



## HIGH COURT OF AUSTRALIA

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#### Details of Filing

File Number: B48/2024  
File Title: G Global 120E T2 Pty Ltd as trustee for the G Global 120E AU  
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#### Important Information

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IN THE HIGH COURT OF AUSTRALIA  
BRISBANE REGISTRY

No. B48/2024

BETWEEN: **G GLOBAL 120E T2 PTY LTD ATF THE G GLOBAL 120E AUT**  
Appellant  
and  
**COMMISSIONER OF STATE REVENUE**  
Respondent

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No. B49/2024

BETWEEN: **G GLOBAL 180Q PTY LTD ATF THE G GLOBAL 180Q AUT**  
Appellant  
and  
**COMMISSIONER OF STATE REVENUE**  
Respondent

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No. B50/2024

BETWEEN: **G GLOBAL 180Q PTY LTD ATF THE G GLOBAL 180Q AUT**  
Appellant  
and  
**COMMISSIONER OF STATE REVENUE**  
Respondent

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**SUBMISSIONS OF THE ATTORNEY GENERAL FOR NEW SOUTH  
WALES, INTERVENING**

**PART I: FORM OF SUBMISSIONS**

1. These submissions are in a form that is suitable for publication on the internet.

**PART II: BASIS OF INTERVENTION**

2. The Attorney General for the State of New South Wales (**NSW Attorney**) intervenes pursuant to s 78A of the Judiciary Act 1903 (Cth) in support of the Respondent.

### **PART III: ARGUMENT**

3. The NSW Attorney adopts herein the NSW Attorney’s argument in Stott v Commonwealth of Australia (M60 of 2024) (NS).
4. Question 4B of the Special Case should be answered “No”. Sections 104 of the Land Tax Act 2010 (Qld) and/or s 189 of the Taxation Administration Act 2001 (Qld), which were introduced by Revenue Legislation Amendment Act 2025 (Qld) (**Queensland Amendment Act**), are not inconsistent with the qualified adoption of Article 24 of the German Agreement by s 5(1) and (3) of the International Tax Agreements Act 1953 (Cth) (**Commonwealth Act**) since 8 April 2024: see NS [5]-[22]. Where, as here, the Commonwealth law has cleared the way for a retrospective State law, the decision in The University of Wollongong v Metwally (1984) 158 CLR 447 (**Metwally**) does not prevent State laws, like those introduced by the Queensland Amendment Act, altering rights and liabilities by reference to events which occurred in the past: see Respondent’s Submissions (**RS**) at [28]-[30], [51]. The provisions introduced by the Queensland Amendment Act, which commenced on 28 February 2025, “validate the retrospective operation and imposition of the foreign surcharges arising on or after 1 January 2018 and before 8 April 2024”: Explanatory Note to the Revenue Legislation Amendment Bill 2024 (Amendments to be moved during consideration in detail by the Honourable David Janetzki MP, Treasurer, Minister for Energy and Minister for Home Ownership) at p 3.
5. If Question 3 is considered necessary to determine, it should be answered “Yes”. For the reasons set out at NS [23]-[37], Metwally should be distinguished or, alternatively, re-opened and overruled in favour of the approach adopted by the minority: see RS [55]-[56]; cf Appellants’ Submissions at [36]-[42].
6. The NSW Attorney does not make any submission in respect of the balance of the questions in the Special Case.

### **PART IV: ESTIMATE OF TIME FOR ORAL ARGUMENT**

7. The NSW Attorney estimates that up to 15 minutes will be required for oral argument (jointly in this matter and the Stott matter).

Dated: 2 April 2025



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## ANNEXURE TO THE SUBMISSIONS OF THE NSW ATTORNEY

Pursuant to Practice Direction No. 1 of 2024, the NSW Attorney sets out below a list of the constitutional provisions, statutes and statutory instruments referred to in these submissions.

| No.                                     | Description                                  | Version                                  | Provisions   | Reason for providing this version  | Applicable date or dates |
|---|--|--|--------------|--|--------------------------|
| <b><i>Constitutional provisions</i></b> |  |  |              |  |                          |
| 1.                                      | Constitution                                 | Current                                  | s 109        | In force at all relevant times.  | All relevant times.      |
| <b><i>Statutory provisions</i></b>      |  |  |              |  |                          |
| <b><i>Commonwealth statutes</i></b>     |  |  |              |  |                          |
| 2.                                      | International Tax Agreements Act 1953 (Cth)  | Version 45 (11 December 2024 to current) | s 5          | Version includes amendment inserting sub-s 5(3).   | From 8 April 2024.       |
| <b><i>Queensland statutes</i></b>       |  |  |              |  |                          |
| 3.                                      | Land Tax Act 2010 (Qld)                      | Current (28 February 2025 to current)    | s 104        | Version as amended by the Revenue Legislation Amendment Act 2025 (Qld).                                    | From 28 February 2025.   |
| 4.                                      | Revenue Legislation Amendment Act 2025 (Qld) | As made (28 February 2025 to current)    | Pts 2A and 5 | Inserted s 104 into the Land Tax Act 2010 (Qld) and s 189 into the Taxation Administration Act 2001 (Qld). | From 28 February 2025.   |
| 5.                                      | Taxation Administration Act 2001 (Qld)       | Current (28 February 2025 to current)    | s 189        | Version as amended by the Revenue Legislation Amendment Act 2025 (Qld).                                    | From 28 February 2025.   |