

**IN THE HIGH COURT OF AUSTRALIA
BRISBANE REGISTRY**

No. B19 of 2015

BETWEEN:



COMMISSIONER OF TAXATION

Appellant

and

AUSTRALIAN BUILDING SYSTEMS PTY LTD ACN 094 238 678

(IN LIQUIDATION)

Respondent

**IN THE HIGH COURT OF AUSTRALIA
BRISBANE REGISTRY**

No. B20 of 2015

BETWEEN:

COMMISSIONER OF TAXATION

Appellant

and

GINETTE DAWN MULLER AND JOANNE EMILY DUNN AS LIQUIDATORS OF

AUSTRALIAN BUILDING SYSTEMS PTY LTD ACN 094 238 678

(IN LIQUIDATION)

Respondent

APPELLANT'S CHRONOLOGY

Part I:

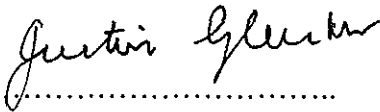
I certify that this chronology is in a form suitable for publication on the internet.

Part II:

| Date | Event | Appeal Book (AB) Reference |
|-------------------|--|----------------------------|
| 15 September 2000 | Australian Building Systems Pty Limited ACN 094 238 678 (In Liquidation) (ABS) purchased real property at 118-128 Magnesium Drive, Crestmead in the state of Queensland (the Crestmead property). | |
| 2 March 2011 | Ms Muller and Ms Dunn (the Liquidators) were appointed Voluntary Administrators of ABS. | |
| 6 April 2011 | The Liquidators were appointed Liquidators of ABS. | |
| 21 July 2011 | The Crestmead property was sold by the Liquidators (a contract of sale was entered into on this date). | |
| 13 January 2012 | ABS sought a private ruling from the Appellant. | |
| 11 May 2012 | The Appellant provided the private ruling and reasons for decision. | |
| 10 July 2012 | An objection was made by ABS to the private ruling. | |
| 1 August 2012 | The Appellant disallowed the objection and gave reasons. | |
| 5 October 2012 | ABS filed an appeal from the Appellant's objection decision. | |
| 11 October 2012 | The Liquidators filed an originating application in the Federal Court. | |
| 14 February 2013 | The Liquidators filed an amended originating application in the Federal Court. | |
| 21 February 2014 | Justice Logan delivered and judgment and made final orders. | |
| 13 March 2014 | The Appellant filed a notice of appeal in the Full Federal Court. | |
| 8 October 2014 | Justices Edmonds, Collier and Davies delivered judgment and made final orders. | |

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|-----------------|--|--|
| 5 November 2014 | The Appellant filed the application for special leave to appeal in the High Court. | |
| 17 April 2015 | Special Leave to Appeal granted by the High Court. | |
| 1 May 2015 | The Appellant filed the notice of appeal in the High Court. | |
| 8 May 2015 | ABS and the Liquidators filed the notice of contention. | |

Dated: 22 May 2015



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