

## **Additional information**

In addition to his court and tribunals practice, Lister has a substantial opinion practice giving advice relating to both proposed and completed transactions covering the areas of the law mentioned on his main page, one of the objectives of which is to keep his clients out of court.

He has been a Queensland Bar Association ethics counsellor for many years, and until recently he was Chair of the Association's Taxation Law Subcommittee.

His court and tribunal appearances in recent years include the following (there is a link to each case at its medium neutral citation) –

*Harrison v Commissioner of State Revenue* [\[2021\] QCAT 149](#) (issue estoppel for non-judicial decisions) (20 April 2021)

*Deen v Harburg Nominees Pty Ltd* [\[2021\] QCA 44](#) (guarantee and indemnity, estoppel by conduct) (16 March 2021)

*Salemade Pty Ltd v Commissioner of State Revenue* [\[2021\] QSC 19](#) (payroll tax grouping) (18 February 2021) (affd. [\[2021\] QCA 164](#))

*Squash Vision Pty Ltd v Il Mito Pty Ltd* [\[2020\] QSC 328](#) (landlord and tenant, determination of rental, liquidated damages and penalties) (30 October 2020)

*G Developments Pty Ltd v John Allen (as trustee of the Bundamba Trust)* [\[2020\] HCA Trans 74](#) (contracts, interpretation) (5 June 2020)

*Benaroon Pty Ltd v Larmar* [\[2020\] QCA 62](#) (trust deeds, rectification) (3 April 2020)

*Queensland Building and Construction Commission v Ezra Constructions Pty Ltd* [\[2019\] QCA 304](#) (construction of statutes, transitional provisions, *QBCC Act*) (20 December 2019)

*Brisbane City Council v Amos* (2019) 266 CLR 593; (2019) 93 ALJR 977; (2019) 239 LGERA 78; (2019) 372 ALR 366; [\[2019\] HCA 27](#) (limitation of actions, choice between inconsistent periods, rates) (4 September 2019)

*Commissioner of State Revenue v Harrison* [\[2019\] QCA 50](#) (land tax, constructive trusts, separate assessments) (26 March 2019)

*Ezra Constructions Pty Ltd v Queensland Building and Construction Commission* [\[2019\] QSC 47](#) (administrative law, validity of decisions, construction of statutes, transitional provisions, *QBCC Act*) (12 March 2019)

*KinCare Community Services Ltd v Chief Commissioner of State Revenue* [\[2019\] NSWSC 182](#) (payroll tax, exemptions, non-profit organisations, incidental benefits) (6 March 2019)

*Thomas v Commissioner of Taxation* [\[2019\] FCA 114](#) (costs on remitter by Full Court) (12th February, 2019)

*Wiltshire v Amos (No2)* [\[2019\] QSC 1](#) (costs on appeal from costs assessment) (8 January 2019)

*Benaroon Pty Ltd v Larmar* [\[2018\] QSC 274](#) (trust deeds, rectification) (23rd November, 2018)

*Wiltshire v Amos* [\[2018\] QSC 224](#) (appeal against assessment of costs) (4 Oct 2018)

*Amos v Wiltshire* [2019] 2 Qd R 232; [\[2018\] QCA 208](#) (validity of enforcement warrant, amendment of warrant) (4 September 2018)

*Commissioner of Taxation v Thomas* (2018) 264 CLR 382; (2018) 92 ALJR 746; (2018) 108 ATR 375; (2018) 357 ALR 445; 2018 ATC 20-663; [\[2018\] HCA 31](#) (income tax, franking credit refunds, inconsistent trust distribution resolutions, when Commissioner is not bound by court rulings *inter partes*) (8 August 2018)

*Harrison v Commissioner of State Revenue* [\[2018\] QCATA 75](#) (land tax, constructive trusts, trusts *sub modo* from contracts to leave property by will, separate assessments) (1 June 2018)

*Trust Co (PTAL) Ltd v Amos* [\[2018\] QSC 92](#) (setting aside deed of settlement of action for want of parties, misrepresentation) (2 May 2018)

*Amos v Brisbane City Council* (2018) 230 LGERA 51; [\[2018\] QCA 11](#) (limitation of actions, choice between inconsistent periods, rates) (20 February 2018)

(last updated 10.12.21)