

**HIGH COURT OF AUSTRALIA**

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

**WEDNESDAY, 24 AUGUST 2016**

**AT 2:15 PM**

**BEFORE THE FULL COURT**

---

**FOR HEARING**

BYWATER INVESTMENTS  
LIMITED & ORS

HUA WANG BANK BERHAD

COMMISSIONER OF TAXATION

COMMISSIONER OF TAXATION

Carolyn Rogers  
**Senior Registrar**