

**HIGH COURT OF AUSTRALIA**

**COURT NO. 1  
Parkes Place, Canberra**

**WEDNESDAY, 16 OCTOBER 2024**

**AT 10:00 AM AEDT**

**BEFORE THE FULL COURT**

**FOR JUDGMENT**

AUTOMOTIVE INVEST  
PTY LIMITED

SKYCITY ADELAIDE PTY LTD

**FOR HEARING**

ELISHA

**P D Herzfeld SC  
E Makowski  
S D D Puttick**

COMMISSIONER OF TAXATION

TREASURER OF SOUTH AUSTRALIA  
& ANOR

VISION AUSTRALIA LIMITED

**P M O'Grady KC  
S E Gladman SC  
L R Howard**

Carolyn Rogers  
**Senior Registrar**