# 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 |
| 1. THE COMMISSIONER OF TAXATION OF THE COMMONWEALTH OF AUSTRALIA | | TRAVELEX LIMITED |
| 1. MINISTER FOR IMMIGRATION AND BORDER PROTECTION | | EFX17 |
| FOR HEARING | |  |
|  | TALACKO | TALACKO & ORS |
|  | **B W Walker SC J B Masters** | **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