



HIGH COURT OF AUSTRALIA

15 October 2025

G GLOBAL 120E T2 PTY LTD AS TRUSTEE FOR THE G GLOBAL 120E AUT v
COMMISSIONER OF STATE REVENUE
G GLOBAL 180Q PTY LTD AS TRUSTEE FOR THE G GLOBAL 180Q AUT v
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G GLOBAL 180Q PTY LTD AS TRUSTEE FOR THE G GLOBAL 180Q AUT v
COMMISSIONER OF STATE REVENUE
FRANCIS STOTT v THE COMMONWEALTH OF AUSTRALIA & ANOR
[2025] HCA 39

Today, the High Court unanimously answered questions of law referred to the Full Court to the effect that the amendment made to s 5(1) of the *International Tax Agreements Act 1953* (Cth) ("the ITAA") by the *Treasury Laws Amendment (Foreign Investment) Act 2024* (Cth) ("the Amending Act") was valid and effective to retroactively remove an inconsistency that had previously existed between s 5(1) and provisions of the *Land Tax Act 2010* (Qld) ("the QLTA") and the *Land Tax Act 2005* (Vic) ("the VLTA").

Two companies that owned land in Queensland, G Global 120E T2 Pty Ltd and G Global 180Q Pty Ltd ("the GG Entities"), were owned and controlled by a company incorporated in Germany. The GG Entities appealed against assessments of land tax made under the QLTA for the 2020-2021 and 2021-2022 financial years to the Supreme Court of Queensland. These appeals were removed into the High Court. Mr Stott, a citizen of New Zealand, had received assessments for land tax under the VLTA for the 2016 to 2024 tax years. The assessments each included additional amounts of land tax that either the GG Entities had to pay because a foreign entity held a controlling interest in them, or Mr Stott had to pay because he was not an Australian citizen or resident and present in Australia at the relevant times. The imposition of the additional land tax on the GG Entities was contrary to the provisions of an agreement between Australia and Germany ("the German Agreement"). The imposition of the additional land tax on Mr Stott was contrary to the provisions of an agreement between Australia and New Zealand ("the New Zealand Convention").

Prior to 8 April 2024, the German Agreement and the New Zealand Convention were given force of law in Australia by s 5(1) of the ITAA. On 8 April 2024, the Amending Act introduced into the ITAA s 5(3), which stated that "[t]he operation of a provision of an agreement provided for by subsection (1) is subject to anything inconsistent with the provision contained in a law of the Commonwealth, or of a State or Territory, that imposes a tax other than Australian tax, unless expressly provided otherwise in that law". That amendment applied in relation to taxes payable on or after 1 January 2018. "Australian tax" relevantly included income tax and fringe benefits tax.

The High Court found that, prior to 8 April 2024, the provisions of the QLTA and the VLTA that imposed the additional land tax were inoperative in their application to the GG Entities and Mr Stott because of their inconsistency with s 5(1) of the ITAA and the operation of s 109 of the *Constitution*. The Court held that s 5(3) of the ITAA was supported by s 51(xxix) of the *Constitution* and was effective to revive the operation of those provisions of the QLTA and the VLTA mentioned above that were, prior to 8 April 2024, rendered inoperative by s 109 of the *Constitution*. In so finding, the Court reopened and overruled *University of Wollongong v Metwally* (1984) 158 CLR 447. The Court held that s 5(3) was not a law with respect to the acquisition of property within the meaning of s 51(xxxi) of the *Constitution*.

This statement is not intended to be a substitute for the reasons of the High Court or to be used in any later consideration of the Court's reasons.