# HIGH COURT OF AUSTRALIA

**COURT NO. 2**
**Parkes Place, Canberra**

BY VIDEO CONNECTION

TUESDAY, 9 NOVEMBER 2021

AT 10:00 AM AEDT

BEFORE THE FULL COURT

|  |  |
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| FOR HEARING |  |
|  | COMMISSIONER OF TAXATION  | CARTER & ORS |
|  | **M J O’Meara SC****D P Hume**(appearing remotely) | **B W Walker SC****J L Evans QC****D R Lewis**(appearing remotely) |

Carolyn Rogers

Senior Registrar