



HIGH COURT OF AUSTRALIA

NOTICE OF FILING

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Details of Filing

File Number: S130/2023
File Title: Godolphin Australia Pty Ltd ACN 093921021 v. Chief Commi
Registry: Sydney
Document filed: Form 27B - Appellant's chronology
Filing party: Appellant
Date filed: 01 Dec 2023

Important Information

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Form 27B – Appellant’s chronology

Note: see rule 44.02.3.

S130/2023

IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY

BETWEEN: GODOLPHIN AUSTRALIA PTY LTD ACN 093921021
Appellant

and

CHIEF COMMISSIONER OF STATE REVENUE
Respondent

APPELLANT’S CHRONOLOGY

Part I: This chronology is in a form suitable for publication on the internet.

Part II:

Date	Event	Core Appeal Book Reference
2001	Appellant commences breeding operations offering stallion servicing.	CAB103 [49]
2001-2007	Appellant focuses on developing farms and building brand and market share.	CAB125 [134]
2008	Appellant acquires bloodstock and property assets (including properties in question) from Inghams Bloodstock.	CAB103 [49]
31 December 2013	Appellant’s bloodstock assets (broodmares, stallion interests, foals and yearlings) valued at \$297,192,311 and racing stock valued at \$82,629,350. For the year ended 31 December 2013, stallion covering generates revenue of \$34,153,866 (net income of \$25,922,000), sale of horses generates	CAB143-4 [203]

Date	Event	Core Appeal Book Reference
	revenue of \$12,134,050 (net income of \$3,794,000) and prize money generates revenue of \$16,270,898 (net loss of \$13,784,000).	
1 August 2014	Appellant begins racing in Australia under Godolphin banner.	CAB103 [49]
31 December 2014	Appellant's bloodstock assets valued at \$286,859,900 and racing stock valued at \$76,697,885. For the year ended 31 December 2014, stallion covering generates revenue of \$27,731,437 (net income of \$17,911,000), sale of horses generates revenue of \$4,970,450 (net income of \$4,255,000) and prize money generates revenue of \$13,581,290 (net loss of \$14,189,000).	CAB143-4 [203]
31 December 2015	Appellant's bloodstock assets valued at \$293,471,077 and racing stock valued at \$55,795,199. For the year ended 31 December 2015, stallion covering generates revenue of \$32,227,083 (net income of \$20,925,000), sale of horses generates revenue of \$19,489,950 (net income of \$3,243,000) and prize money generates revenue of \$15,095,076 (net loss of \$16,806,000).	CAB143-5 [203]
31 December 2016	Appellant's bloodstock assets valued at \$217,468,032 and racing stock valued at \$57,358,731. For the year ended 31 December 2016, stallion covering generates revenue of \$27,226,037 (net income of \$19,242,000), sale of horses generates revenue of \$18,355,444 (net income of \$11,986,000) and prize money generates revenue of \$19,678,953 (net loss of \$13,052,000).	CAB143-5 [203]
31 December 2017	Appellant's bloodstock valued at \$182,167,296 and racing stock valued at \$49,768,599.	CAB143-5 [203]

Date	Event	Core Appeal Book Reference
	For the year ended 31 December 2017, stallion covering generates revenue of \$28,058,150 (net income of \$22,260,000), sale of horses generates revenue of \$14,080,500 (net income of \$13,264,000) and prize money generates revenue of \$18,236,694 (net loss of \$12,899,000).	
31 December 2018	Appellant’s bloodstock assets valued at \$178,406,086 and racing stock valued at \$56,492,597. For the year ended 31 December 2018, stallion covering generates revenue of \$20,623,431 (net income of \$13,401,000), sale of horses generates revenue of \$10,400,357 (net income of \$7,364,000) and prize money generates revenue of \$19,948,339 (net loss of \$12,065,000).	CAB143-5 [203]
18 April 2019	Respondent provides land tax assessments for the 2014 - 2019 land tax years after the Respondent conducted a site visit of the properties including findings that: <ul style="list-style-type: none"> (i) in relation to Woodlands, the horse breeding operation was not a primary production use; (ii) in relation to Kelvinside, due to the scale and intensity of the stallion servicing operation, this was considered to be the dominant use of the property but that was not considered to be a primary production use. 	CAB122 [123] CAB158
11 June 2019	Appellant objects to each of the land tax assessments for the 2014 - 2019 land tax years (Objections).	CAB158
12 November 2019	Respondent disallows the Appellant’s Objections.	CAB158

Date	Event	Core Appeal Book Reference
20 December 2019	Appellant commences proceedings in the Supreme Court of New South Wales.	
31 December 2019	Appellant’s bloodstock assets valued at \$178,662,425 and racing stock valued at \$49,448,327. For the year ended 31 December 2019, stallion covering generates revenue of \$24,730,662 (net income of \$17,869,000), sale of horses generates revenue of \$10,280,000 (net income of \$9,773,000) and prize money generates revenue of \$34,327,457 (net loss of \$167,000).	CAB143-6 [203]
2020	Appellant’s stallion roster includes stallion ‘Exceed and Excel’ (commanding fees of \$132,000 per cover); progeny of Exceed and Excel sell for over \$1million each at the Gold Coast Yearling Sale.	CAB108 [68]
18 February 2020	Respondent provides land tax reassessments for the 2014 – 2019 land tax years dated 14 February 2020 (Reassessments).	CAB158
28 February 2020	Appellant objects to each of the Reassessments (Second Objections).	CAB158
19 March 2020	Second Objections “part-allowed”; Respondent provides amended assessment notices.	CAB7 [1]; CAB159
20 July 2020	Respondent provides reassessments for the 2017 – 2019 land tax years (2017 – 2019 Reassessments).	CAB7 [1]; CAB159
10 August 2020	Appellant objects to each of the 2017 – 2019 Reassessments (2017 – 2019 Objections).	CAB159
20 August 2020	Respondent disallows the 2017 – 2019 Objections.	CAB159
16-18 August 2021	Hearing in the Supreme Court of New South Wales.	CAB5
18 August 2021	Respondent files Closing Written Submissions accepting that stallion covering involves the	CAB13 [24]

Date	Event	Core Appeal Book Reference
	maintenance of animals for the purpose of selling their bodily produce.	
13 April 2022	Judgment of the Supreme Court of New South Wales.	CAB5-76
11 July 2022	Respondent files Notice of Appeal with the Court of Appeal of the Supreme Court of New South Wales.	CAB77-82
20 October 2022	Appellant files Notice of Contention.	CAB130 [157]
29-30 November 2022	Hearing of the appeal in the Court of Appeal of the Supreme Court of New South Wales.	CA83
20 March 2023	Judgment of the Court of Appeal of the Supreme Court of New South Wales.	CAB83-153
17 April 2023	Appellant files application for special leave to appeal.	
13 October 2023	The High Court of Australia grants special leave to appeal.	CAB171-172
25 October 2023	Appellant files Notice of Appeal in the High Court of Australia.	CAB173-175
1 November 2023	Respondent files Notice of Contention.	CAB176-178

Dated: 1 December 2023



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