

ON APPEAL FROM THE COURT OF APPEAL OF NEW SOUTH WALES

BETWEEN:

TASTY CHICKS PTY LIMITED
First Appellant

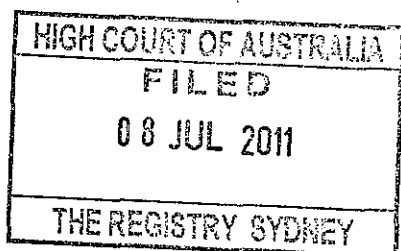
ANGELO TRANSPORT PTY LIMITED
Second Appellant

SOURIS HOLDINGS PTY LIMITED
Third Appellant

MINAS SOURIS
Fourth Appellant

JENNY SOURIS
Fifth Appellant

CHIEF COMMISSIONER OF STATE
REVENUE
Respondent



AND:

APPELLANTS' CHRONOLOGY

Part I:

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

Part II:

Date	Event	Appeal Book Ref
1991	Vicky Phylactou establishes Tasty Chicks P/L with Harry Halioris (second director) as a business administration services provider. Vicky Phylactou and Harry Halioris each hold one share.	
1992	Mina and Jenny Souris register business name "M & J Chickens".	
1994	Sam Phylactou (husband of Vicky Phylactou) leaves his bank job and joins Tasty Chicks P/L as a temporary employee.	

Solicitors for the appellants:

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Ref: Ms Catherine Vincent/

Mr Robert Barraket

Date	Event	Appeal Book Ref
Sep 2001	Michael Souris acquires Angelo Transport P/L from Angelo Hlentzos and commences working for Angelo Transport P/L full time.	
06.03.02	Vicky Phylactou becomes the sole director and shareholder of Tasty Chicks P/L.	
01.07.05	Deeds of Agreement entered into between Angelo Transport P/L and M & J Chickens, Tasty Chicks P/L and M & J Chickens, and Tasty Chicks P/L and Pelagia Investments P/L.	
04.08.05	Payroll Tax Questionnaire lodged by Tasty Chicks P/L with the Office of State Revenue (OSR).	
22.02.06	Sam Phylactou becomes an additional director of Tasty Chicks P/L and acquires one share.	
01.07.06	<p>Leases entered into between:</p> <p>Souris Holdings P/L and M & J Chickens for 38-40 Sloane Street, Marrickville NSW;</p> <p>Souris Holdings P/L and Tasty Chicks P/L for Level 1, 28-32 Sloane Street, Marrickville NSW;</p> <p>Souris Holdings P/L and Angelo Transport P/L for parking area at 28-32 Sloane Street, Marrickville NSW and office space at 29 Sloane Street, Marrickville NSW; and</p> <p>Souris Holdings P/L and Angelo Transport P/L for 36 Sloane Street, Marrickville NSW.</p>	
01.07.06	Deeds of Agreement entered into between Angelo Transport P/L and M & J Chickens and M & J Chickens and Tasty Chicks P/L.	
03.07.06	Lease entered into between Souris Holdings P/L and M & J Chickens for 28-32 and 34 Sloane Street, Marrickville NSW	
24.01.07-25.01.07	Audit of Tasty Chicks P/L conducted by OSR.	
Feb 2007	State Tax Audit Report issued for Tasty Chicks P/L.	
29.03.07	Letter from Mr Philis to OSR seeking a review of the grouping and de-grouping conclusions of the OSR.	
24.07.07	Report by OSR regarding grouping conclusions and exclusion application for Angelo Transport P/L.	

Date	Event	Appeal Book Ref
24.07.07	Report by OSR regarding grouping conclusions and exclusion application for Tasty Chicks P/L.	
30.07.07	Letter from OSR to Mr Philis advising review of de-grouping/exclusion application of Tasty Chicks P/L.	
30.07.07	Letter from OSR to Mr Philis advising of review of grouping and exclusion application for Angelo Transport P/L.	
04.09.07	Notices of Assessment issued to Minas Souris and Jenny Souris for years ended 30 June 2002 to 30 June 2007 inclusive.	
04.09.07	Notices of Assessment issued to Angelo Transport P/L for years ended 30 June 2002 to 30 June 2007 inclusive.	
04.09.07	Notices of Assessment issued to Tasty Chicks P/L for years ended 30 June 2002 to 30 June 2007 inclusive.	
04.09.07	Notices of Assessment issued to Souris Holdings P/L for years ended 30 June 2003 to 30 June 2007 inclusive.	
27.09.07	Notice of Objection lodged by McLachlan Thorpe Partners (MTP) on behalf of the appellants, Pelagia Investments P/L and K D Land P/L, regarding de-grouping determinations and Notices of Assessment.	
08.01.08	Letter from OSR to MTP advising objections disallowed.	
07.03.08	Summons filed by the appellants in the Supreme Court of New South Wales.	
18.04.08	Deed of Agreement entered into between Tasty Chicks P/L and Angelo Transport P/L.	
05.08.09 – 06.08.09	Hearing before Gzell J (Primary Judge).	
25.09.09	Judgment of Gzell J delivered (setting aside the respondent's assessments of payroll tax and his decisions for each legislative period to refuse to de-group the appellants for payroll tax purposes).	
18.12.09	<p>Notice of Appeal filed by the respondent in Court of Appeal addressing the following grounds of appeal:</p> <p><i>Grounds 1-7</i> challenged the findings of Gzell J about the nature of the right of review by the Supreme Court of decisions of the Chief Commissioner and the</p>	

Date	Event	Appeal Book Ref
	<p>jurisdiction of Gzell J to re-exercise the Chief Commissioner's discretion to de-group the appellants.</p> <p><i>Grounds 8-15</i> challenged the findings of Gzell J on his interpretation and application, to the facts of the appellants' case, of the de-grouping provisions of the <i>Payroll Tax Act, 1971 (NSW)</i>, including the re-exercise by Gzell J of the Chief Commissioner's statutory discretion to de-group the appellants for payroll tax purposes for the 3 applicable legislative periods: 2002-2003; 2004-2005; and 2006-2007.</p>	
12.02.10	Amended Notice of Appeal filed by the respondent.	
30.03.10	Notice of Motion and Affidavit in Support filed by the appellants re: grounds of Appeal.	
09.09.10	<p>Hearing of the respondent's appeal before a Full Court of the Court of Appeal of New South Wales, comprising of Justices:</p> <p>Giles</p> <p>Macfarlan</p> <p>Handley AO (Acting Justice of Appeal)</p>	
21.12.10	Reasons for judgment of the Court of Appeal delivered.	
04.01.11	Orders made to give effect to the reasons for judgment of the Court of Appeal (setting aside the judgment and orders of Gzell J and dismissing the appellants' application for a review of the reviewable decisions of the respondent to the Supreme Court).	
17.01.11	Application for Special Leave to Appeal to the High Court of Australia filed by the appellants.	
31.03.11	Amended Application for Special Leave to Appeal filed by the appellants (correcting the date of entry of the orders made to give effect to the reasons for judgment of the Court of Appeal).	
10.06.11	<p>Special Leave to Appeal granted by the High Court of Australia before a Full Court comprising of Justices:</p> <p>Gummow AC</p> <p>Hayne AC</p>	

Date	Event	Appeal Book Ref
	Heydon AC	
22.06.11	Notice of Appeal filed by the appellants in High Court of Australia.	

Dated: 7th July 2011

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