



## HIGH COURT OF AUSTRALIA

### NOTICE OF FILING

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#### Details of Filing

File Number: S25/2021  
File Title: Addy v. Commissioner of Taxation  
Registry: Brisbane  
Document filed: Form 27B - Appellant's chronology  
Filing party: Appellant  
Date filed: 15 Apr 2021

#### Important Information

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IN THE HIGH COURT OF AUSTRALIA  
BRISBANE REGISTRY

BETWEEN:

**Catherine Victoria Addy**  
Appellant

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and

**Commissioner of Taxation**  
Respondent

**APPELLANT'S CHRONOLOGY**

**Part I:**

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

**Part II:**

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Date	Event	Reference
8 January 1992	The Appellant is born in the United Kingdom (UK).	CAB 4 [31]
3 July 2015	The Appellant applies for, and is granted, a Subclass 417 visa ( <b>417 Visa</b> ).	CAB 1 [1]; CAB 4 [33]
20 August 2015	The Appellant travels from the UK to Australia.	CAB 1 [2]; CAB 4 [33]
2 January 2016	The Appellant departs Australia and travels overseas for a holiday to Malaysia, Thailand, Cambodia, Vietnam, the Philippines and Indonesia.	CAB 1 [3]; CAB 4 [36]
8 March 2016	The Appellant returns to Australia.	CAB 1 [3]; CAB 4 [36]
April 2016	The Appellant travels from Sydney to Mandurah, Western Australia, to live and work on a horse farm.	CAB 1 [3]; CAB 4 [36]

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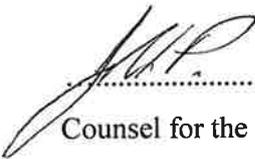
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1 July 2016	The Appellant returns to Sydney.	CAB 1 [3]; CAB 4 [36]
9 July 2016	The Appellant applies for, and is granted, a second 417 Visa. This allows her to stay in Australia until 20 August 2017.	CAB 1 [1]; CAB 4 [37]
18 July 2016 - 30 April 2017	The Appellant works as a waitress.	CAB 1 [4]; CAB 4 [38]
2 December 2016	The <i>Income Tax Rates Amendment (Working Holiday Maker Reform) Act 2016 (Act)</i> is enacted by the Federal Parliament.	CAB 4 [7]
1 January 2017	The Act taxes working holiday makers' taxable income at 15% on amounts up to \$37,000, in relation to assessable income derived on or after 1 January 2017.	CAB 4 [39]
1 May 2017	The Appellant returns to the UK from Australia.	CAB 1 [2]; CAB 4 [41]
20 December 2017	The Respondent issues a notice of amended assessment for the year ended 30 June 2017.	CAB 1 [12]; CAB 4 [45]
14 February 2018	The Appellant files a Notice of Objection Against Assessment and objects to the amended assessment issued on 20 December 2017.	CAB 1 [14]; CAB 4 [47]
26 February 2018	By Notice of Decision on Objection, the Respondent disallows the Appellant's objection ( <b>Objection Decision</b> ).	CAB 1 [15]; CAB 4 [48]
27 February 2018	The Appellant appeals to the Federal Court of Australia against the Objection Decision.	CAB 4 [49]
30 October 2019	Federal Court delivers judgment.	CAB 1

26 November 2019	The Respondent appeals the decision of the Federal Court.	CAB 3
6 August 2020	Full Court of the Federal Court delivers judgment.	CAB 4
11 February 2021	Special leave to appeal granted.	CAB 7

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Dated: 14 April 2021



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