# HIGH COURT OF AUSTRALIA

**COURT NO. 1**  
**Parkes Place, Canberra**

WEDNESDAY, 16 OCTOBER 2024

AT 10:00 AM AEDT

BEFORE THE FULL COURT

|  |  |  |
| --- | --- | --- |
| FOR JUDGMENT | |  |
|  | AUTOMOTIVE INVEST  PTY LIMITED | COMMISSIONER OF TAXATION |
|  | SKYCITY ADELAIDE PTY LTD | TREASURER OF SOUTH AUSTRALIA & ANOR |
| FOR HEARING | |  |
|  | ELISHA | VISION AUSTRALIA LIMITED |
|  | P D Herzfeld SC  E Makowski  S D D Puttick | P M O’Grady KC  S E Gladman SC  L R Howard |

Carolyn Rogers

Senior Registrar