

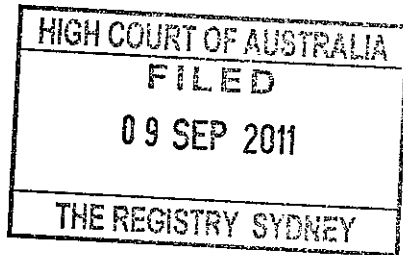
IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY
ON APPEAL FROM THE FULL COURT
OF THE FEDERAL COURT OF AUSTRALIA

No. S284 of 2011

BETWEEN:

THE COMMISSIONER OF TAXATION OF
THE COMMONWEALTH OF AUSTRALIA

Appellant



and

GRAHAM BARGWANNA & MELINDA BARGWANNA
AS TRUSTEES OF THE
KALOS METRON CHARITABLE TRUST

Respondents

APPELLANT'S CHRONOLOGY

Part I:

This chronology is in a form suitable for publication on the Internet.

Part II:

Date	Event	Appeal Book Reference
14 October 1997	The respondents executed a deed to constitute the Kalos Metron Charitable Trust ("Fund").	
30 October 1997	Mrs Bargwanma transferred \$10,150 to the MLC account as a gift to the Fund.	
7 January 2002	Mr Craik transferred \$160,000 to the MLC account as a gift to the Fund.	

Filed on behalf of: The Appellant

Prepared by:

Maddocks

Lawyers

Level 21, Angel Place

123 Pitt Street

Sydney NSW 2000

Email: peter.poulos@maddocks.com.au

Solicitor's Code: 230

DX 10284 Sydney Stock Exchange

Tel: 02 8223 4100

Fax: 02 8223 4161

Ref: PCP:TCA:5748150

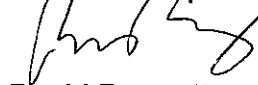
Attention: Peter Poulos

Date	Event	Appeal Book Reference
March 2004	The respondents, in their personal capacity, obtained a \$210,000 housing loan from the National Australia Bank, and opened a linked deposit account (" the interest offset account ").	
29 March 2004	\$100,000 standing to the credit of the Fund was transferred from Mr Craik's trust account into the interest offset account.	
7 April 2004	\$110,000 standing to the credit of the Fund was transferred from Mr Craik's trust account into the interest offset account.	
18 October 2004 – 20 October 2004	Amounts totalling \$15,000 were transferred from the interest offset account to Mr Craik's trust account.	
22 November 2004	An application was made for the endorsement of the Fund as a tax exempt charity.	
13 January 2005	Appellant refused the application for endorsement.	
2 March 2005	Request for review of the decision to refuse the Fund's application for endorsement.	

Date	Event	Appeal Book Reference
22 March 2005 – 24 March 2005	Amounts totalling \$20,000 were transferred from the interest offset account to Mr Craik's trust account.	
4 April 2005	The appellant wrote to Mr Craik confirming the decision to refuse endorsement of the Fund as a tax exempt charity.	
16 May 2005	Notice of objection lodged on behalf of the Fund.	
9 September 2005	Appellant disallowed the objection.	
1 November 2005	Application to the Administrative Appeals Tribunal for review of the objection decision.	
6 January 2006 – 23 January 2006	Amounts totalling \$23,000 were transferred from the interest offset account to Mr Craik's trust account.	
30 June 2007	Mr Craik credited \$40,954, an amount representing a "shortfall" in the Fund, to the Fund's trust ledger account.	
24 September 2007	Mr Craik transferred \$6,706.22 from his own trust account to the interest offset account.	

Date	Event	Appeal Book Reference
7 April 2008	The Tribunal set aside the appellant's decision, substituting for it a determination that the Fund was entitled to be endorsed as exempt from income tax from 1 July 2000.	
5 May 2008	The appellant appealed to the Federal Court.	
12 June 2009	The primary judge (Edmonds J) upheld the appeal and set aside the Tribunal's decision.	
3 July 2009	The respondents appealed to the Full Court of the Federal Court.	
8 October 2010 and 17 February 2011	The Full Court of the Federal Court (Dowsett, Kenny and Middleton JJ) allowed the appeal from the decision of the primary judge, and in lieu thereof set aside the decision of the Tribunal. The Full Court remitted the proceedings to the Tribunal.	

Dated 9 September 2011



David Bennett
 Tel: (02) 8815 9108
 Fax: (02) 9101 9499
 Email: david.bennett@5wentworth.com

Elizabeth Collins
 Tel: (02) 9223 8541
 Fax: (02) 9221 5604
 Email: ecollins@sixthfloor.com.au

Kristen Deards
 Tel: (02) 9376 0672
 Fax: (02) 9101 9493
 Email: kristen.deards@banco.net.au