# HIGH COURT OF AUSTRALIA

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

WEDNESDAY, 16 OCTOBER 2024

AT 10:00 AM AEDT

BEFORE THE FULL COURT

|  |  |
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| 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 SCE MakowskiS D D Puttick | P M O’Grady KCS E Gladman SCL R Howard |

Carolyn Rogers

Senior Registrar