

BETWEEN:

**Commissioner of State Revenue**  
Appellant

and

**Placer Dome Inc (now an amalgamated  
entity named Barrick Gold Corporation)**  
Respondent



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### APPELLANT'S CHRONOLOGY

**Part I:**

The Appellant certifies that this chronology is in a form suitable for publication on the internet.

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**Part II:**

In the table below, "**CAB**" means the Core Appeal Book filed on 19 March 2018.

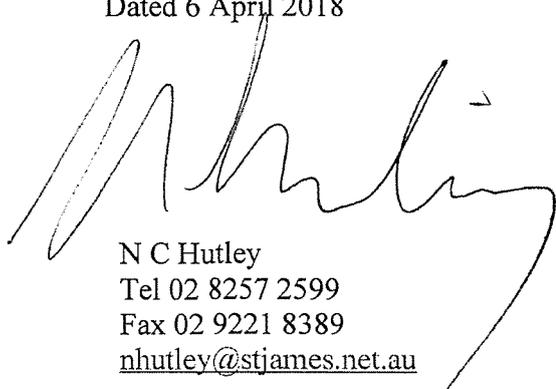
Item	Date	Event	References
1.	30 October 2005	Barrick Gold Corporation ( <b>Barrick</b> ) and Goldcorp Inc ( <b>Goldcorp</b> ) entered into a Bid Support and Purchase Agreement whereby Goldcorp agreed to support Barrick's offer for Placer Dome Inc ( <b>Placer</b> ) and to acquire the Placer subsidiary, Placer Dome (CLA) Limited, following Barrick's acquisition of all of the outstanding Placer common shares (ordinary shares)	CAB 28-29 [47].
2.	31 October 2005	Barrick announced a hostile share and cash offer to acquire all of the outstanding common shares in Placer at a bid price of US\$20.50 per share or 0.7518 of a Barrick share and \$0.05 cash for each Placer common share	CAB 11 [3], 28-29 [47], 127 [7].

3.	23 November 2005	Placer's board of directors issued a Director's Circular recommending that Placer shareholders reject Barrick's offer	CAB 29 [50], 127 [7].
4.	22 December 2005	Barrick resolved to increase the price offered to purchase all of the outstanding common shares for US\$22.50 cash per share or 0.8269 of a Barrick share and \$0.05 cash for each Placer common share	CAB 30 [53]; 127 [7].
5.	4 February 2006 (3 February 2006 Canadian time)	Barrick received acceptances for more than 90% of the common shares of Placer	CAB 11-12 [3] and [7], 30 [54], 127 [7].
6.	8 March 2006	Barrick became the sole shareholder of Placer by acquiring the remaining share	CAB 11 [3], 12 [8], 30 [54], 127 [7].
7.	4 April 2006	Placer lodged a single ruling request under section 76AB of the <i>Stamp Act 1921 (WA)</i> ( <i>Stamp Act</i> ) for the Appellant to determine whether a dutiable statement was required to be lodged in respect of Barrick's acquisition	CAB 11 [4], 12 [9].
8.	9 May 2006	Barrick and Placer amalgamated under Canadian law [section 177 of the <i>Business Corporations Act (Ontario) 1990</i> ] and became known as "Barrick Gold Corporation"	CAB 11 [3], 127 [7].

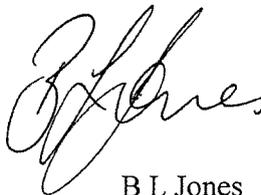
9.	8 April 2013	The Appellant determined pursuant to section 76AB of the <i>Stamp Act</i> that Placer was required to lodge a dutiable statement under section 76ATG of the <i>Stamp Act</i> and issued a Notice of Assessment ( <b>Assessment</b> )	CAB 11 [4], 12 [10], 127 [9].
10.	7 June 2013	Respondent objected to the Assessment ( <b>Objection</b> )	CAB 11 [4], 12 [11], 22-23 [22]-[23], 127 [10].
11.	30 April 2014	Respondent disallowed Objection	CAB 11 [5], 12 [11], 23-24 [24]-[25], 127 [10].
12.	27 June 2014	Appellant applied to the State Administration Tribunal ( <b>Tribunal</b> ) to review the Respondent's objection decision under section 40(1) of the <i>Taxation Administration Act 2003</i> (WA)	CAB 11 [1] and [5], 127 [10].
13.	11 December 2015	The Tribunal delivered its decision and made orders	CAB 7-98, 101.
14.	4 March 2016	Respondent appealed to the Court of Appeal of the Supreme Court of Western Australia against the Tribunal's decision	CAB 105-106.
15.	11 September 2017	Court of Appeal delivered its decision and made orders	CAB 121-199, 203-205.
16.	6 October 2017	Appellant applied to the High Court of Australia for special leave to appeal against the decision of the Court of Appeal	

17.	16 February 2018	Justices Nettle and Gordon granted special leave to the Appellant to appeal to the High Court from the whole of the judgment and order of the Court of Appeal	CAB 235.
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Dated 6 April 2018



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