

**HIGH COURT OF AUSTRALIA**

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

**WEDNESDAY, 30 MARCH 2011**

**AT 10:15 AM**

**BEFORE THE FULL COURT**

---

**FOR PUBLICATION OF REASONS  
FOR JUDGMENT**

STUBLEY

**FOR JUDGMENT**

EDWARDS & ORS

**FOR HEARING**

ROY MORGAN RESEARCH PTY  
LTD

THE STATE OF WESTERN  
AUSTRALIA

SANTOS LIMITED & ORS

COMMISSIONER OF TAXATION  
& ANOR

Carolyn Rogers  
**Senior Registrar**