



SUPREME COURT PRACTICE NOTE SC EQ 10

Supreme Court Equity Division – Revenue List

Commencement

1. This Practice Note was issued on 25 September 2025 and commences on 25 September 2025. It replaces Practice Note SC Eq 10 issued on 10 August 2012.

Aim

2. This Practice Note aims to facilitate prompt and efficient resolution of proceedings in the Revenue List (the **List**) of the Equity Division.

Definitions

3. In this Practice Note:

Act means the *Taxation Administration Act 1996* (NSW)

Chief Commissioner means the Chief Commissioner of State Revenue and, where appropriate, includes the Commissioner of State Revenue and a person exercising like functions outside New South Wales

Commissioner of Taxation means the Commissioner of Taxation of the Commonwealth of Australia and, where appropriate, includes a Second Commissioner of Taxation, or a Deputy Commissioner of Taxation and a person exercising like functions outside Australia

CPA means *Civil Procedure Act 2005* (NSW)

Taxpayer means a person subject to, or being considered for, an assessment by the Chief Commissioner or the Commissioner of Taxation

UCPR means the Uniform Civil Procedure Rules 2005 (NSW)

References to sections are to sections of the Act.

Operation of the List

4. Proceedings in the List will be case managed by the judge assigned, from time to time, to administer the List (the **List Judge**).
5. Practice Note SC Eq 01 does not apply to proceedings in the List.
6. Matters may be entered in the List if they are proceedings in which:
 - (a) the Commissioner of Taxation or a person holding an equivalent office in a jurisdiction outside Australia is a party;
 - (b) the Chief Commissioner of State Revenue or a person holding an equivalent office outside New South Wales is a party; or
 - (c) an issue has arisen in relation to a law under which any of the above exercises functions.

Entry in the List – Chief Commissioner proceedings

7. A plaintiff in proceedings seeking a review of an assessment (or other decision) of the Chief Commissioner under section 97 must:
 - (a) follow the procedures applicable to appeals in UCPR Pt 50. The Summons must be in the form approved being the form set out in Annexure A and contain a statement setting out briefly but specifically the grounds relied on in support of the review;
 - (b) annex to the affidavit filed with the Summons, copies of the relevant notice of assessment (or other decision of the Chief Commissioner), the objection and the notice of determination of the objection given by the Chief Commissioner under section 93; and
 - (c) within 14 days of the date on which the Summons is filed and served upon the Chief Commissioner, file and serve an Appeal Statement setting out the grounds upon which the assessment or other decision of the Chief Commissioner should be set aside or varied.
8. An Appeal Statement must state in a summary form and without undue formality:
 - (a) the relief claimed;
 - (b) the facts and contentions including the legal grounds for such relief; and
 - (c) the real issues in dispute.
9. An Appeal Statement must include a Front Sheet identifying the names of the parties and their designation.

10. Within 28 days of the date on which the Taxpayer's Appeal Statement is served upon the Chief Commissioner, the Chief Commissioner must file and serve an Appeal Statement headed Commissioner's Appeal Statement setting out the basis for the assessment or other decision.
11. The Chief Commissioner or a Taxpayer seeking declaratory or other relief, not being in debt, must commence proceedings to be entered in the List by Summons that must include a reference to the Revenue List in the heading.
12. The List is administered in Court on Thursday of each week commencing at 9:30 am. Hearings are in person unless in any particular matter the List Judge has ordered otherwise.
13. At the first directions hearing orders will be made and directions given with a view to the just, quick and cheap disposal of the proceedings.

Experts

14. The use of a single expert or a court appointed expert and/or the concurrent evidence of experts is encouraged in suitable cases. The parties are to confer as early as practicable with a view to reaching agreement as to whether the use of such an expert or the concurrent evidence of experts is appropriate and, if agreed, the inclusion of such appointment and/or adoption of concurrent evidence should be accommodated in the timetable for the preparation for hearing.
15. Where experts' reports have been or are to be served (whether or not pursuant to an order or direction of the Court) the Court will, unless otherwise persuaded, direct, upon such terms as it thinks fit, that the parties cause the experts or some of them to confer with a view to identification of and a proper understanding of any points of difference between them and the reasons therefore and a narrowing of such points of difference. The Court may, at the same time or subsequently, direct that the parties and/or the experts prepare an agreed statement of the points of agreement, and of difference remaining, between experts following such conference and the reasons therefore (see Schedule 7 of the UCPR).

Mediation

16. The parties should be aware of the provisions of Part 4 of the CPA and relevant parts of the UCPR relating to mediation.
17. It is expected that prior to the commencement of proceedings in the Lists, the parties will have considered referral of their disputes to mediation. It is also expected that the lawyers, or the litigant if not legally represented, will be in a position to advise the Court on the first return date of the Summons whether:
 - (a) the parties have attempted mediation; and
 - (b) their respective clients are willing to proceed to mediation at an appropriate time.

Listing for Hearing

18. Where the whole, or any part, of the proceedings is/are to be heard by the Court, a date for hearing may be fixed prior to completion of interlocutory steps.
19. Upon fixing for hearing the Court will normally direct that the Usual Order for Hearing set out in Annexure B shall apply, with or without modification.

The Hon. A S Bell
Chief Justice of New South Wales
25 September 2025

Amendment history

25 September 2025: This Practice Note replaces the previous version of SC Eq 10 that was issued on 10 August 2012.

10 August 2012: This Practice Note replaces the previous version of SC Eq 10, which was issued on 22 September 2010. The replacement Practice Note includes a number of changes designed to provide additional assistance to practitioners and litigants in the Revenue List, including a template summons for Chief Commissioner proceedings.

Annexure A

UCPR 50.4

SUMMONS

COURT DETAILS

Court	Supreme Court of New South Wales
Division	Equity
List	Revenue
Registry	Sydney
Case number	

TITLE OF PROCEEDINGS

[First] plaintiff	[name]
#Second plaintiff #Number of plaintiffs (if more than two)	[#name #number Refer to Party Details at rear for full list of parties]

[First] defendant	[name]
#Second defendant #Number of defendants (if more than two)	[#name #number Refer to Party Details at rear for full list of parties]

FILING DETAILS

Filed for	[name] plaintiff[s]
Legal representative	[solicitor on record] [firm]
#Legal representative reference	[reference number]
Contact name and telephone	[name] [telephone]
Contact email	[email address]

HEARING DETAILS

This summons is listed at [time, date and place to be inserted by the registry].

TYPE OF CLAIM

[Select type of claim from the list available on the UCPR website at www.ucprforms.nsw.gov.au by clicking on the link to Publications, or at any NSW court registry.]

DETAILS OF REVIEW

- 1 #The plaintiff applies for a review of the whole of the assessment or other decision below.
#The plaintiff applies for a review of the part of the assessment or other decision below in relation to [state the relevant part of the assessment/decision below].

[on separate page]

[Note: If the completed RELIEF CLAIMED will fit in the available space appearing after TYPE OF CLAIM on the first page of this form, you may delete the page break, include the RELIEF CLAIMED on the first page and start this page with SIGNATURE OF LEGAL REPRESENTATIVE.]

RELIEF CLAIMED

1

2

REVIEW GROUNDS

1

2

SIGNATURE OF LEGAL REPRESENTATIVE

#This summons does not require a certificate under clause 4 of Schedule 2 to the [Legal Profession Uniform Law Application Act 2014](#).

#I certify under clause 4 of Schedule 2 to the [Legal Profession Uniform Law Application Act 2014](#) that there are reasonable grounds for believing on the basis of provable facts and a reasonably arguable view of the law that the claim for damages in these proceedings has reasonable prospects of success.

I have advised the plaintiff[s] that court fees may be payable during these proceedings. These fees may include a hearing allocation fee.

Signature

Capacity [eg solicitor on record, contact solicitor]

Date of signature

#SIGNATURE OF OR ONE BEHALF OF PLAINTIFF IF NOT LEGALLY REPRESENTED

I acknowledge that court fees may be payable during these proceedings. These fees may include a hearing allocation fee.

Signature

Capacity [eg authorised officer, role of party]

Date of signature

NOTICE TO DEFENDANT

If your solicitor, barrister or you do not attend the hearing, the court may give judgment or make orders against you in your absence. The judgment may be for the relief claimed in the summons and for the plaintiff's costs of bringing these proceedings.

Before you can appear before the court you must file at the court an appearance in the approved form.

HOW TO RESPOND

Please read this summons very carefully. If you have any trouble understanding it or require assistance on how to respond to the summons you should get legal advice as soon as possible.

You can get further information about what you need to do to respond to the summons from:

- A legal practitioner.
- LawAccess NSW on 1300 888 529 or at www.lawaccess.nsw.gov.au.
- The court registry for limited procedural information.

Court forms are available on the UCPR website at www.ucprforms.nsw.gov.au or at any NSW court registry.

REGISTRY ADDRESS

Street address

Postal address

Telephone

[on separate page]

#PARTY DETAILS

[Include only if more than two plaintiffs and/or more than two defendants.]

PARTIES TO THE PROCEEDINGS

Plaintiff[s]

[name] [role of party eg first plaintiff]

[repeat as required for each additional plaintiff]

Defendant[s]

[name] [role of party eg first defendant]

[repeat as required for each additional defendant]

FURTHER DETAILS ABOUT PLAINTIFF[S]

[First] plaintiff

Name

Address

[The filing party must give the party's address.]

#[unit/level number]

#[building name]

[street number]

[street name]

[street type]

[suburb/city]

[state/territory]

[postcode]

#[country (if not Australia)]

#Frequent user identifier

[include if the plaintiff is a registered frequent user]

[repeat the above information as required for the second and each additional plaintiff]

#Legal representative for plaintiff[s]

Name

[name of solicitor on record]

Practising certificate number

Firm

[name of firm]

#Contact solicitor

[include name of contact solicitor if different to solicitor on record]

Address

#[unit/level number]

#[building name]

[street number]

[street name]

[street type]

[suburb/city]

[state/territory]

[postcode]

DX address

Telephone

Fax

Email

Electronic service address

#[email address for electronic service eg
service@emailaddress.com.au #Not applicable]

#Contact details for plaintiff[s] acting in person or by authorised officer

#Name of authorised officer

#Capacity to act for plaintiff[s]

Address for service

#[unit/level number]

#[building name]

[street number]

[street name]

[street type]

[The filing party must give an address for service This must be an address in NSW unless the exceptions listed in UCPR 4.5(3) apply. State “as above” if the filing party’s address for service is the same as the filing party’s address stated above.]

[suburb/city]

[state/territory]

[postcode]

Telephone

#Fax

Email

DETAILS ABOUT DEFENDANT[S]

[First] defendant

Name

Address

#[unit/level number]

#[building name]

[street number]

[street name]

[street type]

[suburb/city]

[state/territory]

[postcode]

#[country (if not Australia)]

[repeat the above information as required for the second and each additional defendant]

Annexure B

Usual Order for Hearing

1. No later than five working days before the hearing the plaintiff shall file a paginated and indexed Court Book in electronic form and deliver two physical copies of the Court Book to the List Judge's Associate or, if the Trial Judge is known, to the Trial Judge's Associate. The Court Book is to consist of all documents intended to be relied upon by any party. They are to be chronologically sequenced as far as practicable and sequentially numbered. They are to be in working lever arch binders, each of which is not to be filled beyond its capacity, and they are to be punched with two holes. They are to be printed double sided.
2. No later than two working days before the hearing the parties shall deliver to the List Judge's Associate, or if the Trial Judge is known, to the Trial Judge's Associate, a folder of all affidavits, statements and reports to be relied upon at trial with an index setting out in alphabetical order:
 - (a) the name of the deponent or maker of the statement or report;
 - (b) the date of the affidavit, statement or report; and
 - (c) a short statement identifying the role of the deponent or the maker of the statement or report.

Each lay affidavit which refers to documents must include cross references to where those documents can be found in the court book.

3. No later than two working days before the hearing the parties shall cause to be filed and emailed to the List Judge's Associate or, if the Trial Judge is known, the Trial Judge's Associate:
 - a short outline of submissions;
 - a statement of the real issues for determination;
 - a list of authorities;
 - a chronology of relevant events;
 - a trial plan; and
 - a list of any objections to any affidavits or expert reports of the counterpart.