

HIGH COURT OF AUSTRALIA

**COURT NO. 1
Parkes Place, Canberra**

WEDNESDAY, 7 MAY 2025

AT 10:00 AM AEST

BEFORE THE FULL COURT

FOR PUBLICATION OF REASONS

THE KING

FOR JUDGMENT

LENLEASE CORPORATION
LIMITED ACN 000 226 228
& ANOR

BRAWN

FOR HEARING

G GLOBAL 120E T2 PTY LTD
AS TRUSTEE FOR THE
G GLOBAL 120E AUT

G GLOBAL 180Q PTY LTD
AS TRUSTEE FOR THE
G GLOBAL 180Q AUT

**F I Gordon KC
T M Wood
A I Wharldall**

BATAK

DAVID WILLIAM PALLAS AND
JULIE ANN PALLAS AS TRUSTEES
FOR THE PALLAS FAMILY
SUPERANNUATION FUND & ANOR

THE KING

COMMISSIONER OF STATE
REVENUE

COMMISSIONER OF STATE
REVENUE
(2 appeals)

G J D del Villar KC
(Solicitor-General of the
State of Queensland)
F J Nagorcka
M J Hafeez-Baig
K J E Blore

Interveners

S P Donaghue KC
(Solicitor-General of the
Commonwealth of Australia)
A Lord
G B Ayres
(appearing on behalf of the
Attorney-General of the
Commonwealth of Australia)

M J Wait SC

(Solicitor-General for the State of South Australia)

J F Metzger

(appearing on behalf of the Attorney-General for the State of South Australia)

C S Bydder SC

(Solicitor-General for the State of Western Australia)

S J Cobbett

(appearing on behalf of the Attorney-General for the State of Western Australia)

A D Pound SC

(Solicitor-General for the State of Victoria)

C P Young KC

A C Roe

L L Chircop

(appearing on behalf of the Attorney-General for the State of Victoria)

J G Renwick SC

M O Pulsford

(appearing on behalf of the Attorney-General for the State of New South Wales)

STOTT

J T Gleeson SC

S H Hartford Davis

S J Hoare

H A X Rogers

THE COMMONWEALTH OF AUSTRALIA & ANOR

S P Donaghue KC

(Solicitor-General of the Commonwealth of Australia)

A Lord

G B Ayres

(for the first defendant)

A D Pound SC

(Solicitor-General for the State of Victoria)

C P Young KC

A C Roe

L L Chircop

(for the second defendant)

Interveners

M J Wait SC

(Solicitor-General for the
State of South Australia)

J F Metzger

(appearing on behalf of the
Attorney-General for the
State of South Australia)

C S Bydder SC

(Solicitor-General for the
State of Western Australia)

S J Cobbett

(appearing on behalf of the
Attorney-General for the
State of Western Australia)

J G Renwick SC

M O Pulsford

(appearing on behalf of the
Attorney-General for the
State of New South Wales)

Carolyn Rogers
Senior Registrar