

# HIGH COURT OF AUSTRALIA

COURT NO. 1  
Parkes Place, Canberra

Wednesday, 10 March 2021

AT 10:00am

BEFORE THE FULL COURT

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## FOR JUDGMENT

- |    |  |                   |
|----|--|-------------------|
| 1. | WIGMANS  | AMP LIMITED & ORS |
| 2. | THE COMMISSIONER OF<br>TAXATION OF THE<br>COMMONWEALTH OF<br>AUSTRALIA | TRAVELEX LIMITED  |
| 3. | MINISTER FOR IMMIGRATION<br>AND BORDER PROTECTION                      | EFX17             |

## FOR HEARING

TALACKO

**B W Walker SC**  
**J B Masters**

TALACKO & ORS

**W A Harris QC**  
**K A Loxley**  
(for the first respondent)

**D B O'Sullivan QC**  
**B R Kremer**  
**O M Ciolek**  
(for the second, third, fourth and fifth  
respondents)

**Submitting appearance**  
(for the ninth and tenth respondents)

**No appearance**  
(for the sixth, seventh and eighth  
respondents)

Carolyn Rogers  
Senior Registrar