

BETWEEN:

COMMISSIONER OF TAXATION
Appellant

and

UNIT TREND SERVICES PTY LTD ACN 010 382 242
Respondent

APPELLANT'S CHRONOLOGY

Part I:

- 1 The appellant certifies that this chronology is in a form suitable for publication on the Internet.

Part II:

- 2 The following table sets out a list of the principal events leading to the litigation.

Table Date	Event	AB Reference
April 1999	Simnat Pty Ltd ("Simnat") purchases parcel of land ("the land") at Surfers Paradise, Gold Coast for \$30m.	Full Court Reasons ("FCR") [58]
July 2001	Simnat engages another Raptis company, Rapticivic Contractors Pty Ltd ("Rapticivic") to construct Tower I on the land.	Tribunal Reasons ("TR") [3], [5]
Subsequent to July 2001 to approximately December 2002	Simnat "sells" (enters into contracts to sell (off the plan)) apartments in Tower I to the public (and the margin scheme is applied to those sales).	TR [5] FCR [60]
December 2002	Construction of Tower I completed.	FCR [61]
July 2002	Simnat engages Rapticivic to construct Tower II.	TR [5]
Subsequent to July 2002 to 7 May 2004	Simnat markets and enters into contracts to sell (off the plan) apartments in Tower II.	TR [11]

Table Date	Event	AB Reference
13 December 2002	Survey plan registered creating a separate title for the land on which Tower I was constructed and separate lots on which Tower II (Lot 902) and Tower III (Lot 903) were to be constructed.	FCR [61]
29 January 2003	Simnat engages Rapticvic to construct Tower III.	FCR [67]
Subsequent to January 2003 to 22 November 2004	Simnat markets and enters into contracts to sell (off the plan) apartments in Tower III.	TR [11]
2003 – 2004	Raptis Group Limited decides to transfer the partly completed Tower II and Tower III developments to separate special purpose development companies, Blesford Pty Ltd ("Blesford") and Mooreville Pty Ltd ("Mooreville")	TR [7]
14 April 2004	Contract for sale of Tower II by Simnat to Blesford executed.	FCR [62]
15 April 2004	Contract for sale of Tower III by Simnat to Mooreville executed.	FCR [67]
7 May 2004	Contract for sale of Tower II completed.	FCR [65]
Subsequent to 7 May 2004	Blesford markets and sells unsold properties in Tower II.	TR [11]
From June 2004	Blesford settles contracts both Simnat and it had entered into and the margin scheme is applied to such sales.	TR [12] FCR [65], [66]
23 November 2004	Contract for sale of Tower III completed.	FCR [69]
Subsequent to 23 November 2004	Mooreville markets and sells unsold properties in Tower III.	TR [11]
On and from 8 December 2004	Mooreville settles contracts both Simnat and it had entered into and the margin scheme is applied to such sales.	FCR [69] - [71]
21 October 2009	The Commissioner makes objection decisions in respect of Unit Trend's objections against assessments of the GST net amount, the making of the declaration under Division 165 and the issuing of the penalty assessment.	FCR [75]

Table Date	Event	AB Reference
17 December 2009	Unit Trend files four applications to review in the Administrative Appeals Tribunal in relation to the 2004, 2005, 2006 and 2007 tax years.	T [17]
2 July 2010	Decisions and reasons for decision of the AAT (by the decision, the parties were directed to lodge and serve submissions about the appropriateness or otherwise of the decisions proposed in paragraph [175] of the reasons for decision).	
21 July 2010	Decision and reasons for decision of the AAT (by the decision, final orders were made).	
18 August 2010	Unit Trend lodges a notice of appeal in the Full Federal Court.	
1 March 2011	Hearing of appeal.	
17 August 2012	Reasons for judgment delivered by the Full Federal Court.	
5 October 2012	Orders made by the Full Federal Court.	
2 November 2012	Application for special leave to appeal filed by the Commissioner.	
14 December 2012	Hearing of application for special leave to appeal: Application referred to an enlarged bench of the High Court.	

Dated: 4 February 2013



Brian O'Donnell QC
Telephone: (07) 3221 3055
Facsimile: (07) 3229 8510
Email: bodonnell@qldbar.asn.au



Stephen Lumb
Telephone: (07) 32362684
Facsimile: (07) 3236 3535
Email: srlumb@qldbar.asn.au