

BETWEEN:

BHP BILLITON LIMITED (ACN 004 028 077)
(NOW NAMED BHP GROUP LIMITED)
Appellant

10

and

COMMISSIONER OF TAXATION
Respondent

APPELLANT'S CHRONOLOGY

Part I:

20 I certify that this chronology is in a form suitable for publication on the internet.

Part II:

Abbreviations of company names

<i>BMAG</i>	BHP Billiton Marketing AG
<i>Ltd</i>	BHP Billiton Limited (now named BHP Group Limited)
<i>Plc</i>	BHP Billiton Plc (now named BHP Group Plc)
<i>BHP SVC</i>	BHP SVC Pty Limited (a company registered in Australia)
<i>Billiton SVC</i>	Billiton SVC Limited (a company incorporated in the United Kingdom)

DATE	DESCRIPTION	REFERENCE
6 September 1991	BMAG was incorporated in Switzerland.	Tribunal Reasons ¹ [4] ² [CAB11]

¹ *MWYS v Commissioner of Taxation* (2017) 107 ATR 191.

² Logan J (sitting as Deputy President of the Administrative Appeals Tribunal) made factual findings, some of which were based upon a "Joint Statement of Facts and Other Matters not in Dispute" ("JSOF") filed by the parties: see [11] of the JSOF.

DATE	DESCRIPTION	REFERENCE
29 June 2001	Ltd and Plc signed the DLC Structure Sharing Agreement.	[AFM150]
13 August 2001	Ltd, Plc, BHP SVC, Billiton SVC and The Law Debenture Trust Corporation Plc executed the SVC Special Voting Shares Deed.	[AFM179]
October 2001	Ltd acquired an indirect 58% interest in BMAG.	Tribunal Reasons [4] (JSOF [13]) [CAB11]
7 June 2011	The respondent issued the appellant with notices of amended assessment to income tax for the income years ended 30 June 2006 to 2008.	FCAB B 7.53 ³ FCAB B 7.54 FCAB B 7.55
7-11 July 2011	The respondent issued the appellant with notices of assessment of shortfall penalty for the income years ended 30 June 2006 to 2008.	FCAB B 7.64 ⁴
4 August 2011	The appellant objected to: <ul style="list-style-type: none"> the notices of amended assessment to income tax for the income years ended 30 June 2006 to 2008; the notices of assessment of shortfall penalty for the income years ended 30 June 2006 to 2008; and the respondent's decision not to remit all or a further part of the remaining shortfall interest charge in relation to the income years ended 30 June 2006 to 2008. 	FCAB B 7.57 FCAB B 7.58 FCAB B 7.59 FCAB B 7.80
18 December 2014	The respondent issued the appellant with notices of amended assessment to income tax for the income years ended 30 June 2009 and 2010.	FCAB B 7.60 FCAB B 7.61
2 January 2015	The respondent issued the appellant with notices of assessment of shortfall penalty for the income years ended 30 June 2009 to 2010.	FCAB B 7.64 ⁵

³ "FCAB B" refers to the tabs in the Full Court of the Federal Court of Australia Appeal Book Part B Comprehensive Reference Index, a copy of which is at [CAB130-146].

⁴ Being the Notice of Objection Decision issued by the respondent to the appellant on 30 June 2016: refer to definition of "Penalty Assessments" on page 53.

⁵ Being the Notice of Objection Decision issued by the respondent to the appellant on 30 June 2016: refer to definition of "Penalty Assessments" on page 53.

DATE	DESCRIPTION	REFERENCE
10 February 2015	The appellant objected to: <ul style="list-style-type: none"> the notices of amended assessment to income tax for the income years ended 30 June 2009 and 2010; the notices of assessment of shortfall penalty for the income years ended 30 June 2009 and 2010; and the respondent's decision not to remit all or a part of the remaining shortfall interest charge in relation to the income years ended 30 June 2009 and 2010. 	FCAB B 7.62 FCAB B 7.63
30 June 2016	The respondent issued a notice of objection decision in relation to the appellant's objections for the income years ended 30 June 2006 to 2010 ("Objection Decision").	FCAB B 7.64
23 August 2016	The appellant commenced proceedings in the Administrative Appeals Tribunal seeking review of the Objection Decision.	FCAB A 1 ⁶
22 December 2017	The Administrative Appeals Tribunal (constituted by the Hon. Justice J A Logan RFD, Deputy President) handed down its Reasons for Decision.	[CAB4]
22 February 2018	The respondent filed an amended Notice of Appeal in the Federal Court of Australia.	[CAB64]
29 January 2019	The Full Court of the Federal Court of Australia allowed the respondent's appeal from the decision of the Administrative Appeals Tribunal (per Allsop CJ and Thawley J, Davies J dissenting).	[CAB72]
25 February 2019	The appellant applied for special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia.	-
15 May 2019	The appellant was granted special leave to appeal to the High Court of Australia from the whole of the judgment of the Full Court of the Federal Court of Australia.	[CAB149]
29 May 2019	The appellant filed a Notice of Appeal in the High Court of Australia.	[CAB150]

⁶ "FCAB A" refers to tabs in the Full Court of the Federal Court of Australia Appeal Book Part A Index, a copy of which is at [CAB128-9].

Dated: 3 July 2019

A handwritten signature in black ink, appearing to read 'David Bloom', with a long horizontal line extending to the right.

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