



Notice to the Profession

The Chief Justice has authorised the issue of the following notice.

Proceedings in the Commercial Court Taxation List

As from the date of this Notice, Victorian Taxation Appeals¹, are hereby to be initiated and managed in the Commercial Court Taxation List.

To accommodate this change, the existing fee structure as set out in Part 1 of the *Supreme Court (Fees) Regulations 2012* shall, for present purposes, continue to apply.

Practitioners are advised that any proceeding in which a substantial issue is raised in respect of taxation, including taxation recovery and disputes with respect to goods and services tax (but excluding professional liability claims against tax professionals or advisors²), are to be initiated and managed in the Commercial Court.³

Taxation recovery proceedings will be formally entered into the Taxation List and an Entry into List Fee will be payable upon the last to occur of the following events:

- a) filing of any defence and/or defence and counterclaim (or responding affidavit where the matter is commenced by originating motion); and
- b) notification by the Court that the matter has been entered into the Taxation List.

Prior to the formal entry of taxation recovery proceedings into the Taxation List in the manner set out above, these matters will still be overseen by the List Judge from the date of initiation. Judgment may not be entered administratively in any taxation proceeding unless the List Judge gives leave to do so.

Practitioners are encouraged to file all taxation proceedings in the Commercial Court Registry located at the ground floor in the Old High Court building at 450 Little Bourke Street.

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Vivienne Macgillivray
Executive Associate to the Chief Justice

¹ Any proceeding to which Order 7 of the Supreme Court (Miscellaneous Civil Proceedings) Rules applies.

² See Practice Note SC CL 5 – Professional Liability List at 4.2.

³ See Practice Note SC Gen 2 – Structure of the Trial Division at 4.3(g)