

LAURA ALLEN

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AREAS OF PRACTICE

Laura practises predominantly in administrative law with specialist expertise in revenue/taxation law. She appears regularly in proceedings for both revenue authorities and taxpayers in proceedings in the Administrative Appeals Tribunal and Federal Court and provides written opinions on the application of all aspects of tax legislation.

Other areas of administrative law in which she appears and advises on are: applications for judicial review, veterans' entitlements matters and occupational regulatory matters including for health practitioners, legal practitioners and tax practitioners.

She has been recognised by Doyle's guide as a leading tax barrister in Queensland for 2017, 2018, 2019, 2021 and 2022.

Laura has previously sat on the Membership Committee and Women in Tax Committee of the Tax Institute, volunteered at the Nundah Community Legal Centre and in 2017 she edited *Court Forms, Precedents and Pleadings Queensland* published by Lexis Nexis.

ADMISSIONS

2009 Legal practitioner
2012 First call to the Bar

EDUCATION

2005 Bachelor of Commerce/Bachelor of Laws (UQ)
2014 Master of Laws (USYD)

AEREAS OF PRACTICE

Taxation/Revenue law	Trusts/Equity
Public and administrative law	Commercial law



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SIGNIFICANT CASES

Below is a sample of significant cases in which Laura has appeared both led and unled.

Taxation

Coal of Queensland Pty Ltd and Innovation and Science Australia (Taxation) [2020] AATA 126 led by M Brennan KC - http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2020/126.html?context=1;query=Coal%20of%20Queensland%20%20;mask_path=au/cases/cth/AATA

PNGR and VFYF v Commissioner of Taxation [2013] AATA 942 - [http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2013/942.html?context=1;query=\[2013\]%20AATA%20942%20;mask_path=](http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2013/942.html?context=1;query=[2013]%20AATA%20942%20;mask_path=)

Thomas v Commissioner of Taxation [2015] FCA 968 led by P Looney KC - <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2015/2015fca0968>

Track & Ors v Commissioner of Taxation [2015] AATA 45 led by K Mellifont KC - [http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2015/45.html?context=1;query=\[2015\]%20AATA%2045%20;mask_path=](http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2015/45.html?context=1;query=[2015]%20AATA%2045%20;mask_path=)

Walsh v Commissioner of Taxation [2018] AATA 235 - http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/235.html?context=1;query=Robert%20Walsh%20;mask_path=au/cases/cth/AATA

Commercial

Craven v Ready Flowers [2014] FCA 467 - <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2014/2014fca0467>

Westpac Banking Corporation v Jamieson & Ors [2015] QCA 50 [2016] 1 Qd R 495 led by C Heyworth-Smith KC - <https://www.sclqld.org.au/caselaw/QCA/2015/50>

Veterans' entitlements

Besson v Repatriation Commission [2014] FCA 881 – <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2014/2014fca0881>

JRKH v Military Rehabilitation and Compensation Commission [2014] AATA 883 - http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2014/883.html?context=1;query=JRKH%20;mask_path=au/cases/cth/AATA

Sheldon v Repatriation Commission [2014] FCA 1388 – <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2014/2014fca1388>

Stevens v Repatriation Commission [2018] FCA 1866 – <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1866>

Woolley v Military Rehabilitation and Compensation Commission [2019] AAT 1867 -

<http://www.austlii.edu.au/cgi->

[bin/viewdoc/au/cases/cth/AATA/2019/1867.html?context=1;query=Woolley%20;mask_path=au/cases/cth/AATA](http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/1867.html?context=1;query=Woolley%20;mask_path=au/cases/cth/AATA)

Administrative law

West v Australian Customs and Border Protection Service [2013] QDC 18 -

<https://archive.sclqld.org.au/qjudgment/2013/QDC13-018.pdf>