

*EDGE DEVELOPMENTS (SA) PTY LTD AS TRUSTEE OF THE EDGE
DEVELOPMENTS UNIT TRUST & ORS*

v

COMMISSIONER OF STATE TAXATION

[2023] HCASL 195

A18/2023

- 1 The applicants apply for special leave to appeal from orders of the Court of Appeal of the Supreme Court of South Australia (Doyle and Bleby JJA, Nicholson AJA dissenting) dismissing their appeal from orders of the primary judge (Dart J) in which the primary judge dismissed an appeal against a decision of the respondent that a redemption of units in a Unit Trust attracted an obligation to pay stamp duty under the *Stamp Duties Act 1923* (SA).
- 2 The application does not raise a question of law of public importance sufficient to warrant a grant of special leave to appeal and otherwise advances no arguable ground of appeal.
- 3 Special leave to appeal is refused with costs.

Gageler CJ
Gordon J
Edelman J
Steward J
Gleeson J
Jagot J
Beech-Jones J

7 December 2023