

COMMISSIONER OF TAXATION FOR
BETWEEN: THE COMMONWEALTH OF AUSTRALIA
Appellant

10



AND:

TOMARAS
First Respondent

AND

TOMARAS
Second Respondent

AND

OFFICIAL TRUSTEE IN BANKRUPTCY
Third Respondent

20

APPELLANT'S CHRONOLOGY

Part I:

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

Part II:

30

Date	Event	Core Appeal Book (CAB) Reference
11 July 1992	The First Respondent (Wife) and the Second Respondent (Husband) married.	CAB p 12
3 May 2002 to 15 April 2009	The Appellant (the Commissioner) issued various Notices of Assessment and Notices of Amended Assessment to the Wife for amounts comprising income tax, Medicare Levy and penalties.	CAB p 12-13
15 July 2009	The Wife and the Husband separated.	CAB p 12

40

50

Date	Event	Core Appeal Book (CAB) Reference
12 November 2009	A Deputy Commissioner of Taxation obtained a default judgment against the Wife in the District Court of New South Wales in the amount of \$127,669.36 (inclusive of costs in the amount of \$571.00 and interest of \$4,684.64), comprising income tax, the Medicare Levy, penalties and general interest charge.	CAB p 14
20 December 2013	The Wife commenced proceedings in the Federal Circuit Court against the Husband for the alteration of their property interests.	CAB p 15
9 February 2016	Judge Purdon-Sully made orders granting the Commissioner leave to intervene in the Federal Circuit Court proceedings.	CAB p 5
22 August 2016	<p>Judge Purdon-Sully granted the Wife leave to amend Order 8 of her Originating Application to seek the following relief.</p> <p>"Pursuant to s 90AE(1)(b) of the <i>Family Law Act 1975</i> (Cth), in respect of the [Wife's] indebtedness to the [Commissioner] for taxation-related liabilities in the amount of \$256,078.32 as at 9 August 2016 plus General Interest Charge (GIC), the [Husband] be substituted for the [Wife] as the debtor, and the [Husband] be solely liable to the [Commissioner] for the said debt."</p>	CAB p 10
22 August 2016	<p>Judge Purdon-Sully stated a special case for the opinion of the Full Court of the Family Court of Australia pursuant to s 94A(3) of the <i>Family Law Act 1975</i> (FLA).</p> <p>The question stated was as follows:</p> <p>"Does s 90AE(1)-(2) of the <i>Family Law Act 1975</i> grant the Court power to make Order 8 of the final orders sought in the amended initiating application of the Wife?"</p>	CAB pp 10-15
9 March 2017	The Full Court of the Family Court of Australia (comprising Thackray, Strickland and Aldridge JJ) heard the special case, as stated pursuant to s 94A(3) of the FLA.	CAB p 31

10

20

30

40

50

Date	Event	Core Appeal Book (CAB) Reference
13 October 2017	The Full Court of the Family Court of Australia (comprising Thackray, Strickland and Aldridge JJ) delivered reasons for judgment.	CAB pp 30-48
10 13 October 2017	The Full Court of the Family Court of Australia (comprising Thackray, Strickland and Aldridge JJ) made an order to the effect that the stated question be answered as follows: "Yes, but with the proviso that s 90AE(1) confers power only to make an order that the Commissioner be directed to substitute the [Husband] for the [Wife] in relation to the debt owed by the [Wife] to the [Commissioner]."	CAB pp 51-52
20 14 March 2018	The Wife filed the Further Amended Initiating Application pursuant to the Orders of Judge Purdon-Sully dated 22 August 2016.	CAB pp 17-28
23 March 2018	Special Leave to Appeal granted.	CAB p 54
5 April 2018	Notice of Appeal filed in the High Court of Australia	CAB p 57 - 59
30 17 April 2018	Submitting Appearance filed by the Third Respondent (the Official Trustee in Bankruptcy).	CAB p 61

Dated: 11 May 2018


 S B Lloyd SC
 Tel: (02) 9235 3753
 Fax: (02) 9221 5604
stephen.lloyd@sixthfloor.com.au


 L T Livingston
 Tel: (02) 9151 2065
 Fax: (02) 9233 1850
livingston@newchambers.com.au