

ON APPEAL FROM THE FULL COURT OF THE FEDERAL COURT OF  
AUSTRALIA

BETWEEN



**ANDREW JOHN MACOUN**  
Appellant

and

**COMMISSIONER OF TAXATION**  
Respondent

### APPELLANT'S CHRONOLOGY

#### Part I: Publication

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

#### Part II: List of principal events leading to the litigation with reference to the appeal book

DATE	EVENT	APPEAL BOOK REFERENCE
1992	Mr Macoun applied for a fixed term appointment for a period of 2 years with the World Bank based in Washington DC.	AAT [3] ABXX-XX
May 1992	Mr Macoun was appointed for a period of 2 years to the staff of the International Bank for Reconstruction and Development (IBRD) as a sanitary engineer. His appointment was effective from 1 July 1992.	AAT [3] ABXX-XX

1 July 1992	<p>Mr Macoun's appointment as a sanitary engineer for IBRD became effective on this date.</p> <p>Under the appointment, Mr Macoun became entitled at his <u>option</u> to participate and make contributions voluntarily to the World Bank Group's staff retirement plan (<b>SRP</b>). He exercised this option and made contributions voluntarily out of his salary.</p>	AAT [3] ABXX-XX
21 September 1993	Letter from IBRD to Mr Macoun confirming his "regular" appointment as sanitary engineer. Agreement made between IBRD and Mr Macoun on this date.	AAT [5] ABXX-XX
23 September 1993	Mr Macoun received confirmation of his regular appointment as sanitary engineer.	AAT [5] ABXX-XX
27 September 1993	<p>Mr Macoun's regular appointment as sanitary engineer became effective. The regular appointment had the effect of terminating the earlier fixed term arrangement of May 1992.</p> <p>The terms of Mr Macoun's engagement were set out in a handbook issued by the World Bank Group. One of the conditions of his employment was that participation in the SRP was <u>mandatory</u>.</p>	AAT [5] ABXX-XX
26 October 2007	Mr Macoun retired. As he retired early, he received an "early retirement pension".	AAT [9] ABXX-XX
9 January 2008	Annual pension payroll statement for the period of October 2007-December 2007	AAT [10] ABXX-XX

	received by Mr Macoun.	
16 January 2009	Annual pension payroll statement for the period of January 2008-December 2008 received by Mr Macoun.	AAT [10] ABXX-XX
4 January 2010	Annual pension payroll statement for the period of January 2009-December 2009 received by Mr Macoun.	AAT [10] ABXX-XX
25 January 2011	Annual pension payroll statement for the period of January 2010-December 2010 received by Mr Macoun.	AAT [10] ABXX-XX
26 May 2011	Mr Macoun lodged income tax returns for the years ended 30 June 2009 and 30 June 2010.  The returns declared the amounts as assessable foreign source income, being early pension payments from the World Bank.	AAT [17] ABXX-XX (2009 return) ABXX-XX (2010 return)
3 June 2011	Notices of assessment issued to Mr Macoun for the years ended 30 June 2009 and 30 June 2010	AAT [17] ABXX-XX
December 2012	Mr Macoun lodged a request to amend his assessments for the years ended 30 June 2009 and 30 June 2010.	AAT [17] ABXX-XX
14 January 2013	Notice of amended assessment issued to Mr Macoun for the year ended 30 June 2009.	AAT [17] ABXX-XX
24 January 2014	Notice of amended assessment issued to Mr Macoun for the year ended 30 June 2010.	AAT [17] ABXX-XX
11 February 2013	Second Notice of amended assessment issued to Mr Macoun for the year ended 30 June 2009.	AAT [17] ABXX-XX
20 February 2013	Mr Macoun lodged an objection against the amended assessments for the years ended 30	AAT [18] ABXX-XX

	June 2009 and 30 June 2010 and an assessment to shortfall penalty.	
4 July 2014	The Commissioner disallowed Mr Macoun's objection.	AAT [19] ABXX-XX
20 August 2013	Letter from World Bank to Mr Macoun confirming the amount of contributions made by Mr Macoun to the SRP during the period of his employment with World Bank through IBRD	AAT [10] ABXX-XX
26 August 2013	Mr Macoun filed an application for review of the Commissioner's objection decision in the Administrative Appeals Tribunal.	ABXX-XX

Dated: 19 June 2015



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