

IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY

No. S134 of 2016

BETWEEN:

10 BYWATER INVESTMENTS LTD
CHEMICAL TRUSTEE LTD
DERRIN BROTHERS PROPERTIES LTD
Appellants

and

COMMISSIONER OF TAXATION
Respondent

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APPELLANT'S CHRONOLOGY



Part I:

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

Part II:

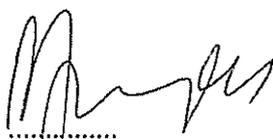
| No. | Date | Description | Reference | |
|-----|-------------|--|---|---|
| 1. | 19 May 1959 | Derrin Brothers Properties Limited was incorporated in the United Kingdom as a Private Limited Company under the name Garrett Properties Limited | PJ [19] | |
| 10 | 2. | 1 June 1961 | Chemical Trustee was incorporated in the United Kingdom as a Private Limited Company under the name Raybell Properties Limited | PJ [9] |
| | 3. | 13 October 1992 | Peter Borgas and Winny Borgas are appointed directors of Derrin Brothers | PJ [23]; Agreed Fact [40] before the Primary Judge |
| | 4. | 13 October 1992 | Guardheath and Lordhall Securities Limited hold all of Derrin Brothers 2000 issued shares | PJ [10] |
| 20 | 5. | 5 January 1994 | MH Investments was incorporated in the Cayman Islands. The sole shareholder of MH Investments is Offshore Nominees Limited | PJ [21] |
| | 6. | 28 January 1994 | JA Investments was incorporated in the Cayman Islands. The sole shareholder of JA Investments was Peter Borgas | PJ [10] |
| | 7. | 20 July 1994 | Bywater was incorporated in the Bahamas as an International Business Company under the <i>International Business Companies Act (No 2 of 1990)</i> (Bahamas) | PJ [27] |
| 30 | 8. | 16 September 1994 | Bywater's two shares on issue are held by Anglore S.A.R.L as nominee for MH Investments Ltd | PJ [27] and [28] |

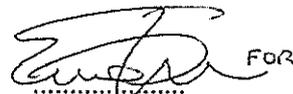
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| No. | Date | Description | Reference |
|-----|----------------|--|---|
| 9. | 30 August 1994 | Peter Borgas and Winny Borgas are appointed directors of Bywater | PJ [29] Agreed Fact [53] before the Primary Judge |
| 10. | 28 March 1996 | Peter Borgas, Winny Borgas and Timothy Hendrik Borgas are appointed directors of Chemical Trustee | PJ [11] Agreed Fact [23] before the Primary Judge |
| 11. | 28 March 1996 | Guardheath was the holder (nominee for JA Investments) of each of Chemical Trustee's 4,152 issued shares | PJ [9] and [10] |
| 12. | 4 March 1998 | Pursuant to a Nominee Deed, Guardheath and hold their shares in Derrin Brothers on trust for JA Investments and MH Investments | PJ [20] and [21] |
| 13. | 12 August 2010 | The Respondent issued notices of assessment for the 2000 - 2007 income years | PJ [16] |

Dated: 3 June 2016





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