

## **ARLENE MACDONALD BA LLB FTIA TEP**

**Arlene Macdonald** has practised as a Barrister at Edmund Barton Chambers since 1996, acting predominately in tax litigation and a wide range of advising on tax issues (including areas where taxation law overlaps including trust law, family law and corporation law and disputed or problematical tax recovery). The tax issues include income tax, CGT, GST, FBT, superannuation tax concessions, stamp duty, and payroll tax. She also practices in the area of trust law and administrative law (especially as it relates to revenue matters such as the use of taxation powers to access to documents). Arlene is experienced in acting for both the Federal Commissioner of Taxation and for different types of taxpayers who are in dispute with the Revenue authorities or who need advice on how tax law applies in their case. Arlene is an experienced speaker in Australia and overseas.

### **Qualifications**

BA (Univ of Adelaide) 1976

LLB (Univ of Adelaide) 1980

GDLP (SA Institute of Technology) 1981

Admitted as Barrister & Solicitor: Supreme Court of SA, December 1980

Completed Master of Tax subjects in Capital Gains Tax, International Tax Law, International Tax Antiavoidance 1994-1995 (University of NSW)

### **Previous Employment History**

Australian Government Solicitor's Office in Adelaide doing mainly tax litigation and tax advices for the Australian Taxation Office *1988 –April 1996*

Commonwealth Ombudsman's office in Sydney (mainly investigating complaints against ATO) *1986-1988*

ATO in Adelaide in appeals and company assessing sections *1983-1986* (including 6 months at Commonwealth Ombudsman's office in Adelaide (mainly investigating complaints against ATO))

Barrister & Solicitor in a small general legal practice (R J Green & Associates) in Adelaide *1981-1982*

### **Memberships/professional activities**

Bar Association of SA 1996 to date

Law Society SA 1981 to date

Law Council 1997 to date

Australian Bar Association 1996 to date

Member of Taxation Committee of Business section of Law Council 2000 to date

Fellow of Taxation Institute of Australia 1994 to date

Member of Society of Trust and Estate Practitioners (STEP)

Member of Self Managed Superannuation Fund Professionals Association of Australia (SPAA)

National Councillor of Taxation Institute of Australia (Director) 2001 - 2006

State Councillor of Taxation Institute of Australia (SA) 1999 to date

State Chairman TIA, 2006-7

Member of Education & Convention Committee of TIA (National) 2002 to 2007;  
(Deputy Chairman 2004 and 2005)

Member of Education & Convention Committee of TIA (SA) 1998 to 2007  
(Chairman 2002)

Member of Women Lawyers Association

Member of ANZAPPL (Australian and NZ Association of Psychiatrists, Psychologist  
and Lawyers)

Mock Judge for Law Society and Adelaide and Flinders Law Schools' Mock Trials,  
University of NSW (ATAX) Tax Litigation and similar competitions

**Papers, lectures and articles include:**

1. *Taxation issues in Corporate Insolvency* (published as chapter in *Taxation Solutions*, Computer Law Services) 1997
2. *Taxation Law Simplification (TLIP)* Law Society Bulletin 1997
3. *Taxation and Family Law*; TIA Seminar SA and NT 1998
4. *Taxation and Family Law*; Law Society Bulletin 1996, 1998
5. *CGT and Family Law*; Television Education Network, 1998
6. *Tax Traps for Lawyers*, SA and NT, 1998
7. *Taxation problems in Estate Planning*; Law Society PLT 1998
8. *Taxation Law for Family Lawyers* Law Society seminar, 1998
9. *Taxation and Family Law*; SA Law Society State Convention 1998
10. *Division 7A of ITAA 1936*; TIA SA State Convention 1998
11. *CGT and Family Law*; WA State Convention 1998
12. *CGT and Death*; TIA National Convention Hobart, 1999
13. *GST and Contracts for lawyers*; Joint TIA/Law Society seminar 1999
14. *GST and workers compensation from employers' perspective*; Law Society 1999
15. *GST for Barristers*; SA Bar Association 1999
16. *GST for Solicitors in Small Practices*; SA & NT Law Society Bulletins 1999/2000
17. *GST Overview for GST Survival Kit seminars*; SA Law Society 2000
18. *GST and workers compensation for self insurers*; 2000
19. *GST: workers compensation for lawyers*; 2000
20. *GST, compensation and plaintiff lawyers* APLA National Convention October 2000

21. *Discovery and Expert Evidence* SA Law Society Professional Legal Training 2000.
22. *GST update for Barristers* SA Bar Association 2000
23. *Tax Update for Country practitioners* TIA/CPA/NIA/CA March/April 2001
24. *A Practitioner's View on ATO approach to Mass Marketed Schemes* TIA Mar 2001
25. *Too Hard Basket: Dealing with Old Tax Problems* TIA National Convention Sydney Mar 2001
26. *Mass Marketed Schemes and Part IVA* Law Society Bulletin May 2001
27. *GST and Out of Court Settlements* Law Society Bulletin August 2001
28. *GST and dispute resolution* TIA July 2001
29. *Part IVA* TIA August 2001
30. *Tax Update for Country practitioners* TIA/CPA/NIA/CA October 2001
31. *Compensation and Tax issues* SA Law Society November 2001
32. *Trusts refresher of basic principles* CPA November 2001
33. *Tax, Estates and Succession lecture* Flinders University Professional Legal Training annually April/May 2001, 2002, 2004, 2005
34. *Essential Principles of Trusts* TIA February 2002
35. *Mass Marketed Schemes* TIA SA State Convention May 2002
36. *Tax and Deceased Estates* SA Law Society State Convention July 2002
37. *Service trusts and various GST issues for lawyers* Law Society Bulletin August 2003
38. *My client the divorcee* TIA National Convention Adelaide March 2003
39. *GST and Family Law* Law Society Bulletin May 2003
40. *Splitting property on divorce and tax* Law Society Bulletin August 2003
41. *Beneficiaries and Deceased Estates* SA Law Society Succession conference November 2003
42. *Deductibility of Legal costs* Law Society Bulletin March 2004
43. *Deductions for employed lawyers and Assessability of Interest on personal injury payments* Law Society Bulletin May 2004
44. *My client the deceased* TIA Western Australia June 2004
45. *Tax and compensation for commercial litigators* SA Law Society April 2004
46. *Part IVA after Hart's case* TIA Specialist Group September 2004
47. *Tax issues on Vesting Trusts* TIA November 2004
48. *When can you put the tax year away (time limits on issuing assessments)* TIA National Convention Perth WA March 2005

49. *Trusts: Tax and asset protection* 5<sup>th</sup> Pan Europe Pacific Legal Conference, Venice Italy, March 2005
50. *Tax and stamp duty traps in varying discretionary trusts* Law Society April 2005
51. *The basics of trust law* TIA May 2005
52. *The basics of taxing trusts* TIA May 2005
53. *Life Interests and other problems with testamentary trusts* SA Law Society Succession conference June 2005
54. *Matrimonial Property & Insolvency (Family Law and the new bankruptcy laws: asset protection)* TIA Western Australia August 2005 and South Australia June 2005
55. *Matrimonial Property & Insolvency protection* 6<sup>th</sup> Pan Europe Pacific Legal Conference, Rome Italy, September 2005
56. *CGT small business concessions & estate planning* Lexis Nexis conference, Adelaide November 2005
57. *Trusts and Tax: The current major issues* TIA February 2006
58. *CGT small business concessions & succession planning* SA Law Society Country Conference February 2006
59. *Tax Issues for Personal Injury Lawyers* SA Law Society Personal Injury Conference March 2006
60. *Trust Losses: A practical guide to the problem areas* TIA South Australian State Convention May 2006
61. *Business Succession issues* Franchise Council of Australia SA Annual Conference 26 May 2006
62. *Trusts and tax issues*: Inglis & Rowe conference 7 July 2006
63. *Current problems with Division 7A*: Inglis & Rowe conference 7 July 2006
64. *Testamentary Trusts: current tax issues* TIA National Tax Intensive, Noosa Qld, August 2006
65. *Tax and Foreign Beneficiaries in a Will* Law Society of SA Succession Conference November 2006
66. *What family lawyers need to know about testamentary trusts* Audio interview for Television Education Network, Melbourne December 2006
67. *SMSF –A most particular trust indeed* SPAA National Conference Sydney March 2007
68. *Family Law and CGT* Video interview for Television Education Network, Melbourne January 2007
69. *What family lawyers need to know about testamentary trusts* Audio interview for Television Education Network, Melbourne March 2007
70. *What family lawyers need to know about testamentary trusts* Video interview for Television Education Network, Melbourne March 2007

71. *Trusts and asset protection* Lyceum Club March 2007

72. *Asset Protection for Professionals in 2007* Pan Europe Pacific Legal Conference, Venice April 2007

73. *Factors concerning the choice for review of tax objections between the Administrative Appeals Tribunal and the Federal Court* TIA SA State Convention May 2007

and

From about 1990 to date, about 100 summaries of articles and cases on legal bioethical issues published by the internationally distributed “*Bioethics Research Notes*” published 4 times a year by the Southern Cross Bioethics Institute (SA).