## **HIGH COURT OF AUSTRALIA**

# COURT NO. 1 Parkes Place, Canberra

#### WEDNESDAY, 11 APRIL 2018

AT 10:15 AM

#### **BEFORE THE FULL COURT**

#### **FOR JUDGMENT**

**WET044** 

THE REPUBLIC OF NAURU

#### **PART HEARD**

 COMMISSIONER OF TAXATION OF THE COMMONWEALTH OF AUSTRALIA

> J T Gleeson SC P A Looney QC J A Watson C M Pierce

**THOMAS** 

F L Harrison QC M L Robertson QC

#### <u>Interveners</u>

S P Donaghue QC

(Solicitor-General of the Commonwealth of Australia)

K E Foley R A Minson

(appearing on behalf of the Attorney-General of the Commonwealth of Australia)

#### P J Dunning QC

(Solicitor-General of the State of Queensland)

#### **DEFChesterman**

(appearing on behalf of the Attorney-General of the State of Queensland)

# 2. COMMISSIONER OF TAXATION OF THE COMMONWEALTH OF AUSTRALIA

MARTIN ANDREW PTY LTD

J T Gleeson SC P A Looney QC J A Watson C M Pierce F L Harrison QC M L Robertson QC

#### Interveners

**S P Donaghue QC** (Solicitor-General of the

Commonwealth of Australia)

K E Foley R A Minson

(appearing on behalf of the Attorney-General of the Commonwealth of Australia)

### **P J Dunning QC**

(Solicitor-General of the State of Queensland)

**DEFChesterman** 

(appearing on behalf of the Attorney-General of the State of Queensland)

3. COMMISSIONER OF TAXATION OF THE COMMONWEALTH OF AUSTRALIA

THOMAS NOMINEES PTY LTD

J T Gleeson SC P A Looney QC J A Watson C M Pierce F L Harrison QC M L Robertson QC

4. COMMISSIONER OF TAXATION OF THE COMMONWEALTH OF AUSTRALIA

**THOMAS** 

J T Gleeson SC P A Looney QC J A Watson C M Pierce F L Harrison QC M L Robertson QC