HIGH COURT OF AUSTRALIA

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Details of Filing

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IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY

BETWEEN: **AGRINOVA PTY LTD ACN 629 285 589**

Applicant

and

CHIEF COMMISSIONER OF STATE REVENUE (NSW)

First Respondent

NEW SOUTH WALES CIVIL AND ADMINISTRATIVE TRIBUNAL

Second Respondent

APPLICANT'S SUBMISSIONS

PART I FORM OF SUBMISSIONS

1. These submissions are in a form suitable for publication on the Internet.

PART II ISSUES

2. The removed cause is an application for judicial review of a decision of an Appeal Panel of the New South Wales Civil and Administrative Tribunal (**NCAT**), which upheld two duties assessment notices issued by the First Respondent (**Commissioner**) in respect of property transfers to the Applicant (**Agrinova**). The Appeal Panel decided that the transfers of property, made pursuant to orders made by the Family Court in proceedings under Pt VIII of the ***Family Law Act*** *1975* (Cth), were not exempt from duty. It reached that conclusion despite s 90(1)(a) of the *Family Law Act*, which provides such an exemption, by following ***Gazzo*** *v Comptroller of Stamps (Vic)* (1981) 149 CLR 227 to form and act on the opinion that s 90(1)(a) was unsupported by any head of legislative power.

3. The issues that arise are: (1) whether *Gazzo* (1981) 149 CLR 227 should be re-opened and overruled, with the consequence that the Appeal Panel erred in law by not applying s 90(1)(a) of the *Family Law Act* as a valid law of the Commonwealth; and (2) whether that error was material. Agrinova contends that both issues should be answered in the affirmative.

PART III SECTION 78B NOTICES

4. Sufficient notice under s 78B of the ***Judiciary Act*** *1903* (Cth) was given on 26 March 2026 and 16 April 2026: **Special Case Book (SCB) 9-13** and **14-19**.

PART IV FACTS

5. In 2019, in proceedings under Pt VIII of the *Family Law Act* (**Family Court proceeding**), Benjamin J made orders altering certain property interests of the parties to a marriage: **SCB 27 [7]-[8]**. On 31 January 2019 (**January 2019 orders**), Benjamin J ordered among other things that the husband pay to the wife a sum of approximately $1.9 million: **SCB 27 [7], 120** (Order 2).

6. That sum represented approximately 25 per cent of the parties' property. In his Honour's reasons (**Supplementary Special Case Book (SSCB) 411ff**), Benjamin J found that the parties' gross wealth amounted to approximately $28.2 million (at [489]) and liabilities amounted to approximately $20 million: at [493]. His Honour found that the parties "could not have achieved the material wealth that they presently enjoy[ed] without the financial

largess of the interveners" (at [38]), being the husband's parents (see **SCB 146**), who were joined to the proceeding in the context of a dispute over the ownership of valuable plant and equipment: at [423]. The interveners' "huge advances of property" (at [6]) included both direct and indirect financial contributions (at [23]) amounting to "millions of dollars in financial assistance" (at [226]): see [495]-[628]. The husband and wife each "came into the relationship armed with love, hope and confidence, but neither had any significant items of material property": at [50], [482]. While their contributions, but for "the financial support provided by the interveners", were "otherwise equal" (at [51], [480]), the interveners' considerable support led to a finding that "the contributions favour the husband as to 80 per cent and to the wife 20 per cent" (at [628]), which was adjusted so that "the property would be divided as to 25 per cent to the wife and 75 percent to the husband": at [674].

7. The husband was "determined to retain the … properties" rather than sell them, which Benjamin J observed was "a reasonable decision" in the circumstances: at [213]-[215]. His Honour accepted that the husband would "use his best endeavours" to "afford to pay out the wife" in accordance with the January 2019 orders: at [223].

8. It was in that context that, on 23 October 2019 (**October 2019 orders**), Benjamin J ordered by consent that:

a. Agrinova, as Trustee for the Agrinova Unit Trust, be joined (Order 3: **SCB 135**) such that, by reason of s 92(3) of the *Family Law Act*, Agrinova was deemed to be a party to the Family Court proceeding;

b. simultaneously with payment from the husband to the wife in accordance with the January 2019 orders, both parties to the marriage transfer all their right and title and interest in two properties to Agrinova as Trustee for the Agrinova Unit Trust: Order 5 (**SCB 136**); and

c. the interveners do all acts and things to transfer their right, title and interest in six properties to Agrinova as Trustee for the Agrinova Unit Trust: Order 7 (**SCB 136**).

9. The unit holder of the Agrinova Unit Trust is the corporate trustee of a trust the ultimate beneficiaries of which include the husband, and his parents and sister: **SCB 26-27 [3]-[4]**.

10. At the hearing before Benjamin J at which the October 2019 orders were made, counsel for the husband and his parents as interveners explained, and his Honour accepted, that those orders were intended to effect a "restructure" to "enable[] payment to the wife" in accordance with the January 2019 orders, which was "the only way … the bank would advance the funds": **SCB 140.21-39**.

11. The transfers of property to Agrinova were effected in December 2019 by the execution of various PEXA documents, which were executed for the purposes of, or in accordance with, the October 2019 orders: **SCB 27 [9]-[10], 143-145**.

12. Following an investigation under s 9 of the *Taxation Administration Act 1996* (NSW) (**TA Act**) for the purposes of assessing whether the transfers to Agrinova were eligible for an exemption from duty (**SCB 28 [11]-[13]**), on 28 October 2021, the Commissioner concluded that duty was payable and issued Duties Assessment Notices (**DANs**) in amounts, excluding penalties and interest, totalling $1,350,869.50: **SCB 28 [14], 162-168**.

13. Agrinova objected to both DANs on behalf of itself, the husband, the interveners, and the husband's sister, relying on the exemptions in s 90 of the *Family Law Act* and/or s 68 of the ***Duties** Act 1997* (NSW): **SCB 28 [15], 169-179**. While Agrinova's objection was outstanding, in February 2022 and March 2023, the Commissioner re-issued the DANs to reflect updated interest figures: **SCB 28-29 [16]-[17]**.

14. On 23 November 2023, the Commissioner disallowed Agrinova's objection in respect of both DANs: **SCB 29 [18], 184-189**.

15. Agrinova sought review of the assessments in NCAT under s 9 of the *Administrative Decisions Review Act 1997* (NSW) and s 96(1) of the TA Act: **SCB 29 [19]**. Agrinova relied solely upon s 90 of the *Family Law Act*. It was common ground between the parties that the January 2019 orders and the October 2019 orders were made under Pt VIII of the *Family Law Act*: **SCB 29 [21]**; **204-205 [1]**.

16. NCAT confirmed the assessments under review on 21 June 2024: *Agrinova Pty Ltd v Chief Commissioner of State Revenue* [2024] NSWCATAD 170: **SCB 29 [22], 203-219**.

17. Agrinova appealed to the Appeal Panel of NCAT under s 80 of the *Civil and Administrative Tribunal Act 2013* (NSW): **SCB 29 [23]**. On 23 April 2025, the Appeal Panel granted leave to appeal to the extent necessary and dismissed the appeal: *Agrinova Pty Ltd v Chief Commissioner of State Revenue* [2025] NSWCATAP 86 (**AP**): **SCB 29 [24], 221-271**.

18. Agrinova filed a summons in the Court of Appeal of New South Wales, later amended, seeking leave to appeal from, and judicial review of, the Appeal Panel's decision: **SCB 30 [25]-[26], 272-276**.

19. On 19 March 2026, Gageler CJ, Gordon and Beech-Jones JJ made an order removing into this Court the part of the cause comprising the application for judicial review pending in the Court of Appeal, pursuant to s 40(2) of the *Judiciary Act*: **SCB 6-8**.

PART V ARGUMENT

A STATUTORY FRAMEWORK

20. ***The terms and history of s 90:*** At the time that *Gazzo* (1981) 149 CLR 227 was decided, s 90(1)(a) of the *Family Law Act* provided that "a deed or other instrument executed by a person … for the purposes of, or in accordance with" an order made under Pt VIII of that Act is "not subject to any duty or charge under any law of a State". In that case, the relevant orders had required the ex-husband to transfer property to his ex-wife on trust for their children: at 230.

21. Less than two years after this Court held in *Gazzo* (1981) 149 CLR 227 that s 90 was invalid, the Commonwealth Parliament re-enacted a substantively identical version of s 90: *Family Law Amendment Act 1983* (Cth), s 46. As re-enacted (and as still in force), s 90 provides:

> (1) The following agreements, deeds and other instruments are not subject to any duty or charge under any law of a State or Territory or any law of the Commonwealth that applies only to or in relation to a Territory:
>
> (a) a deed or other instrument executed by a person for the purposes of, or in accordance with, an order made under this Part …

22. The Explanatory Memorandum circulated to the Senate referred to the judgment in *Gazzo* (1981) 149 CLR 227 as the impetus for revising s 90: **SCB 31 [28.3], 328**.

23. In 2008, the Commonwealth Parliament inserted s 90WA, which exempts from State duty certain property settlements in de facto matters in similar terms to s 90, in reliance on powers referred by the States under s 51(xxxvii) of the Constitution: *Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008* (Cth), Sch 1, s 50.

24. The effect of s 90 is that the instruments it refers to are not subject to any State or Territory duty or charge, such as stamp duty imposed under the *Duties Act*. State laws providing for such duties or charges are, by s 109 of the Constitution, rendered inoperative in relation to the instruments referred to in s 90. Such instruments include, relevantly, those executed by a person for the purposes of, or in accordance with, an order "made under" Pt VIII.

25. Section 90(1)(a) operates temporally at the point of execution of the relevant deed or instrument. At that point in time, if the deed or instrument was executed for the purposes of, or in accordance with, an order made under Pt VIII—that is, an order extant at that point in time—s 90(1)(a) operates to immunise the deed or instrument from the burden of any duty or charge under State or Territory law.

26. ***Property orders made under Pt VIII:*** Part VIII is titled "Property, spousal maintenance and maintenance agreements", and relevantly provides for the division of the property of parties to a marriage. Proceedings with respect to those matters are defined as "property settlement proceedings": s 4(1). The framework established by Pt VIII was explained in *Federal Commissioner of Taxation v **Tomaras*** (2018) 265 CLR 434: see, in particular, [29]-[30], [56]ff (Gordon J).

27. In proceedings with respect to the property of the parties to the marriage or either of them, s 79(1)(a) provides that a court may make such order as it considers appropriate for altering the interests of the parties to the marriage in the property. However, the court must not make an order under s 79 unless satisfied that, in all the circumstances, it is just and equitable to make the order: s 79(2). In considering what (if any) order should be made, the court must take into account so far as they are relevant certain stipulated matters which are evidently considerations arising out of the marriage relationship. The matters were, in 2019, stipulated in s 79(4) and, by reference, s 75(2), and are now stipulated in s 79(4) and (5).

28. Taking those considerations together, the exercise of power under s 79 involves a "preferred" four-step approach: *In the marriage of Hickey* (2003) 30 Fam LR 355 at [39] (Nicholson CJ, Ellis and O'Ryan JJ). That approach involves: identifying the relevant property; determining the contribution-based entitlements; adjusting those entitlements by reference to the relevant considerations; and determining what order is just and equitable in all the circumstances of the case. Relevantly to the facts of this case, by virtue of s 79(4)(a)-(b), the contributions to be taken into account include those "made directly or indirectly by <u>or on behalf of</u> a party to the marriage", such as contributions by relatives of a party: see, eg, *In the Marriage of Gosper* (1987) 90 FLR 1.

29. The discretion conferred by s 79 is "very wide": *Norbis v Norbis* (1986) 161 CLR 513 at 521 (Mason and Deane JJ), also 536 (Brennan J); *Mallet v Mallet* (1984) 156 CLR 605 at 608-609 (Gibbs CJ). But it is fashioned so that its exercise "necessarily takes account of considerations arising out of the marital relationship": ***Fisher** v Fisher* (1986) 161 CLR 438 at 453 (Mason and Deane JJ).

30. Section 81 provides that the duty of the court, so far as is practicable, is to make orders that will finally determine the financial relationships between the parties to the marriage and avoid further proceedings. However, Pt VIII also recognises that, while orders made under s 79 are intended to be final, "circumstances change": *Tomaras* (2018) 265 CLR 434 at [63] (Gordon J). Thus, s 79A provides that a "person affected by an order" made under s 79 may

apply for that order to be varied or set aside and, if appropriate, another order substituted in its place.

31. Section 80 also provides that the court, in exercising its powers under Pt VIII, may make orders for the payment of a lump sum (s 80(1)(a)); order that any necessary deed or instrument be executed and that such documents of title be produced or such other things be done as are necessary to enable an order to be carried out effectively or to provide security for the due performance of an order (s 80(1)(d)); order that payments be made direct to a party to the marriage (s 80(1)(f)); make orders by consent (s 80(1)(j)); and make any other order (whether or not of the same nature as those mentioned in the preceding paragraphs of s 80(1)), which it thinks is necessary to make to do justice: s 80(1)(k).

32. The powers conferred by s 80(1) are "directed to the implementation (as distinct from the enforcement) of primary orders made under Pt VIII", including s 79: ***Davidson*** *v Davidson* (1994) 117 FLR 335 at 348 (Nicholson CJ, Fogarty and Treyvaud JJ). As such, s 80(1) supports orders which render "more effective" primary orders under Pt VIII: at 350.

33. It is therefore "hardly an exaggeration" to say that if the court has jurisdiction to make primary orders, "it can make whatever orders it regards as appropriate" under s 80 (*Re Ross-Jones; ex parte Beaumont* (1979) 141 CLR 504 at 509-510 (Gibbs J)), where there is a "connection or relationship" between the orders under s 80 and the primary orders: *Davidson* (1994) 117 FLR 335 at 347 (Nicholson CJ, Fogarty and Treyvaud JJ).

B SECTION 90 IS A VALID LAW OF THE COMMONWEALTH

34. ***Characterisation:*** The principles governing characterisation of a Commonwealth law for the purposes of determining whether a law is within the scope of a legislative power conferred by s 51 of the Constitution are well settled and were synthesised in ***Spence*** *v Queensland* (2019) 268 CLR 355 at [57]-[58] (Kiefel CJ, Bell, Gageler and Keane JJ). It is "necessary to construe the law and to determine its operation and effect (that is, to decide what the Act actually does), and … to determine the relation of that which the Act does to a subject matter in respect of which it is contended that the [Commonwealth] Parliament has power to make laws": *Bank of NSW v Commonwealth* (1948) 76 CLR 1 at 186 (Latham CJ).

35. The subject matter of the power is to be construed "with all the generality which the words used admit": *R v Public Vehicles Licensing Appeal Tribunal (Tas); Ex parte Australian National Airways Pty Ltd* (1964) 113 CLR 207 at 225 (the Court).

36. The character of the law must be "determined by reference to the rights, powers, liabilities, duties and privileges which it creates": *New South Wales v Commonwealth (**Work Choices Case**)* (2006) 229 CLR 1 at [142] (Gleeson CJ, Gummow, Hayne, Heydon and Crennan JJ).

37. The words "with respect to" require "a relevance to or connection with the subject assigned to the Commonwealth Parliament": ***Grannall** v Marrickville Margarine Pty Ltd* (1955) 93 CLR 55 at 77 (Dixon CJ, McTiernan, Webb and Kitto JJ). The law will answer the description of a law "with respect to" the subject matter if its legal or practical operation is not "so insubstantial, tenuous or distant" that the law "ought not be regarded as enacted with respect to that subject matter": *Spence* (2019) 268 CLR 355 at [57] (Kiefel CJ, Bell, Gageler and Keane JJ), quoting *Melbourne Corporation v The Commonwealth* (1947) 74 CLR 31 at 79 (Dixon J).

38. Where the law has a direct legal operation on the subject matter of the power, the sufficiency of the connection between the Commonwealth law and the conferral of legislative power "will appear without more": *Spence* (2019) 268 CLR 355 at [58] (Kiefel CJ, Bell, Gageler and Keane JJ). In that regard, "it is enough that the law deals with the permitted topic": *Murphyores Inc Pty Ltd v The Commonwealth* (1976) 136 CLR 1 at 20 (Mason J, Gibbs and Jacobs JJ agreeing).

39. Where a law does not operate directly on the subject of the power, it will nevertheless be a law with respect to the head of power if it has "in its practical operation a substantial or sufficient connexion with the relevant head of power": *Cunliffe v Commonwealth* (1994) 182 CLR 272 at 294 (Mason CJ). Where a sufficient connection with the head of power exists, "the justice and wisdom of the law, and the degree to which the means it adopts are necessary or desirable, are matters of legislative choice": *The Grain Pool of Western Australia v The Commonwealth* (2000) 202 CLR 479 at [16] (Gleeson CJ, Gaudron, McHugh, Gummow, Hayne and Callinan JJ).

40. In addition, each grant of power "carries with it authority to legislate in relation to acts, matters and things the control of which is found necessary to effectuate its main purpose": *Grannall* (1955) 93 CLR 55 at 77 (Dixon CJ, McTiernan, Webb and Kitto JJ). "Necessary" in this sense really means "appropriate" rather than strictly necessary: *Victoria v Commonwealth* (1996) 187 CLR 416 at 548-549 (Brennan CJ, Toohey, Gaudron, McHugh and Gummow JJ).

41. For the following reasons, in its application to State duties and charges, s 90(1)(a) is supported by s 51(xxi) and (xxii).

42. ***Scope of the marriage and divorce powers:*** Section 51 of the Constitution confers power on the Commonwealth Parliament to make laws with respect to marriage (s 51(xxi)), and with respect to divorce and matrimonial causes, and in relation thereto, parental rights, and the custody and guardianship of infants (s 51(xxii)). The grants of legislative power in s 51(xxi) and (xxii) are cumulative, and each must be given its full scope and effect: *P v P* (1994) 181 CLR 583 at 600 (Mason CJ, Deane, Toohey and Gaudron JJ).

43. As ss 51(xxi) and 51 (xxii) are not constrained by specific purposes, "the relevant law will ordinarily be properly characterized as being with respect to the subject-matter … if it 'operates on or affects' that subject-matter": ***Re F****; Ex parte F* (1986) 161 CLR 376 at 389 (Mason and Deane JJ), quoting *Stenhouse v Coleman* (1944) 69 CLR 457 at 471.

44. Consistent with the general approach to characterisation described above (at [38]-[39]), a law will be supported by s 51(xxi) if it possesses a "sufficient connection" with the subject-matter: *P v P* (1994) 181 CLR 583 at 600 (Mason CJ, Deane, Toohey and Gaudron JJ), 628 (Dawson J). No different approach is required for s 51(xxii): see, eg, *H v H* (2006) 208 FLR 1 at [109], [121]-[122] (O'Ryan J). That being so, it is wrong to suggest that a law must, in order to be supported by those heads of power, have a "close connexion" with the marriage relationship or divorce, or matrimonial cause, which approach imposes "too strict a nexus": *Gazzo* (1981) 149 CLR 227 at 248 (Mason J), 255 (Murphy J).

45. "Marriage", within the meaning of s 51(xxi), encompasses the entire marital relationship and thus the rights and other legal incidents of the relationship, in its formation, maintenance and probably cessation, although that aspect overlaps with "divorce"; "divorce" encompasses "the termination and dissolution of the marriage relation, by process of law, for causes assigned": Quick and Garran, *The Annotated Constitution of the Australian Commonwealth* (1901) at 610 §201. Marriage and divorce invariably have consequences for "economic obligations, interests and expectations" such that the adjustment of property interests must be seen to lie "at the heart of the legislative powers" conferred by s 51(xxi) and (xxii) (*Gazzo* (1981) 149 CLR 227 at 258 (Murphy J)), no less so than the "protection and nurture of the children of [] marriage is at the very heart" of the marriage relationship: *In the marriage of Cormick* (1984) 156 CLR 170 at 175-176 (Gibbs CJ). It is not "unduly cynical" to regard property as central to the concept of marriage (cf *Fisher* (1986) 161 CLR 438 at 447 (Gibbs CJ)); instead, it is a matter of reality that marriage "is an economic as well as a social institution", and that "in virtually every society, ancient or modern, … law on property of the parties is an integral part of the law of marriage": *Gazzo* (1981) 149 CLR 227 at 257-258 (Murphy J).

46. Thus, in exercise of the marriage power, Parliament "may make provision for the alteration of the interests of the parties to a marriage in their property or the property of either of them by reference to considerations arising out of the relationship", and may "make such provision by conferring jurisdiction on a court to make orders altering such interests": *Fisher* (1986) 161 CLR 438 at 453 (Mason and Deane JJ). That is "within the central area of the marriage power, without there being any occasion to engage in discussion about the need for a connexion with the subject-matter of the power, whether close or otherwise": at 453.

47. Orders altering such interests "are to endure beyond the termination of the marriage relationship", and are generally made after the relationship has ended, and nevertheless "fall within the central area of the marriage power because they create rights which are grounded in that relationship": *Fisher* (1986) 161 CLR 438 at 453 (Mason and Deane JJ). It must follow that the alteration of property interests between the parties to a marriage in the context of a divorce is central to s 51(xxii): see *H v H* (2006) 208 FLR 1 at [115] (O'Ryan J).

48. This Court has repeatedly held that a law may have a sufficient connection to s 51(xxi) and/or (xxii) even where the law affects the rights and obligations of persons other than the parties to the marriage. For example, this Court has held that s 51(xxi) and/or (xxii) support laws:

a. conferring power on the Supreme Courts of the States and Territories to order that a party to a marriage make a settlement of property not only to the other party to a marriage, but to children of the marriage: ***Lansell*** *v Lansell* (1964) 110 CLR 353;

b. providing for the legitimation of children whose parents are subsequently married: *Attorney-General (Vic) v The Commonwealth* (1962) 107 CLR 529;

c. providing that the rights of the parties to a marriage may be defeated or diminished by an order granting custody or access to a child of the marriage to a stranger: *Fountain v Alexander* (1982) 150 CLR 615; *V v V* (1985) 156 CLR 228;

d. conferring discretion to order the continuation of property proceedings by a legal personal representative after the death of a party to the marriage: *Fisher* (1986) 161 CLR 438; and

e. providing that an independent adult child may seek orders in proceedings between the parties to a marriage, and providing a right to be heard in support of that application: ***Dougherty*** *v Dougherty* (1987) 163 CLR 278.

49. Further, in *P v P* (1994) 181 CLR 583, this Court held that s 51(xxi) and (xxii) support a law conferring power on a court to make orders authorising the sterilisation of a child of a marriage. The majority held that to be a matter which is "directly related to the protection and welfare of the particular child and which arises out of, <u>and is itself an aspect of</u>, the relevant marriage relationship" so as to be supported by s 51(xxi), and "directly concerned with parental rights and the custody and guardianship of infants in relation to divorce" so as to be supported by s 51(xxii): at 600-601 (Mason CJ, Deane, Toohey and Gaudron JJ), citing *Secretary, Department of Health and Community Services v JWB (**Marion's Case**)* (1992) 175 CLR 218 at 261 (Mason CJ, Dawson, Toohey and Gaudron JJ).

50. These authorities reflect the reality that marriage, as a "social institution which comprises an important part of the fabric of our civilization", has "wider significance and consequences in terms both of human relationships and economic obligations, interests and expectations", and has thus "traditionally been a source of rights and duties of persons other than those who are immediate parties to it": *Re F* (1986) 161 CLR 376 at 387 (Mason and Deane JJ). That being so, it is wrong to conceive of s 51(xxi) and (xxii) as only "encompassing the [marriage] relationship itself", and the rights, duties and liabilities of the parties thereto: at 386.

51. ***Section 90 has direct legal and practical operation on marriage and divorce and matrimonial causes:*** Section 90(1)(a) operates only where there is an order made under Pt VIII. Property rights created by orders made in proceedings under Pt VIII are rights "created by virtue of the exercise of a judicial discretion which necessarily takes account of considerations arising out of the marital relationship", and thus bear a sufficient connection to the marriage or divorce powers: *Fisher* (1986) 161 CLR 438 at 453 (Mason and Deane JJ), also 456 (Brennan J), 461 (Dawson J). There is no challenge to the powers conferred on a court by Pt VIII to make orders altering the property interests of the parties to a marriage, nor the powers conferred by s 80 to make orders directed to the efficacy or implementation of primary orders made under that Part. Those powers have been both affirmed and refined as necessary in light of, in particular, *Russell v Russell* (1976) 134 CLR 495 and *Lansell* (1964) 110 CLR 353. There is no challenge to the orders in fact made in this case.

52. The validity of s 90 is therefore to be approached on the footing that it operates where there is an order for the transfer of property which is validly made pursuant to discretionary powers themselves supported by s 51(xxi) and (xxii). The operation of s 90 thus in question is one which defines the legal incidents of a judicial order validly made pursuant to a constitutionally valid power. Apart from the authority of *Gazzo* (1981) 149 CLR 227, there is no reason favouring the invalidity of such a provision. As the Court has since observed: "[s]o long as an order of the Family Court is constitutional, there can be no limitation on the

Court's powers emanating from the need to preserve the scope of State legislative powers": *Marion's Case* (1992) 175 CLR 218 at 261 (Mason CJ, Dawson, Toohey and Gaudron JJ).

53. Property rights and the alteration thereof are integral aspects of both marriage and divorce. The inherently economic dimensions of marriage, as a relationship by which individuals may pool resources to create, store and transfer wealth, mean that the costs associated with the division of property interests, and with divorce more broadly, must similarly be understood as lying at the heart of the subject matter of s 51(xxi) and (xxii).

54. Equally, costs associated with divorce affect non-economic incidents of the marital relationship: any barriers to divorce are within the central conception of the subject matter of s 51(xxii).

55. The "main purpose" of the *Family Law Act* was to "eliminate <u>as far as possible</u> the high costs, the delays and indignities experienced by so many parties to divorce proceedings" under the former *Matrimonial Causes Acts* of 1959, 1965 and 1966: Commonwealth Senate, *Hansard*, 1 August 1974 at 758 (emphasis added). The Explanatory Memorandum stated that the means by which that purpose was to be achieved included, in particular, the elimination of the concept of "matrimonial fault" (at [2(a)]); the replacement of various grounds of divorce and of voidability with a single dissolution ground of an irretrievable breakdown of marriage (at [2(b)]); the removal of the prohibition against divorce proceedings within three years of marriage (at [2(f)]); and through provisions to ensure that "proceedings will be simplified, hearings will be less formal and costs will be reduced": at [2(k)]. That a primary purpose of the *Family Law Act* was to lower the costs of and barriers to divorce was recognised by Murphy J in *Gazzo* (1981) 149 CLR 227: at 259.

56. Section 90 is directed to fulfilment of that purpose, relevantly by ensuring that transfers of property executed for the purposes of, or in accordance with, orders under Pt VIII are not burdened by the costs of duty which State and Territory legislatures may seek to place upon such transfers. In the circumstances of cases such as the Family Court proceeding, that operation has the effect of lowering the economic barriers to divorce, such that s 90 "operates upon or affects" the subject-matter of s 51(xxii): *Re F* (1986) 161 CLR 376 at 389 (Mason and Deane JJ). In that way, s 90 also fulfils the intention expressed during the Convention Debates, that s 51(xxii) would "provide for uniformity in the law of divorce", because it assists in achieving uniformity in the barriers to divorce across the Commonwealth: *Official Report of the Debates of the Australasian Federation Convention*, Sydney, 22 September 1897 at 1080. That connection to s 51(xxii) is not denied by the circumstance that the legislative choice is to alleviate the defined class of property transfers from the burden of generally applicable duties and not only discriminatory duties that a State legislature might attempt to direct to the defined class.

57. ***Alternatively, s 90 is at least incidental to the subject matters of s 51(xxi) and (xxii):*** As explained above (at [26]-[33]), the statutory framework ensures that any orders made in proceedings under Pt VIII capable of attracting s 90 have a sufficient connection to the marital relationship and/or the matrimonial cause. That connection to the subject matter of s 51(xxi) and (xxii) is maintained whether or not the relevant property is "matrimonial property", and notwithstanding the identity of the transferor or transferee, because the constraints on the powers to make the orders requiring the transfer ensure that orders validly made under Pt VIII possess the requisite connection.

58. It must follow that Agrinova's right to receive transfers of the properties free from State duty under s 90, being a right that flows from orders under Pt VIII, is equally a right "created by virtue" of the same exercise of judicial discretion so as to supply a sufficient connection to s 51(xxi) and (xxii). Put another way, considerations arising from the marriage between the husband and wife in this case, and the breakdown of that relationship, were the "ground or reason" for the order requiring the transfers: *Dougherty* (1987) 163 CLR 278 at 293-294 (Brennan J). It is therefore "immaterial that a person other than a party to the marriage may benefit" from the operation of the law: *Fisher* (1986) 161 CLR 438 at 454 (Mason and Deane JJ).

59. Further, as Mason J observed in *Gazzo* (1981) 149 CLR 227 (at 249), s 90 "facilitates compliance" with the October 2019 orders by making compliance simpler and cheaper. The power given by s 51(xxi) carries with it "authority to make effective any order made by the Family Court and to 'provide against any impairment of the operation and practical efficacy' of the order": *Fisher* (1986) 161 CLR 438 at 448 (Gibbs CJ), quoting *Gazzo* (1981) 149 CLR 227 at 235-236. The same must be said of s 51(xxii). That may be analogised with *Bayside City Council v Telstra Corporation Ltd* (2004) 216 CLR 595, in which Gleeson CJ, Gummow, Kirby, Hayne and Heydon JJ observed (at [30]) that a law "conferring upon carriers an immunity from all State taxes and charges would be a law with respect to telecommunications services" so as to be supported by s 51(v) of the Constitution.

60. Examination of how the purpose of s 90 "might relate the operation of the law to the subject matter of the power" shows a close and well adapted conformity between the end and the means and no disqualifying "impact of the law on other matters": cf *Spence* (2019) 268 CLR

355 at [60]-[62] (Kiefel CJ, Bell, Gageler and Keane JJ). Section 90 is narrowly tailored to a class of transactions made for the purposes of or in accordance with orders made in proceedings under Pt VIII and thus which effectuate rights arising out of the marriage relationship. While s 90 grants an exemption from State duties and charges generally, and not only those that might target the narrow class of transaction in a discriminatory way, that does not mean that there is any disproportionate effect on matters outside the subject of federal power. There can be no suggestion that duties and charges on deeds or other instruments covered by s 90 are part of any "heartland" of State legislative power: cf *Spence* (2019) 268 CLR 355 at [80] (Kiefel CJ, Bell, Gageler and Keane JJ). Nor are taxes otherwise affected: the law is tailored to lowering the costs of property settlements arising out of the marriage relationship and do not affect the States' powers to tax transactions in other contexts, or land or other subjects generally.

61. Although it is unnecessary to justify the particular orders made for the transfers to Agrinova, there being no challenge to those orders or to the powers under which they were made, it may be observed that, as explained above (at [10]), the October 2019 orders were directed to the implementation of Order 2 of the January 2019 orders, because they were made on the footing that they were necessary for the husband to raise finance for the payment of the lump sum to the wife. This was in circumstances where the valuable property being divided, and thus the magnitude of the lump sum determined to be payable, had come into the marriage through the interveners' significant financial contributions. Thus, the October 2019 orders ultimately concern "the respective property interests of the parties inter se for reasons associated with, and finding their source in, the marriage relationship" (*Dougherty* (1987) 163 CLR 278 at 286 (Mason CJ, Wilson and Dawson JJ)) or, equally, the matrimonial cause or divorce. Those orders being made under a provision conferred by a valid exercise of the marriage and divorce powers, it is "difficult to perceive why the power does not extend to freeing" acts in compliance with those orders from State duty: see *Gazzo* (1981) 149 CLR 227 at 248 (Mason J).

62. ***Gazzo should be re-opened and overruled:*** The decision of the majority in *Gazzo* (1981) 149 CLR 227 stands in the way of the submissions just advanced such that, if they are to be accepted, *Gazzo* must be re-opened and overruled.

63. The evaluation of the considerations which may bear on the appropriateness of re-opening a previous decision of this Court are "informed by a strongly conservative cautionary principle", and by the proposition that "such a course should not lightly be taken": *NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs* (2023) 280 CLR 137 at [17] (the Court). Nevertheless, Agrinova submits that *Gazzo* (1981) 149 CLR 227 should be re-opened and overruled, because it cannot be justified as matter of principle, and having regard to the four factors explained in *John v Federal Commissioner of Taxation* (1989) 166 CLR 417 at 438-439 (Mason CJ, Wilson, Dawson, Toohey and Gaudron JJ).

64. *First*, *Gazzo* (1981) 149 CLR 227 does not rest upon any principle carefully worked out in a significant succession of cases. It was, at most, one of many instances following the enactment of the *Family Law Act* in which this Court was required to examine whether a provision of that Act bore the requisite connection to a head of power. Neither the holding nor the dispositive reasoning has been endorsed or applied by any subsequent majority of this Court. To the contrary, the majority approached the task of characterisation applying an unduly high threshold of a "close connexion" inconsistent with now well-established authority: see above at [44]; cf *Gazzo* (1981) 149 CLR 227 at 234 (Gibbs CJ), 241 (Stephen J), 264-265 (Aickin J).

65. Reflective of its being out of step with the stream of authority, *Gazzo* (1981) 149 CLR 227 has attracted consistent criticism and doubt. For example, in *Fisher* (1986) 161 CLR 438, Mason and Deane JJ held (at 453) that "while the actual decision in *Gazzo* … must be respected unless and until it is overruled, we consider that the authority of that case should be confined to its particular facts for the reason that we regard the reasoning underlying the decision as fundamentally unsound". The criticism of *Gazzo* (1981) 149 CLR 227 was also recently recognised by this Court in *Spence* (2019) 268 CLR 355: see [69] (Kiefel CJ, Bell, Gageler and Keane JJ), [136] (Nettle J); see also [200], [215] (Gordon J).

66. Further, in *Zines and Stellios's The High Court and the Constitution* (7th ed, 2022), Stellios—maintaining criticisms articulated by Zines in previous editions—observes (at 555) that the majority judgments in *Gazzo* (1981) 149 CLR 227 are "difficult to understand" (at 555) and "generally unsatisfactory in their reasoning": at 558. It is unclear from the majority judgments, for example:

a. "why the fact that the State law did not take the Commonwealth subject of power as a discrimen for taxation purposes was relevant", because the "issue was not the characterisation of the State law, but the nexus with Commonwealth power": at 556, citing *Gazzo* (1981) 149 CLR 227 at 235, 244; and

b. why the nature or amount of the State duty could be relevant to the question of validity: at 556-557, citing *Gazzo* (1981) 149 CLR 227 at 239, where Gibbs CJ suggested that the conclusion might be different in respect of a State impost which equalled or exceeded the value of the property in question.

67. Stellios and Zines were therefore right to observe that *Gazzo* (1981) 149 CLR 227 represents "a qualification to the doctrine expounded in the *Engineers*' case rejecting the use of s 107 of the Constitution as a basis for reading down any of the provisions in s 51". Thus, if *Gazzo* (1981) 149 CLR 227 is followed, the Commonwealth "might not be able to remove practical burdens on, and hindrances to, Commonwealth purposes if they are imposed under a State law that does not discriminate with respect to the matter of Commonwealth concern, unless the burden is a particularly heavy one": at 556. That approach has no basis in any succession of cases decided before or since *Gazzo* (1981) 149 CLR 227; on the contrary, it is inconsistent with carefully worked out principles of characterisation.

68. *Secondly*, the reasoning of the majority is not uniform. In particular:

a. Aickin J did not appear to find it relevant to the constitutional analysis that s 90 reached into or "invade[d]" State power: cf 240 (Gibbs CJ), 244 (Stephen J). Instead, the focus of his Honour's reasons was that s 90 did not "create, define or declare rights or duties in the relevant sense at all", rather it "purport[ed] to destroy an obligation placed by State law": at 267. That is, at most, a semantic distinction that does not sit well with the necessity to characterise a law by reference to both its legal and practical operation, nor with the well-established principle that a law may have multiple characters any one of which may suffice to attract a head of power: *Work Choices Case* (2006) 229 CLR 1 at [51] (Gleeson CJ, Gummow, Hayne, Heydon and Crennan JJ).

b. Each of Gibbs CJ and Stephen J contemplated that there may be some circumstances in which the Commonwealth could validly legislate to alleviate transfers from duty: for Gibbs CJ, where the "amount of [a State] impost equalled or exceeded the value of the property transferred by the instrument" so as to constitute a "practical barrier to the execution" of orders of the Family Court (at 239), and for both Gibbs CJ and Stephen J, where the State law imposing liability specified, as a criterion of liability, anything to do with marriage or matrimonial causes: at 235 (Gibbs CJ), 242, 244 (Stephen J). By contrast, Aickin J considered it <u>wholly</u> outside Commonwealth power to enact laws concerning the "nature and incidents of the property of a party to a marriage", which his Honour considered were "governed by State law": at 277.

69. *Thirdly*, *Gazzo* (1981) 149 CLR 227 has achieved no useful result. Indeed, it is apt to lead to inconvenience of the kind anticipated by Murphy J (at 259) (though naturally difficult to identify empirically), that the attraction of "burdensome State taxes" would pressure courts to "devise arrangements which may be less convenient or less suitable to the circumstances than those which they would order if there were no incidence of State or other taxes".

70. *Fourthly*, *Gazzo* (1981) 149 CLR 227 has not been acted on in a manner which militates against it being re-opened and reconsidered. Indeed, after *Gazzo* (1981) 149 CLR 227, the States enacted provisions forgoing substantial revenues of the kind addressed by s 90, albeit by reference to a narrower category of transfers than those captured by s 90: **SCB 30-31 [28]**. In NSW, for example, the *Stamp Duties (Amendment) Act 1982* (NSW) amended the ***Stamp Duties Act*** *1920* (NSW) to insert Div 14 into Pt 3 of that Act, which exempted from duty a narrower class of instruments made for the purposes of or in accordance with an order under the Family Law Act: **SCB 31 [28.2.1]**. In 1997, those provisions were replaced by s 68 of the *Duties Act*: **SCB 31 [28.2.2]-[28.2.3]**. Like its predecessor provisions under the *Stamp Duties Act*, s 68 does not exhaust the transactions which are exempt under s 90(1)(a) of the *Family Law Act*.

71. It cannot be said that the State laws on this topic "rely" on *Gazzo* (1981) 149 CLR 227 in any relevant sense. Indeed, the first legislative note to s 424 of the *Duties Act 2001* (Qld) cross-refers to s 90 of the Family Law Act as providing additional "[e]xemptions for duty for particular instruments and maintenance agreements", and so is drafted on the assumption that s 90 as re-enacted is <u>valid</u> and of ongoing application.

72. A decision by this Court to re-open and overrule *Gazzo* (1981) 149 CLR 227 would not produce any inconvenience for the States with respect to these provisions, as the policy intention underpinning them—exemption from duty—would be achieved by s 90. Section 90 goes further, so the States would be deprived of theoretical legislative choices to maintain the narrower class of exemptions, or to further narrow or even repeal those exemption provisions. But that is only to say that State legislative power is affected by s 109 of the Constitution. The "mere confining of future possibilities", as distinct from actual "disruption to the status quo", is not relevant to whether *Gazzo* (1981) 149 CLR 227 should be re-opened and overruled: ***Vanderstock*** *v State of Victoria* (2023) 279 CLR 333 at [939] (Jagot J); see also at [131] (Kiefel CJ, Gageler and Gleeson JJ).

73. There is also no evidentiary basis from which it may be inferred that s 90(1)(a), if implemented, would have serious implications for the revenues of New South Wales: **SCB 32 [34]**; also **[29]-[33]**; *Vanderstock* (2023) 279 CLR 333 at [939] (Jagot J).

74. ***Conclusion:*** There is no attack in this Court on the validity of the powers which were conferred on Benjamin J to make the January 2019 and October 2019 orders. Instead, the statutory framework constraining the Court's discretion to make orders under Pt VIII of the *Family Law Act* either ensures that those orders operate directly upon the subject-matter of s 51(xxi) and (xxii) of the Constitution, or otherwise ensures a sufficient connection with those heads of power. There is no basis to conclude that that connection is severed by the Commonwealth legislating to provide that instruments executed in accordance with, or for the purposes of, such orders are not to be subject to duties and charges under State law. Section 90(1)(a) is a valid law of the Commonwealth, and *Gazzo* (1981) 149 CLR 227 was wrong in holding to the contrary. That decision should be re-opened and overruled.

C THE APPEAL PANEL'S ERROR WAS MATERIAL

75. It follows from the conclusion that *Gazzo* (1981) 149 CLR 227 should be re-opened and overruled, and that s 90(1)(a) of the *Family Law Act* is a valid law of the Commonwealth, that the Appeal Panel erred in deciding that *Gazzo* required it to conclude that the transfers to Agrinova could not be exempt from State duty in accordance with s 90(1)(a).

76. Question 2 (**SCB 32**) is whether that error was material. Materiality in this sense is not a "demanding or onerous" threshold, requiring only that Appeal Panel's ultimate decision to uphold the Commissioner's assessments could realistically have been different had the error not been made: *LPDT v Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs* (2024) 280 CLR 321 at [6], [13]-[14] (Gageler CJ, Gordon, Edelman, Steward, Gleeson and Jagot JJ), [46] (Beech-Jones J). It is obvious that the Appeal Panel's decision could realistically have been different—the property transfers in question were, it is agreed (**SCB 27 [10]**), made for the purposes of, or in accordance with, the October 2019 orders and so attract s 90(1)(a) in terms.

77. Question 2 is raised by the Commissioner: [2026] HCATrans 032 at 2.10-3.75. The substance of the Commissioner's materiality argument is not apparent, including by reference to his s 78B notice (**SCB 14-19**).

78. Even the latent suggestion in the Commissioner's s 78B notice (**SCB 16 [9]**) that the October 2019 orders may be "liable to be set aside" goes nowhere. No question of law in this Court is directed to whether that is so. And any contention to that effect in a different forum would be futile for the Commissioner. As already explained (at [24]), s 90(1)(a) is engaged at the point of execution of the relevant instrument for purposes of or in accordance with the orders. The trigger is an order operating at that time. The October 2019 orders are valid until set aside: *New South Wales v Kable* (2013) 252 CLR 118 at [32] (French CJ, Hayne, Crennan, Kiefel, Bell and Keane JJ). In this case, the work of s 90(1)(a) is complete. Section 90(1)(a) reflects a legislative choice to attach consequences to a valid order at a particular point in time. That an order might subsequently be set aside does not sever the requisite connection to a head of power.

79. The materiality argument must, it seems, be to the effect that <u>some</u> orders attract s 90(1)(a) while <u>other</u> orders do not. And yet the Commissioner has not articulated what the proposed distinction is or even why <u>the particular</u> orders in this case <u>could not</u> attract s 90(1)(a).

80. While Agrinova's submissions on this question may need to be developed in reply, the following anticipatory points are made.

81. ***Order 5 of the October 2019 orders:*** Order 5 of the October 2019 orders required the husband and wife to transfer all their right and title and interest in two marital properties to Agrinova as Trustee for the Agrinova Unit Trust: **SCB 136**. That was an order altering the interests of both parties to the marriage within the meaning of s 79(1)(a), notwithstanding that the transferee was a corporate trustee.

82. There is "no express provision" in s 79(1)(a) "that the interests of third parties may not be affected": *In the Marriage of Prince* (1984) 69 FLR 150 at 162 (Pawley J). Indeed, that an order made under s 79 can validly affect the property interests of a third party is now implicit in s 79(10)(b), which confers a right to be joined as a party to proceedings on any person whose interests would be affected by the making of an order under s 79, and in s 79A, which empowers a court to set aside an order altering, relevantly, the interests of third parties. Thus, s 79(1) has been held to empower the Court to make orders altering the property interests of a party to a marriage vis-à-vis a third party, such as by the payment of a debt to a third party: see, eg, *Trustee for the Bankrupt Estate of Lasic v Lasic* (2009) 232 FLR 121.

83. Order 5 having been made under Pt VIII, and s 90(1)(a) being a valid law of the Commonwealth, the Appeal Panel made a material error in dismissing Agrinova's appeal as it concerned the transfers made in accordance with Order 5.

84. ***Order 7 of the October 2019 orders:*** By contrast with Order 5, Order 7 of the October 2019 orders did not require the transfer of property to or from a party to the marriage, nor did it concern the transfer of marital property. Instead, it required the interveners to do all acts and things to transfer their right, title and interest in various properties to Agrinova as Trustee for the Agrinova Unit Trust: **SCB 136**. The order was made on the basis that it would facilitate the ex-husband raising funds to pay the required lump sum to the ex-wife.

85. Order 7, properly understood, was an order made under ss 80(1)(d) and/or (k). Those provisions empowered Benjamin J, when exercising the powers under Pt VIII, to "order that any necessary deed or instrument be executed … as are necessary to enable an order to be carried out effectively or to provide security for the due performance of an order", and make "any other order (whether or not of the same nature as those mentioned in the preceding paragraphs of this section), which [the Court] thinks it is necessary to make to do justice".

86. While the power conferred by s 80 is very wide in being directed to the implementation of primary orders made under Pt VIII (see above at [31]-[33]), it is not unlimited. In ***Ascot Investments*** *Pty Ltd v Harper* (1981) 148 CLR 337, this Court held that ss 79 and 80 of the *Family Law Act* as then in force did not confer power to adversely affect the property interests of third parties. In that case, the husband was a minority shareholder in a family company, and the Family Court purported to make orders compelling the directors of the company to accept a transfer of shares to the wife, despite the fact that the company's articles entitled the Board to decline to register any transfer of shares. Gibbs J (with whom Stephen, Aickin and Wilson JJ agreed) held (at 354) that the Family Court did not have power under s 80 to "make an order or injunction which is directed to a third party or which will indirectly affect the position of a third party … if its effect will be to deprive a third party of an existing right or to impose on a third party a duty which the party would not otherwise be liable to perform". Parliament was not to be taken to have intended "that the legitimate interests of third parties should be subordinated to the interests of a party to a marriage, or that the Family Court should be able to make orders that would operate to the detriment of third parties", including to "prejudice the rights, or nullify the powers, of third parties, or to require them to perform duties which they were not previously liable to perform".

87. *Ascot Investments* (1981) 148 CLR 337 must be understood as recognising a limitation on the powers of a court, under s 80, to adversely affect the interests of a third party: see 351; see, eg, *Official Trustee in Bankruptcy v Mateo* (2003) 127 FCR 217 at [90] (Branson J).

88. It may be accepted that the parties could not, in reliance merely on s 80(1)(j) authorising orders by consent, seek an order which the Court would have no jurisdiction to make in a contested application: see, eg, *In the Marriage of Burridge* [1980] FLC 75,676 at 75,679. However, the relevance of the interveners' consent in this case was not just to enliven s 80(1)(j). In addition, the interveners' consent has the consequence that Order 7 cannot be understood as "adverse" to the interveners' interests so as to engage the limitation derived from *Ascot Investments* (1981) 148 CLR 337 on the Family Court's power under s 80. And while the interveners were not parties to the marriage, their prior conduct, in making large financial contributions to the married parties, enlarged the marital property and thus the magnitude of the sum to be paid by their son to his ex-wife in the property settlement. It was an order capable of being made under s 80(1)(d) and (k), and the Appeal Panel made a material error in dismissing Agrinova's appeal as it concerned transfers under that order.

PART VI ORDERS SOUGHT

89. The questions of law stated in the Special Case (**SCB 32**) should be answered as follows:

Question 1: Yes.

Question 2: Yes.

Question 3: There should be granted an order in the nature of certiorari quashing the decision of the Appeal Panel, and an order in the nature of mandamus requiring the Appeal Panel to make a decision in accordance with law.

Question 4: The First Respondent.

PART VII ESTIMATED TIME

90. Agrinova estimates that it will require up to 3 hours for oral argument, including reply, and noting that the scope of the Commissioner's materiality argument is as yet undisclosed.

Dated: 29 July 2026

Brendan Lim
Eleven Wentworth
02 8228 7112
blim@elevenwentworth.com

Troy Rollo
Frederick Jordan Chambers
02 9229 7312
troy@troyrollo.com.au

Olivia Ronan
Eleven Wentworth
02 8231 5008
ronan@elevenwentworth.com

ANNEXURE TO THE APPLICANT'S SUBMISSIONS

No	Description	Version	Provision(s)	Reason for providing this version	Applicable date(s)
1.	The Constitution	Current	ss 51, 109	Currently in force	All relevant times
Commonwealth statutes					
2.	*Family Law Act 1975* (Cth)	1 Aug 1979 – 3 Mar 1982	s 90	In force on the date of orders in *Gazzo v Comptroller of Stamps (Vic)* (1981) 149 CLR 227	24 Dec 1981
3.	*Family Law Act 1975* (Cth)	Comp No 87	s 4, Pt VIII	In force on the date of the January 2019 orders	31 Jan 2019
4.	*Family Law Act 1975* (Cth)	Comp No 89	s 4, Pt VIII	In force on the date of the October 2019 orders and the transfers to Agrinova	23 Oct 2019; Dec 2019
5.	*Family Law Amendment Act 1983* (Cth)	As made	s 46	For illustrative purposes	N/A
6.	*Family Law Amendment (De Facto Financial Matters and Other Measures) Act 2008* (Cth)	As made	Sch 1, s 50	For illustrative purposes	N/A
7.	*Matrimonial Causes Act 1959* (Cth)	As made	N/A	For illustrative purposes	N/A
8.	*Matrimonial Causes Act 1965* (Cth)	As made	N/A	For illustrative purposes	N/A
9.	*Matrimonial Causes Act 1966* (Cth)	As made	N/A	For illustrative purposes	N/A
State statutes					
10.	*Administrative Decisions Review Act 1997* (NSW)	Current	s 9	In force on date of Agrinova's application for review to NCAT	15 Jan 2024
11.	*Civil and Administrative Tribunal Act 2013* (NSW)	1 Jul 2024 – 3 Apr 2025	s 80	In force on date of Agrinova's appeal to NCAT Appeal Panel	12 Jul 2024

No	Description	Version	Provision(s)	Reason for providing this version	Applicable date(s)
12.	*Duties Act 1997* (NSW)	1 Jul 2019 – 23 Jun 2020	s 68	In force on the date of the transfers to Agrinova	Dec 2019
13.	*Duties Act 2001* (Qld)	Current	s 424	For illustrative purposes	N/A
14.	*Stamp Duties Act 1920* (NSW)	5 May 1982	Pt 3, Div 14	Version amended in light of *Gazzo*	5 May 1982
15.	*Stamp Duties (Amendment) Act 1982* (NSW)	As made	N/A	For illustrative purposes	N/A
16.	*Taxation Administration Act 1996* (NSW)	1 Jul 2019 – 18 May 2022	s 9	In force on the date of the Commissioner's duty assessments	28 Oct 2021
17.	*Taxation Administration Act 1996* (NSW)	27 Sep 2023 – 31 Jan 2024	s 96	In force on the date of Agrinova's application for review to NCAT	15 Jan 2024