

**HIGH COURT OF AUSTRALIA**

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

**THURSDAY, 22 MAY 2008**

**AT 10:00 AM**

**BEFORE THE FULL COURT**

---

**FOR JUDGMENT**

RAFTLAND PTY LTD AS  
TRUSTEE FOR THE RAFTLAND  
TRUST

COMMISSIONER OF  
TAXATION

**FOR HEARING**

HEARNE & ANOR

COMMISSIONER OF TAXATION

RELIANCE CARPET CO PTY  
LIMITED

STREET & ORS

Carolyn Rogers  
**Senior Registrar**