



HIGH COURT OF AUSTRALIA

NOTICE OF FILING

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Details of Filing

File Number: S170/2023
File Title: Automotive Invest Pty Limited v. Commissioner of Taxation
Registry: Sydney
Document filed: Form 27B - Appellant's chronology
Filing party: Appellant
Date filed: 01 Feb 2024

Important Information

This Notice has been inserted as the cover page of the document which has been accepted for filing electronically. It is now taken to be part of that document for the purposes of the proceeding in the Court and contains important information for all parties to that proceeding. It must be included in the document served on each of those parties and whenever the document is reproduced for use by the Court.

BETWEEN:

AUTOMOTIVE INVEST PTY LIMITED

Appellant

and

COMMISSIONER OF TAXATION

Respondent

APPELLANT'S CHRONOLOGY

Part I:

Certification

1. This chronology is in a form suitable for publication on the internet.

Part II:

Chronology of principal events

Date	Event	Reference
1992 to 2015	Anthony Denny operated a chain of car dealerships in Europe, buying and selling more than 1.5 million – mainly used – vehicles throughout Europe.	FFC [62] (CAB 64).
2013	Mr Denny visited the Lincoln Hotel in Las Vegas where he obtained his inspiration for the “Gosford Classic Car Museum”	PJ [1], FFC [50] (CAB 8, 60).
2014	Mr Denny moved back to Australia.	FFC [66] (CAB 65).

16 January 2015	The Appellant was incorporated as “North Shore Classic Cars Pty Ltd” for the purpose of conducting a car dealership business. Mr Denny was the Appellant’s sole director.	AFM 39, 41.
16 March 2015	The Appellant purchased the following Assessed Car: - BMW M3 2012 (stock no. 1741).	AFM 12.
4 May 2015	The Appellant purchased the following Assessed Car: - Lamborghini Countach 1988 (stock no. 1376).	AFM 10.
July 2015	The Appellant purchased the following Assessed Cars: - on 8 July 2015, Mazda Cosmo (stock no. 1261); and - on 20 July 2015, Ferrari F50 1995 (stock no. 1174) and the MB McLaren 2015 (stock no. 1256).	AFM 10-11.
August 2015	The Appellant purchased the following Assessed Cars: - on 18 August 2015, the Porsche 959 (stock no. 1455); - on 20 August 2015, Ferrari Testarossa (stock no. 1494); - on 25 August 2015, Ferrari Enzo 2004 (stock no. 1405) and the La Ferrari (stock no. 1373); - on 26 August 2015, MB McLaren 2006 (stock no. 1417); and - on 28 August 2015, Porsche Carrera 2004 (stock no. 1420).	AFM 5, 8-10.
15 September 2015	The Appellant purchased the following Assessed Car: - Lamborghini Miura (stock no. 1413).	AFM 8.
30 October 2015	The Appellant changed its name to “Automotive Invest Pty Ltd”.	AFM 41.
19 November 2015	The Appellant purchased the following Assessed Car: - Ferrari Testarossa 1988 (stock no. 1493).	AFM 9.

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27 April 2016	The Appellant purchased the following Assessed Car: - Ford Mustang (stock no. 1692).	AFM 13.
28 May 2016	The Appellant opened the showroom for the Gosford Classic Car Museum.	PJ [1] (CAB 8).
27 June 2016	The Appellant disposed of the following Assessed Car: - Ford Mustang (stock no. 1692).	AFM 13.
5 August 2016	The Appellant purchased the following Assessed Car: - Porsche 911 (stock no. 1660).	AFM 6.
24 October 2016	The Appellant purchased the following Assessed Car: - Chrysler Charger 1972 (stock no. 1714).	AFM 6.
November 2016	The Appellant purchased the following Assessed Cars: - on 4 November 2016, Lamborghini Murcielago (stock no. 1720); - on 10 November 2016, Lamborghini Diablo (stock no. 1722); and - on 18 November 2016, Bentley Continental SC (stock no. 1736). The Appellant disposed of the following Assessed Car: - on 29 November 2016, the BMW M3 2012 (stock no. 1741).	AFM 9-10. AFM 12.
March 2017	The Appellant purchased the following Assessed Cars: - on 3 March 2017, Austin Healy (stock no. 1788); and - on 27 March 2017, Gaz 13 Cajka (stock no. 1798).	AFM 5, 10-11.
13 April 2017	The Appellant purchased the following Assessed Car: - Nissan Nismo GTR (stock no. 1801).	AFM 6.

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<p>July 2017</p>	<p>The Appellant purchased the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 14 July 2017, Ford Mustang Boss (stock no. 1812); and - on 27 July 2017, Austin Healey 3000 (stock no. 1815). <p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 19 July 2017, Austin Healy (stock no. 1788); and - on 28 July 2017, the Ferrari F50 1995 (stock no. 1174). 	<p>AFM 6, 10. AFM 11.</p>
<p>August 2017</p>	<p>The Appellant purchased the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 1 August 2017, Holden Torana (stock no. 1823) and the Austin Healey (stock no. 1827); - on 2 August 2017, MB AMG SLS (stock no. 1828); - on 18 August 2017, Aston Martin DB6 1966 (stock no. 1826); - on 19 August 2017, Austin Healey BJ8 (stock no. 1833); and - on 28 August 2017, Chevrolet Camaro 1969 (stock no. 1836). 	<p>AFM 6, 8-11.</p>
<p>September 2017</p>	<p>The Appellant purchased the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 14 September 2017, Aston Martin Volante (stock no. 1838); and - on 20 September 2017, Aston Martin DB9 (stock no. 1846). <p>The Appellant disposed of the following Assessed Car:</p> <ul style="list-style-type: none"> - on 15 September 2017, the Austin Healey (stock no. 1827). 	<p>AFM 5-6. AFM 11.</p>

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<p>October 2017</p>	<p>The Appellant purchased the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 17 October 2017, Jaguar XK150 (stock no. 1857); - on 25 October 2017, Amphicar 770 (stock no. 1811); and - on 27 October 2017, Ferrari 365 (stock no. 1869). <p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 4 October 2017, the Austin Healey 3000 (stock no. 1815); - on 5 October 2017, the Lamborghini Diablo (stock no. 1722); - on 18 October 2017, the MB McLaren 2006 (stock no. 1417); and - on 20 October 2017, the Bentley Continental SC (stock no. 1736). 	<p>AFM 5, 7, 9. AFM 10.</p>	<p>S170/2023</p>
<p>November 2017</p>	<p>The Appellant purchased the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 3 November 2017, Aston Martin DB6 (stock no. 1865); and - on 20 November 2017, Ferrari 308 GT4 (stock no. 1884). <p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 10 November 2017, the Mazda Cosmo (stock no. 1261), and the Lamborghini Countach 1988 (stock no. 1376); and - on 17 November 2017, the MB McLaren 2015 (stock no. 1256). 	<p>AFM 9-10. AFM 10.</p>	

December 2017	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none">- on 8 December 2017, the Ferrari 308 GT4 (stock no. 1884);- on 20 December 2017, the Ferrari Enzo 2004 (stock no. 1405); and- on 28 December 2017, the Ferrari Testarossa 1988 (stock no. 1493) and the Jaguar XK150 (stock no. 1857).	AFM 9-10.
January 2018	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none">- on 6 January 2018, the Aston Martin DB6 (stock no. 1865); and- on 24 January 2018, the Austin Healey BJ8 (stock no. 1833).	AFM 9.
April 2018	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none">- on 17 April 2018, the Lamborghini Murcielago (stock no. 1720); and- on 26 April 2018, the Aston Martin DB6 1966 (stock no. 1826).	AFM 9.
June 2018	<p>The Appellant disposed of the following Assessed Car:</p> <ul style="list-style-type: none">- on 14 June 2018, the Holden Torana (stock no. 1823).	AFM 8.

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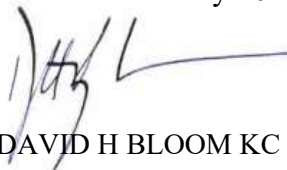
August 2018	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 1 August 2018, the Lamborghini Miura (stock no. 1413); - on 13 August 2018, the Porsche 959 (stock no. 1455); - on 17 August 2018, MB AMG SLS (stock no. 1828); and - on 23 August 2018, the Porsche Carrera 2004 (stock no. 1420). 	AFM 8.
20 September 2018	<p>The Appellant disposed of the following Assessed Car:</p> <ul style="list-style-type: none"> - Amphicar 770 (stock no. 1811). 	AFM 7.
18 January 2019	<p>The Respondent issued the notice of amended assessments of net amount totalling \$6,164,613</p>	AFM 51-52.
15 March 2019	<p>The Appellant lodged an objection against the amended assessments issued on 18 January 2019</p>	-
April 2019	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 23 April 2019, the Porsche 911 (stock no. 1660), the Chrysler Charger 1972 (stock no. 1714), the Nissan Nismo GTR (stock no. 1801), the Ford Mustang Boss (stock no. 1812), the Chevrolet Camaro 1969 (stock no. 1836) and the Aston Martin Volante (stock no. 1838). 	AFM 6.
May 2019	<p>The Appellant disposed of the following Assessed Cars:</p> <ul style="list-style-type: none"> - on 3 May 2019, the La Ferrari (stock no. 1373); - on 31 May 2019, the Aston Martin DB9 (stock no. 1846) and the Ferrari 365 (stock no. 1869). 	AFM 5.
15 July 2019	<p>The Appellant's objection was disallowed by the Respondent</p>	-

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23 July 2019	The Appellant disposed of the following Assessed Car: - Ferrari Testarossa (stock no. 1494).	AFM 5.
2019	The Appellant closed the showroom in Gosford	AFM 39, 50
27 June 2020	The Appellant disposed of the following Assessed Car: - the Gaz 13 Cajka (stock no. 1798).	AFM 5.
25 August 2020	The Appellant filed a notice of appeal in the Federal Court of Australia	-
21 – 24 March 2022	Hearing before primary judge	CAB 5-40.
24 March 2022	Primary judge delivered judgment (orders sealed on 19 April 2022)	CAB 5-41.
17 May 2022	Notice of appeal filed by the Appellant	CAB 42-46.
27 – 28 February 2023	Appeal heard by Logan, Wheelahan and Hespe JJ	CAB 47-77.
11 August 2023	Full Court delivered judgment	CAB 47-78.
8 September 2023	Application for special leave to appeal filed by the Appellant	-
7 December 2023	Special leave to appeal to the High Court granted	CAB 95-96.
21 December 2023	Notice of appeal filed in the High Court	CAB 97-99.

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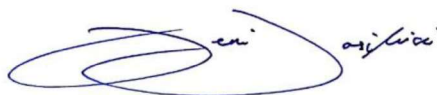
Dated: 1 February 2024



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