

HIGH COURT OF AUSTRALIA

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

TUESDAY, 10 APRIL 2018

AT 10:15 AM

BEFORE THE FULL COURT

FOR HEARING

1. COMMISSIONER OF TAXATION
OF THE COMMONWEALTH OF
AUSTRALIA

**J T Gleeson SC
P A Looney QC
J A Watson
C M Pierce**

THOMAS

**F L Harrison QC
M L Robertson QC**

Interveners

S P Donaghue QC
(Solicitor-General of the
Commonwealth of Australia)

K E Foley

R A Minson

(appearing on behalf of the
Attorney-General of the Commonwealth
of Australia)

P J Dunning QC

(Solicitor-General of the State of
Queensland)

D E F Chesterman

(appearing on behalf of the
Attorney-General of the State of
Queensland)

2. COMMISSIONER OF TAXATION
OF THE COMMONWEALTH OF
AUSTRALIA

**J T Gleeson SC
P A Looney QC
J A Watson
C M Pierce**

MARTIN ANDREW PTY LTD

**F L Harrison QC
M L Robertson QC**

3. COMMISSIONER OF TAXATION
OF THE COMMONWEALTH OF
AUSTRALIA

J T Gleeson SC
P A Looney QC
J A Watson
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THOMAS NOMINEES PTY LTD

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M L Robertson QC

THOMAS

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Carolyn Rogers
Senior Registrar