



Date	Description	Appeal Book Reference
29 September 2006	South Steyne granted to Mirvac Management Pty Limited ( <b>Mirvac Management</b> ) a separate 10 year lease in identical terms in respect of each of the 83 apartment lots in the strata plan	Affidavit of Graham Leonard Brand at [14] AB XX; exhibit GB1 (Tab 5) AB XX; J[4] AB XX
31 October 2007	South Steyne contracted to sell to the respondent Lots 111, 304 and 604 in the strata scheme for a total consideration of \$2,150,000, the sale being subject in each case to the lease granted by South Steyne to Mirvac Management.	Affidavit of Graham Leonard Brand at [18]-[22] AB XX; Exhibit GB1 (Tab 6); Exhibit GB2; J[4] AB XX
16 June 2009	Justice Stone gave judgment in Federal Court proceedings NSD 783 of 2007 <i>South Steyne Hotel Pty Ltd v Commissioner of Taxation</i> [2009] FCA 13	J[5] AB XX
20 November 2009	On appeal from Justice Stone, the Full Federal Court held inter alia that the sales of the 3 apartments to the respondent constituted GST-free supplies of a going concern for the purposes of s 38-325 of <i>A New Tax System (Goods and Services Tax) Act 1999</i> ( <i>South Steyne Hotel Pty Ltd v Commissioner of Taxation</i> [2009] FCAFC 155)	J[6] AB XX
29 February 2012	The appellant assessed the respondent to an increasing adjustment under Division 135 of the <i>A New Tax System (Goods and Services Tax) Act 1999</i> in respect of the quarterly tax period ending 31 December 2007	J[13] AB XX
6 March 2012	The respondent objected to the assessment	J[13] AB XX
23 April 2012	The appellant disallowed the respondent's objection	J[13] AB XX
21 May 2012	The respondent commenced proceedings NSD 706 of 2012 in the Federal Court of Australia pursuant to Part IVC of the <i>Taxation Administration</i>	AB XX

Date	Description	Appeal Book Reference
	Act 1953 by way of appeal against the appellant's disallowance of the objection.	

Date: 16 May 2014



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