



Michael Cosgrove

Master of Laws
Bachelor of Laws (Hons)
Bachelor of Economics

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Admitted to the legal profession 2009
Admitted as a barrister in NSW 2015
Also entitled to practise in All Australian jurisdictions (Commonwealth, State and Territory)

Principal areas of practice Administrative Law
Taxation and Revenue

Previous professional experience September 2007 to June 2015: Australian Taxation Office
Graduate program; Legal Services Branch; and Tax Counsel Network

- Selected cases
- *Cable & Wireless Australia & Pacific Holding BV (in liquidatie) v Commissioner of Taxation* (2016) 102 ATR 542; [2016] FCA 78 – led by J Hmelnitsky SC and C Burnett
 - *Novosel v Comcare* [2017] FCA 722 – led by T Thawley SC and A Anforth
 - *Binetter v Commissioner of Taxation* [2016] FCAFC 163 – led by T Thawley SC and K Morgan
 - *Academy Cleaning & Security Pty Ltd v Deputy Commissioner of Taxation* [2017] FCA 875 – led by K Deards and G O'Mahoney
 - *Vakiloroyaya v Commissioner of Taxation* [2017] AATA 95
 - *A v Commissioner of Taxation* [2016] FCA 1307 – led by J Hmelnitsky SC
 - *Cable & Wireless Australia & Pacific Holding BV (in liquidatie) v Commissioner of Taxation* [2017] FCAFC 71 – led by J Hmelnitsky SC and C Burnett
 - *News Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCA 645 – led by J Hmelnitsky SC and G O'Mahoney
 - *Chevron Australia Holdings Pty Ltd v Commissioner of Taxation* [2017] FCAFC 62 – led by D Bloom QC, P Kulevski, K Deards and L Hespe
 - *Margaret Binetter for the Estate of Erwin Binetter v Commissioner of Taxation; Binetter v Commissioner of Taxation* [2017] HCATrans 126 – led by J Gleeson SC and K Morgan
 - *Linfox Australia Pty Ltd v Commissioner of Taxation* – Administrative Appeals Tribunal Reference 4041-45 of 2017 (reserved) – led by S Lloyd SC and K Deards SC

Awards or professional recognition Doyle's Guide: Leading Tax Barristers – New South Wales (2018)
2010 Gustav and Emma Bondy Postgraduate Prize (in relation to legal theory)
CCH Australia Prize 3 (Awarded for Advanced Taxation Law – undergraduate)
LexisNexis Commercial Law Prize (Awarded for Commercial Law – undergraduate)