## The Authorised Reports of Decisions of the Federal Court of Australia

# THE FEDERAL COURT REPORTS

2024

EDITOR VICTOR KLINE

CONSULTING EDITORS

DR OREN BIGOS KC

DAVID ASH

REPORTERS IN THIS PART FRANCIS CARDELL-OLIVER SAMUEL CUMMINGS VICTOR KLINE

PRODUCTION EDITOR
MYUNG COLE

**VOL 306 — PART 1** 

**PAGES 1-155** 

### The mode of citation of this part will be: $306\ FCR$

#### TABLE OF CASES REPORTED

Part 1 — Pages 1-155

| Alumina & Bauxite Company Ltd v Queensland Alumina Ltd            | 86  |
|---|-----|
| Boehringer Ingelheim Animal Health USA Inc; Zoetis Services       |     |
| LLC v   | 19  |
| Campbell-Smith v Minister for Immigration, Citizenship and        |     |
| Multicultural Affairs   | 1   |
| Climate Change and Energy, Minister for; Seadragon Offshore       |     |
| Wind Pty Ltd v  | 69  |
| Communications, Minister for; Gaynor v                            | 145 |
| Gaynor v Minister for Communications                              |     |
| Immigration, Citizenship and Multicultural Affairs, Minister for; |     |
| Campbell-Smith v  | 1   |
| Patrix Prestige Pty Ltd; Federal Commissioner of Taxation v       | 56  |
| Queensland Alumina Ltd; Alumina & Bauxite Company Ltd v           | 86  |
| SARB Management Group Pty Ltd (Costs); Vehicle Monitoring         |     |
| Systems Pty Ltd v   | 13  |
| Seadragon Offshore Wind Pty Ltd v Minister for Climate Change     |     |
| and Energy  | 69  |
| Taxation, Federal Commissioner of v Patrix Prestige Ptv Ltd       |     |
| Vehicle Monitoring Systems Pty Ltd v SARB Management Group        |     |
| Pty Ltd (Costs)   | 13  |
| Zoetis Services LLC v Boehringer Ingelheim Animal Health USA      |     |
| Inc   | 19  |
|   |     |

(Cases in **bold** reported in this part)



© 2025 Thomson Reuters (Professional) Australia Limited
Lawbook Co.

ABN 64 058 914 668
Published in Sydney

ISSN 0813-7803

#### **INDEX**

Part 1 — Pages 1-155

| ADMINISTRATIVE LAW   |      |
|--|------|
| Classification and censorship — Publications — Where Classification Review Board described public submissions as being "overwhelmingly anti-LGBTQIA+" — Where only 66 of the 576 public submissions could be rationally treated as "broadly anti-LGBTQIA+" — Whether Board ignored, overlooked or misunderstood the public submissions — Classification (Publications, Films and Computer Games) Act 1995 (Cth).  **Gaynor v Minister for Communications and Another** | 145  |
| Sanctions — Prohibition against the making of a sanctioned supply — Whether a sanctioned supply could be made by conduct involving more than one transaction — Meaning of "benefit" — Meaning of "direct or indirect result" — Autonomous Sanctions Regulations 2011 (Cth), regs 4(1), 12.  Alumina & Bauxite Company Ltd and Others v Queensland  Alumina Ltd and Others  | . 86 |
| COURTS AND JUDGES  |      |
| Federal Court — Intermediate appellate court — Reasons — Judicial responsibility to give reasons — Limited reasons — Whether may be appropriate — Circumstances in which may be appropriate — "Judicial economy".  Vehicle Monitoring Systems Pty Ltd v SARB Management Group  Pty Ltd and Others (Costs)  | . 13 |
| ENERGY   |      |
| Electricity — Offshore electricity — Feasibility licences — Whether Minister could grant a feasibility licence over an area reduced in size from the area in respect of which the application for the licence was made — Offshore Electricity Infrastructure Act 2021 (Cth), s 33(1).  Seadragon Offshore Wind Pty Ltd v Minister for Climate Change and Energy  | . 69 |
| IMMIGRATION  |      |
| Visas — Cancellation — Character test — Revocation of cancellation — Another reason — Relevant factors — Ministerial directions — Direction 99 — Formative years spent in Australia — Weight to be attributed to factor — Considerable weight — Meaning of — Time when offending commenced — Nature of offending — Whether relevant in determining weight to be given to formative years factor — Migration Act 1958 (Cth), ss 499(2A), 501CA(4)(b)(ii).               |      |
| Campbell-Smith v Minister for Immigration, Citizenship and Multicultural Affairs and Another   | 1    |

#### **INDEX**

| INTELLECTUAL PROPERTY  |    |
|--|----|
| Patents — Best method requirement — Whether the form of the claims is determinative when deciding whether best method requirement has been satisfied — Whether best method requirement can be satisfied by provision of a range from within which the best method may be found — Whether best method requirement imposes a good faith obligation — Patents Act 1990 (Cth), s 40(2)(aa).  Zoetis Services LLC v Boehringer Ingelheim Animal Health USA Inc  | 19 |
| TAXATION   |    |
| Goods and services tax — Anti-avoidance — Where anti-avoidance provisions enabled Commissioner to negate GST benefit derived from a scheme — Where provisions did not apply where GST benefit was attributable to the making of a choice or election provided for by luxury car tax law — Whether the entitlement to quote an Australian Business Number in relation to the supply of a luxury car was a choice or election which was expressly provided for by the luxury car tax law — A New Tax System (Goods and Services Tax) Act 1999 (Cth), Div 165, s 165-5(1)(b).   |    |
| Federal Commissioner of Taxation v Patrix Prestige Pty Ltd   | 56 |
| Luxury car tax — Where a person could quote their Australian Business Number (ABN) in relation to the supply of a luxury car and thereby avoid luxury car tax where at the time of quoting the person had the intention of using the car as trading stock — Whether a supplier was obliged to accept a quote from a person who had an entitlement to quote their ABN in relation to the supply of a luxury car — Where a person who was supplied with a luxury car could claim a decreasing luxury car tax adjustment in certain circumstances — Whether a change of use was required in order for a decreasing luxury car tax adjustment to arise — A New Tax System (Luxury Car Tax) Act 1999 (Cth), ss 5-5, 5-10(1)(a), 9-5, 15-30. |    |
| Federal Commissioner of Taxation v Patrix Prestige Pty Ltd   | 56 |