

**HIGH COURT OF AUSTRALIA**

**COURT NO. 2  
Parkes Place, Canberra**

**WEDNESDAY, 4 MAY, 2011**

**AT 10:15 AM**

**BEFORE THE FULL COURT**

---

**FOR JUDGMENT**

KUHL

ZURICH FINANCIAL SERVICES  
AUSTRALIA LTD & ANOR

ROACH

THE QUEEN

SKA

THE QUEEN

**FOR HEARING**

AMERICAN EXPRESS  
WHOLESALE CURRENCY  
SERVICES PTY LTD

COMMISSIONER OF TAXATION

AMERICAN EXPRESS  
INTERNATIONAL INC

COMMISSIONER OF TAXATION

Carolyn Rogers  
**Senior Registrar**