

## DENIS BARLIN

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### ADMISSIONS

Supreme Court of NSW, ACT & High Court of Australia

### CURRENT

Barrister

### AREAS OF PRACTICE

I advise on all aspects of revenue law, including income tax, capital gains tax, goods and services tax and State taxes generally (including stamp duties, payroll tax and land tax).

As well as taxation, I provide advice on trusts and estates, superannuation, asset protection, succession planning and *Corporations Act* matters, including (but not limited to) the Australian financial services licensing and disclosure provisions.

The scope of my practice includes advisory work, attendance on transactions and disputes. I also conduct litigation in State and Federal Courts and Tribunals.

My clients and referrers include various accounting and legal practices as well as financial planning groups.

### APPOINTMENTS

- Member, Taxation Institute of Australia New South Wales Education Committee
- Member, Taxation Institute of Australia ACT Education Committee
- Member, Liaison Committee – TIA and NSW OSR
- Secretary, Institute of Chartered Accountants tax Discussion group No. 14

## PROFESSIONAL MEMBERSHIPS

- Member, NSW Bar Association
- Fellow, Taxation Institute of Australia
- Member, Society of Trusts and Estate Practitioners
- Member, CPA Australia

## QUALIFICATIONS

- Master of Laws  
University of Sydney (2001 – 2004)
- Bachelor of Laws (Hons 2 Div A) / Bachelor Commerce  
The Australian National University (1996-2001)  
Honours Topic: *The Ineffectiveness of Interest Withholding Tax with an Emphasis on Cross-Border Leasing.*
- Certified Practising Accountant Program (CPA) (2007)
- Graduate Diploma in Legal Practice (2003)
- Year 12 High School Certificate (St Edmund's College, Canberra) (1988-1995)

## PAPERS / PUBLICATIONS

I am a regular speaker for various professional associations, including the Taxation Institute of Australia, and other organisations, including Legal Wise.

A list of papers, presentations and journal articles is provided overleaf.

## EMPLOYMENT HISTORY

**EMPLOYER** : **sbn Lawyers Pty Ltd**  
**POSITION** : Solicitor / Director (from 1 July 2008 to 30 April 2011).

**EMPLOYER** : **Cosoff Cudmore Knox Lawyers**  
**POSITION** : Partner (2008)  
Senior Associate (2006-2007)  
Lawyer (2005)

### JOB DESCRIPTION

Advising on all areas of taxation law, and general commercial and corporate law issues.

**EMPLOYER** : **Corrs Chambers Westgarth**  
**POSITION** : Solicitor – Corporate Advisory / Revenue (2003 – 2005)

### JOB DESCRIPTION

Advising on general commercial and corporate tax matters, including domestic and cross-border transactions and the following:

- Share buybacks and capital reductions.
- Employee reward packaging including employee share and options plans.
- Structuring investments including inbound and outbound investments.
- Financing and structuring of property transactions.
- Corporate restructuring and restructuring domestically and internationally.
- Consolidations and demergers.
- Taxation of insurance products.
- Preparation of private, class and public rulings.
- Double tax agreements
- Characterisation of interests under the Australian debt / equity rules.
- Transfer pricing.
- Thin capitalisation.
- Loss integrity rules.
- Goods and services tax advice and planning.
- Capital gains tax strategies.
- Transactions including tax-exempt entities (ie section 51AD and Division 16D).
- Reviewing and drafting of commercial documents such as share and asset sale agreements (including warranties and indemnities).
- Establishing companies, trusts and partnerships.
- Drafting deeds of settlement and release and exit agreements.

**EMPLOYER** : **Greenwoods & Freehills** (2001 – 2003)  
**POSITION** : Tax Consultant  
(primarily responsible to Gordon Cooper)

**JOB DESCRIPTION**

Advising on all areas of tax and corporate law including:

- Share buybacks and capital reductions.
- Employee reward packaging including employee share and options plans.
- Structuring investments including inbound and outbound investments.
- Financing and structuring of property transactions.
- Corporate restructuring and restructuring domestically and internationally.
- Consolidations and demergers.
- Due diligence reports.
- Leveraged and cross border leasing and similar structural finance transactions.
- Taxation of insurance products.
- Preparation of private, class and public rulings.
- Double tax agreements
- Characterisation of interests under the Australian debt / equity rules.
- Transfer pricing.
- Thin capitalisation.
- Loss integrity rules.
- Goods and services tax advice and planning.
- Capital gains tax strategies.

## LECTURING

Institution : University of New South Wales (ATax program)  
Period : Semester 2, 2009  
Subject : Taxation of Trusts

Institution : University of Western Sydney  
Period : Semester 1, 2008  
Subject : Introduction to Law (Postgraduate Law)

Institution : Taxation Insititute of Australia  
Period : Semester 1, 2007  
Subject : Applied Taxation

University : University of New South Wales  
Period : Semester 1, 2004  
Subject : Taxation of Business Entities

University : University of New South Wales  
Period : Semester 2, 2004  
Subject : Corporate Law, Tax and Strategy

## **PRESENTATIONS & PUBLICATIONS**

### **Presentation for the Self-Managed Super Fund Professionals' Association of Australia**

- 'Direct Gearing of Super Funds', SPAA National Conference, Adelaide (March 2009)

### **Presentations for the Law Society of New South Wales Young Lawyers**

- 'Property Acquisition and Development', Sydney, (8/09/2010)
- 'Important Points of Superannuation', Sydney, (26/05/2010)

### **Presentations for the NSW State Legal Conference:**

- 'Tax Update for Lawyers – superannuation, estate planning and social security attribution rules', Sydney (26/8/09).
- 'Tax Update for Lawyers', Sydney, (30/03/2011).
- 'Directors and tax Exposure', Sydney, (29/03/2011)

### **Presentation for the Certified Practicing Accountants NSW:**

- 'Estate planning - the practicalities of effective structuring', NSW Public Practice Conference – Certified Practicing Accountants, Hunter Valley (13/06/09).

### **Presentations for UNSW Faculty of Law – Continuing legal Education**

- 'Superannuation: Asset Protection and Estate Planning Issues', Sydney, (4/03/2010).
- 'A Taxing Situation for Small Business', Sydney, (22/03/2011)

### **Presentations for LegalWise Seminars:**

- 'Business Succession', Sydney, (28/03/11)
- 'Asset protection for baby boomers', Sydney, (25/03/09)
- 'Conveyancing', Sydney, (16/09/08)
- 'Advanced Conveyancing', Sydney, (15/03/07)
- 'Taxing property transactions', Sydney, (27/07/06)

### **Presentation for the Taxation Institute of Australia:**

- 'SME's - There's More To Know - Restructuring For Asset Protection & Business Succession' (28/03/06)
- 'Assessing Unit Trusts As 'Special Trusts' - NSW Land Tax Seminar (14/06/06)
- 'Assessing Unit Trusts as 'Special Trusts' – CPT Custodians & NSW Land Tax' (19/09/06 and 21/09/06)
- 'Two important reasons to re-examine your trust: NSW land tax and asset protection' (28/02/07)
- 'Superannuation Intensive - Investment Restrictions and Strategies for SMSFs' (02/05/07)

- ‘Contractor vs Employee - What are the Hidden Issues?’ 2007 NSW Tax Forum (24/05/07 – 25/05/07)
- ‘Direct Gearing of Super Funds: The Instalment Warrant Revolution’ Part I – Structure & Tax (Co-presenter with Ken Schurgott) Sydney and Canberra, (28/02/08) & (28/04/08)
- ‘Property - The Everyday Topical Issues - NSW Land Tax – Holding Land In A Unit Trust’ (02/04/08)
- ‘Superannuation – Gearing of Super Funds’, (03/06/08), (05/06/08), (17/06/08), (19/06/08)
- ‘Estate and Succession Planning, Testamentary Trusts’, (23/06/08)
- ‘Cloning and Splitting Discretionary Trusts’, Canberra, (22/09/08)
- ‘Superannuation Intensive, Asset Protection and Superannuation’, (28/05/09)
- ‘Estate and Business Succession Planning - Succession Planning and Trusts’ (20/10/09)
- ‘NSW Stamp Duties’ (Co-presenter with Andrew Rider Barrister, Selborne Chambers)

#### **Breakfast Club**

- Various ‘Breakfast Club’ presentations for the Taxation Institute of Australia (NSW Division)

#### **Publications**

- ‘Guarantees and ‘Instalment Warrant’ Arrangements’, *Taxation In Australia*, Volume 43 No 3, September 2008.
- ‘Catching Changes in ‘Beneficial Ownership’, *Taxation In Australia*, Volume 42 No 8, March 2008.
- ‘Extension of the Vesting Day Does not Cause Split Ends’, *Taxation In Australia*, Volume 41 No 8, March 2007.
- ‘The Schemes Continue’, *Taxation In Australia*, Issue 38 No 6. December 2003 – January 2004.
- ‘The Refinancing Principle as Applied to Trusts’, *Taxation In Australia*, Issue 38 No 5. November 2003.
- ‘Wicked Witch fails to stop progress down the yellow brick road. Tax Case: Mochkin v Commissioner of Taxation (2002) FCA 675, *Taxation In Australia*, Issue 37 No 2, August 2002.
- ‘Tax Case: Budplan – Victory for the Commissioner but Hope for Other Taxpayers?’ *Taxation In Australia*, Volume 36, No. 10. May 2002.

- 'Deductible Expenses for Infringement of Trademark', *Taxation In Australia*, Volume 36, No 3. September 2001.

**Televised CLE's**

- Coopers Problems in Practice (Online Tax TV Program run by Gordon Cooper)  
Appeared as a guest speaker on the program on 20/02/09 and 03/07/09.
- CPE TV – Land tax