

**HIGH COURT OF AUSTRALIA**

**COURT NO. 1  
Parkes Place, Canberra**

**WEDNESDAY, 11 JUNE 2014**

**AT 10:15 AM**

**BEFORE THE FULL COURT**

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**FOR JUDGMENT**

HOWARD

THE COMMISSIONER OF  
TAXATION OF THE  
COMMONWEALTH OF AUSTRALIA

**PART HEARD**

TAJJOUR

STATE OF NEW SOUTH WALES

HAWTHORNE

STATE OF NEW SOUTH WALES

FORSTER

STATE OF NEW SOUTH WALES

Carolyn Rogers  
**Senior Registrar**