

BETWEEN:

AND

ROY MORGAN RESEARCH PTY LTD  
Appellant

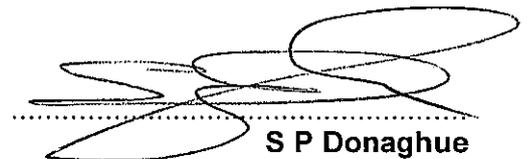
COMMISSIONER OF TAXATION  
First Respondent

THE ATTORNEY-GENERAL FOR THE  
COMMONWEALTH OF AUSTRALIA  
Second Respondent

**FIRST RESPONDENT'S SUBMISSIONS**

1. These submissions are suitable for publication on the internet.
- 10 2. The First Respondent adopts the submissions of the Second Respondent, the Attorney-General of the Commonwealth, save as to costs.
3. The appeal should be dismissed with costs.

Dated: 15 February 2011



**S P Donaghue**

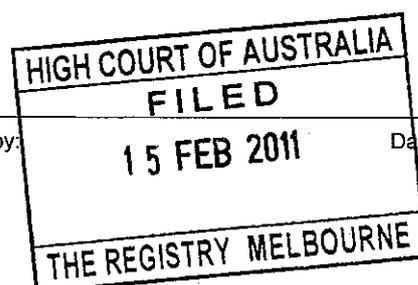
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Filed on behalf of the First Respondent by:

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