

**HIGH COURT OF AUSTRALIA**

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

**WEDNESDAY, 29 SEPTEMBER 2010**

**AT 10:15 AM**

**BEFORE THE FULL COURT**

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**FOR JUDGMENT**

MILLER & ASSOCIATES  
INSURANCE BROKING PTY LTD

KOSTAS & ANOR

TRAVELEX LTD

**FOR HEARING**

THE QUEEN

BMW AUSTRALIA FINANCE  
LIMITED

HIA INSURANCE SERVICES PTY  
LIMITED T/AS HOME OWNERS  
WARRANTY & ANOR

COMMISSIONER OF TAXATION

NGUYEN

Rosemary Musolino  
**Acting Senior Registrar**