

**IN THE HIGH COURT OF AUSTRALIA
MELBOURNE REGISTRY**

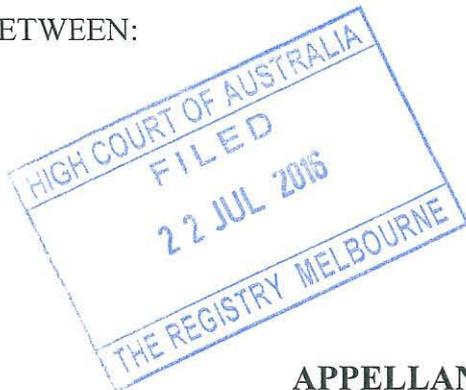
No. M88 of 2016 and No. M89 of 2016

BETWEEN:

COMMISSIONER OF STATE REVENUE
Appellant

and

ACN 005 057 349 PTY LTD
Respondent



10

APPELLANT'S CHRONOLOGY

PART I

The appellant certifies that this chronology is in a form suitable for internet publication.

PART II

Date	Event	Reference	Appeal book
1990–2007	The respondent was the owner of two adjacent properties at 2 Ottawa Road, Toorak.	[2015] VSC 76 at [8]; [2015] VSCA 332 at [6]	
1990–2005, annually	The respondent was assessed for land tax, under the <i>Land Tax Act 1958</i> , on land described as '2 Ottawa Rd, Toorak' and '65 Albany Rd, Toorak'. The respondent paid each assessment, without objection.	[2015] VSC 76 at [9]; [2015] VSCA 332 at [7]–[9]; VSCA book C293–306, C314–7, C325–332, C418–438	
2006–2007, annually	The respondent was assessed for land tax, under the <i>Land Tax Act 2005</i> and <i>Taxation Administration Act 1997</i> , on land described as '2 Ottawa Rd, Toorak' and '65 Albany Rd, Toorak'. The respondent paid each assessment, without objection.	[2015] VSC 76 at [9]; [2015] VSCA 332 at [9]; VSCA book C318–324	

Date of document: 22 July 2016

Filed on behalf of: Appellant

Prepared by:

Solicitor for the Commissioner of State Revenue
Level 2, 121 Exhibition Street
Melbourne Victoria 3000
DX 210192 Melbourne

Tel: (03) 9628 0365
Fax: (03) 9628 0550
Ref: Sarah Cockburn
Email: sarah.cockburn@sro.vic.gov.au

Date	Event	Reference	Appeal book
2008–2011	Stretriver Pty Ltd was the owner of the two properties at 2 Ottawa Road, Toorak.	[2015] VSC 76 at [10]–[11]; [2015] VSCA 332 at [10]	
2008–2011, annually	Stretriver Pty Ltd was assessed for land tax, under the <i>Land Tax Act 2005</i> and <i>Taxation Administration Act 1997</i> , on land described as ‘2 Ottawa Rd, Toorak’ and ‘65 Albany Rd, Toorak’. Stretriver paid each assessment, without objection.	[2015] VSC 76 at [10]–[11]; [2015] VSCA 332 at [10]; VSCA book C108–119	
23-Mar-12	The Commissioner informed Stretriver Pty Ltd that he had detected an error in the 2008–2011 assessments, in that ‘65 Albany Rd has been determined to be a duplicate property’.	[2015] VSC 76 at [11]; [2015] VSCA 332 at [10]–[11]; VSCA book C334	
~3-May-12	The respondent formed the view that the same ‘duplication error’ had occurred in the 1990–2007 assessments (which view the Court of Appeal found was correct).	[2015] VSC 76 at [12]–[19]; [2015] VSCA 332 at [13]–[33]	
22-May-12	The respondent sought to lodge objections to the 2006–2007 assessments, and to the 1990–2005 assessments.	[2015] VSC 76 at [20(b)–(c)]; [2015] VSCA 332 at [35]; VSCA book C180–231	
24-Oct-12	The Commissioner: (1) under the <i>Taxation Administration Act 1997</i> , permitted out-of-time objections to the 2006–2007 assessments (and then allowed those objections, issued reassessments, and provided refunds); and (2) under the <i>Land Tax Act 1958</i> , advised that he could not permit out-of-time objections to the 1990–2005 assessments.	[2015] VSC 76 at [20(d)], [20(h)–(i)]; [2015] VSCA 332 at [35]–[40]; VSCA book C233–255	

Date	Event	Reference	Appeal book
3-Dec-12	The respondent sought that the 1990–2005 assessments be amended under s 19 of the <i>Land Tax Act 1958</i>	[2015] VSC 76 at [20(e)]; [2015] VSCA 332 at [41]; VSCA book C257–8	
6-Dec-12	The respondent sought, in respect of the 1990–2005 assessments: (1) an extension of the time limit for both objection under s 24A of the <i>Land Tax Act 1958</i> and application for refund under s 90AA; and (2) relief <i>ex gratia</i>	[2015] VSC 76 at [20(f)]; [2015] VSCA 332 at [42]; VSCA book C260–8	
20-Feb-13	The Treasurer approved relief <i>ex gratia</i> , for 2003–2005 only	[2015] VSC 76 at [20(j)–(k)]; [2015] VSCA 332 at [43]; VSCA book at C270–3	
21-Mar-13	The respondent instituted restitution and mandamus proceedings in the Supreme Court of Victoria, seeking refunds of land tax for 1990–2002.	[2015] VSC 76 at [21]; [2015] VSCA 332 at [45]; VSCA book at B53–73	
15-Aug-13	The Commissioner advised that he had declined to amend the 1990–2005 assessments.	[2015] VSC 76 at [22]; [2015] VSCA 332 at [49]; VSCA book C414	

Dated: 22 July 2016



Richard Niall

Solicitor-General of
Victoria

Telephone: (03) 9225 7225

Email: richard.niall@vicbar.com.au



Catherine G Button

Telephone: (03) 9225 6766

Email: cbutton@vicbar.com.au



N A Kotros

Telephone: (03) 9225 6272

Email: kotros@vicbar.com.au