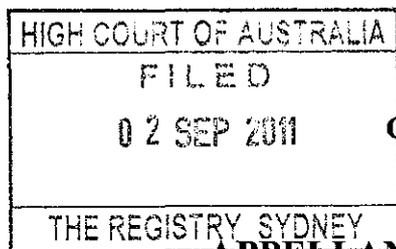


ON APPEAL FROM THE COURT OF APPEAL OF NEW SOUTH WALES

BETWEEN: ALH GROUP PROPERTY HOLDINGS PTY LIMITED

Appellant

AND:



CHIEF COMMISSIONER OF STATE REVENUE

Respondent

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APPELLANT'S CHRONOLOGY

Part I:

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

Part II:

20

DATE

EVENT

AGREED FACT
REFERENCE

AB
PAGE

September 2003

Oakland Glen Pty Limited (**Oakland Glen**) was the registered proprietor of the whole of the land in certificate of title X/405206 the Parkway Hotel, French's Forest, New South Wales (**the freehold**).

Agreed Fact 1 and also the Coloured Diagram attached to Statement of Agreed Facts (which itself constitutes an agreed fact).

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September 2003

Oakland Glen & Devon Group Pty Ltd (**Devon**) entered into a contract for sale of the part of the subject land (**the development contract**).

Agreed Fact 4 and the Coloured Diagram attached to Statement of Agreed Facts.

5 November 2003

Oakland Glen and Trust Company Fiduciary Services Limited (**Trust Company**) entered into a contract for the sale of part only of the freehold, including the hotel (**the subject land**) (**the 2003 contract**).

Agreed Facts 2 and 2 and **the Coloured Diagram** attached to Statement of Agreed Facts.

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24 November 2003

The respondent granted exemption from duty on the 2003 contract under s.281 of the *Duties Act* 1997, and in accordance with Ruling DUT 20, as a corporate reconstruction.

Agreed Fact 5

Solicitors for the appellant:

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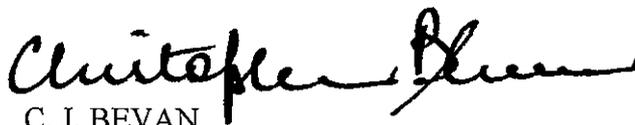
Ref: Mr Jon Martin

File no: JCM:110088

- 27 June 2008 ALH, Trust Company and Oakland Glen entered the Deed of Consent and Assignment (**the Deed**), the effect of which was to substitute ALH as purchaser under the 2003 contract in place of Trust Company and release Trust Company from all obligations under the 2003 contract. Agreed Facts 6 and 7
- 10 16 September 2008 The development contract between Oakland Glen and Devon was Terminated. Agreed Fact 8
- 20 24 October 2008 Oakland Glen and ALH entered into a Deed of Termination, terminating the 2003 contract, so that ALH could purchase the whole freehold, including the land previously sold to Devon under the development contract (**the second 2008 contract**). Agreed Facts 9 and 10
- 24 October 2008 ALH and Oakland Glen exchanged and simultaneously completed the second 2008 contract. Agreed Fact 10
- 31 October 2008 ALH paid *ad valorem* stamp duty on the second 2008 contract as assessed by the respondent. Agreed Fact 11
- 30 20 November 2008 ALH paid *ad valorem* duty on the Deed as assessed by the respondent. Agreed Fact 12
- 17 December 2008 ALH objected to the assessment of the duty on the Deed (**the objection**). Agreed Fact 13
- 7 April 2009 The respondent disallowed the objection and refused to refund the duty paid on the Deed. Agreed Fact 14

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Dated: 2nd September 2011



C. J. BEVAN

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