

HIGH COURT OF AUSTRALIA

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

Friday, 10 August 2018

AT 9:45 am

BEFORE THE FULL COURT

FOR HEARING

COMMISSIONER OF TAXATION
FOR THE COMMONWEALTH OF
AUSTRALIA

**S B Lloyd SC
L T Livingston**

TOMARAS & ORS

**M L Robertson QC
S J Carius**
(for the 1st respondent)

No appearance
(for the 2nd respondent)

Submitting appearance
(for the 3rd respondent)

Carolyn Rogers
Senior Registrar