



## HIGH COURT OF AUSTRALIA

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#### Details of Filing

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IN THE HIGH COURT OF AUSTRALIA  
SYDNEY REGISTRY

BETWEEN: **DEPUTY COMMISSIONER OF TAXATION**  
Appellant  
and  
**CHANGRAN HUANG**  
Respondent

**APPELLANT'S CHRONOLOGY**

**Part I: CERTIFICATION**

This chronology is in a form suitable for publication on the Internet.

**Part II: CHRONOLOGY OF PRINCIPAL EVENTS**

<b>Date</b>	<b>Event</b>	<b>Reference</b>
8 May 1969	Changran Huang ( <b>Mr Huang</b> ), also known as Huang Xiangmo, was born in Guangdong, People's Republic of China ( <b>PRC</b> ).	ABFM 10 [18] <sup>1</sup>
1980s	Mr Huang and his family group ( <b>the Huang Family</b> ) began conducting business in the PRC. The Huang Family's business includes development and investments in property, hydropower, agribusiness and other industries.	ABFM 25 [67]
2006	Mr Huang established the Shenzhen Yuhu Group and its subsidiaries in the PRC.	ABFM 25 [67]
31 March 2007	Mr Huang acquired Flat B, 36/F, Tower 5, Bel-Air on the Peak Island South (Phase 4), 68 Belair Peak Avenue, Hong Kong for HKD 25,861,500.	ABFM 29 [83]
2013	Mr Huang moved to Australia.	ABFM 25 [67]

<sup>1</sup> Affidavit of Yi Deng sworn on 16 September 2019.

Date	Event	Reference
1 February 2013	Mr Huang and his spouse Jiefang Huang ( <b>Mrs Huang</b> ) became tax residents of Australia.	CAB 53 [3]
1 February 2013 – 30 June 2013	26 deposits totalling \$10,514,279 were made into Mr Huang’s Hong Kong HSBC account.	ABFM 20 [51] -[53](a)
1 July 2013 – 30 June 2014	Shenzen Jinhong Xinchun Investment Development Co., Ltd ( <b>JHXC</b> ) disposed of a commercial real estate property in Shenzhen, PRC known as the “Nanyou Mansion” for which it was entitled to \$107,948,685 in capital proceeds.	ABFM 18 – 19 [43] – [44]
1 July 2013 – 30 June 2014	Deposits totalling \$18,583,646 were made into the ANZ account of Yufeng Investment Group Pty Ltd ( <b>Yufeng</b> ), an entity related to Mr Huang.	ABFM 21 [54]
1 July 2014 – 30 June 2015	Deposits totalling \$37,699,053 were made into Mr Huang’s Hong Kong HSBC account, Yufeng’s ANZ account, and the NAB account of Chaoshan Investment Group Australia Pty Ltd, another entity related to Mr Huang.	ABFM 22 -23 [58]
18 September 2015	Mr Huang acquired Unit 5205, 438 Victoria Avenue, Chatswood in the State of New South Wales, Australia valued at \$3,428,258 (in 2019).	ABFM 29-30 [83]
January 2016	The Australian Taxation Office ( <b>ATO</b> ) commenced a comprehensive risk review into Mr Huang’s affairs ( <b>the Review</b> ).	ABFM 17 [35]
January 2016 – August 2019	Mr Huang had engaged in transactions to a value exceeding \$130 million into and out of Australia between January 2016 and August 2019. This included \$56,741,274 received into Australia and \$76,855,443 sent out of Australia (net funds out: \$20,114,169).	ABFM 24 – 25 [63] – [64]
14 April 2016	Mr Huang acquired 31 Douglas Ave, Chatswood NSW 2067 which is valued at \$3,275,128 (in 2019).	ABFM 29-30 [83]

Date	Event	Reference
22 February 2017	Mr Huang continued to exercise a significant measure of ownership or control over 10 companies in the mainland PRC and three in Hong Kong.	ABFM 25 – 26 [68] – [69]
October 2017 – August 2019	Mr Huang received \$46,047,705 into Australia and sent \$70,286,374 out of Australia (net funds out: \$24,238,669).	ABFM 24 [64]
4 October 2017	<p>The ATO notified Mr Huang that a formal audit was to occur (collectively with the Review, referred to hereafter as <b>the Audit</b>) which was intended to examine:</p> <ul style="list-style-type: none"> <li>• Controlled Foreign Company (CFC) and attributable foreign income (AFI) arising to Mr Huang from the sale of the “Nanyou Building”;</li> <li>• Unexplained income flows into Mr Huang’s controlled Australian entities;</li> <li>• Unexplained income flows into Mr and Mrs Huang’s personal accounts.</li> </ul>	ABFM 17 [36]
30 June 2018	Mr Huang is owed \$165,031,642 by the Huang Family Trust.	ABFM 31 – 33 [85] – [89]
12 November 2018	Mr Huang resigned as director of 15 Australian companies.	ABFM 27-28 [75]
December 2018 – August 2019	Mr Huang had received \$23,137,121 into Australia and sent \$69,886,374 out of Australia (net funds out: \$46,749,253).	ABFM 24-25 [64]
4 December 2018	Mr Huang departed from Australia for the PRC, on a Subclass 155 Resident Return Visa.	ABFM 11 [18](d)- [18](e)
5 December 2018	Mr Huang’s Subclass 155 Resident Return Visa was cancelled.	ABFM 29 [78]
18 December 2018	Mr Huang withdrew his application for Australian Citizenship.	ABFM 29 [79]

Date	Event	Reference
20 December 2018	Mr Huang resigned as a director of another Australian company.	ABFM 27-28 [75]
9 March 2019	Mr Huang was removed (with his consent) as beneficiary of 4 Australian trusts and as appointor of three of those.	ABFM 28-29 [75]
21 May 2019	The last transfer of funds into Australia by Mr Huang (as recorded in the AUSTRAC records available at the time of Mr Deng's affidavit) was \$4,477,523 in 2 tranches.	ABFM 25 [65]
3 June 2019 – 22 August 2019	Mr Huang transferred \$30,476,694 out of Australia in 7 tranches.	ABFM 25 [65]
11 September 2019	<p>As a result of the Audit, Mr Huang's assessable income was increased to \$10,863,286 for the 2013 income year, to \$124,413,338 for the 2014 income year, , and to \$38,132,677 for the 2015 income year resulting in an increase in liability following audit of \$140,515,597.94.</p> <p>The Commissioner issued notices of Amended Assessment for the years ended 30 June 2013, 30 June 2014 and 30 June 2015 to Mr Huang, and a notice of assessment of shortfall penalty assessing Mr Huang as liable for penalties in relation to those years (<b>the Audit Assessments</b>) resulting in Mr Huang having a total liability to the Commissioner of \$140,925,953.98.</p>	<p>ABFM 13 [22]</p> <p>ABFM 9 [13] – [14]</p>
11 September 2019	Mrs Huang departed from Australia to the PRC.	ABFM 11-12 [19]

Date	Event	Reference
16 September 2019	<p>The Deputy Commissioner of Taxation (<b>the Deputy Commissioner</b>) filed an Originating Application in the Federal Court of Australia seeking judgment against Mr Huang for \$140,925,953.98 in relation to the Audit Assessments.</p> <p>On the same day, an application for urgent interim asset freezing order was made at an <i>ex parte</i> hearing before Katzmann J.<sup>2</sup> Katzmann J granted the freezing order sought against Mr Huang’s assets within Australian (<b>Australian Assets</b>) and Mr Huang’s assets outside Australia (<b>ex-Australian Assets</b>) (<b>the freezing order</b>).<sup>3</sup></p>	<p>CAB 53 – 54 [4] – [5]</p> <p>ABFM 52-66</p>
17 September 2019	Mr Huang appeared in the proceedings by filing a Notice of Acting stating the address for service of his lawyers.	ABFM 84-85
7 October 2019	Mr Huang sought orders, <i>inter alia</i> , to the effect that the freezing order be confined to his Australian assets.	CAB 7 [2]
11 October 2019	The Deputy Commissioner made an application for summary judgment against Mr Huang for outstanding tax-related liabilities in the amount of \$140,607,780.88.	CAB 54 [6]
21 October 2019	Following an <i>inter partes</i> hearing, Jagot J made orders for the continuation of the freezing orders and an asset disclosure order in respect of Mr Huang’s Australian and ex-Australian Assets.	<p>CAB 54 [6] CAB 16</p>
19 December 2019	Jagot J entered judgment against Mr Huang in the sum of \$140,607,780.88, and dismissed Mr Huang’s application for a stay of execution of that judgment. <sup>4</sup>	CAB 55 [8]
13 March 2020	A second Amended Assessment for the income year ended 30 June 2015 was issued.	CAB 53 [3]

<sup>2</sup> Freezing orders were also sought in respect of a property in Mosman, New South Wales owned by Mr Huang’s spouse, Mrs Huang. The freezing order made in respect of Mrs Huang does not form a part of this appeal.

<sup>3</sup> On 19 September 2019, Katzmann J published reasons for the making of the orders: *Deputy Commissioner of Taxation v Huang* [2019] FCA 1537 [**ABFM 67**].

<sup>4</sup> *Deputy Commissioner of Taxation v Huang* [2019] FCA 2122.

Date	Event	Reference
22 May 2020	Mr Huang's application for leave to appeal from the freezing and disclosure orders, in their application to Mr Huang's ex-Australian Assets, was heard by the Full Court of the Federal Court of Australia (Besanko, Thawley and Stewart JJ).	CAB 50
17 August 2020	The Full Court delivered reasons for decision indicating that leave to appeal should be granted and that Mr Huang's appeal should be allowed.	CAB 53
28 September 2020	The Full Court made orders granting leave to Mr Huang to appeal from the order of Jagot J made on 21 October 2019, allowing Mr Huang's appeal with respect to the ex-Australian Assets, varying the freezing order made by Jagot J on 21 October 2019 to the effect that the freezing order did not operate in respect of Mr Huang's ex-Australian Assets, and staying the Full Court's orders until further order.	CAB 74-75
23 October 2020	Besanko J stayed the orders of the Full Court made on 28 September 2020, pending the Deputy Commissioner's application for special leave to appeal and any consequent appeal to this Court, with the effect that the orders of Jagot J made on 21 October 2019 continue in force in respect of Mr Huang's ex-Australian Assets.	ABFM 121 <sup>5</sup>

**Dated:** 15 April 2021



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<sup>5</sup> *Deputy Commissioner of Taxation v Huang* [2020] FCA 1518 [ABFM 119].