

BETWEEN: THE COMMISSIONER OF TAXATION  
OF THE COMMONWEALTH OF  
AUSTRALIA  
Applicant

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AND:

MARTIN ANDREW THOMAS  
Respondent

NO B 61 OF 2017

BETWEEN: THE COMMISSIONER OF TAXATION  
OF THE COMMONWEALTH OF  
AUSTRALIA  
Applicant

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AND:

MARTIN ANDREW PTY LTD  
ACN 063 993 055  
Respondent

NO B 62 OF 2017

BETWEEN: THE COMMISSIONER OF TAXATION  
OF THE COMMONWEALTH OF  
AUSTRALIA  
Applicant

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AND:

THOMAS NOMINEES PTY LTD  
ACN 010 049 788  
Respondent

NO B 63 OF 2017

BETWEEN: THE COMMISSIONER OF TAXATION  
OF THE COMMONWEALTH OF  
AUSTRALIA  
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AND:

MARTIN ANDREW THOMAS  
Respondent

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Filed on behalf of the Appellant  
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## APPELLANT'S CHRONOLOGY

### Part I:

I certify that this chronology is in a form suitable for publication on the Internet.

### Part II:

<i>Date</i>	<i>Event</i>	<i>Source / appeal book reference</i>
10 1 February 1979	Thomas Investment Trust established	J[9]
22 December 1988	Directors resolve to appoint Martin Thomas managing director	Exhibit 1 – Joint Bundle of Documents: Tab 10.1 – MAT1: AB [•]
20 23 January 1989	A & B Management (No 38) Pty Ltd changes its name to Thomas Nominees Pty Ltd	Exhibit 1 – Joint Bundle of Documents: Tab 10.2 – MAT2: AB [•]
30 June 2006	Franking Credits Distribution Resolution of the Trust for y/e 30 June 2006	Exhibit 1 – Joint Bundle of Documents: Tab 9.3 – BA3: AB [•]
30 30 June 2006	Distribution Resolution of the Trust for y/e 30 June 2006	Exhibit 1 – Joint Bundle of Documents: Tab 9.4 – BA4: AB [•]
30 June 2007	Franking Credits Distribution Resolution of the Trust for y/e 30 June 2007	Exhibit 1 – Joint Bundle of Documents: Tab 9.5 – BA5: AB [•]
40 30 June 2007	Distribution Resolution of the Trust for y/e 30 June 2007	Exhibit 1 – Joint Bundle of Documents: Tab 9.6 – BA6: AB [•]
30 June 2008	Franking Credits Distribution Resolution of the Trust for y/e 30 June 2008	Exhibit 1 – Joint Bundle of Documents: Tab 9.7 – BA7: AB [•]
50 30 June 2008	Distribution Resolution of the Trust for y/e 30 June 2008	Exhibit 1 – Joint Bundle of Documents: Tab 9.8 – BA8: AB [•]

	12 May 2009	ATO notifies Beth Abbott of commencement of audit	J[41]; Exhibit 1 – Joint Bundle of Documents: Tab 9: [69]: AB [•]
10	24 August 2010	Originating Process dated 24 August 2010 filed in Supreme Court of Queensland	J[56]; Exhibit 1 – Joint Bundle of Documents: Tab 11.1 – ASC1: AB [•] Affidavit of Jane Lye dated 10 May 2017: Exhibit JL-1
20	31 August 2010	Distribution Resolution and Franking Credits Distribution Resolution of the Trust for y/e 30 June 2009	Exhibit 1 – Joint Bundle of Documents: Tab 9.13 – BA13: AB [•]
	24 September 2010	Letter ATO to Stephen Comino and Arthur Comino Solicitors declining to appear at Supreme Court hearing on 29 September 2010	Affidavit of Jane Lye dated 10 May 2017: Exhibit JL-5: AB [•]
	29 September 2010	Supreme Court of Queensland hearing before Applegarth J	
30	11 November 2010	Reasons of Applegarth J ( <i>Thomas Nominees Pty Ltd v Thomas</i> (2010) 80 ATR 828; [2010] QSC 417	Exhibit 1 – Joint Bundle of Documents: Tab 11.3 – ASC3 - AB [•] Affidavit of Jane Lye dated 8 June 2017: Exhibit JL-9: AB [•]
40	12 November 2010	Orders of Applegarth J	J[58]; Exhibit 1 – Joint Bundle of Documents: Tab 11.2 – ASC2: AB [•]
	23 May 2011	Notice of Amended Assessment issued to Martin Andrew Thomas for 2006 tax year for primary tax liabilities	Exhibit 1 – Joint Bundle of Documents: Tab 4.16
50	23 May 2011	Notice of Amended Assessment issued to Martin Andrew Thomas for 2006 tax year for penalty assessments	Exhibit 1 – Joint Bundle of Documents: Tab

			19.2: AB [•]
	22 July 2011	Objection lodged against amended assessment of Martin Andrew Thomas for 2006 tax year for primary tax liabilities and penalty assessments	AB [•] Affidavit of Jane Lye filed 11 March 2016: Annexures JL1: AB [•]
10	26 August 2011	Notice of Amended Assessment issued to Martin Andrew Pty Ltd for 2008 tax year	Exhibit 1 – Joint Bundle of Documents: Tab 24.5
	9 September 2011	Notice of Amended Assessment issued to Martin Andrew Thomas for 2007-2008 tax years for primary tax liabilities and for penalty	Exhibit 1 – Joint Bundle of Documents: Tabs 4.17-4.18 Exhibit 1 – Joint Bundle of Documents: Tab 19.3-19.4: AB [•]
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	13 September 2011	Notice of Amended Assessment issued to Martin Andrew Thomas for 2009 tax year for primary tax liabilities and for penalty	Affidavit of Arthur Stephen Comino, Annexure ASC4: AB [•] Exhibit 1 – Joint Bundle of Documents: Tab 19.5: AB [•]
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	27 October 2011	Objection lodged against amended assessments of Martin Andrew Thomas for 2007-2009 tax years for primary tax liabilities and assessment of Martin Andrew Pty Ltd for 2008 tax year	AB [•]
	27 October 2011	Objection lodged against amended assessments of Martin Andrew Thomas for 2007-2009 tax years for penalty assessments	Affidavit of Jane Lye filed 11 March 2016: Annexures JL2-JL4: AB [•]
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	9 May 2012	Notices of Amended Assessment issued to Martin Andrew Thomas for 2006 tax year	Exhibit 1 – Joint Bundle of Documents: Tabs 4.20
	11 May 2012	Notices of Amended Assessment issued to Martin Andrew Thomas for 2008 tax year	Exhibit 1 – Joint Bundle of Documents: Tabs 4.21
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	16 May 2012	Notice of Amended Assessment issued to Martin Andrew Thomas for 2007 tax year	Exhibit 1 – Joint Bundle of Documents: Tabs 4.22
	24 May 2012	Notice of amended assessment issued to Martin Andrew Pty Ltd for 2008 tax year	Exhibit 1 – Joint Bundle of Documents: Tab 24.6
10	18 April 2012	Objection decisions issued in respect of: <ul style="list-style-type: none"> <li>• Martin Andrew Thomas for primary liabilities and penalty for 2006 tax year, and 2007-2009 tax years</li> <li>• Martin Andrew Pty Ltd for 2008 tax year</li> </ul>	AB [•]
	8 June 2012	Notice of appeal against objection decision filed in Federal Court of Australia on behalf of Martin Andrew Thomas for primary tax liabilities (QUD 274/2012)	AB [•]
20	8 June 2012	Notice of appeal against objection decision filed in Federal Court of Australia on behalf of Martin Andrew Thomas Pty Ltd (QUD 276/2012)	AB [•]
	15 June 2012	Notice of appeal against objection decision filed in Federal Court of Australia on behalf of Martin Andrew Thomas for penalty assessments (QUD 284/2012)	AB [•]
30	25 January 2013	Notice of Assessment issued to Thomas Nominees Pty Ltd for 2009 tax year	Affidavit of Arthur Stephen Comino dated 1 April 2016: Annexure ASC4: AB [•]
	28 February 2013	Objection lodged against assessment of Thomas Nominees Pty Ltd for 2009 tax year	AB [•]
40	16 April 2013	Objection decision issued in respect of Thomas Nominees Pty Ltd for 2009 tax year	AB [•]
	17 June 2013	Notice of appeal against objection decision filed in Federal Court of Australia on behalf of Thomas Nominees Pty Ltd (QUD 325/2013)	AB [•]
50	31 August 2015	Orders and Reasons for Judgment of Greenwood J ( <i>Thomas v Federal Commission of Taxation</i> (2015) 101 ATR 576; [2015] FCA 968)	AB [•]

26 November 2015 Orders and Reasons for Judgment of AB [•]  
Greenwood J (application to re-open)  
(*Thomas v Commissioner of Taxation* [2015]  
FCA 1339)

29 January 2016 Notices of Appeal to the Full Court of the AB [•]  
Federal Court of Australia filed (QUD  
72/2017; QUD 78/2017; QUD 79/2017; QUD  
80/2017)

10 3 March 2016 Notices of Contention filed (QUD 79/2017; AB [•]  
QUD 80/2017)

4 March 2016 Notices of Cross-Appeal filed (QUD 72/2017; AB [•]  
QUD 78/2017)

12 April 2017 Orders and Reasons for Judgment of Full AB [•]  
Court of the Federal Court of Australia  
(*Thomas v Commissioner of Taxation* [2017]  
FCAFC 57)

20 10 May 2017 Applications for special leave to appeal filed

20 October 2017 Orders granting special leave to appeal AB [•]

Dated: 24 November 2017

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