

**HIGH COURT OF AUSTRALIA**

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

**WEDNESDAY, 3 MARCH 2010**

**AT 10:15 AM**

**BEFORE THE FULL COURT**

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**FOR PUBLICATION OF REASONS  
FOR JUDGMENT**

MRR

GR

**FOR JUDGMENT**

AMACA PTY LTD

ELLIS & ORS

STATE OF SOUTH AUSTRALIA

ELLIS & ORS

MILLENNIUM INORGANIC  
CHEMICALS LTD

ELLIS & ORS

**FOR PRONOUNCEMENT OF  
ORDERS BY CONSENT**

ZHENG

CAI

**PART HEARD**

COMMISSIONER OF  
TAXATION

BAMFORD & ORS

BAMFORD & ANOR

COMMISSIONER OF TAXATION  
& ANOR

Carolyn Rogers  
Senior Registrar