FEDERAL COURT OF AUSTRALIA NOTICE

FOREIGN PURCHASER ADDITIONAL DUTY AND ABSENTEE OWNER LAND TAX SURCHARGE CLASS ACTION (VID134/2024)

This notice is important. It is not a scam.
Please read it carefully as it may affect your legal rights.

1. WHY IS THIS NOTICE IMPORTANT?

A Class Action has been commenced in the Federal Court of Australia by Werner Sinclair and Francis Stott (the Applicants) against the State of Victoria and the Commissioner of State Revenue (the Respondents) (the Class Action).

This Notice has been sent to you in accordance with orders made by the Federal Court of Australia on 27 October 2026.

You may be a Group Member in the Class Action.

As explained below, you may do one of three (3) things in response to this notice by 4:00pm AEST on 30 April 2027:

1. Register to participate in any settlement of the Class Action
2. Opt out of the Class Action
3. Do nothing

You should read this notice carefully. IT IS NOT A SCAM.

Any question you have about the matters contained in this notice should NOT be directed to the Court or the Respondents. If there is anything in this notice that you do not understand, you should seek legal advice.

To view the Court file for the Class Action, please visit: https://www.comcourts.gov.au/file/Federal/P/VID134/2024/actions

You can also review a copy of this Notice displayed on the Victorian State Revenue Office's website here: https://www.sro.vic.gov.au/fpad-aos-class-action

For further information on the Class Action, please visit https://www.fpsclassaction.com.au/ or please contact fpsclassaction@jws.com.au

2. WHAT IS A CLASS ACTION?

A Class Action is a type of legal proceeding or case in which the claims of a group of people (referred to as group members) are brought in a single proceeding.

Unless a group member opts out, they are automatically included in the Class Action, even if they did not ask to join it.

3. WHAT IS THIS CLASS ACTION?

This Class Action alleges that the Foreign Purchaser Additional Duty and Absentee Owner Land Tax Surcharge (**Tax Surcharges**) paid by certain taxpayers were invalid and should not have been collected by the Respondents.

The Class Action is brought on behalf of purchasers and owners of property in Victoria:

(a) who paid one or both of the Tax Surcharges in relation to their property, in circumstances where the tax was payable on or prior to 31 December 2017 or in respect of a tax period ending on or prior to 31 December 2017 (**Relevant Period**); and

(b) who were nationals or enterprises of one of the following eight countries at the time their tax liability arose: Finland; Germany (but only in respect of liabilities purportedly arising on or after 7 December 2016); India; Japan; New Zealand; Norway; South Africa; and Switzerland (the **8 Countries**).

These purchasers and owners are called **Group Members** in the Class Action.

The Class Action seeks the refund of the Tax Surcharges paid by Group Members on the basis that they were charged in contravention of tax treaties between Australia and the 8 Countries which prevented the Tax Surcharges from being collected. If the Class Action is successful, and you are a Group Member, you may receive a refund.

The Respondents deny the allegations and are defending the claims, including because of the operation of the *Limitation of Actions Act 1958* (Vic).

4. WHY AM I RECEIVING THIS NOTICE?

You are receiving this notice because records held by the Commissioner of State Revenue in Victoria indicate that you paid a Tax Surcharge on purchasing and/or owning a property in Victoria during the Relevant Period.

You can check whether you are a Group Member in this Class Action by going to section 5 below.

5. AM I A GROUP MEMBER OF THE CLASS ACTION?

You are a Group Member of the Class Action if you:

(a) paid a Tax Surcharge to Victoria, in circumstances where the tax was payable on or prior to 31 December 2017 or in respect of a tax period ending on or prior to 31 December 2017; and

(b) were, at the time the liability arose, either:

(i) a national of one of the 8 Countries; or

(ii) an enterprise of one of the 8 Countries, being:

A. a corporation incorporated in one of the 8 Countries; or

B. a corporation incorporated in Australia, but whose capital was wholly or partly owned or controlled, directly or indirectly, by residents of, or corporations incorporated in, one of the 8 Countries.

In simple terms, Group Members are persons who paid a Tax Surcharge during the Relevant Period and who were foreign (non-Australian) nationals or enterprises from one of the 8 Countries at the time their tax liability arose.

The class action covers only tax payable on or prior to 31 December 2017 or in respect of a tax period ending on or prior to 31 December 2017, because the effect of the High Court of Australia's ruling in *G Global 120e T2 Pty Ltd v Commissioner of State Revenue* [2025] HCA 39; 99 ALJR 1465 is that there is no cause of action in respect of later tax periods.

6. WHAT ARE MY OPTIONS?

OPTION 1 – REGISTER YOUR CLAIM

Register as a Group Member – If an in-principle settlement of the Class Action is reached at the mediation which is to commence by 7 June 2027 (**Mediation**), or within 8 weeks of the conclusion of the Mediation, the parties intend to ask the Court to make an order limiting the benefit of that settlement to Group Members who registered by 4:00pm AEST on 30 April 2027.

If the Court makes that order, a Group Member who did not register by 4:00pm AEST on 30 April 2027 (and who has not opted out) will remain a Group Member in the Class Action, but will not be able to claim money from that settlement without the Court's permission.

Therefore, if you wish to be able to share in any such settlement, you must register by 4:00pm AEST on 30 April 2027.

If you register and the Class Action is successful, you may be entitled (if you satisfy certain conditions) to share in the benefit of any order, judgment or settlement in favour of the Group Members.

If the Class Action is unsuccessful, you will also be bound by the outcome. You will not be able to bring another action against the Respondents for the same claim.

You can register by completing the Registration Form at https://www.fpsclassaction.com.au/#register . There is no cost to register your claim.

OPTION 2 – OPT OUT AND CEASE BEING A GROUP MEMBER

Opt Out and cease being a group member - If you do not wish to remain a Group Member you must opt out of the Class Action by 4:00pm AEST on 30 April 2027.

If you opt out, you will remove yourself as a Group Member and lose the right to get any compensation through the Class Action (but keep your right to pursue compensation on your own).

If you opt out, you will keep any right to bring your own claims in relation to the allegations covered by the Class Action, provided you bring court proceedings within the time limit applicable to your individual claim.

You should seek independent legal advice about your claim and the applicable time limit before opting out.

You can opt out of the Class Action by completing the Opt Out Notice form enclosed with this notice and returning it directly to the Victorian Registry of the Federal Court of Australia.

You should submit the Opt Out Notice if:

(a) you are a Group Member and you wish to opt out of the Class Action; or

(b) you have been incorrectly identified as a Group Member, because you do not meet the criteria set out in the section headed "Am I a Group Member" above.

Each Group Member seeking to opt out should fill out a separate form. If you are opting out on behalf of a corporation please provide your name, the name of the corporation and your position within the corporation (e.g. director or executive officer).

OPTION 3 - DO NOTHING

Do nothing - If you do nothing by 30 April 2027, you will remain a Group Member in this Class Action.

Should an in-principle settlement be reached at the Mediation or within 8 weeks of the conclusion of the Mediation, the parties intend to seek orders from the Court which, if made, have the effect that a Group Member who did not, by 4:00pm AEST on 30 April 2027:

(a) register; or

(b) opt-out,

in accordance with the orders made by the Court, will remain a Group Member for all purposes in this proceeding but shall not, without leave of the Court, be permitted to seek any benefit pursuant to the in-principle settlement. The Court will then decide whether to approve the settlement on that basis.

Group Members who do nothing will be bound by the ultimate outcome of the Class Action, and will therefore not be able to pursue the same claims, and may not be able to pursue related claims, against the Respondents in other legal proceedings in the future.

Thus, if you do wish to participate in any benefit pursuant to any in-principle settlement (if approved by the Court) of the Class Action reached at the Mediation or within 8 weeks of the conclusion of the Mediation, you must register your claim (Option 1) before 4:00pm AEST on 30 April 2027 via this link: https://www.fpsclassaction.com.au/#register .

7. DO I NEED TO PAY ANY COSTS?

No, you are not liable to pay any "out of pocket" legal costs by participating in the Class Action as a Group Member.

The proceeding is supported by third party litigation funding. This means you will not have to pay any money out of your own pocket for legal fees or related expenses, and you will not be responsible for paying any costs if the Class Action is unsuccessful.

If the Class Action is successful and financial compensation is recovered from the Respondents, the Court will be asked to approve the Applicants' reasonable legal costs and a funding commission for the litigation funder to be deducted from any settlement or judgment obtained for Group Members.

These costs will never exceed the amount of compensation to which you may otherwise become entitled, and will be assessed by the Court to ensure any legal costs and funding commission deducted from the amount of compensation are fair and reasonable.

8. KEY MESSAGES

Firstly, this is not a scam. You can confirm that this notice is sent by order of the Federal Court of Australia by reviewing the orders made here https://www.fedcourt.gov.au/law-and-practice/class-actions/class-actions/documents. You can also review a copy of this Notice displayed on the Victorian State Revenue Office's website here: https://www.sro.vic.gov.au/fpad-aos-class-action

Secondly, if you think you are a Group Member and wish to share in the benefit of any settlement reached at the Mediation or within 8 weeks of the conclusion of the Mediation, you must register at

https://www.fpsclassaction.com.au/#register by 4:00pm AEST on 30 April 2027. If you do not register and do not opt out, the parties intend to ask the Court to make the order described under 'Option 3 – Do Nothing' above; if that order is made, you will not be able to claim money from any such settlement without the Court's permission.

Thirdly, if you wish to opt out, you must complete the Opt Out Notice form annexed to this notice and return it directly to the Victorian Registry of the Federal Court of Australia by email at vicreg@fedcourt.gov.au before 4:00pm AEST on 30 April 2027.

Fourthly, if you wish to obtain further information about the Class Action, you can do so at https://www.fpsclassaction.com.au/.

Annexure
Opt Out Notice

IMPORTANT:	You should only complete this form if you: • do **NOT** want to participate in the Foreign Purchaser Additional Duty and Absentee Owner Land Tax Surcharge Class Action; or • you have wrongly been identified as a potential Group Member. The deadline to opt out is 4:00pm AEST on 30 April 2027

No. VID 134 of 2024

Federal Court of Australia

District Registry: Victoria

Division: General

WERNER SINCLAIR and another
Applicant

STATE OF VICTORIA and another
Respondent

To: The Registrar
Federal Court of
Australia Victoria District
Registry 305 William
Street
Melbourne VIC 3000

vicreg@fedcourt.gov.au

_____ (name), a group member in this representative proceeding, gives notice under section 33J of the *Federal Court of Australia Act 1976*, that I am opting out of the representative proceeding.

Date: _____

Signed by _____

Group member / Lawyer for the group member (*circle as applicable*)