

On Appeal From
the Federal Court of Australia

BETWEEN: **COMMISSIONER OF TAXATION**

Appellant

AND: **KAMAL JAYASINGHE**

Respondent



APPELLANT'S CHRONOLOGY

Part 1:

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

Part 2:

Date	Event
Approximately 13 October 2009 to 30 June 2010	The respondent is engaged by UNOPS to perform work in Southern Sudan under Individual Contractor Agreement 2009/IICA-SP 15706 (ICA1).
16 August 2010	An amendment to ICA1 is executed extending the duration of the agreement until January 2011.
Approximately 1 July 2010 to 31 December 2010	The respondent is engaged by UNOPS to perform work in Southern Sudan under ICA1 (as amended).
January 2011- May 2011	The respondent returns to Australia to work for RTA in New South Wales.
25 January 2011	The respondent lodges his income tax return for the year ended 30 June 2010.
9 February 2011	The appellant (Commissioner) issues a Notice of Assessment for the income year ended 30 June 2010 (which is later amended).
2 June 2011	The respondent leaves Australia.
Approximately 28 June 2011 to 30 June 2011	The respondent is engaged by UNOPS to perform work in Southern Sudan under Individual Contractor Agreement 2011/IICA-SP/27529 (ICA2)
1 July 2011 to 31 December 2011	The respondent remains engaged by UNOPS under ICA2.
2 August 2011	The respondent lodges his income tax return for the year ended 30 June 2011.

Filed on behalf of the Appellant by:

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15 September 2011	The Commissioner issues a Notice of Assessment for the income year ended 30 June 2011 (which is later amended).
18 June 2013	The Commissioner writes to the respondent advising that information had been received from the Australian Transaction and Reports Analysis Centre indicating the respondent may not have included all his foreign source income in his 2010 and 2011 tax returns.
3 September 2013	The Commissioner issues Notices of Amended Assessment for the income years ended 30 June 2010 and 30 June 2011 (Amended Assessments).
20 September 2013	The respondent lodges an objection to the Amended Assessments.
30 October 2013	The Commissioner disallows the respondent's objection (Objection Decision).
23 December 2013	The respondent files an application for review of the Objection Decision in the Administrative Appeals Tribunal (AAT).
29 June 2015	The AAT orders that the Objection Decision be set aside and there is substituted a decision that the foreign source income of the respondent for the tax years ending 30 June 2010 and 30 June 2011 is exempt.
27 July 2015	The appellant appeals to the Federal Court
9 June 2016	Decision of the Full Court of the Federal Court of Australia
16 November 2016	The High Court grants special leave to appeal from the decision of the Full Court

Dated: 21 December 2016

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