IN THE HIGH COURT OF AUSTRALIA SYDNEY REGISTRY

No S90 of 2014

BETWEEN

COMMISSIONER OF TAXATION

Appellant

AND

MBI PROPERTIES PTY LTD

Respondent

APPELLANT'S CHRONOLOGY

HIGH COURT OF AUSTRALIA

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THE REGISTRY SYDNEY

Part I - Publication

The Appellant certifies that this chronology is in a form suitable for publication on the internet.

Part II - Chronology

Date	Description	Appeal Book Reference
8 December 2000	South Steyne Hotel Pty Ltd (South Steyne) purchased the Radisson Kestrel Hotel (which later became the Sebel Manly Beach)	Affidavit of Graham Leonard Brand at [6] AB XX; J[4] ABXX
10 August 2006	Strata Plan CP/SP76027 was finalised, under which each of the 83 individual apartment in the hotel and the management lot (comprising the reception area, offices and car parking spaces) became separate lots	Affidavit of Graham Leonard Brand at [10] AB XX; exhibit GB1 (Tab 2) (Not reproduced); J[4] ABXX
29 September 2006	South Steyne transferred the management lot to Mirvac Hotels Pty Ltd (Mirvac)	Affidavit of Graham Leonard Brand at [13] AB XX; exhibit GB1 (Tab 4) (Not reproduced); J[4] AB XX

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Date	Description	Appeal Book Reference
29 September 2006	South Steyne granted to Mirvac Management Pty Limited (Mirvac Management) a separate 10 year lease in identical terms in respect of each of the 83 apartment lots in the strata plan	Affidavit of Graham Leonard Brand at [14] AB XX; exhibit GB1 (Tab 5) AB XX; J[4] AB XX
31 October 2007	South Steyne contracted to sell to the respondent Lots 111, 304 and 604 in the strata scheme for a total consideration of \$2,150,000, the sale being subject in each case to the lease granted by South Steyne to Mirvac Management.	Affidavit of Graham Leonard Brand at [18]-[22] AB XX; Exhibit GB1 (Tab 6); Exhibit GB2; J[4] AB XX
16 June 2009	Justice Stone gave judgment in Federal Court proceedings NSD 783 of 2007 South Steyne Hotel Pty Ltd v Commissioner of Taxation [2009] FCA 13	J[5] AB XX
20 November 2009	On appeal from Justice Stone, the Full Federal Court held inter alia that the sales of the 3 apartments to the respondent constituted GST-free supplies of a going concern for the purposes of s 38-325 of A New Tax System (Goods and Services Tax) Act 1999 (South Steyne Hotel Pty Ltd v Commissioner of Taxation [2009] FCAFC 155)	J[6] AB XX
29 February 2012	The appellant assessed the respondent to an increasing adjustment under Division 135 of the A New Tax System (Goods and Services Tax) Act 1999 in respect of the quarterly tax period ending 31 December 2007	J[13] AB XX
6 March 2012	The respondent objected to the assessment	J[13] AB XX
23 April 2012	The appellant disallowed the respondent's objection	J[13] AB XX
21 May 2012	The respondent commenced proceedings NSD 706 of 2012 in the Federal Court of Australia pursuant to Part IVC of the <i>Taxation Administration</i>	AB XX

Date	Description	Appeal Book Reference
	Act 1953 by way of appeal against the appellant's disallowance of the objection.	

Date: 16 May 2014

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