

MARK BRABAZON SC

BA LLM (Qld) PhD (Sydney) CTA TEP

After graduating from the University of Queensland in arts and law, Mark practised briefly as a solicitor and a law lecturer. He was called to the bar in 1984. After a term as a senior legal research officer at the High Court, he moved to Sydney, practising successively at 14 Wardell, 5 Selborne and 7 Wentworth Selborne. He took silk in 2008.

Mark's practice is based on a broad foundation in civil law and litigation. His present practice focuses on taxation, equity, trusts and estates, commercial law and property, and professional regulation. He has long experience acting for private and government clients at all stages from planning, advice and statutory investigation through ADR and trial litigation to final appeal. His tax practice includes all Federal and State taxes. He also practises as an arbitrator, and is one of the principal authors of the 7th Floor Arbitration Scheme.

Mark holds a PhD from the University of Sydney in international tax. He is the author of *[International Taxation of Trust Income](#)* (Cambridge University Press, 2019), 'The Application of Tax Treaties to Fiscally Transparent Entities' in the *Global Tax Treaty Commentaries* (IBFD online, 2018), and numerous other publications. His tax expertise extends to the interaction of Australian law with the laws of New Zealand, the United Kingdom and the United States and the application of tax treaties.

Mark chairs the Council of Law Reporting for New South Wales. He has also served as chair of the Costs and Fees Committee of the New South Wales Bar Association (2009–2019) and as a member of the Chief Justice's Review of the Costs Assessment Scheme (2011–13), and is recognised as an expert on the law relating to legal costs.

Academic qualifications

PhD (Sydney) 2018

LLM (Qld) 1996

LLB (Hons) (Qld) 1980

BA (Qld) 1978

Selected publications

[International Taxation of Trust Income: Principles, Planning and Design](#), Cambridge Tax Law Series (Cambridge University Press, 2019)

'The Application of Tax Treaties to Fiscally Transparent Entities' in R J Vann (ed), *Global Tax Treaty Commentaries* (IBFD online, <https://www.ibfd.org/IBFD-Products/Global-Tax-Treaty-Commentaries>)

‘Are We There Yet? International Implementation of Hybrid Mismatch Rules’ (2019) 73 *Bulletin for International Taxation* 304

‘BEPS Action 2: Trusts as Hybrid Entities’ [2018] *British Tax Review* 211

‘Ariadne in the South: New Zealand International Taxation of Passive Trust Income’ (2017) 23 *New Zealand Journal of Taxation Law and Policy* 279

‘Trust Residence, Grantor Taxation and the Settlor Regime in New Zealand’ (2016) 22 *New Zealand Journal of Taxation Law and Policy* 346-373

‘Australian International Taxation of Attributed Trust Gains’ (2015) 44 *Australian Tax Review* 141

‘The Hatter’s Watch: Tax Benefit in Part IVA’ (2014) 43 *Australian Tax Review* 150

‘The New South Wales Experiment: The Regulation and Assessment of Legal Costs’ [2014] (August) *Law Society Journal* 76

‘Is the Model Broken? Regulation and Assessment of Legal Costs in New South Wales’ (first Blackstone Legal Costing Lecture, Sydney, 1 May 2014) <https://www.bstone.com.au/2014/07/05/is-the-model-broken-regulation-and-assessment-of-legal-costs-in-new-south-wales/>

See also SSRN <http://ssrn.com/author=2293210> and ORCID <https://orcid.org/0000-0002-2870-5737>.