

FEDERAL COURT OF AUSTRALIA
PROCEEDING NO: QUD716/2024
QUEENSLAND FOREIGN PERSON SURCHARGES CLASS ACTION

NOTICE TO PARTICIPATING GROUP MEMBERS

This notice contains important information about the proposed discontinuance of the Class Action. You should read this notice carefully as your legal rights may be affected by the proposed discontinuance. If there is anything in it that you do not understand, you should seek legal advice immediately.

1. This notice is sent to you by order of the Federal Court of Australia (**Court**).
2. This notice relates to the **Class Action** brought by Peter Glen Inger, Joanne Inger and Mark Bonnington (**Applicants**) on their own behalf and on behalf of all persons (**Group Members**) who:
 - (a) made payments of taxes as debts purportedly due to the State of Queensland pursuant to assessments purportedly made by the Commissioner of State Revenue pursuant to the **Taxation Administration Act 2001** (Qld) (and any penalties or interest purportedly imposed thereon) in respect of liabilities that purportedly arose:
 - (i) on and after 1 October 2016 and prior to 8 April 2024 to additional foreign acquirer duty (**AFAD**), purportedly imposed by the **Duties Act 2001** (Qld); and / or
 - (ii) on and after 30 June 2019 and prior to 8 April 2024 to (foreign) absentee owner land tax surcharge (**LTS**), purportedly imposed by the **Land Tax Act 2010** (Qld);
 - (b) being a natural person, at the time of a payment referred to in subparagraph (a) above, was a national, within the meaning of the relevant **International Tax Agreement** (i.e. tax treaty) between Australia and any of the following countries:
 - (i) Finland;
 - (ii) Germany;
 - (iii) India;
 - (iv) Japan;
 - (v) New Zealand;
 - (vi) Norway;

- (vii) South Africa; and/or
 - (viii) Switzerland,
- (each being a **Relevant Country**); or
- (c) being a corporation at the time of a payment referred to in subparagraph (a) above was:
- (i) incorporated pursuant to the municipal laws of a Relevant Country, or otherwise a "national" of those States within the meaning of the relevant International Tax Agreement; or
 - (ii) incorporated pursuant to the laws of the Commonwealth or a State or Territory thereof, and in respect of which the capital of the corporation was wholly or partly owned or controlled, directly or indirectly, by one or more:
 1. natural persons, who at the time of payment were resident in a Relevant Country; and / or
 2. corporations which at the time of payment were incorporated pursuant to the municipal law of a Relevant Country; or
- (d) persons who at the time of payment were otherwise a "resident" within the meaning of the International Tax Agreement of a Relevant Country.

Proposed discontinuance of the Class Action

3. The purpose of this notice is to inform you that:
- (a) following the High Court of Australia's decision in *G Global 120E T2 Pty Ltd v Commissioner of State Revenue G Global 180Q Pty Ltd v Commissioner of State Revenue G Global 180Q Pty Ltd v Commissioner of State Revenue Stott v The Commonwealth of Australia* [2025] HCA 39 (**HCA Judgment**), CASL, the funder of the Class Action, is of the view that it is no longer commercially viable to continue funding the Class Action;
 - (b) the Respondents are agreeable to an order discontinuing the proceeding with no order as to costs if the Applicants agree to do so now;
 - (c) the Applicants' primary legal advisor, Kathryn Bertram, Partner of Johnson Winter Slattery, has advised the Applicants that she is of the view that there are no reasonable prospects for obtaining alternative funding, for reasons that include the following:

- (i) the HCA Judgment has substantially reduced, if not entirely eliminated, the scope of the available claims. Kathryn Bertram's view is that:
 - 1. claims for LTS liabilities can no longer be maintained; and
 - 2. claims for AFAD liabilities that arose on and from 1 January 2018 can no longer be maintained;
 - (ii) there is significant if not insurmountable difficulty in overcoming the remaining issues in dispute in the Class Action, principally because the remaining claims are outside the 1 year limitation period imposed by s 10A of the *Limitation of Actions Act 1974* (Qld). Kathryn Bertram's view is that it is not reasonably arguable that the 1 year limitation period does not apply to the remaining AFAD claims;
 - (iii) it will be necessary to find new lead representatives which would be a time-consuming and costly exercise; and
 - (iv) it is unlikely that the Respondents' current offer, being that they are agreeable to an order discontinuing the proceeding with no order as to costs if the Applicants agree to do so now, would be made again;
- (d) the Applicants have agreed, subject to the approval of the Court, to the discontinuance of the Class Action (**Proposed Discontinuance**); and
- (e) you have a right to object or make submissions in relation to the Proposed Discontinuance.
4. You have received this notice as you are considered to be a "**Participating Group Member**" because you:
- (a) registered by 20 May 2026 as a potential Group Member in the Class Action; and
 - (b) have not previously elected to 'opt-out' of the Class Action.

Effect of the proposed discontinuance

- 5. If the Class Action is discontinued, the proceeding will be at an end.
- 6. Thereafter, individual group members can choose to commence a proceeding in their own name against the Respondents in relation to the matters the subject of the Class Action, if any such proceeding were commenced within any applicable limitation period (noting what is said in paragraph 3(c)(ii) above).

7. The starting of the Class Action against the Respondents suspended the running of whatever limitation period remained in relation to the claims of Group Members, by operation of s 33ZE of the *Federal Court of Australia Act 1976* (Cth).
8. Any remaining limitation period (noting what is said in paragraph 3(c)(ii) above) would start running again from 30 days after leave is given to discontinue the Class Action.
9. As such, any Group Member who wishes to commence their own proceeding against the Respondents in respect of the claims to which the Class Action relates, should take urgent independent legal advice in relation to that proceeding and any applicable limitation period (noting what is said in paragraph 3(c)(ii) above).

Court approval process

10. Before the Class Action can be discontinued, the Court must be satisfied that the Proposed Discontinuance is not unfair or unreasonable or adverse to the interests of the Group Members.
11. As a Participating Group Member, you must choose one of the following options:
 - (a) Do nothing if you are in favour of the Proposed Discontinuance (see Option A).OR
 - (b) Object to the Proposed Discontinuance (see Option B).

Option A

12. If you are in favour of the Proposed Discontinuance of the Class Action, you do not need to do anything.

Option B

13. If you object to the Proposed Discontinuance of the Class Action, you are entitled to ask the Court not to approve the discontinuance.
14. In this case, you should complete and return the enclosed 'Notice of Objection' (located at Schedule 1 to this notice) to Johnson Winter Slattery at one of the following addresses by 1 September 2026:
 - (a) Johnson Winter Slattery
GPO Box 9831
Melbourne VIC 3000
Attention: Kathryn BertramOR
 - (b) fpsclassaction@jws.com.au

15. Should you return a completed Notice of Objection to Johnson Winter Slattery pursuant to paragraph 14, Johnson Winter Slattery will notify you once the Notice of Objection has been filed with the Court.
16. After you have received the notification from Johnson Winter Slattery, you will need to:
 - (a) file any evidence on which you rely and any written submissions with the Court by no later than a date to be advised (which in any event will be no earlier than 60 days after the date of this notice), stating that you wish to oppose the Proposed Discontinuance and providing reasons why; and
 - (b) attend (or send a representative to attend) the Court hearing to be held in relation to the Proposed Discontinuance on a date and location to be advised (this information will be conveyed to you no later than two weeks prior to the date of the hearing).
17. You or your representatives should be in a position to explain to the Court at the hearing why you consider that the Proposed Discontinuance should not be approved by the Court.
18. If you think you might wish to oppose the Proposed Discontinuance, you should obtain independent legal advice immediately.
19. You can also contact Johnson Winter Slattery for further information about this notice.
20. The Court cannot answer questions about the process or provide legal advice.

Schedule 1
Notice of Objection

No. QUD716 of 2024

Federal Court of Australia
District Registry: Queensland
Division: General

Peter Glen Inger and others

Applicants

State of Queensland and another

Respondents

The group member identified below gives notice that an objection is made to the proposed discontinuance of the above-named representative proceeding. The group member's written reasons for the objection are attached to this notice.

Name of group member:	
Person completing this form (print):	
Authority of person completing this form (e.g. lawyer):	
Telephone contact:	
Postal address:	

Date:

Signed by:

Capacity: