

BETWEEN:

Commissioner of State Revenue
Appellant

and

Rojoda Pty Ltd
Respondent

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APPELLANT'S CHRONOLOGY

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Part I:

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

Part II:

In the table below, "CAB" means the Core Appeal Book filed on 12 June 2019.

Item	Date	Event	References
1.	31 March 1972	<p>Scolaro Investment Company Partnership ("SIC Partnership") commences in accordance with a Deed of Partnership undated but stamped on 13 April 1972. The partners at all material times from 31 March 1972 to 12 February 2011 are:</p> <ul style="list-style-type: none">• Anthony Scolaro - 20%• Maria Scolaro - 20%• Rosana Scolaro - 20%• John Scolaro - 20%• David Scolaro - 20%	CAB 12 [11]-[12], 91 [46]

2.	16 January 1976	Deed of Trust executed in relation to 1318 Hay Street, West Perth	CAB 13 [18]
3.	3 February 1976	Deed of Rectification executed in relation to the Deed of Trust for 1318 Hay Street, West Perth	CAB 13 [18]
4.	1 July 1986	<p>A&MMR Scolaro Partnership ("AMS Partnership") commences in accordance with a Deed of Partnership executed on or about 20 June 1986. The partners at all material times from 1 July 1986 to 12 February 2011 are:</p> <ul style="list-style-type: none">• Anthony Scolaro – 50%• Maria Scolaro – 50%	CAB 12 [13]-[14], 91 [48]
5.	12 May 1988	Deed of Trust executed in relation to 9 Colin Street, West Perth	CAB 13 [18]
6.	12 February 2011	<p>Anthony Scolaro dies. His will provides that the balance of his estate is to be divided into equal portions to form 3 separate testamentary trusts the primary beneficiaries of which are:</p> <ul style="list-style-type: none">• John Scolaro• Rosana Scolaro• David Scolaro	CAB 14 [22]-[23], 92 [54]-[55]

7.	Immediately prior to 12 February 2011	Anthony and Maria Scolaro hold legal title to the following properties on behalf of the SIC Partnership (" SIC Partnership Properties "), as joint tenants: <ul style="list-style-type: none">• 9 Colin Street, West Perth• 1318 Hay Street, West Perth• 50% of 609 Beaufort Street, Mt Lawley• 50% of 611 Beaufort Street, Mt Lawley• 50% of 621 Beaufort Street, Mt Lawley• 50% of 619-623 Beaufort Street, Mt Lawley	CAB 13 [16]-[17], 35 [61], 92 [51]
8.	Immediately prior to 12 February 2011	Anthony and Maria Scolaro hold legal title to the following properties on behalf of the AMS Partnership (" AMS Partnership Properties "), as joint tenants: <ul style="list-style-type: none">• 63 Aberdeen Street, Northbridge• 57 Aberdeen Street and 271 William Street, Northbridge• 29 Hampden Road, Nedlands• 267-279 William Street, Perth• 50% of 9 Neil Street, Osborne Park	CAB 13-14 [19]-[20], 34 [59], 92 [52]
9.	12 May 2011	The AMS Partnership dissolves in accordance with cl 16 of the AMS Partnership Deed of Partnership At this time the value of the cash and other current assets of the AMS Partnership exceeded its liabilities	CAB 15 [24]-[25], 34 [60], 81 [13] (reference to "12 March 2011" should be "12 May 2011"), 83 [16], 95 [59]-[60]

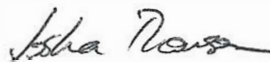
10.	6 September 2011	Maria Scolaro applies to become the registered proprietor by survivorship of a number of properties, including the AMS Partnership Properties and the SIC Partnership Properties	CAB 15 [26]
11.	8 September 2011	Maria Scolaro becomes the registered proprietor of 29 Hampden Road, Nedlands	CAB 15 [27], 35 [62], 93 [56]
12.	26 September 2011	Maria Scolaro becomes the registered proprietor of the SIC Partnership Properties and the other AMS Partnership Properties	CAB 15 [27], 34-35 [60] and [62], 93 [56]
13.	15 March 2012	<p>The SIC Partnership dissolves in accordance with cl 17 of the SIC Partnership Deed of Partnership</p> <p>At this time the value of the cash and other current assets of the SIC Partnership exceeded its liabilities</p>	CAB 15-16 [28]-[29], 35 [62], 80-81 [13], 83 [16], 95 [61]-[62]
14.	7 August 2012	<p>John Scolaro dies without a valid will. His estate devolves in accordance with s 14 of the <i>Administration Act 1903</i> (WA), as follows:</p> <ol style="list-style-type: none"> 1. One-third to his wife, Bianca Scolaro. 2. One-sixth to each of his 4 children, Diana Scolaro, Loretta Scolaro, Emily Scolaro and Christina Irdi. 	CAB 16 [30], 36 [64] (reference to "12 August 2012" should be "7 August 2012"), 95 [64]-[65]

15.	1 December 2013	<p>Respondent, Maria Scolaro, Rosana Scolaro, David Scolaro, Bianca Scolaro and Diana Scolaro enter into the AMS Partnership 2013 Deed</p> <p>Respondent, Maria Scolaro, Rosana Scolaro, David Scolara, Bianca Scolaro and Diana Scolaro enter into the SIC Partnership 2013 Deed</p> <p>Maria Scolaro executes a Transfer to transfer the AMS Partnership Properties and the SIC Partnership Properties to the Respondent</p>	CAB 16 [32], 18 [37], 22 [43], 95-96 [66]-[67]
16.	30 January 2014	The Transfer, the AMS Partnership 2013 Deed and the SIC Partnership 2013 Deed are lodged with the Appellant for assessment	CAB 11 [1], 22 [44], 90 [42]
17.	25 August 2014	Appellant issues an assessment in the form of a Duties Assessment Notice. \$814,493.75 (" Assessment Sum ") is assessed on the AMS Partnership 2013 Deed and the SIC Partnership 2013 Deed as agreements to transfer dutiable property. The Notice is accompanied by a Statement of Grounds	CAB 23 [46], 90 [42]
18.	24 October 2014	Respondent objects to the assessment (" Objection ")	CAB 23 [47], 90 [42]
19.	1 December 2014	Respondent pays the Assessment Sum	CAB 23 [48]

20.	13 March 2015	Respondent becomes the registered proprietor of the AMS Partnership Properties and the SIC Partnership Properties	CAB 22 [43]
21.	6 November 2015	Appellant allows the Respondent's Objection in part	CAB 23 [49], 90 [42]
22.	8 December 2015	<p>Assessment Sum reduced by an amended Duties Assessment Notice ("Amended Assessment") for an amended Assessment Sum, which among other components, comprises:</p> <ul style="list-style-type: none"> • \$359,565 assessed on a "declaration of trust" by the operation of cl 3 of the AMS Partnership 2013 Deed; and • \$347,720 assessed on a "declaration of trust" by the operation of cl 3 of the SIC Partnership 2013 Deed 	CAB 23-24 [49]
23.	9 December 2015	Appellant makes a partial refund of the duty paid by the Respondent to give effect to the Amended Assessment	CAB 24 [50]
24.	17 December 2015	Respondent applies to the State Administrative Tribunal (" Tribunal ") to review the Appellant's objection decision under s 40(1) of the <i>Taxation Administration Act 2003</i> (WA)	CAB 11 [3], 24 [51], 90 [42]
25.	23 February 2017	The Tribunal delivers its decision and makes orders	CAB 7-53, 57, 91 [44]

26.	22 March 2017	Respondent appeals to the Court of Appeal of the Supreme Court of Western Australia (" Court of Appeal ") against the Tribunal's decision	CAB 61-62, 91 [45]
27.	27 February 2018	Respondent applies for leave to amend ground 1 of its grounds of appeal	CAB 65-66, 90 [40], 105-106 [84]-[85]
28.	16 March 2018	Appellant files notice of contention	CAB 69-70, 90 [40], 106 [86]
29.	21 December 2018	Court of Appeal delivers its decision and makes orders	CAB 73-126, 129
30.	7 January 2019	Appellant applies to the High Court of Australia for special leave to appeal against the decision of the Court of Appeal	
31.	17 May 2019	Justices Nettle and Edelman grant special leave to the Appellant to appeal to the High Court from the whole of the judgment and order of the Court of Appeal	CAB 139

Dated 12 July 2019



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