# HIGH COURT OF AUSTRALIA

**COURT NO. 2**  
**Parkes Place, Canberra**

BY VIDEO CONNECTION

TUESDAY, 9 NOVEMBER 2021

AT 10:00 AM AEDT

BEFORE THE FULL COURT

|  |  |  |
| --- | --- | --- |
| FOR HEARING | |  |
|  | COMMISSIONER OF TAXATION | CARTER & ORS |
|  | **M J O’Meara SC**  **D P Hume**  (appearing remotely) | **B W Walker SC**  **J L Evans QC**  **D R Lewis**  (appearing remotely) |

Carolyn Rogers

Senior Registrar