

HIGH COURT OF AUSTRALIA

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

Wednesday, 8 August 2018

AT 10:00 am

BEFORE THE FULL COURT

FOR PUBLICATION OF REASONS

1 THE QUEEN

FALZON

FOR JUDGMENT

2 MINISTER FOR IMMIGRATION
AND BORDER PROTECTION

SZVFW & ORS

3 THE COMMISSIONER OF
TAXATION OF THE
COMMONWEALTH OF AUSTRALIA

THOMAS

THE COMMISSIONER OF
TAXATION OF THE
COMMONWEALTH OF AUSTRALIA

MARTIN ANDREW PTY LTD

THE COMMISSIONER OF
TAXATION OF THE
COMMONWEALTH OF AUSTRALIA

THOMAS NOMINEES PTY LTD

THE COMMISSIONER OF
TAXATION OF THE
COMMONWEALTH OF AUSTRALIA

THOMAS

4 DL

THE QUEEN

FOR HEARING

COMPTROLLER GENERAL OF
CUSTOMS

S P Donaghue QC
(Solicitor General of the
Commonwealth of Australia)
D F C Thomas
R A Minson

ZAPPIA

G O'L Reynolds SC
R S Angyal SC
D P Hume
J K Mee

Carolyn Rogers
Senior Registrar