

**HIGH COURT OF AUSTRALIA**

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

**Wednesday, 8 August 2018**

**AT 10:00 am**

**BEFORE THE FULL COURT**

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**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

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**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**