HIGH COURT OF AUSTRALIA

NOTICE OF FILING

This document was filed electronically in the High Court of Australia on 02 Apr 2025 and has been accepted for filing under the *High Court Rules 2004*. Details of filing and important additional information are provided below.

Details of Filing

File Number:	M60/2024
File Title:	Stott v. The Commonwealth of Australia & Anor
Registry:	Melbourne
Document filed:	Form 27C - Intervener's submissions (A-G of NSW)
Filing party:	Interveners
Date filed:	02 Apr 2025

Important Information

This Notice has been inserted as the cover page of the document which has been accepted for filing electronically. It is now taken to be part of that document for the purposes of the proceeding in the Court and contains important information for all parties to that proceeding. It must be included in the document served on each of those parties and whenever the document is reproduced for use by the Court.

IN THE HIGH COURT OF AUSTRALIA
MELBOURNE REGISTRY No. M60/2024

BETWEEN: **FRANCIS STOTT**
Plaintiff

and

COMMONWEALTH OF AUSTRALIA
First Defendant
STATE OF VICTORIA
Second Defendant

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 Defendants.

PART III: ARGUMENT

3. In summary, the NSW Attorney submits that:

   a. Question 4 of the Special Case should be answered "no". There is no s 109 inconsistency between the imposition of land tax pursuant to s 106A of the Land Tax Act 2005 (Vic) (**Victorian Act**) and the qualified adoption of Article 24 of the New Zealand Convention by s 5(1) and (3) of the International Tax Agreements Act 1953 (Cth) (**Commonwealth Act**) since 8 April 2024. 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

altering rights and liabilities by reference to events which occurred in the past.

b. If Question 2 is considered necessary to determine, it should be answered "Yes". Metwally should be distinguished or, if it cannot be distinguished, Metwally should be reopened and overruled.

4. The NSW Attorney does not make any submission in respect of the balance of the questions in the Special Case. Consistently with the submissions of the parties, the NSW Attorney's submissions proceed on the assumption that, prior to the commencement of the Treasury Laws Amendment (Foreign Investment) Act 2024 (Cth) (**Commonwealth Amendment Act**), the imposition by ss 7, 8, 35, 104B and cls 4.1-4.5 of Schedule 1 of the Victorian Act of land tax on absentee owners at a higher rate than imposed on Australian citizens and residents was inconsistent with s 5(1) of the Commonwealth Act, which gave the force of law to the non-discrimination clause in Article 24 of the New Zealand Convention.

Question 4

The relevant inquiry

5. Section 109 of the Constitution applies "[w]hen a law of a State is inconsistent with a law of the Commonwealth". By "law", s 109 means "something more than a text": Momcilovic v The Queen (2011) 245 CLR 1 (**Momcilovic**) at [226] (Gummow J). It "consists of the 'rule' resolved upon and adopted by the legislative organ of the community as that which is to be observed, positively and negatively, by action or inaction according to the tenor of the rule adopted": Clyde Engineering Co Ltd v Cowburn (1926) 37 CLR 466 at 497 (Isaacs J); see also Momcilovic at [233] (Gummow J).

6. The "starting point" in all cases involving the application of s 109 of the Constitution is the "true construction" of the laws in question: Momcilovic at [242]-[245], [258] (Gummow J). "The question whether a State or Territory law is inconsistent with a Commonwealth law is to be determined as a matter of construction": Work Health Authority v Outback Ballooning Pty Ltd (2019) 266 CLR 428 (**Outback Ballooning**) at [34] (Kiefel CJ, Bell, Keane, Nettle and Gordon JJ). Where, as here, the allegation is of a direct inconsistency (see

Plaintiff's Submissions (**PS**) at [7]), it is necessary to have regard to both the Commonwealth and State laws and their operation: Outback Ballooning at [34].

7. "When a law of a State is inconsistent with a law of the Commonwealth, s 109 of the *Constitution* resolves the conflict by giving the Commonwealth law paramountcy and rendering the State law invalid [or inoperative] to the extent of the inconsistency": Outback Ballooning at [29].

8. The Plaintiff's liability under s 106A of the Victorian Act is not resolved by asking whether there is an "[i]nconsistency between Art 24(1) and s 106A": cf PS [34]. From 19 March 2010, s 5(1) of the Commonwealth Act gave effect, "subject to this Act", to Article 24 of the New Zealand Convention "according to its tenor". While the transposed text of Article 24 may previously have had the meaning in domestic law as it bore in the treaty (see PS [7]), that changed with the enactment of the Commonwealth Amendment Act, which commenced on 8 April 2024. The Commonwealth Amendment Act inserted subsection (3) into s 5 as follows:

> The operation of a provision of an agreement provided for by subsection (1) is subject to anything inconsistent with the provision contained in a law of the Commonwealth, or of a State or Territory, that imposes a tax other than Australian tax, unless expressly provided otherwise in that law.

9. The Commonwealth Act, in its amended form, "must be read as an integrated whole": Comptroller General of Customs v Zappia (2018) 265 CLR 416 at [6] (Kiefel CJ, Bell, Gageler and Gordon JJ); s 11B(1) of the Acts Interpretation Act 1901 (Cth).

10. The relevant inquiry for the purpose of s 109 of the Constitution is accordingly whether s 106A of the Victorian Act is inconsistent with the qualified adoption of Article 24 of the New Zealand Convention by s 5(1) and (3) of the Commonwealth Act. As identified by the Commonwealth's submissions (**CS**) at [3](a), [8], [18], [29]-[30], the Plaintiff's focus on the retroactive operation of s 5(3) of the Commonwealth Act (discussed separately at [24] below) is misplaced in circumstances where s 106A imposes land tax *retrospectively*; it does not "retroactively reimpose[]" land tax: cf PS [11]; see [19]-[21] below. The prospective operation of s 5(3) of the Commonwealth Act, which the Plaintiff

concedes is valid (see PS [12] (fn 36), [24], [32]), is sufficient for the Plaintiff to be liable to pay land tax under s 106A. Relevantly, it is uncontroversial that s 109 of the Constitution "operates to render a State law inoperative only to the extent of its inconsistency with a law of the Commonwealth *and only for so long as the inconsistency remains*": Commonwealth v Western Australia (1999) 196 CLR 392 at [62] (Gleeson CJ and Gaudron J, emphasis added); see also Western Australia v Commonwealth (1995) 183 CLR 373 (**Western Australia v Commonwealth**) at 465 (Mason CJ, Brennan, Deane, Toohey, Gaudron and McHugh JJ).

Metwally does not preclude retrospective State laws (in the extended sense) once the inconsistency is removed

11. As appears to be common ground (see PS [28], CS [20], Victoria's submissions (**VS**) [27] and [34]), Metwally was concerned with the effectiveness of a *retroactive* Commonwealth law in avoiding a historical s 109 inconsistency. The relevant law (see further at [27] below) "operate[d] backwards" and "'change[d] the law from what it was'": Stephens v The Queen (2022) 273 CLR 635 (**Stephens**), [29] (Keane, Gordon, Edelman and Gleeson JJ, citations omitted). The Court in Metwally was not concerned with the effectiveness of a retrospective law in the extended sense, being one that "'operates for the future only' albeit that it looks backwards and 'imposes new results in respect of a past event'": Stephens at [29].

12. Metwally does not preclude the Commonwealth clearing the way for such a State law. Indeed, two members of the majority positively embraced that possibility. Justice Murphy remarked at 469 that:

> … although the federal Parliament itself cannot undo the previous invalidating effect of s. 109, it can clear the way for the State Parliament to make a fresh State Act to apply retrospectively in the same terms. Thus both Parliaments can legislate retrospectively so that a fresh State law would come into existence giving present legal force to the procedures which have been followed and the remedies which have been obtained [under the inoperative State law].

13. Justice Deane, at 480, similarly did not deny "the competence of the Parliaments of the Commonwealth and of a State, in combination, to legislate retrospectively for the purpose of remedying any unintended operation of the provisions of s. 109 of the Constitution." His Honour considered that the Parliaments of the Commonwealth and of the States "can effectively combine to achieve that purpose". Justice Deane said that s 109 of the Constitution would operate to render a "subsequent State law invalid only if, and to the extent that, there was some present inconsistency with subsisting Commonwealth law".

14. In Western Australia v Commonwealth a majority of this Court upheld the ability of a State law to confer validity on past invalid acts without infringing Metwally. Section 11 of the Native Title Act 1993 (Cth) (**Commonwealth Native Title Act**) provides that native title is not able to be extinguished contrary to the Commonwealth Native Title Act and that an act that consists of the making, amendment or repeal of legislation on or after 1 July 1993 by the Commonwealth, a State or a Territory is only able to extinguish native title by, relevantly, validating past acts in relation to the native title. Section 19 of the Commonwealth Native Title Act provides that a law of a State or Territory may provide that past acts (invalidated because of the existence of native title) which were attributable to the State or Territory "are valid, and are taken always to have been valid": see at 456.

15. Having identified that only a Commonwealth law could modify the operation of the Racial Discrimination Act 1975 (Cth) (**Racial Discrimination Act**) and its protection of native title and then "only for the future" (see at 451, citing Metwally), at 454-455, Mason CJ, Brennan, Deane, Toohey, Gaudron and McHugh JJ said (citations omitted, emphasis in original):

> The provision authorising the future validation of past acts attributable to a State [ie s 19] is not affected by the principle that a law of the Commonwealth cannot retrospectively avoid the operation of s 109 of the Constitution on a State law that was inconsistent with a law of the Commonwealth. Section 19 of the *Native Title Act* does not purport to deny the overriding effect of the *Racial Discrimination Act* upon any inconsistent law of a State in the past. Section 19 removes any

> invalidating inconsistency between, on the one hand, a State law *enacted in the future* that purports to validate past acts attributable to a State and, on the other, the *Racial Discrimination Act* or any other law of the Commonwealth (including the *Native Title Act* itself). The validation of past acts attributable to a State is effected by a State law which, at the time of its enactment, is not subject to an overriding law of the Commonwealth. The force and effect of a past act consisting of a State law which was "invalid" by force of s 109 of the Constitution because of inconsistency with the *Racial Discrimination Act* is recognised only from and by reason of the enactment of the future State law but, from that time onwards, the force and effect of the past act is determined by the terms of the State law enacted in conformity with s 19.

16. In Doyle (on behalf of the IMAN PEOPLE #2) v Queensland (2016) 343 ALR 260 (**Doyle**) the Full Federal Court (North, Barker and White JJ) rejected a challenge to the validity of s 8 of the Native Title (Queensland) Act 1993 (Qld) (**Queensland Native Title Act**) which provided, in accordance with s 19 of the Commonwealth Native Title Act, that "[e]very past act attributable to the State is valid, and is taken always to have been valid". At [5], the Full Court correctly identified that the Metwally principle "says nothing about the ability of either [Commonwealth or State] Parliament to enact a law attaching new legal significance to events in the past which were invalid or ineffective at that time": see also Doyle at [32]. The Full Court said, at [48] that it is:

> … an error to suppose that it is every form of legislative retrospectivity which infringes the *Metwally* principle. As already seen, the principle is concerned with attempts to alter, retrospectively, the meaning or operation of the law which brought about the inconsistency. It does not speak to a legislative alteration of rights and liabilities by reference to events which occurred in the past.

17. In upholding the validity of s 8 of the Queensland Native Title Act, the Full Court held, at [50], that s 19 of the Commonwealth Native Title Act and s 8 of the Queensland Native Title Act left the past operation of s 109 of the Constitution "in tact". Instead, s 8 "attaches a new legal significance to past acts and then

provides that the new legal significance is to be taken to have attached to the acts at the time they occurred": [50]; see also [57].

There is no inconsistency

18. Independently of s 5(3) of the Commonwealth Act's retroactive operation pursuant to cl 2 of Schedule 1 to the Amendment Act, s 5(3) has cleared the way for State legislatures to enact State laws which subject nationals of New Zealand to taxation which is more burdensome than the taxation and connected requirements to which Australian nationals in the same circumstances may be subjected. Section 106A of the Victorian Act is such a law.

19. Section 106A of the Victorian Act does not involve any retroactive imposition of land tax: cf PS [2], [11], [34]; see CS [8], [15]-[17], VS [42]. Section 106A, which was inserted into the Victorian Act by the State Taxation Further Amendment Act 2024 (Vic) (**State Taxation Further Amendment Act**) on 4 December 2024, involves a fresh imposition of land tax: see CS [8], [15], [16], [17], [18]; VS [6], [41]. Pursuant to s 106A(1), the provision applies where: land tax was purportedly imposed in respect of a tax year on taxable land at the surcharge rate for absentee owners; the land tax was purportedly payable on or after 1 January 2018 and before 8 April 2024; and the purported imposition of land tax was invalid only because the provisions of the Victorian Act were inoperative under s 109 of the Constitution because of an inconsistency with a provision of an agreement given the force of law by s 5(1) of the Commonwealth Act. The land tax referred to in s 106A(1) is defined as "purported land tax": s 106A(8).

20. Section 106A(2) provides that "[l]and tax is imposed on the taxable land to which subsection (1) applies". Section 106A(3)-(5) deem the land tax imposed under s 106A(2) to have arisen at the same time and in the same amount and to be payable by the same person as would have occurred had the purported land tax been validly imposed and to have "always" so arisen. Section 106A(6) provides that a person's rights and liabilities in relation to land tax imposed under s 106A(2) "are taken to be, and to have always been, the same as if the purported land tax had been validly imposed". An act or thing done or omitted to be done in relation to the purported land tax has, and is taken to always had, the same force and effect as if it were done or omitted to be done in relation to land tax

imposed under s 106A(2): see s 106A(7). The "practical effect" of these deeming provisions is that "if a person had already paid [absentee owner surcharge] and the imposition of the [absentee owner surcharge] is found to be invalid, their payment will satisfy their liability under the new provisions": see Explanatory Memorandum to the State Taxation Further Amendment Bill 2024 (Vic), p 31.

21. This fresh imposition of land tax by s 106A(2) of the Victorian Act does not involve "altering the constitutional fact of inconsistency": cf PS [33]. Section 106A does not deem the purported land tax to be valid contrary to s 109 of the Constitution; s 106A leaves the purported land tax "so far as [its] inherent quality is concerned, as [it was] before the passing" of the State Taxation Further Amendment Act: see, by analogy, The Queen v Humby; Ex parte Rooney (1973) 129 CLR 231 at 243 (Stephen J). Employing a similar form to the provisions upheld in Western Australia v Commonwealth and Doyle, the provision creates new rights and liabilities by reference to the factum of the purported land tax. The Victorian legislature is employing a "statutory fiction" and "deeming it to be something which it is not and never has been": Mutual Pools & Staff Pty Ltd v Commissioner of Taxation (Cth) (1992) 173 CLR 450 at 468 (Dawson, Toohey and Gaudron JJ).

22. For these reasons, Question 4 should by answered "no".

Question 2

23. Question 2 of the Special Case asks whether s 5(3) of the Commonwealth Act, in its retroactive operation, is valid or effective to remove the admitted inconsistency in relation to LTS payments payable on or after 1 January 2018, having regard to Metwally.

24. Clause 2 of Schedule 1 of the Amendment Act provides that s 5(3) of the Commonwealth Act operates retroactively. Clause 2 of Schedule 1 states that s 5(3) applies in relation to: (a) "taxes (other than Australian tax) payable on or after 1 January 2018"; and (b) "taxes (other than Australian tax) payable in relation to tax periods (however described) that end on or after 1 January 2018". See also CS [3](a), [14] and [15].

Metwally should be distinguished

25. Metwally is distinguishable and should be "confined as an authority to the precise question which it decided": see Queensland v The Commonwealth (1977) 139 CLR 585 at 630 (Aickin J).

26. Metwally should be understood in its unique circumstances. In Viskauskas v Niland (1982) 153 CLR 280 (**Viskauskas**) a unanimous High Court had considered whether the provisions of Pt II of the Anti-Discrimination Act 1977 (NSW) (**Anti-Discrimination Act**), concerning racial discrimination, were inconsistent with the Racial Discrimination Act and thereby inoperative pursuant to s 109 of the Constitution. Finding that there was "no direct inconsistency", Gibbs CJ, Mason, Murphy, Wilson and Brennan JJ discerned from the terms and subject matter of the Racial Discrimination Act that the Commonwealth Parliament intended that it cover the field: see at 291-292. The Court found that the Racial Discrimination Act was "intended as a complete statement of the law for Australia relating to racial discrimination": see Viskauskas at 292.

27. Only one month and one day after judgment was delivered in Viskauskas, the Racial Discrimination Amendment Act 1983 (Cth) inserted a new section 6A into the Racial Discrimination Act. Section 6A(1) provided that "[t]his Act is not intended, *and shall be deemed never to have been intended*, to exclude or limit the operation of a law of a State or Territory that furthers the objects of the Convention and is capable of operating concurrently with this Act" (emphasis added). Section 6A(2) and (3) contained provisions addressed to the intended concurrent operation of the Commonwealth and State laws.

28. The issue in Metwally was whether the retroactive deeming of the Parliament's intention, so as to avoid the indirect inconsistency found in Viskauskas, meant that the Anti-Discrimination Act had had operative effect. The argument of the successful Appellant in Metwally, represented by Murray Gleeson QC as the Chief Justice then was, is recorded at 449 at follows (citation omitted):

> … The relevant part of s. 6A of the 1983 Act deems, contrary to the fact, that the earlier legislation did not evince a certain intention. It was the fact of that intention that resulted in s. 109 rendering the New South Wales Act inoperative. An intention of the kind relevant to s. 109 either

> did or did not exist. The Parliament may declare its intention for the future… but it is not susceptible of retrospective change.

See also at 483.

29. The answer of the majority to the question raised for decision was that "the enactment of the *Racial Discrimination Amendment Act* 1983 did not give [the provisions of Part II of the Anti-Discrimination Act] a valid operation prior to the date of that enactment": Metwally at 459 (Gibbs CJ), 471 (Murphy J), 475 (Brennan J) and 481 (Deane J). While aspects of the majority's reasoning are expressed in admittedly general terms, "[c]ases are only authorities for what they decide": Coleman v Power (2004) 220 CLR 1 at [79] (McHugh J). The Court in Metwally was not required to determine the effect of s 109 of the Constitution if the retroactive Commonwealth law changed or abolished, as here, the relevant rule of conduct.

30. The retroactive deeming of Parliament's intent was a principal concern of the majority. Chief Justice Gibbs said, at 457, that "Parliament cannot exclude the operation of s. 109 by providing that the intention of the Parliament shall be deemed to have been different from what it actually was and that what was in truth an inconsistency shall be deemed to have not existed". Justice Brennan, at 474, remarked that "[t]he period during which the State law was inconsistent with the Commonwealth law is a matter of history, not of legislative intention". Parliament "cannot deem an inconsistency to be removed": at 474. Justice Deane, at 478, said that Parliament's power to deem and treat facts or past laws as different to what they were "cannot… objectively expunge the past or 'alter the facts of history'" (citation omitted). See also Murphy J at 467.

31. The proposed confinement of the authority of Metwally to the retroactive deeming of the Parliament's intention whether or not to cover the field largely avoids the tension of the majority's approach with the Commonwealth Parliament's uncontroversial power to make retroactive laws: see CS [33]; Zine's The High Court and the Constitution (7th ed, 2022) at 704-705.

32. Parliament's inability to effectively retroactively deem whether or not a law is, or is not, intended to cover the field can be seen to reflect separation of powers concerns. It is the function of the judicial branch to "declare and enforce the law"

(Graham v Minister for Immigration and Border Protection (2017) 263 CLR 1 at [39]) and the question whether Parliament intends to cover the field "always is one of statutory interpretation": Momcilovic, [261], [263], [271] (Gummow J). The use of the metaphor of legislative intention "must not mislead. '[T]he duty of a court is to give the words of a statutory provision the meaning that the legislature *is taken to have intended* them to have'": Certain Lloyd's Underwriters Subscribing to Contract No IH00AAQS v Cross (2012) 248 CLR 378 at [25] (French CJ and Hayne J, emphasis in original); see also Zheng v Cai (2009) 239 CLR 446 at [28] (French CJ, Gummow, Crennan, Kiefel and Bell JJ); Lacey v Attorney-General for the State of Queensland (2011) 242 CLR 573 (**Lacey**) at [43]-[44] (French CJ, Gummow, Hayne, Crennan, Kiefel and Bell JJ); Momcilovic, [146](v) (Gummow J). "The purpose of a statute is not something which exists outside the statute": Lacey at [44]. This is why, notwithstanding the Commonwealth's power to legislate retroactively, it was beyond the Commonwealth's capacity to controvert the objective finding of an intention to cover the field in Viskauskas by a retroactive statement of Parliament's subjective intent: see [30] above; Metwally at 454, 457, 458 (Gibbs CJ).

33. Section 5(3) of the Commonwealth Act would not involve any contravention of the Metwally principle so understood. Section 5(3) does not purport to retroactively deem whether or not the Commonwealth Act was intended to cover the field. Rather, with Clause 2 of Schedule 1 of the Amendment Act, s 5(3) has changed the relevant Commonwealth rule of conduct for taxes payable on or after 1 January 2018 and the basis on which s 109 of the Constitution can operate: see [37] below.

Alternatively, Metwally should be reopened and overruled

34. If Metwally cannot be distinguished, for the reasons identified at CS [32]-[37], Metwally should be reopened and overruled in favour of the approach adopted by the minority.

35. In addition to the matters identified by the Commonwealth in support of that application, the NSW Attorney observes that Metwally's conception of s 109 of the Constitution as self-executing and as protective of the rights of individual citizens (see eg 458 (Gibbs CJ), 468-469 (Murphy J), 474-475 (Brennan J) 478-

479 (Deane J); see PS [31]) conflicts with the recognised fact that the operation of s 109 of the Constitution turns on questions of construction which are ultimately required to be discerned and determined by Ch III courts: see [6] above; see also Unions NSW v State of New South Wales (2023) 277 CLR 627 at [33]. Those questions of construction may be of great complexity (see eg Outback Ballooning at [35] as to the identification of an indirect inconsistency) and any working assumption that the citizenry identifies potential s 109 inconsistencies and conducts their affairs accordingly is not securely based.

36. With respect to PS [31], as Mason J identified in Metwally at 463, s 109 of the Constitution is not a "source of protection to the individual against the unfairness and injustice of a retrospective law". See also at 472 (Wilson J) and 486 (Dawson J), with Wilson J identifying that in Metwally, given the State law had been fully operative, it could "scarcely be said that the University may be the unwitting victim of a retrospective law" .

37. In its retroactive operation, s 5(3) of the Commonwealth Act should be seen, not as contradicting the operation of s 109 of the Constitution (cf PS [28]) but as "eliminat[ing] the basis on which s. 109 can operate": Metwally at 461 (Mason J); see also 485 (Dawson J). The exercise of the Commonwealth Parliament's power to legislate retroactively in relation to taxes payable on or after 1 January 2018 has removed the conflict between the relevant provisions of the Commonwealth and Victorian statutes and "s. 109 has no role to play": Metwally at 463 (Mason J).

PART IV: ESTIMATE OF TIME FOR ORAL ARGUMENT

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

Dated: 2 April 2025

M G Sexton SC SG

Ph: 02 8688 5505

Email: michael.sexton@justice.nsw.gov.au

M O Pulsford

Banco Chambers

Ph: 02 9376 0682

Email: myles.pulsford@banco.net.au

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
Constitutional provisions					
1.	Constitution	Current	s 109	In force at all relevant times.	All relevant times.
Statutory provisions					
Commonwealth statutes					
2.	Acts Interpretation Act 1901 (Cth)	Version 38 (11 December 2024 to current)	s 11B	No material difference.	All relevant times.
3.	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.
4.	Native Title Act 1993 (Cth)	As made (24 December 1993 to 31 May 1995)	ss 11, 19	For illustrative purposes only.	Version as in force in Western Australia v Commonwealth.
5.	Racial Discrimination Act 1975 (Cth)	Version in force between 19 June 1983 and 9 December 1986	s 6A	For illustrative purposes only.	Version as in force in Metwally.
6.	Racial Discrimination Amendment Act 1983 (Cth)	Version in force between 19 June 1983 and 9 December 2015	s 3	Inserted s 6A into the Racial Discrimination Act.	Version as in force in Metwally.

7.	Treasury Laws Amendment (Foreign Investment) Act 2024 (Cth)	As made (8 April 2024 to current)	Sch 1	Inserted sub-s 5(3) into the Commonwealth Act.	From 8 April 2024.
Queensland statutes					
8.	Native Title (Queensland) Act 1993 (Qld)	Current (28 May 2014 to current)	s 8	For illustrative purposes only.	Version as in force in Doyle.
New South Wales statutes					
9.	Anti-Discrimination Act 1977 (NSW)	As made (28 April 1977 to 27 April 1980)	Pt II	For illustrative purposes only.	Version as in force in Metwally.
Victorian statutes					
10.	Land Tax Act 2005 (Vic)	Version 81 (1 January 2025 to current)	ss 7, 8, 35, 104B, 106A, Sch 1 pt 4	No material difference, save insertion of s 106A.	All relevant times.
11.	State Taxation Further Amendment Act 2024 (Vic)	As made (4 December 2024 to current)	ss 1, 2 and 42	Inserted s 106A into the Land Tax Act 2005 (Vic).	From 4 December 2024.