

*MICHAEL JOHN HAYES TRADING PTY LTD AS TRUSTEE OF THE MJH
TRADING TRUST & ORS*

v

COMMISSIONER OF TAXATION

[2024] HCASL 268

B37/2024

- 1 The applicant seeks special leave to appeal from a judgment of the Full Court of the Federal Court of Australia (Bromwich, Thawley and Hespe JJ) which allowed an appeal and set aside and remitted for redetermination a decision of the Administrative Appeals Tribunal (Taxation and Commercial Division) (Deputy President O’Loughlin KC) which, in turn, had set aside the Commissioner’s objection decisions by which the Commissioner had disallowed objections made by the applicant to amended assessments which had been issued to them.
- 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 ground of appeal from the unanimous decision of the Full Court with sufficient prospects of success.
- 3 Special leave to appeal is refused with costs.

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

10 October 2024