

**HIGH COURT OF AUSTRALIA**

**COURT NO. 1  
Parkes Place, Canberra**

**THURSDAY, 3 APRIL 2025**

**AT 10:00 AM AEDT**

**BEFORE THE FULL COURT**

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**PART HEARD**

COMMISSIONER OF TAXATION

PEPSICO, INC.  
*(three appeals)*

COMMISSIONER OF TAXATION

STOKELY-VAN CAMP, INC.  
*(three appeals)*

**K J Deards SC  
T L Phillips  
R J May**

**E F Wheelahan KC  
C M Pierce SC  
A M Haskett**

Carolyn Rogers  
**Senior Registrar**