ON APPEAL FROM THE FULL COURT, FEDERAL COURT OF AUSTRALIA

BETWEEN:

QUEANBEYAN CITY COUNCIL

Appellant

ACTEW CORPORATION LTD

First Respondent

THE AUSTRALIAN CAPITAL TERRITORY (DEPARTMENT OF TREASURY)

Second Respondent

APPELLANT'S CHRONOLOGY

(Re Utilities Network Facilities Tax)

Part I: The chronology is in a form suitable for publication on the Internet.

Part II:

	Date	Event	Appeal Book
10	6 June 2006	ACT Treasurer presented ACT Budget announcing introduction of a "Utility Infrastructure Charge"	
20	21 December 2006	Commencement of <i>Utilities (Network Facilities Tax)</i> Act 2006	
	22 December 2006	Declaration under the <i>Independent Competition and Regulatory Commission Act 1997</i> (ACT) that the UNFT "may be passed on in full to consumers of utility services".	
	1 January 2007	Commencement of the <i>Taxation Administration</i> (Amounts payable – Utilities (Network Facilities Tax)) Determination 2006 (No 1) (the rate being \$355 per kilometre of network route length).	
	12 November 2007	QCC commenced present proceedings.	
30	14 March 2008 - 14 August 2008	Period of operation of Taxation Administration (Amounts payable – Utilities (Network Facilities Tax)) Determination 2008 (No. 1) (the rate for the year ending 31 March 2008 being \$676 per kilometre of network route length).	

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HIGH COURT OF AUSTRALIA
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	Date	Event	Appeal Book
	15 August 2008 - 22 March 2010	Period of operation of Taxation Administration (Amounts payable – Utilities (Network Facilities Tax)) Determination 2008 (No. 2) (Disallowable instrument DI2008–204): the rate for the year ending 31 March 2009 being \$697 per kilometre of network route length.	
10	7 April 2009	Judgment reserved by Buchanan J.	
	24 August 2009	Judgment delivered by Buchanan J, declaring the <i>Utilities (Network Facilities Tax) 2006</i> (ACT) invalid in as far as it purports to impose a tax on the water network facility operated by ACTEW Corporation Ltd.	
20	14 September 2009	Notice of Appeal to Full Court of the Federal Court filed by ACT.	
	13 October 2009	Notice of Appeal to Full Court of the Federal Court filed by ACTEW Corporation Ltd.	
	25 May 2010	Full Court of the Federal Court reserved judgment on the appeal.	
30	29 October 2010	Full Court of the Federal Court allowed appeals by ACT and ACTEW Corporation Ltd.	
	6 April 2011	High Court granted QCC special leave to appeal from judgment of Full Court of the Federal Court.	
	21 April 2011	QCC filed notice of appeal in High Court.	

Dated: 10 May 2011

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