



Express law *fast track information for clients*

3 April 2009

High Court upholds validity of tax bonus payments

The High Court has this morning held that the tax bonus payments can be validly made, in accordance with the [Tax Bonus for Working Australians Act \(No. 2\) 2009](#). The payments are a component of the Government's Nation Building and Jobs Plan.

In *Pape v Commissioner of Taxation & Commonwealth* the plaintiff challenged the validity of the tax bonus payments. The High Court heard the case from 30 March to 1 April.

The Court this morning pronounced its orders. The orders made clear that the Court considered that the legislation validly provided for the tax bonus payments to be made.

The Court will give its reasons at a later date. A more detailed *Express Law* will be issued when the Court provides reasons for its decision.

AGS acted for the Commissioner and the Commonwealth, with the Solicitor-General Stephen Gageler SC appearing with Stephen Lloyd SC and Guy Aitken.

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