



## HIGH COURT OF AUSTRALIA

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#### Details of Filing

File Number: S62/2021  
File Title: Commissioner of Taxation v. Carter & Ors  
Registry: Sydney  
Document filed: Form 27B - Appellant's chronology  
Filing party: Appellant  
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#### Important Information

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**IN THE HIGH COURT OF AUSTRALIA  
SYDNEY REGISTRY**

**ON APPEAL FROM THE FULL COURT OF  
THE FEDERAL COURT OF AUSTRALIA**

**BETWEEN:**

**COMMISSIONER OF TAXATION**

Appellant

10

and

**NATALIE CARTER**

First Respondent

**ALISHA CARATTI**

Second Respondent

**NICOLE CARATTI**

Third Respondent

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**APPELLANT'S CHRONOLOGY**

**Part I: Certification**

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

**Part II: Chronology**

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	<b>DATE</b>	<b>EVENT</b>	<b>CORE APPEAL BOOK (CAB) REFERENCE</b>
	11/07/2005	Whitby Land Company Pty Ltd ( <b>Whitby Land</b> ) incorporated	P 10
10	27/07/2005	Whitby Trust established by deed	PP 12, 92
	07/12/2005	Whitby Land, in its capacity as Trustee of the Whitby Trust enters into a deed of option to purchase property at 293 Nicholson Road, Forestdale (" <b>Lot 22</b> ")	PP 9, 15
	15/11/2007	Whitby Land executes a deed of trust declaring that it would acquire and hold Lot 22 as trustee for Mammoth Nominees Pty Ltd (later renamed MNWA Pty Ltd, in liquidation)	PP 15
20	15/01/2008	Whitby Land as trustee for (" <b>atf</b> ") Whitby Trust acquires Lot 22	PP 15
	2008 – 2014	Lot 22 was subdivided and developed, with sub-lots sold and settled in each of the 2011, 2012, 2013 and 2014 income years	
	01/02/2011	Christina Caratti becomes a director of Whitby Land	PP 10-11
30	29/11/2012	Christina Caratti resigns as director of Whitby Land	PP 10-11
	01/01/2013	Christina Caratti becomes a director of Whitby Land	PP 10-11

	<b>DATE</b>	<b>EVENT</b>	<b>CORE APPEAL BOOK (CAB) REFERENCE</b>
10	17/04/2014	Commissioner of Taxation (“ <b>Commissioner</b> ”) issues assessments to Christina Caratti, the First Respondent (“ <b>Natalie Carter</b> ”), the Second Respondent (“ <b>Alisha Caratti</b> ”) and the Third Respondent (“ <b>Nicole Caratti</b> ”) for the income years ended 30 June 2011, 30 June 2012 and 30 June 2013	PP 9-10, 92
	17/04/2014	Commissioner issues assessments and penalty assessments to the Trustee for the Whitby Trust (“ <b>Trustee</b> ”) for the income years ended 30 June 2011, 30 June 2012 and 30 June 2013	PP 9-10
20	04/06/2014	Christina Caratti, Alisha Caratti and Nicole Caratti execute the First Disclaimers	PP 19, 93
	05/06/2014	Natalie Carter executes the First Disclaimer	PP 19, 93
	30/06/2014	End of the 2013-2014 income year	
	07/08/2014	Nicole Caratti lodges objections to income tax assessments for the income years ended 30 June 2011, 30 June 2012 and 30 June 2013	P 18, 93
30	08/08/2014	Alisha Caratti, Natalie Carter and Christina Caratti lodge objections to income tax assessments for the income years ended 30 June 2011, 30 June 2012 and 30 June 2013	P 18, 93
	26/08/2014	Natalie Carter’s objection made on 8 August 2014 is allowed	P 18, 93

	<b>DATE</b>	<b>EVENT</b>	<b>CORE APPEAL BOOK (CAB) REFERENCE</b>
	23/10/2014	Alisha Caratti's objection made on 8 August 2014 is allowed	PP 18, 93
10	28/11/2014	Nicole Caratti's objection made on 7 August 2014 is allowed	PP 18, 93
	02/12/2014	Christina Caratti's objection made on 8 August 2014 is allowed	P 18
	06/02/2015	Trustee lodges objections to income tax assessments for the income years ended 30 June 2011, 2012 and 2013	
20	12/10/2015	Commissioner issues amended or replacement assessments under sections 98 and 99A of the <i>Income Tax Assessment Act 1936</i> (Cth) to the Trustee for the income years ended 30 June 2011, 30 June 2012 and 30 June 2013	
	27/10/2015	Commissioner issues assessments to Christina Caratti, Natalie Carter, Alisha Caratti and Nicole Caratti for the income year ended 30 June 2014	P 93
	30/10/2015	Christina Caratti executes the Second Disclaimer	PP 19, 93
30	03/11/2015	Natalie Carter executes the Second Disclaimer	PP 19, 93
	04/11/2015	Alisha Caratti and Nicole Caratti execute the Second Disclaimer	PP 19, 93

	<b>DATE</b>	<b>EVENT</b>	<b>CORE APPEAL BOOK (CAB) REFERENCE</b>
	20/12/2015	Natalie Carter, Alisha Caratti and Nicole Caratti lodge objections to income tax assessments for the income year ended 30 June 2014	P 94
10	21/12/2015	Christina Caratti lodges objection to income tax assessments for the income year ended 30 June 2014	P 94
	09/09/2016	The objections made by Christina Caratti, Natalie Carter and Nicole Caratti are disallowed	P 94
	23/09/2016	The objection made by Alisha Caratti is disallowed	P 94
	09/09/2016	Commissioner disallows the Trustee's objection	
20	30/09/2016	Natalie Carter executes the Third Disclaimer	PP 19, 94-95
	30/09/2016	Alisha Caratti executes the Third Disclaimer	PP 19, 94-95
	30/09/2016	Nicole Caratti executes the Third Disclaimer	PP 19, 94-95
	12/10/2016	Christina Caratti executes the Third Disclaimer	P 19
30	11/11/2016	Applications for review in the Administrative Appeals Tribunal ("AAT") are filed by Christina Caratti, Natalie Carter, Alisha Caratti and Nicole Caratti	P 83
	11/11/2016	Application for review in the AAT is commenced by the Trustee	
	23/12/2019	AAT hands down its decision in all applications	P 6

DATE	EVENT	CORE APPEAL BOOK (CAB) REFERENCE
10/02/2020	Natalie Carter, Alisha Caratti and Nicole Caratti file application for extension of time to appeal to the Federal Court of Australia	
10 06/05/2020	Directions hearing; extension of time granted by Jagot J	
15/05/2020	Amended Notice of Appeal filed	P 66
17/08/2020	Oral hearing in the Full Court of the Federal Court of Australia	P 75
10/09/2020	Orders made by the Full Court of the Federal Court of Australia	P 74
20 16/04/2021	Special Leave to Appeal granted	P 143
29/04/2021	Commissioner's Notice of Appeal filed in the High Court of Australia	PP 145-147

Dated: 3 June 2021



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