos J) – led by K Ginges for the Crown. Prosecution for alleged breaches of s 1307, *Corporations Act 2001* (Cth) – falsification of books. Guilty verdicts as against Gregg.
- **Agius v R** [\[2019\] NSWCCA 114](#) – led by G Bashir SC for the appellant. Reserved question to NSWCA and appeal on conviction to NSWCCA heard concurrently. Concerned whether trial judge misdirected jury as to concepts of 'derivation' and 'ordinary income' and as to s 6-5(4) ITAA97. Convictions quashed, acquittals entered and no retrial ordered.

Equity.

- **Ludwig v Jeffrey** [\[2019\] NSWSC 1550](#) - appeared unled. Proceeding concerns trustee indemnity for contingent capital gains tax liability on transfer of real property. Ongoing.
- **The Official Trustee in Bankruptcy v Macalindong** [\[2016\] NSWSC 1735](#) – appeared unled for the Official Trustee in Bankruptcy. Successfully obtained the appointment of trustees for the sale of real property and resisted cross-claim contending constructive trust between bankrupt and her former husband.
- **The Official Trustee in Bankruptcy v Foster** (NSWSC, Darke J, 27 May 2016) – appeared unled for the Official Trustee in Bankruptcy. Successfully obtained the appointment of trustees for the sale of real property under s 66G, *Conveyancing Act 1919* (NSW).
- **Donnelly v Australia and New Zealand Banking Group Ltd** [\[2014\] NSWCA 145](#) – led by A J McInerney SC on the appeal for ANZ. Successfully resisted appeal alleging unconscionable conduct on the part of the Bank on dual currency loan facility following judgment for possession of real property.