

HIGH COURT OF AUSTRALIA

**COURT NO. 2
Parkes Place, Canberra**

BY VIDEO CONNECTION

TUESDAY, 9 NOVEMBER 2021

AT 10:00 AM AEDT

BEFORE THE FULL COURT

FOR HEARING

COMMISSIONER OF TAXATION

M J O'Meara SC
D P Hume
(appearing remotely)

CARTER & ORS

B W Walker SC
J L Evans QC
D R Lewis
(appearing remotely)

Carolyn Rogers
Senior Registrar