**HIGH COURT OF AUSTRALIA**

# COURT NO. 2

**Parkes Place, Canberra**

**WEDNESDAY, 10 FEBRUARY 2021

AT 9:30 AM**

 **BEFORE THE FULL COURT**

|  |  |
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| **FOR PUBLICATION OF REASONS AND PRONOUNCEMENT OF ORDERS** |  |
|  | ZEQAJ | DEPUTY COMMISSIONER OF TAXATION |
|  | LA MELA(2 APPLICATIONS) | FRANKLEXIS PTY LTD & ANOR |
|  | OKOLI | THE QUEEN |
|  | KARLSSON | GRIFFITH UNIVERSITY |
|  | MOHAREB | SARATOGA MARINE PTY LTD & ORS |
|  | AAQ18 | MINISTER FOR IMMIGRATION, CITIZENSHIP, MIGRANT SERVICES AND MULTICULTURAL AFFAIRS & ANOR |

Leonie Young
**Deputy Registrar**