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REALLY UNDER PRESSURE? THE FEDERAL COMMISSIONER OF TAXATION,
LEGAL PROFESSIONAL PRIVILEGE AND THE PROVISIONS OF AUSTRALIAN
LEGAL PROFESSION LEGISLATION THAT DARE NOT SPEAK THEIR NAME ...

Eu-Jin Teo

This article discusses the potential relevance of s 39 of the Legal Profession Uniform Law (and its equivalents in non-Uniform Law jurisdictions) to the actions of the Federal Commissioner of Taxation or the Commissioner's delegates. Conduct by the executive vis-à-vis s 39, a provision yet to be judicially considered, likely raises broad rule of law concerns, quite apart from the general issue of Crown immunity (the Uniform Law does not purport to bind the Crown in any of its capacities). The potential application of the section to the Crown in right of the Commonwealth raises further issues in relation to intergovernmental immunities and s 109. On balance, it would appear that well-meaning but overzealous Australian Taxation Office officers could potentially expose themselves to criminal culpability if they seek to pressure law practices or legal practitioners in relation to claims of legal professional privilege, contrary to s 39 and its equivalents. 117

VIABILITY OF A PSYCHIATRIC INJURY CLAIM FOR BYSTANDERS WHO
WITNESSED AND RESCUERS WHO ATTENDED THE SEA WORLD HELICOPTER
ACCIDENT

Anthony Gray

This article considers important potential legal consequences from the helicopter tragedy in January 2023 in which four people were killed. The event raises legal issues including the viability of potential claims for psychiatric injury for those who unwittingly observed the horrible events or who provided rescue efforts, acknowledging that, at this time, no fault has yet been established in any individual. As will be shown, the law in the United Kingdom (UK) has proceeded along a path with respect to these claims that has arguably become untenable and indefensible. The High Court of Australia has not considered claims for psychiatric claims for more than 20 years, presenting our Court with an opportunity, if one arose, to set our law on a different path than the UK example. 140

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