

HIGH COURT OF AUSTRALIA

COURT NO. 1
Parkes Place, Canberra

THURSDAY, 8 MAY 2025

AT 9:45 AM AEST

BEFORE THE FULL COURT

PART HEARD

G GLOBAL 120E T2 PTY LTD
AS TRUSTEE FOR THE
G GLOBAL 120E AUT

G GLOBAL 180Q PTY LTD
AS TRUSTEE FOR THE
G GLOBAL 180Q AUT

F I Gordon KC
T M Wood
A I Wharldall

COMMISSIONER OF STATE
REVENUE

COMMISSIONER OF STATE
REVENUE
(2 *appeals*)

G J D del Villar KC
(Solicitor-General of the
State of Queensland)
F J Nagorcka
M J Hafeez-Baig
K J E Blore

Interveners

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

A Lord
G B Ayres
(appearing on behalf of the
Attorney-General of the
Commonwealth of Australia)

M J Wait SC
(Solicitor-General for the
State of South Australia)
J F Metzger
(appearing on behalf of the
Attorney-General for the
State of South Australia)

	<p>C S Bydder SC (Solicitor-General for the State of Western Australia)</p> <p>S J Cobbett (appearing on behalf of the Attorney-General for the State of Western Australia)</p> <p>A D Pound SC (Solicitor-General for the State of Victoria)</p> <p>C P Young KC A C Roe L L Chircop (appearing on behalf of the Attorney-General for the State of Victoria)</p> <p>J G Renwick SC M O Pulsford (appearing on behalf of the Attorney-General for the State of New South Wales)</p>
STOTT	THE COMMONWEALTH OF AUSTRALIA & ANOR
<p>J T Gleeson SC S H Hartford Davis S J Hoare H A X Rogers</p>	<p>S P Donaghue KC (Solicitor-General of the Commonwealth of Australia)</p> <p>A Lord G B Ayres (for the first defendant)</p> <p>A D Pound SC (Solicitor-General for the State of Victoria)</p> <p>C P Young KC A C Roe L L Chircop (for the second defendant)</p> <p><u>Interveners</u></p> <p>M J Wait SC (Solicitor-General for the State of South Australia)</p> <p>J F Metzger (appearing on behalf of the Attorney-General for the State of South Australia)</p>

C S Bydder SC

(Solicitor-General for the
State of Western Australia)

S J Cobbett

(appearing on behalf of the
Attorney-General for the
State of Western Australia)

J G Renwick SC

M O Pulsford

(appearing on behalf of the
Attorney-General for the
State of New South Wales)

Carolyn Rogers
Senior Registrar