



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

Telephone	+61 2 9151 2044
Clerk's telephone	+61 2 9151 2080
Fax	+61 2 9233 1850
Email	ensor@newchambers.com.au

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

Bankruptcy and insolvency	Property
Commercial law	Taxation and Revenue
Corporations and securities	Trusts
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)

Awards and Professional Recognition

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

Professional memberships

New South Wales Bar Association:
○ Elected to Bar Council (2017 to 2018)
○ Appointed to Professional Conduct Committee (2017 to present)
○ Marker of the NSW Bar Examination (2017, 2018)
○ Member (2013 to present)
Australian Bar Association (2013 to present)
International Fiscal Association (2015 to present)
Law Council of Australia, Business Law Section, Taxation Committee (2017 to present)
Law Extension Committee, The University of Sydney (2018 to present)

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, and is a member of, 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 matters (Federal)

- **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 for the Commissioner. \$260m tax dispute arising from settlement of litigation with banks. Ongoing.
- **Mangat v Federal Commissioner of Taxation** [\[2018\] AATA 3012](#) – appeared unled for the Commissioner. 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](#) – led by D A McLure SC for the Commissioner. Taxpayer alleged conscious maladministration in relation to GST refunds and knowing involvement in a fraudulent scheme (second limb *Barnes v Addy*). Ongoing.
- **Mt Lewis Estate Pty Ltd v Deputy Commissioner of Taxation** FCA NSD 267/2018 – led by A J McInerney SC for the Commissioner 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 for the Commissioner. Successfully obtained urgent ex parte freezing orders.
- **Deputy Commissioner of Taxation v Harding** [\[2017\] NSWSC 772](#) – appeared unled for the Commissioner 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 for the Commissioner. 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 for the taxpayer. 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 for the taxpayer 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 for the Commissioner. 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 for the taxpayers. 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 for the taxpayer 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 for the Commissioner. Successfully resisted stay application and obtained orders for recovery of taxation debts for PAYG instalments following issuance of director penalty notice.

Taxation and revenue matters (State)

- **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 for the Commissioner 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 for the taxpayers 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 for the Commissioner 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 for the Commissioner. Successfully resisted application for primary production land tax exemption.
- **Transfield Edgeworth Pty Ltd v Chief Commissioner of State Revenue** NCAT 2017/25258 – appeared unled for the Commissioner 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 for the Commissioner 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 for the taxpayer 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 for the Commissioner 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 for the taxpayer 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 for the taxpayer 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 for the taxpayer 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 for the taxpayer on application for administrative review seeking primary production exemption from land tax.

Commercial and corporate matters

- **R v Gregg & Waugh** NSWDC 2017/22547, 40042 – led by K Ginges for the Crown. Prosecution for alleged breaches of s 1307, *Corporations Act 2001* (Cth) - falsification of books. Ongoing.
- **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.
- **Dyniom Pty Ltd v Hunt** (FCCA, Segal R, 14 Oct 2013) – appeared unled for the plaintiff creditor. Successfully obtained sequestration order.

Property matters

- **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.
- **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.