



HIGH COURT OF AUSTRALIA

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IN THE HIGH COURT OF AUSTRALIA
SYDNEY REGISTRY

No. S21 of 2026

BETWEEN:

AGRINOVA PTY LTD ACN 629 285 589
Applicant

and

CHIEF COMMISSIONER OF STATE REVENUE (NSW)
First Respondent

and

NEW SOUTH WALES CIVIL AND ADMINISTRATIVE TRIBUNAL
Second Respondent

**SUBMISSIONS FOR THE ATTORNEY-GENERAL FOR
THE STATE OF QUEENSLAND (INTERVENING)**

Filed on behalf of the Attorney-General for the State of Queensland

9 September 2026

PART I: Internet publication

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

PART II: Basis of intervention

2. The Attorney-General for the State of Queensland intervenes in this proceeding under s 78A of the *Judiciary Act 1903* (Cth) in support of the first respondent.

PART III: Reasons why leave to intervene should be granted

3. Not applicable.

PART IV: Submissions

SUMMARY OF ARGUMENT

4. The Attorney-General for Queensland adopts the submissions of the first respondent and makes the following further submissions.
5. **Gazzo v Comptroller of Stamps (Vic)**¹ should not be reopened or overruled because:
 - (a) To ensure stability of the law, the overruling of previous authority must be exceptional. That is especially so in a case like this where what is sought to be relitigated is a question of degree, about which reasonable minds may differ.
 - (b) The reasoning of the majority in *Gazzo* was orthodox. Identified at the appropriate level of generality, the ratio in *Gazzo* is that a ‘sufficient’ connection to a head of power is required, not a ‘close’ connection.
 - (c) *Gazzo* forms part of a ‘definite stream of authority’. Among other things, it built upon the *Second Uniform Tax Case*,² and was in turn built upon by **Spence v Queensland**.³
 - (d) The existence of State exemptions from duty under State law do not support reopening or overruling.
6. If this Court considers the validity of s 90 of the *Family Law Act 1975* (Cth) afresh, this

¹ (1981) 149 CLR 227.

² *Victoria v Commonwealth* (1957) 99 CLR 575 (‘*Second Uniform Tax Case*’).

³ (2019) 268 CLR 355.

Court should find that s 90(1)(a) is not a valid law of the Commonwealth, at least insofar as it purports to apply to transactions like those in this case, involving non-matrimonial property and third parties to the marriage.

STATEMENT OF ARGUMENT

Strongly conservative cautionary principle

7. The practice of this Court is to require leave to reopen one of its previous decisions in recognition of the exceptional nature of taking that step.⁴ Reopening and overruling are exceptional because the law requires stability to function effectively.⁵ Further, it is an ‘institutional imperative’⁶ that the past decisions of this Court be—and be seen to be—decisions of the Court as a whole rather than decisions of each individual member. The Court cannot depart from its past decisions merely because the Court’s membership has changed.⁷ For these reasons, while the considerations relevant to reopening and overruling are ‘incapable of exhaustive definition’,⁸ those considerations are always ‘informed by a strongly conservative cautionary principle’ that ‘such a course should not lightly be taken’.⁹
8. Factors weighing against reopening include where the difference in reasoning between the Justices forming the majority is not particularly significant,¹⁰ and where the decision forms part of a stream of authority.¹¹ A party seeking to reopen an earlier decision of the

⁴ *Evda Nominees Pty Ltd v Victoria* (1984) 154 CLR 311, 316 (Gibbs CJ, Mason, Murphy, Wilson, Brennan and Dawson JJ).

⁵ Lon L Fuller, *The Morality of Law* (Yale University Press, 1969 revised ed) 37, 39; Lisa Burton Crawford, *The Rule of Law and the Australian Constitution* (Federation Press, 2017) 96; *Perpetual Executors and Trustees Association of Australia Ltd v Federal Commissioner of Taxation* (1949) 77 CLR 493, 496 (the Court); *MJZP v Director-General of Security* (2025) 99 ALJR 1108, 1118 [41] (Edelman J).

⁶ *Ravbar v Commonwealth* (2025) 99 ALJR 1000, 1016-7 [25]-[26] (Gageler CJ).

⁷ Anthony Mason, ‘The Use and Abuse of Precedent’ (1988) 4 *Australian Bar Review* 93, 102; *Baker v Campbell* (1983) 153 CLR 52, 103 (Brennan J); *Trident General Insurance Co Ltd v McNiece Bros Pty Ltd* (1988) 165 CLR 107, 130 (Brennan J).

⁸ *NZYQ v Minister for Immigration* (2023) 280 CLR 137, 150 [17] (the Court). See also *Babet v Commonwealth* (2025) 99 ALJR 883, 907 [98] (Gordon J).

⁹ *NZYQ v Minister for Immigration* (2023) 280 CLR 137, 150 [17] (the Court); *Wurridjal v Commonwealth* (2009) 237 CLR 309, 352 [70] (French CJ); *MJZP v Director-General of Security* (2025) 99 ALJR 1108, 1113 [16] (Gageler CJ, Gordon, Steward, Gleeson, Jagot and Beech-Jones JJ); *Ravbar v Commonwealth* (2025) 99 ALJR 1000, 1016 [24] (Gageler CJ). See further *Vunilagi v The Queen* (2023) 279 CLR 259, 308-9 [156] (Edelman J); *Babet v Commonwealth* (2025) 99 ALJR 883, 907 [98] (Gordon J).

¹⁰ *Kain v R&B Investments Pty Ltd* (2025) 99 ALJR 1138, 1177 [176] (Jagot J); *Babet v Commonwealth* (2025) 99 ALJR 883, 906-7 [98]-[99] (Gordon J). See generally, *John v Federal Commissioner of Taxation* (1989) 166 CLR 417, 438-9 (Mason CJ, Wilson, Dawson, Toohey and Gaudron JJ); *Commonwealth v Hospital Contribution Fund* (1982) 150 CLR 49, 56-7 (Gibbs CJ, Stephen and Aickin JJ agreeing).

¹¹ *Alqudsi v The Queen* (2016) 258 CLR 203, 234-5 [66] (French CJ), citing the factors explained in *John v Federal Commissioner of Taxation* (1989) 166 CLR 417, 438-9 (Mason CJ, Wilson, Dawson, Toohey and

Court on ‘precisely the same basis’ as the grounds rejected in the earlier decision carries ‘a particularly heavy persuasive burden’.¹²

9. The applicant’s main criticism of *Gazzo* centres on the majority’s assessment of the degree of connection between s 90 of the *Family Law Act* and a head of power (AS [64]-[67]; CS [37]). All members of the majority acknowledged that the case turned on a question of degree, as did Mason J.¹³ Reasonable minds may disagree about questions of degree of that kind. To say that the majority in *Gazzo* erred in its assessment of the sufficiency of connection is to assert no more than a ‘simple error’.¹⁴ Fidelity to the Constitution does not compel the correction of simple errors of that kind, merely because the current members of the bench might come to a different conclusion about the sufficiency of the connection to a head of power.¹⁵

A sufficient connection, not a close connection

10. Before deciding whether to reopen or overturn precedent, the authority for which the precedent stands should be identified at the appropriate level of generality, capturing the common reasoning of all members of the majority sufficient to explain the order they joined in making.¹⁶
11. In *Gazzo*, a majority of the Court (Gibbs CJ, Stephen and Aickin JJ) held that s 90 of the *Family Law Act* was invalid because it was not a law with respect to marriage (s 51(xxi)), divorce or matrimonial causes (s 51(xxii)) or the incidental power (s 51(xxxix)). The majority reasoned in the following way:
 - (a) The ‘core’ of the marriage power extends to laws that define and regulate the respective rights and duties of the parties to a marriage to each other, including rights and duties arising from the marriage relationship that may be enforced against third parties. However, it does not extend to laws that simply have some

Gaudron JJ); *Queensland v Commonwealth* (1977) 139 CLR 585, 630 (Aickin J) (‘*Second Territory Senators Case*’).

¹² *MJZP v Director-General of Security* (2025) 99 ALJR 1108, 1114 [16] (Gageler CJ, Gordon, Steward, Gleeson, Jagot and Beech-Jones JJ).

¹³ *Gazzo* (1981) 149 CLR 227, 238 (Gibbs CJ), 244 (Stephen J), 248 (Mason J), 264 (Aickin J).

¹⁴ Joshua Thomson SC and Madeleine Durand, ‘Overruling Constitutional Precedent’ (2021) 95 *Australian Law Journal* 139, 140-1, 145-6.

¹⁵ *Second Territory Senators Case* (1977) 139 CLR 585, 597-600 (Gibbs J), 602-4 (Stephen J).

¹⁶ *MJZP v Director-General of Security* (2025) 99 ALJR 1108, 1116-8 [36]-[41] (Edelman J); *Vunilagi v The Queen* (2023) 279 CLR 259, 308 [155] (Edelman J); *Murphy v Electoral Commissioner* (2016) 261 CLR 28, 105 [239] (Nettle J).

operation with respect to people who happen to be married.¹⁷

- (b) The object or function of s 90 of the *Family Law Act* was to destroy a liability that would otherwise be owed by a person to a State.¹⁸ Stated at that high level of abstraction, that function had no obvious connection to a head of power. Otherwise, the powers in s 51(xxi) and (xxii) would support a law immunising a person from paying State taxes merely because of their status as a married person.¹⁹ That cannot be right. Accordingly, it was necessary to consider the nature of the rights and liabilities imposed by the State law, to determine whether exemption from those rights and liabilities had the requisite connection to a head of power.²⁰ The State laws imposing duties did ‘not take as the criterion of the liability anything related to the marriage or the matrimonial cause’.²¹ It followed that relief from that liability was also insufficiently connected to marriage or a matrimonial cause.²²
- (c) The ‘periphery’ of the marriage power extends to matters that are incidental or ancillary to the subject matter, such as a law that renders effective orders made by a court under Part VIII of the *Family Law Act*.²³ However, s 90 was not necessary to render court orders effective, because ‘[t]he purpose of such an order c[ould] be fully achieved whether or not duty [wa]s payable on an instrument made in accordance with it’.²⁴ In the same way, the orders would be as effective, whether or not the parties to the marriage were required to pay their lawyers.²⁵ Accordingly, s 90 of the *Family Law Act* was not sufficiently connected to a matter incidental to marriage or a matrimonial cause.

12. It is true that Gibbs CJ and Aickin J both referred to the need for a ‘close connection’.²⁶ But the question Gibbs CJ actually posed was whether the connection between the law and the marriage relation was ‘sufficiently close to enable it to be said that the law is in

¹⁷ *Gazzo* (1981) 149 CLR 227, 234-5 (Gibbs CJ), 265, 268, 272 (Aickin J). See at 243-4 (Stephen J).

¹⁸ *Gazzo* (1981) 149 CLR 227, 235 (Gibbs CJ), 241 (Stephen J), 267 (Aickin J).

¹⁹ *Gazzo* (1981) 149 CLR 227, 235 (Gibbs CJ), 267 (Aickin J).

²⁰ *Gazzo* (1981) 149 CLR 227, 241 (Stephen J).

²¹ *Gazzo* (1981) 149 CLR 227, 235 (Gibbs CJ).

²² *Gazzo* (1981) 149 CLR 227, 235 (Gibbs CJ), 241-2, 244 (Stephen J), 267 (Aickin J).

²³ *Gazzo* (1981) 149 CLR 227, 236-7 (Gibbs CJ).

²⁴ *Gazzo* (1981) 149 CLR 227, 238 (Gibbs CJ). See also at 244 (Stephen J), 269, 272 (Aickin J).

²⁵ *Gazzo* (1981) 149 CLR 227, 238 (Gibbs CJ), 269 (Aickin J). See also at 243-4 (Stephen J).

²⁶ *Gazzo* (1981) 149 CLR 227, 234 (Gibbs CJ), 264-5 (Aickin J).

truth one with respect to the relationship'.²⁷ 'Sufficiently close' is just another way of saying 'sufficiently connected'. Moreover, his Honour ultimately found that the connection between the law and ss 51(xxi) and (xxii) was 'only a remote one'.²⁸ Aickin J likewise found that there was 'neither a close *nor a sufficient connexion* with either of th[e] powers'.²⁹ Stephen J found that the law was 'wholly remote from the heads of power',³⁰ with only a tenuous or remote connection.³¹

13. While the reasoning of the majority may not be expressed in identical terms, each member of the majority characterised the law as remote or lacking a sufficient connection to a head of power. Identified at the appropriate level of generality, the ratio decidendi of *Gazzo* is consistent with the prevailing law that only a 'sufficient connection' is required to characterise a law as one with respect to a head of power.³²

A definite stream of authority

14. As the respondent points out, *Gazzo* runs with a stream of authority regarding the characterisation of a law as being one with respect to s 51(xxii) of the Constitution (**RS [26]-[27]**). However, *Gazzo* also forms part of a broader 'mosaic of constitutional principle'.³³
15. A key strand of the reasoning in *Gazzo* was the application of the principle by Gibbs CJ and Stephen J that, in determining whether a law is incidental to the subject matter of a Commonwealth power, 'it is not always irrelevant that the effect of the law is to invade State power'.³⁴ That reasoning applied and built upon the principle explained by Dixon CJ in the *Second Uniform Tax Case* that in determining whether a Commonwealth law falls within the incidents of a head of power, it is relevant whether the law 'attempt[s] to advance or extend the substantive power actually granted to the Commonwealth until it reaches into the exercise of the constitutional powers of the States'.³⁵

²⁷ *Gazzo* (1981) 149 CLR 227, 234 (Gibbs CJ).

²⁸ *Gazzo* (1981) 149 CLR 227, 235 (Gibbs CJ).

²⁹ *Gazzo* (1981) 149 CLR 227, 267 (Aickin J) (emphasis added).

³⁰ *Gazzo* (1981) 149 CLR 227, 241 (Stephen J).

³¹ *Gazzo* (1981) 149 CLR 227, 244 (Stephen J) quoting *R v Sharkey* (1949) 79 CLR 121, 151 (Dixon J).

³² *Spence* (2019) 268 CLR 355, 404-9 [57]-[69] (Kiefel CJ, Bell, Gageler and Keane JJ), 456 [197] (Gordon J), 489 [299], 510-11 [350] (Edelman J); *Ravbar v Commonwealth* (2025) 99 ALJR 1000, 1028-9 [90] (Gordon J, Steward, Gleeson and Beech-Jones JJ agreeing).

³³ *Commonwealth v Yunupingu* (2025) 99 ALJR 519, 580 [242] (Edelman J).

³⁴ *Gazzo* (1981) 149 CLR 227, 240 (Gibbs CJ), 244 (Stephen J). See also at 272 (Aickin J); **CS [34]**.

³⁵ *Second Uniform Tax Case* (1957) 99 CLR 575, 614 (Dixon CJ), 658 (Kitto J agreeing).

16. That principle has continued to be applied. The majority in *Spence* relied on the principle in characterising s 302CA of the *Commonwealth Electoral Act 1918* (Cth) as not incidental to the power in s 51(xxxvi).³⁶ The principles of characterisation explained in *Spence* are embedded in this Court's jurisprudence.³⁷

Reliance on State exemptions from State duties is misplaced

17. Contrary to the applicant's submission (**AS [71]**), s 424 of the *Duties Act 2001* (Qld) does not somehow amount to a concession that s 90 of the *Family Law Act* is valid. Section 424 of the *Duties Act* exempts transactions that give effect to a matrimonial instrument or de facto relationship instrument from duty.³⁸ A note to that provision 'directs attention' to the existence of s 90 of the *Family Law Act*.³⁹ That can amount to no more than an acknowledgement that the Commonwealth Parliament passed s 90, not that it did so validly. If the Commonwealth Parliament cannot recite itself into power,⁴⁰ nor can a State Parliament recite itself into a concession of validity.⁴¹
18. Moreover, s 424 of the *Duties Act* provides for an exemption that is both broader and narrower compared to s 90 of the *Family Law Act*. Whereas s 90(1)(a) applies to 'a deed or other instrument executed by a person for the purposes of, or in accordance with, an order made under' Part VIII, s 424 goes further and applies to 'an instrument made after the start of a proceeding for the dissolution or annulment of the marriage',⁴² whether or not an order has been made under Part VIII. In that way, s 424 is broader.

³⁶ *Spence* (2019) 268 CLR 355, 409 [69] (Kiefel CJ, Bell, Gageler and Keane JJ). *Gazzo* has also been cited with approval in various judgments of this Court: see, eg, *Fencott v Muller* (1983) 152 CLR 570, 583 (Gibbs CJ); *V v V* (1985) 156 CLR 228, 243 (Dawson J); *Re H; Ex parte F* (1987) 164 CLR 91, 120 (Dawson J), 135 (Gaudron J); *Nationwide News Pty Ltd v Wills* (1992) 177 CLR 1, 92-3 (Gaudron J), 101 (McHugh J); *P v P* (1994) 181 CLR 583, 600 (Mason CJ, Deane, Toohey and Gaudron JJ); *Cunliffe v Commonwealth* (1994) 182 CLR 272, 312 (Brennan J); *Brown v Tasmania* (2017) 261 CLR 328, 421 [288] (Nettle J).

³⁷ See, eg, *Thoms v Commonwealth* (2022) 276 CLR 466, 483 [39] (Kiefel CJ, Keane and Gleeson JJ), 492-3 [68]-[70] (Gordon and Edelman JJ); *YBFZ v Minister for Immigration, Citizenship and Multicultural Affairs* (2024) 99 ALJR 1, 39 [150] (Edelman J); *Ravbar v Commonwealth* (2025) 99 ALJR 1000, 1015-6 [20] (Gageler CJ), 1028-9 [90] (Gordon J), 1050 [203] (Edelman J), 1096 [421] (Jagot J); *Government of the Russian Federation v Commonwealth* (2025) 99 ALJR 1562, 1576 [55] (Gordon and Steward JJ); *EGH19 v Commonwealth* (2026) 100 ALJR 400, 440-1 [164], 444 [177] (Edelman J).

³⁸ The exemption was originally introduced in 1984 at the same time that the other States introduced similar exemptions in the wake of *Gazzo*: see *Stamp Act 1894* (Qld) ss 59A-59D, inserted by *Stamp Act Amendment Act (No 2) 1984* (Qld) s 21.

³⁹ See, similarly, *CPCF v Minister for Immigration and Border Protection* (2015) 255 CLR 514, 533 [24] (French CJ).

⁴⁰ *Australian Communist Party v Commonwealth* (1951) 83 CLR 1, 205-6 (McTiernan J), 263 (Fullagar J).

⁴¹ Eg, in *Re Wakim; Ex parte McNally* (1999) 198 CLR 511, s 9(2) of the *Jurisdiction of Courts (Cross-vesting) Act 1987* (Cth) was found invalid notwithstanding that each equivalent cross-vesting Act of each State referred to the Commonwealth cross-vesting Act in its preamble.

⁴² *Duties Act 2001* (Qld), s 420(2)(d).

19. However, in other ways, s 424 is narrower. The exemption under s 90 purports to apply even if the property is not property of the parties to the marriage and even if the person who would otherwise need to pay duty is a stranger to the marriage. By contrast, the careful definitions in ss 420 and 421 ensure that the exemption in s 424 only applies to transfers of particular kinds of property from one party to a marriage to the other.⁴³ If the note to s 424 amounted to a concession that s 90 of the *Family Law Act* is valid, the care taken to provide for an exemption that is narrower in those ways would be inexplicable. Accordingly, there is no basis for treating s 424 of the *Duties Act* as a concession that s 90 of the *Family Law Act* is valid.

Section 90(1)(a) is not a valid law of the Commonwealth

20. If this Court considers the validity of s 90(1)(a) afresh, it should find that s 90(1)(a) is not a valid law with respect to marriage (s 51(xxi)), divorce (s 51(xxii)) or the incidental power (s 51(xxxix)), and is wholly invalid, for the reasons explained by the respondent (**RS [34]-[53]**).
21. In the alternative, this Court should find that s 90(1)(a) is invalid, at least insofar as it purports to apply to transactions like those in this case (**RS [54]-[56]**). The facts of this case reveal that s 90(1)(a) is several steps removed from marriage or divorce. It purports to immunise transfers of property from State duties even where that property is transferred from one third party to the marriage to another third party for ‘intergenerational’ asset structuring purposes (**SCB 136-137, 145, 172**).
22. To paraphrase what the majority of this Court said in *Spence*, ‘[t]he section confers immunity from the application of State [taxation] laws that would otherwise [require duty to be paid on transfers of property] having no connection with [marriage or divorce]’.⁴⁴ And for any resort to the incidental power, it remains relevant that

⁴³ Section 424 applies to a ‘matrimonial instrument’, which is defined in s 420 as an instrument that provides for ‘the transfer of matrimonial property from 1 party to a marriage to only the other party to the marriage’. ‘Matrimonial property’ is in turn defined narrowly in s 421 to mean ‘property of the parties to a marriage or either of them that is:

(a) residential land, the residence on which is for use as the principal residence of the party to whom it is to be or is being transferred; or

(b) a vehicle for use for private purposes by the party to whom it is to be or is being transferred’.

See also the definition of ‘de facto relationship instrument’ in s 422.

⁴⁴ *Spence* (2019) 268 CLR 355, 413 [80] (Kiefel CJ, Bell, Gageler and Keane JJ).

s 90(1)(a) ‘reaches into the exercise of the constitutional powers of the States’.⁴⁵

PART V: Time estimate

23. It is estimated that the Attorney-General for Queensland will require 15 minutes for oral argument.

Dated 9 September 2026.



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⁴⁵ *Second Uniform Tax Case* (1957) 99 CLR 575, 614 (Dixon CJ, Kitto J agreeing). See also *Gazzo* (1981) 149 CLR 227, 240 (Gibbs CJ), 244 (Stephen J); *Spence* (2019) 268 CLR 355, 408-9 [67]-[69] (Kiefel CJ, Bell, Gageler and Keane JJ).

ANNEXURE TO SUBMISSIONS FOR THE ATTORNEY-GENERAL FOR THE STATE OF QUEENSLAND (INTERVENING)

Pursuant to *Practice Direction No. 1 of 2024*, this annexure sets out the constitutional provisions, statutes and statutory instruments referred to in these submissions.

No.	Description	Version	Provisions	Reason for providing version	Applicable date or dates
Constitutional provisions					
1.	<i>Commonwealth Constitution</i>	Current	s 51(xxi), s 51(xxii), s 51(xxxvi), s 51(xxxix)	In force at all relevant times	All relevant times
Statutes					
2.	<i>Jurisdiction of Courts (Cross-vesting) Act 1987 (Cth)</i>	25 May 1997-30 June 2000	s 9(2)	In force on the date of orders in <i>Re Wakim; Ex parte McNally</i> (1999) 198 CLR 511	17 June 1999
3.	<i>Commonwealth Electoral Act 1918 (Cth)</i>	8 March 2019-30 November 2020	s 302CA	In force on the date of orders in <i>Spence v Queensland</i> (2019) 268 CLR 355	17 April 2019
4.	<i>Duties Act 2001 (Qld)</i>	Current	ss 420, 421, 422, 424	Illustrative purposes	Current
5.	<i>Family Law Act 1975 (Cth)</i>	1 Aug 1979 – 3 Mar 1982	s 90	In force on the date of orders in <i>Gazzo v Comptroller of Stamps (Vic)</i> (1981) 149 CLR 227	24 Dec 1981
6.	<i>Family Law Act 1975 (Cth)</i>	25 Apr 2019 – 26 Nov 2020 (Comp No 89)	s 90	In force on the date of the orders and transfer of real property to the applicant	23 Oct 2019; Dec 2019
7.	<i>Judiciary Act 1903 (Cth)</i>	Current	s 78A	In force at all relevant times	All relevant times

	<i>Stamp Act 1894</i> (Qld)	12 Dec 1984 – 19 Apr 1985	ss 59A-59D	Illustrative purposes	12 December 1984
	<i>Stamp Act Amendment Act (No 2) 1984</i> (Qld)	As enacted	s 21	Illustrative purposes	As enacted