



HIGH COURT OF AUSTRALIA

NOTICE OF FILING

This document was filed electronically in the High Court of Australia on 31 Jul 2025 and has been accepted for filing under the *High Court Rules 2004*. Details of filing and important additional information are provided below.

Details of Filing

File Number: M47/2025
File Title: Commissioner of Taxation of the Commonwealth of Australia
Registry: Melbourne
Document filed: Form 27B - Appellant's chronology
Filing party: Appellant
Date filed: 31 Jul 2025

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.

Form 27B – Appellant’s chronology

Note: see rule 44.02.3.

M47/2025

IN THE HIGH COURT OF AUSTRALIA
MELBOURNE REGISTRY

BETWEEN:

COMMISSIONER OF TAXATION
OF THE COMMONWEALTH OF AUSTRALIA
Appellant

and

STEVEN BENDEL
First Respondent

GLEEWIN INVESTMENTS PTY LTD (ACN 131 785 576)
Second Respondent

APPELLANT’S CHRONOLOGY

Part I: Certification

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

Part II: Chronology

Date	Event	Reference
Substantive events		
24 Jun 2005	<p>The Steven Bendel 2005 Discretionary Trust (2005 Trust) was established, with Gleewin Pty Ltd as its trustee, by the execution of the 2005 Trust Deed.</p> <p>At all relevant times, Steven Wayne Bendel (Mr Bendel) was the sole director, secretary and shareholder of Gleewin and a discretionary beneficiary of the 2005 Trust.</p>	<p>Reasons for decision of the Administrative Appeals Tribunal (TR) [5] (CAB, pp 11-12)</p>

Date	Event	Reference
In or around Jun 2013	<p>Mr Bendel (as sole director of Gleewin) resolved to set aside all of the 2005 Trust's income for the year ended 30 June 2013 for the benefit of Gleewin Investments Pty Ltd, a corporate beneficiary of which Mr Bendel was (at all relevant times) the sole director, secretary and shareholder.</p> <p>The amount which it was resolved to set aside for Gleewin Investments was \$236,251.</p>	<p>TR [5], [28] (CAB, pp 11-12, 20-21)</p> <p>TR, Annexure C, table headed "2013 Year entitlement assessed as a dividend in the 2014 Year" (CAB, p 78)</p> <p>Appellant's Book of Further Material (AFM), p 6</p>
30 Jun 2013	<p>The balance sheet prepared for the 2005 Trust as at 30 June 2013 recorded a "Beneficiaries' Current Account" asset of \$1,400,000 in respect of Mr Bendel and a "Beneficiaries' Current Account" liability of \$328,618 in respect of Gleewin Investments.</p> <p>The balance sheet prepared for Gleewin Investments as at 30 June 2013 recorded a "Steven Bendel 2005 Discretionary Trust" asset of \$328,618.</p> <p>The annual movements in the accounts reflected certain "Drawings".</p>	<p>TR [39], [42]-[45] (CAB, pp 25, 27-29)</p> <p>AFM, p 7</p>
26 Jun 2014	<p>Mr Bendel (as sole director of Gleewin) resolved to set aside certain categories of the 2005 Trust's income for the year ended 30 June 2014 (2014 Year) for the benefit of Gleewin Investments and for the benefit of Mr Bendel, in certain specified proportions, as follows:</p> <ul style="list-style-type: none"> • The total amount of capital gains remaining after the recoupment of any unrecouped current-year or prior-year capital losses: Mr Bendel – 100% 	<p>TR [28], [49] (CAB, pp 20-21, 31)</p> <p>TR, Annexure B, section headed "Extract of resolution signed June 2014" (CAB, pp 70-71)</p>

Date	Event	Reference
	<ul style="list-style-type: none"> • The total amount of franked dividends remaining after subtracting any expenses directly relevant to those franked dividends: Gleewin Investments – 100% • ALL other income not described above: Gleewin Investments – 100% <p>The amount which it was resolved to set aside for Gleewin Investments was \$149,513.</p>	<p>TR, Annexure C, table headed “2014 Year entitlement assessed as a deemed dividend in the 2015 Year” (CAB, p 78)</p> <p>AFM, pp 13, 15</p>
30 Jun 2014	<p>The balance sheet prepared for the 2005 Trust as at 30 June 2014 recorded a “Beneficiaries’ Current Account” asset of \$741,288 in respect of Mr Bendel and a “Beneficiaries’ Current Account” liability of \$414,209 in respect of Gleewin Investments.</p> <p>The balance sheet prepared for Gleewin Investments as at 30 June 2014 recorded a “Steven Bendel 2005 Discretionary Trust” asset of \$414,209.</p> <p>The annual movements in the accounts reflected certain “Drawings”.</p>	<p>TR [39], [42]-[45] (CAB, pp 25, 27-29)</p> <p>AFM, pp 11, 12, 13, 16</p>
8 Jan 2015	<p>Gleewin Investments’ income tax return for the 2014 Year was lodged.</p> <p>At the time of lodgment, Gleewin as trustee for (atf) the 2005 Trust had made payments totalling \$54,650 for the benefit of Gleewin Investments since 13 March 2014 (being \$181,601 less than the \$236,251 which it had been resolved to set aside for Gleewin Investments in or around June 2013).</p>	<p>TR, Annexure C, table headed “2013 Year entitlement assessed as a deemed dividend in the 2014 Year” (CAB, p 78)</p>
26 Jun 2015	<p>Mr Bendel (as sole director of Gleewin) resolved to set aside certain categories of the 2005 Trust’s income for the year ended 30 June 2015 (2015 Year) for the benefit of Gleewin Investments and for the benefit of Mr Bendel, in certain specified proportions, as follows:</p> <ul style="list-style-type: none"> • The total amount of capital gains remaining after the recoupment of any unrecouped current-year or 	<p>TR [28], [49] (CAB, pp 20-21, 31)</p> <p>TR, Annexure B, section headed “Extract of resolution signed June 2015” (CAB, pp 72-73)</p>

Date	Event	Reference
	<p>prior-year capital losses: Mr Bendel – 10% and Gleewin Investments – 90%</p> <ul style="list-style-type: none"> • The total amount of franked dividends remaining after subtracting any expenses directly relevant to those franked dividends: Mr Bendel – 10% and Gleewin Investments – 90% • ALL other income not described above: Mr Bendel – 10% and Gleewin Investments – 90% <p>The amount which it was resolved to set aside for Gleewin Investments was \$840,529.</p>	<p>TR, Annexure C, table headed “2015 Year entitlement assessed as a deemed dividend in the 2016 Year” (CAB, p 79)</p> <p>AFM, pp 21, 23</p>
30 Jun 2015	<p>The balance sheet prepared for the 2005 Trust as at 30 June 2015 recorded a “Beneficiaries’ Current Account” asset of \$1,663,561 in respect of Mr Bendel and a “Beneficiaries’ Current Account” liability of \$1,252,889 in respect of Gleewin Investments.</p> <p>The balance sheet prepared for Gleewin Investments as at 30 June 2015 recorded a “Steven Bendel 2005 Discretionary Trust” asset of \$1,252,889.</p> <p>The movements in the accounts reflected certain “Drawings”.</p>	<p>TR [39], [42]-[45] (CAB, pp 25, 27-29)</p> <p>AFM, pp 19, 20, 21, 24</p>
19 Feb 2016	<p>Gleewin Investments’ income tax return for the 2015 Year was lodged.</p> <p>At the time of lodgment, Gleewin atf the 2005 Trust had made payments totalling \$26,523 for the benefit of Gleewin Investments since 8 January 2015 (being \$122,990 less than the \$149,513 which it had been resolved to set aside for Gleewin Investments on 26 June 2014). Separately, over that same period, Gleewin had received tax refunds belonging to Gleewin Investments in the sum of \$41,252.</p>	<p>TR, Annexure C, table headed “2014 Year entitlement assessed as a deemed dividend in the 2015 Year” (CAB, p 78)</p>
27 Jun 2016	<p>Mr Bendel (as sole director of Gleewin) resolved to set aside certain categories of the 2005 Trust’s income for the year ended 30 June 2016 (2016 Year) for the benefit of Gleewin Investments and for the</p>	<p>TR [28], [49] (CAB, pp 20-21, 31)</p>

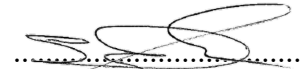
Date	Event	Reference
	<p>benefit of Mr Bendel, in certain specified proportions, as follows:</p> <ul style="list-style-type: none"> • The total amount of capital gains remaining after the recoupment of any unrecouped current-year or prior-year capital losses: Mr Bendel – 100% • The total amount of franked dividends remaining after subtracting any expenses directly relevant to those franked dividends: Gleewin Investments – 100% • ALL other income not described above: Gleewin Investments – 100% <p>The amount which it was resolved to set aside for Gleewin Investments was \$433,188.</p>	<p>TR, Annexure B, section headed “Extract of resolution signed June 2016” (CAB, pp 74-75)</p> <p>TR, Annexure C, table headed “2016 Year entitlement assessed as a deemed dividend in the 2017 Year” (CAB, p 79)</p> <p>AFM, pp 30, 32</p>
30 Jun 2016	<p>The balance sheet prepared for the 2005 Trust as at 30 June 2016 recorded a “Beneficiaries’ Current Account” asset of \$1,973,170 in respect of Mr Bendel and a “Beneficiaries’ Current Account” liability of \$1,656,739 in respect of Gleewin Investments.</p> <p>The balance sheet prepared for Gleewin Investments as at 30 June 2016 recorded a “Steven Bendel 2005 Discretionary Trust” asset of \$1,656,739.</p> <p>The movements in the accounts reflected certain “Drawings”.</p>	<p>TR [39], [42]-[45] (CAB, pp 25, 27-29)</p> <p>AFM, pp 28, 29, 30, 33</p>
9 Jan 2017	<p>Gleewin Investments’ income tax return for the 2016 Year was lodged.</p> <p>At the time of lodgment, Gleewin atf the 2005 Trust had made payments totalling \$42,543 for the benefit of Gleewin Investments since 19 February 2016 (being \$797,986 less than the \$840,529 which it had been resolved to set aside for Gleewin Investments on 26 June 2015). Separately, over that same period, Gleewin had received a tax refund belonging to Gleewin Investments in the sum of \$9,431.</p>	<p>TR, Annexure C, table headed “2015 Year entitlement assessed as a deemed dividend in the 2016 Year” (CAB, p 79)</p>

Date	Event	Reference
27 Jun 2017	<p>Mr Bendel (as sole director of Gleewin) resolved to set aside certain categories of the 2005 Trust's income for the year ended 30 June 2017 (2017 Year) for the benefit of Gleewin Investments and for the benefit of Mr Bendel, in certain specified proportions, as follows:</p> <ul style="list-style-type: none"> • The total amount of capital gains remaining after the recoupment of any unrecovered current-year or prior-year capital losses: Mr Bendel – 100% • The total amount of franked dividends remaining after subtracting any expenses directly relevant to those franked dividends: Mr Bendel – 100% • ALL other income not described above: Mr Bendel – 25% and Gleewin Investments – 75% <p>The amount which it was resolved to set aside for Gleewin Investments was \$311,943.</p>	<p>TR [49] (CAB, p 31)</p> <p>TR, Annexure B, section headed “Extract of resolution signed June 2017” (CAB, pp 76-77)</p> <p>AFM, pp 39, 42</p>
30 Jun 2017	<p>The balance sheet prepared for the 2005 Trust as at 30 June 2017 recorded a “Beneficiaries’ Current Account” asset of \$2,164,381 in respect of Mr Bendel and a “Beneficiaries’ Current Account” liability of \$1,831,750 in respect of Gleewin Investments.</p> <p>The balance sheet prepared for Gleewin Investments as at 30 June 2017 recorded a “Steven Bendel 2005 Discretionary Trust” asset of \$1,831,751.</p> <p>The movements in the accounts reflected certain “Drawings”.</p>	<p>TR [42]-[45] (CAB, pp 27-29)</p> <p>AFM, pp 37, 38, 39, 43</p>
26 Mar 2018	<p>Gleewin Investments’ income tax return for the 2017 Year was lodged.</p> <p>At the time of lodgement, Gleewin atf the 2005 Trust had made payments totalling \$203,233 for the benefit of Gleewin Investments since 9 January 2017 (being \$229,955 less than the \$433,188 which it had been resolved to set aside for Gleewin Investments on 27 June 2016).</p>	<p>TR, Annexure C, table headed “2016 Year entitlement assessed as a deemed dividend in the 2017 Year” (CAB, p 79)</p>

Date	Event	Reference
Procedural events		
4 and 5 Sep 2019	The Commissioner issued notices of amended assessment to Gleewin Investments and Mr Bendel in respect of the 2014 Year, 2015 Year, 2016 Year and 2017 Year.	TR [53] (CAB, p 32)
1 Nov 2019	Gleewin Investments and Mr Bendel objected against the amended assessments.	TR [54] (CAB, p 32)
23 Mar 2021	The Commissioner disallowed the objections relating to the 2014 Year, 2015 Year and 2016 Year and allowed the objections relating to the 2017 Year in part.	TR [54] (CAB, p 32)
<i>Administrative Appeals Tribunal</i>		
18 May 2021	Gleewin Investments and Mr Bendel each applied to the Administrative Appeals Tribunal for review of the relevant objection decision under s 14ZZ of the <i>Taxation Administration Act 1953</i> (Cth).	
28 Sep 2023	The Administrative Appeals Tribunal handed down its decision and published its reasons for decision.	CAB, pp 8 [decision], 10-79 [reasons]
12 Oct 2023	The Administrative Appeals Tribunal made a direction altering the text of the decision and reasons for decision.	CAB, pp 5-6
<i>Full Court of the Federal Court of Australia</i>		
26 Oct 2023	The Commissioner filed a notice of appeal.	CAB, pp 80-86
19 Feb 2025	The Full Court of the Federal Court of Australia made orders and published its reasons for judgment.	CAB, pp 114 [orders], 90-113 [reasons]

Date	Event	Reference
<i>High Court of Australia</i>		
18 Mar 2025	The Commissioner applied for special leave to appeal.	
12 Jun 2025	Special leave to appeal was granted.	CAB, pp 123-124
25 Jun 2025	The Commissioner filed a notice of appeal.	CAB, pp 125-127
3 Jul 2025	The respondents filed a notice of contention.	CAB, pp 128-130

Dated: 31 July 2025



Name: Stephen Donaghue

Telephone: (02) 6141 4139