



HIGH COURT OF AUSTRALIA

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File Number: S21/2026
File Title: Agrinova Pty Ltd ACN 629 285 589 v. Chief Commissioner of
Registry: Sydney
Document filed: Form 27C - (AG-SA) Intervener's submissions
Filing party: Interveners
Date filed: 09 Sep 2026

Important Information

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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)

10

First Respondent

and

NEW SOUTH WALES CIVIL AND ADMINISTRATIVE TRIBUNAL

Second Respondent

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

Part I: PUBLICATION OF SUBMISSIONS

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

Part II: INTERVENTION

2. The Attorney-General for the State of South Australia (**South Australia**) intervenes in these proceedings pursuant to s 78A of the *Judiciary Act 1903* (Cth) to advance submissions that are generally in support of the Chief Commissioner of State Revenue (NSW) (**the Commissioner**).

Part III: LEAVE TO INTERVENE

3. Not applicable.

10 Part IV: SUBMISSIONS

4. South Australia agrees with the Commissioner, for the reasons he advances, that: (1) s 90(1)(a) of the *Family Law Act 1975* (Cth) (**FLA**) does not apply to the Applicant;¹ (2) the Applicant should not be granted leave to reopen *Gazzo v Comptroller of Stamps (Vic)*² (**Gazzo**);³ (3) that s 90(1)(a) of the FLA is invalid;⁴ and (4) that any errors of law made by the Appeal Panel were not material.⁵
5. South Australia limits its written submissions to a question that arose before the Civil and Administrative Tribunal of New South Wales, both at first instance (**the Tribunal**),⁶ and on appeal before the Tribunal Appeal Panel (**the Appeal Panel**),⁷ concerning the application of the doctrine of precedent in proceedings before the Tribunal.⁸
- 20 6. As is frequently (if not always) the case, questions concerning the application of precedent that arise at trial or on an intermediate appeal are unnecessary for an ultimate appellate court to resolve.⁹ Nonetheless, there are occasions on which this Court has elected to make observations about the doctrine of precedent in the superintendence and

¹ First Respondent's Submissions, [17]-[22].

² (1981) 149 CLR 227.

³ First Respondent's Submissions, [23]-[33].

⁴ First Respondent's Submissions, [34]-[56].

⁵ First Respondent's Submissions, [57]-[59].

⁶ *Agrinova Pty Ltd v Chief Commissioner of State Revenue (NSW)* (2024) 120 ATR 26 (**Tribunal Decision**); Special Case Book (**SCB**), 203-219.

⁷ *Agrinova Pty Ltd v Chief Commissioner of State Revenue (NSW)* (2025) 123 ATR 9 (**Appeal Panel Decision**); SCB, 221-271.

⁸ Notice of a Constitutional Matter, [6].

⁹ *Lendlease Corporation Ltd v Pallas* (2025) 99 ALJR 834, 860 [100] (Gordon and Steward JJ), 862-863 [112] (Edelman J) (**Lendlease**).

development of systematic institutional rules.¹⁰ This can be of assistance in clarifying the nature of the doctrine. Therefore, while it is strictly unnecessary for the disposition of this application to resolve the question addressed in these submissions, it is open to the Court to do so.¹¹

7. For the reasons advanced below South Australia contends that the Tribunal and Appeal Panel were incorrect in proceeding on the basis that *Gazzo* was *precedent* which those bodies were respectively *bound* to follow.¹²

The approach of the Tribunal and Appeal Panel

- 10 8. Before the Tribunal it was submitted on behalf of the Applicant that this Court's decision in *Gazzo* was wrongly decided and that the Tribunal was not bound to follow it. The Applicant contended that, in exercising executive rather than judicial power, the Tribunal was not subject to any strict application of the doctrine of *stare decisis*. Rather, it was said that the Tribunal was required to undertake its own assessment of the law and determine the outcome most likely to be reached if the issue were litigated. The Applicant submitted that the Tribunal was entitled, and indeed required, to depart from authority it considered wrongly decided, subject to "principles of good administration and consistency of decision".¹³ On that basis, the Tribunal was entitled to form its own view as to the correctness of *Gazzo*.¹⁴
- 20 9. Without considering whether *Gazzo* was wrongly decided, the Tribunal concluded that it was bound, as a matter of precedent, to follow it. The Tribunal said, referring to the decision of *Mustac*, "the message is clear, and the position is 'obvious'. NCAT is bound by High Court decisions."¹⁵ The Tribunal accepted the Applicant's submission that the Tribunal, like the Commissioner, was exercising administrative power and that both are

¹⁰ *Lendlease* (2025) 99 ALJR 834, 863 [112]-[113] (Edelman J). Examples include: *Lendlease* (2025) 99 ALJR 834, 860-861 [100]-[103] (Gordon and Steward JJ, Beech-Jones J agreeing, 871 [150]); *CAL No 14 Pty Ltd v Motor Accidents Insurance Board* (2009) 239 CLR 390, 411-413 [48]-[51] (Gummow, Heydon and Crennan JJ); *Farah Constructions Pty Ltd v Say-Dee Pty Ltd* (2007) 230 CLR 89, 151 [135] (Gleeson CJ, Gummow, Callinan, Heydon and Crennan JJ); *Hill v Zuda Pty Ltd* (2022) 275 CLR 24, 34-35 [24]-[26] (Kiefel CJ, Gageler, Keane, Gordon, Edelman, Steward and Gleeson JJ); *Nguyen v Nguyen* (1990) 169 CLR 245, 268-270 (Dawson, Toohey and McHugh JJ).

¹¹ The practical significance of this issue is underscored by the fact that the observations of Justice Allsop in *Federal Commissioner of Taxation v Indooroopilly Children Services (Qld) Pty Ltd* (2007) 158 FCR 325, 326-7 [3]-[7] (*Indooroopilly*) have been cited on at least 30 subsequent occasions.

¹² Cf Submissions of the Attorney-General of the Commonwealth (Intervening), [54].

¹³ *Mustac v Medical Board (WA)* [2007] WASCA 128, [37] (Martin CJ) (*Mustac*).

¹⁴ *Tribunal Decision*, 17 [44]; SCB, 212-3.

¹⁵ *Tribunal Decision*, 36 [62]; SCB, 217.

part of the executive.¹⁶ However, that did not assist the Applicant's submission because the Tribunal considered that the Commissioner was "equally bound"¹⁷ by *Gazzo*.

10. In support of the proposition that the Commissioner was bound by precedent, the Tribunal quoted Justice Allsop's observations in *Indooroopilly*:¹⁸

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[T]he executive branch of the government, in the form of the Australian Taxation Office, [was] administering the statute in a manner contrary to the meaning and content as declared by the Court; that is, seeing the executive branch of government ignoring the views of the judicial branch of government in the administration of a law of the Parliament by the former. This should not have occurred. If the appellant has the view that the courts have misunderstood the meaning of a statute, steps can be taken to vindicate the perceived correct interpretation on appeal or by prompt institution of other proceedings; or the executive can seek to move the legislative branch of government to change the statute. What should not occur is a course of conduct whereby it appears that the courts and their central function under Ch III of the *Constitution of the Commonwealth* are being ignored by the executive in the carrying out of its function under Ch II of the *Constitution*, in particular its function under s 61 of the *Constitution* of the execution and maintenance of the laws of the Commonwealth.

It is the function of the courts exercising federal jurisdiction to declare the meaning of statutes of the Commonwealth Parliament in the resolution or quelling of controversies...

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11. The Tribunal concluded by stating that: "[w]hen the High Court has said what the law is, all must follow."¹⁹

12. On appeal to the Appeal Panel, the "question of law" that arose was "whether the Tribunal was, when determining an administrative review concerning an assessment, bound by the doctrine of *stare decisis*, that is, bound to follow *Gazzo*".²⁰ Like the Tribunal at first instance, the Appeal Panel also quoted the observations of Justice Allsop from *Indooroopilly*,²¹ and rejected the Applicant's submission that the Commissioner, the Tribunal, or the Panel itself, could depart from *Gazzo*.²²

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13. With respect, South Australia submits that the approach adopted by the Tribunal and the Appeal Panel in relation to the application of the doctrine of precedent to the Commissioner and the Tribunal, both at first instance and on appeal, was erroneous.

¹⁶ *Tribunal Decision*, 36 [61]; SCB, 217.

¹⁷ *Tribunal Decision*, 36-37 [63]; SCB, 217-218.

¹⁸ (2007) 158 FCR 325, 326-327 [3]-[4]. Justices Stone and Edmonds indicated their agreement with Justice Allsop's observations at 326 [1] and 379 [48] respectively. See also the observations of Justice Edmonds at 347-348 [47]: "it was incumbent on the Commissioner... either to follow the construction embraced in those cases or seek a declaration from the Court as to the proper construction and apply that construction in the ruling."

¹⁹ *Tribunal Decision*, 37 [64]; SCB, 218.

²⁰ *Appeal Panel*, 36 [179]; SCB, 264.

²¹ *Appeal Panel*, 18 [46]; SCB, 236.

²² *Appeal Panel*, 40 [207]; SCB, 270-1.

The executive branch is not bound by the doctrine of precedent

14. The doctrine of precedent applies to courts.²³ The executive branch is not so bound. As Justice Edelman has recently observed: “The legal norms created by the reasoning in judicial decisions are not things writ in water; they must be weighed carefully and usually followed. But they do not bind [an officer of the executive] directly.”²⁴
15. The conventional adherence by the executive branch to the rule of law gives rise to a long-standing principle that the executive has a responsibility “to ascertain the law that limits its own power and to comply with that law”.²⁵ This duty is additional to the duty of the executive to follow any court order that applies to it.²⁶
- 10 16. The duty to ascertain and apply the law is distinct from the duty of a lower court to apply the doctrine of precedent. The executive in exercising its duty will, in the usual course, be firmly guided by existing judicial authority. However, it does not follow that the executive is *bound*, as a matter of *precedent*, to follow an authority that it considers erroneous and appropriate for reconsideration. In that respect, consistently with Dicey’s principle that the executive enjoys neither an exalted, nor a diminished, position before the courts, the executive stands in the same position as any other litigant.²⁷
17. The executive cannot appropriately arrive at the view that existing authority is erroneous without undertaking careful legal analysis in a manner that is appropriately deferential to

²³ *Viro v the Queen* (1978) 141 CLR 88, 129 (Stephen J); *Abdel-Hady v Commonwealth* (2026) 100 ALJR 742, 749 [2] (Gageler CJ, Gleeson and Beech-Jones JJ, 788-9 [212] (Jagot J) (**Abdel-Hady**); P Herzfeld and T Prince, *Laws of Australia*, [25.4.150]. As the Tribunal was exercising non-judicial power, for the reasons given in the Appeal Decision at [16]-[35], it is not necessary for the purpose of these submissions to consider whether the doctrine of precedent applies to courts exercising non-judicial power, or tribunals exercising judicial power.

²⁴ *Abdel-Hady* (2026) 100 ALJR 742 774-5 [148] (Edelman J); Kristen Walker, ‘When Can a Court’s Decision be Ignored?’ (2023) 46 *Melbourne University Law Review* 572, 588-592, referred to in *AWX24 v Australian National University* [2024] FCA 1075, [43(b)] (Kennett J).

²⁵ *Abdel-Hady* (2026) 100 ALJR 742, 749 [1] (Gageler CJ, Gleeson and Beech-Jones JJ) citing *Enfield City Corporation v Development Assessment Commission* (2000) 199 CLR 135, 157 [55]-[56] and *P & C Cantarella Pty Ltd v Egg Marketing Board (NSW)* [1973] 2 NSWLR 366, 383. See also *Abdel-Hady*, 765 [88] (Gordon J), 770 [123], 774-5 [147]-[148] (Edelman J), cf 778-9 [211]-[213], 790 [217] (Jagot J); B Selway, *Constitution of South Australia* (1997), iii quoting *The Eastern Trust Co v McKenzie, Mann & Co Ltd* [1915] AC 750, 759.

²⁶ *Abdel-Hady* (2026) 100 ALJR 742, 774 [147] (Edelman J), citing *New South Wales v Kable* (2013) 252 CLR 118, 135-6 [38]-[40]; *Graham v Minister for Immigration and Border Protection* (2017) 263 CLR 1, 24 [39] (Kiefel CJ, Bell, Gageler, Keane, Nettle and Gordon JJ); K Walker, “When Can a Court’s Decision be Ignored?” (2023) 46 *Melbourne University Law Review* 572, 577-583.

²⁷ AV Dicey, *Lectures Introductory to the Study of the Law of the Constitution* (1885) 215, as discussed in *Abdel-Hady* (2026) 100 ALJR 742, 765 [87]-[90] (Gordon J), 770 [120], 780-2 [168]-[179] (Edelman J). See also *Queensland v Stradford* (2025) 99 ALJR 396, 440 [183] (Gordon J), 470 [311] (Edelman J); *Redland City Council v Kozik* (2024) 281 CLR 202, 284-5 [245] (Gordon, Edelman and Steward JJ); *MZAPC v Minister for Immigration and Border Protection* (2021) 273 CLR 506, 540 [91] (Gordon and Steward JJ); P Hogg and P Monahan, *Liability of the Crown* (3rd ed, 2000) 1-4.

the reasoning contained in all relevant case law. Where, in those very rare circumstances, the executive seeks to test an existing authority, its conduct must also conform to the obligations of a model litigant.²⁸ The critique offered by Justice Allsop in *Indooroopilly* should be understood to have been focused on issues of these kind rather than as denying the executive's capacity to test existing authority.²⁹ As Justice Pagone has observed, "[t]he observations in *Indooroopilly* were not intended to prevent the executive from exercising its duty to apply the law".³⁰

18. To interpret *Indooroopilly* more broadly would bring it into tension with this Court's reasoning in *Abdel-Hady*. *Indooroopilly* correctly establishes that the executive may not simply disregard judicial authority. But the use to which it was put by the Tribunal and Appeal Panel cannot be maintained after *Abdel-Hady*. Rather, judicial reasoning creates legal norms that must be weighed carefully and ordinarily followed but they do not bind the executive directly.

19. If contrary to these submissions, the executive branch were understood to be bound as a matter of precedent by judicial authority then the following consequences would follow:

²⁸ First, the executive should seek to have the question clarified by a court expeditiously. Whilst there may be some legitimate reasons as to why a particular case does not present a suitable vehicle to have a question tested (where, for example, the issue to be tested appears to be peripheral to other issues in the case), the executive may be criticised for being unduly strategic in selecting test cases. Second, the executive should, at least in some circumstances, notify parties whose interests may be adversely affected by its departure from existing authority to enable those parties to seek to uphold the authority which the executive seeks to have tested. Third, if the executive does seek to test existing authority, then it should be consistent in doing so. It follows that it is inappropriate for the executive to strategically concede cases to avoid the potential for adverse authority: see e.g. South Australia Crown Solicitor's Office, "The Duties of The Crown as a Model Litigant" (Legal Bulletin No 2, 2011); *Legal Services Directions 2025* (Cth), pt 5, div 2; New South Wales Premier & Cabinet, "Model Litigant Policy for Civil Litigation" (Premier's Memorandum, 2023); *Royal Commission into the Robodebt Scheme*, (Final Report, 2023) vol 2, 519-527; Administrative Review Council, *Statement of Position: Agency Implementation of Court and Tribunal Decisions* (Report, 19 June 2026), [41]-[56].

²⁹ It is noteworthy that many of the decisions that have cited *Indooroopilly* have arisen in two high volume jurisdictions conferred on the Federal Court of Australia, namely migration and taxation law. In these jurisdictions it may be expected that ample opportunity exists for the Commonwealth to test precedents that it disagrees with. Accordingly, the Court may appropriately adopt a strict approach to the Commonwealth's duty to seek the expeditious testing of any authority it does not agree with.

³⁰ *Urban Consolidation and Development Pty Ltd v Commissioner of State Revenue* [2010] VSC 49, [8] (**Urban**); *Challenger Listed Investments Ltd v Commissioner of State Revenue* (Vic) (2010) 80 ATR 630, 633 [2]; approved in *Chief Commissioner of State Revenue (NSW) v Platinum Investment Management Ltd* (No 2) [2011] NSWCA 197, [9]-[11] (Campbell and Macfarlan JJA, Handley AJA). The contrary view appears to have been adopted in *BFW20* by his litigation Representative *BFW20A v Minister for Immigration, Citizenship, Migrant Services and Multicultural Affairs* [2020] FCA 562, [10], [57]-[64] (Colvin J); cf *ENT19 v Minister for Home Affairs* [2022] FCA 694, [61]-[70] (Raper J). See also *Minister for Industrial Relations (Vic) v Esso Australia Pty Ltd* (2019) 268 FCR 520, 532 [45] (White, Lee and Wheelahan JJ); Administrative Review Council, "Statement of Position: Agency Implementation of Court and Tribunal Decisions" (Report, 19 June 2026) [36]-[40].

19.1. First, it would stultify the development of the law. If the executive were bound by an existing authority as precedent, it is difficult to see how it could ever invite a court to reconsider that authority.³¹

19.2. Second, it could impose unnecessary cost and inconvenience for persons affected by executive action. That situation may arise if the executive is convinced that the correct position, which is favourable to an affected person, is inconsistent with existing authority. If bound by precedent then the executive may be compelled to act adversely to that person unless and until the authority was overturned.

10 19.3. Third, if bound by judicial authority as precedent then the executive might, perversely, be absolved from its solemn responsibility to ascertain and apply the law. It would be open to the executive to insist that it was bound by an authority even if that authority was now, by virtue of developments in the law, plainly wrong.

The Tribunal and Appeal Panel were not bound by precedent to follow *Gazzo*

20. The Tribunal occupies a unique function within the executive branch. In this case, the Tribunal and Appeal Panel exercised the power of the original decision-maker in reaching the correct and preferable decision.³² Subject to any contrary rule contained in the NCAT Act (certain relevant provisions of which are considered below) the Tribunal and Appeal Panel, as executive bodies, were not bound by precedent.

20 21. The doctrine of precedent is an institutional rule governing the exercise of judicial power within a hierarchy of courts. The Tribunal exercising administrative power occupies no place within that hierarchy; it is “only another executive body in an administrative hierarchy”³³ as “an instrument of government administration, part of the administrative decision-making continuum”.³⁴ Much like other members of the executive, when

³¹ *Urban* [2010] VSC 49, [8] (Pagone J).

³² Administrative Decisions Review Act 1997 (NSW), ss 9 and 63(2); Taxation Administration Act 1996 (NSW), s 96(1).

³³ *Jolly v Commissioner of Taxation (Cth)* (1935) 53 CLR 206, 214 (Rich and Dixon JJ), quoted by Justice Hill and applied to the former AAT in *Midland Metals Overseas Ltd v Comptroller-General of Customs* (1991) 30 FCR 87, 97; *Esteron v Minister of Immigration and Ethnic Affairs* (1995) 57 FCR 126, 131-132 (Sackville J).

³⁴ *Child Support Registrar v BKCZ* [2023] FCA 1109, [29], [34] (Thomas J); *Collector of Customs (New South Wales) v Brian Lawlor Automotive Pty Ltd* (1979) 2 ALD 1, 23 (Smithers J); *Shi v Migration Agents Registration Authority* (2008) 235 CLR 286, [140] (Kiefel J); *Frugniet v Australian Securities and Investments Commission* (2019) 266 CLR 250, [53] (Bell, Gageler, Gordon and Edelman JJ); *Minister for Immigration, Local Government and Ethnic Affairs v Gray* (1994) 50 FCR 189, 205-206 (French and Drummond JJ); *W236 v Minister for Immigration & Multicultural Affairs* [2001] FCA 1593, [3] (French J). NCAT is such a tribunal: *Wojciechowska v Secretary, Department of Communities and Justice* [2023] NSWCA 191, [88].

exercising administrative power, the Tribunal's opinion as to the law is formed for the purpose of performing its statutory task.³⁵

22. One of the purposes of the establishment of the Tribunal was to promote consistency.³⁶

In giving effect to that purpose, it will generally be entirely proper for the Tribunal to follow existing judicial authority in ascertaining the content of the law to be applied.³⁷ Conversely, it will only be a rare circumstance where the Tribunal might depart from existing authority. The requirement to promote consistency imposes an important deferential restraint upon the propriety of the Tribunal determining to depart from authority.

10 23. A further important statutory obligation imposed on the Tribunal is that it arrives at the correct and preferable decision.³⁸ It follows that in some (although, in practice, very limited) circumstances, the Tribunal may be obliged to depart from existing authority if the Tribunal considers, after careful and appropriately deferential consideration, it to be wrong.

24. To state that the Tribunal is bound by *Gazzo* as a matter of precedent conflates two distinct obligations. An inferior court follows binding authority because its position within the judicial hierarchy requires it to do so. The Tribunal must give effect to the law by virtue of its conferring statute. The former obligation arises from the doctrine of *stare decisis*. The latter arises from the Tribunal's governing statute, the rule of law and the constitutional relationship between the judicial and executive branches. Although those
20 obligations will in the vast majority of cases produce the same practical result, they do not share the same juridical source or content.

³⁵ *Re Adams* (1976) 12 ALR 239, 245 (Brennan J).

³⁶ Civil and Administrative Tribunal Act 2013 (NSW), s 3. The legislation constituting most other Australian generalist tribunals make similar provision: Administrative Review Tribunal Act 2024 (Cth) s 9; South Australian Civil and Administrative Tribunal Act 2013 (SA), s 8; Queensland Civil and Administrative Tribunal Act 2009 (Qld), s 3; ACT Civil and Administrative Tribunal Act 2008 (ACT), s 6; State Administrative Tribunal Act 2004 (WA) s 9; Tasmanian Civil and Administrative Tribunal Act 2020 (TAS), s 10; Northern Territory Civil and Administrative Tribunal Act 2014 (NT), s 10.

³⁷ *Commissioner of Taxation v Salenger* (1988) 19 FCR 378, 387-388 (French J).

³⁸ Administrative Decisions Review Act 1997 (NSW) s 63. Substantively identical to the alternative formulation of "correct or preferable" (*Taylor v Director General, Department of Transport* [2001] NSWADTAP 29, [24]; *Reef House Property Pty Ltd v Commissioner of Liquor and Gaming Regulation* [2024] QCA 121, [64]n), such a requirement is applied across all Australian generalist tribunals: Administrative Review Tribunal Act 2024 (Cth) s 56 (1)(a); Queensland Civil and Administrative Tribunal Act 2009 (Qld) s 20; South Australian Civil and Administrative Tribunal Act 2013 (SA) ss 34, 70; Tasmanian Civil and Administrative Tribunal Act 2020 (Tas) s 75; State Administrative Tribunal Act 2004 (WA) s 27. The phrase is not used in Victorian or ACT legislation but is implied in their respective statutes: see e.g. *Mond v Perkins Architects Pty Ltd* [2013] VSC 455, [10]; *Legal Practitioner "M" v Council of the Law Society* (ACT) (2015) 302 FLR 254, 270 [88].

25. For the above reasons, South Australia submits that the Tribunal and the Appeal Panel was incorrect to conclude that it was bound to follow *Gazzo* as a matter of precedent. The role of Tribunals, and the executive branch of government more generally, is not so constrained. Rather, the Tribunal should have applied *Gazzo* because, for the reasons given by the Commissioner, it is correct.

Part V: TIME ESTIMATE

26. It is estimated that up to 10 minutes will be required for the presentation of South Australia's oral argument.

10 Dated: 9 September 2026



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ANNEXURE

**PROVISIONS REFERRED TO IN THE SUBMISSIONS OF THE
ATTORNEY-GENERAL FOR THE STATE OF SOUTH AUSTRALIA
(INTERVENING)**

No.	Description	Version	Provisions	Reason for providing this version	Applicable date or dates
Commonwealth Statutes					
1.	<i>Administrative Review Tribunal Act 2024 (Cth)</i>	Current	ss 9, 56	For illustrative purposes	N/A
State and Territories Statutes					
2.	<i>ACT Civil and Administrative Tribunal Act 2008 (ACT)</i>	Current	s 6	For illustrative purposes	N/A
3.	<i>Administrative Decisions Review Act 1997 (NSW)</i>	Current	ss 3, 9, 63	For illustrative purposes	N/A
4.	<i>Northern Territory Civil and Administrative Tribunal Act 2014 (NT)</i>	Current	ss 10, 46	For illustrative purposes	N/A

No.	Description	Version	Provisions	Reason for providing this version	Applicable date or dates
5.	<i>South Australian Civil and Administrative Tribunal Act 2013 (SA)</i>	Current	ss 8, 34, 70	For illustrative purposes	N/A
6.	<i>State Administrative Tribunal Act 2004 (WA)</i>	Current	ss 9, 27	For illustrative purposes	N/A
7.	<i>Tasmanian Civil and Administrative Tribunal Act 2020 (Tas)</i>	Current	ss 10, 75	For illustrative purposes	N/A
8.	<i>Taxation Administration Act 1996 (NSW)</i>	Current	s 96	For illustrative purposes	N/A
9.	<i>Queensland Civil and Administrative Tribunal Act 2009 (Qld)</i>	Current	ss 3, 20	For illustrative purposes	N/A