

*LIANG & ANOR*  
v  
*COMMISSIONER OF TAXATION*  
[2025] HCADisp 117  
M15/2025

- 1       The applicants seek special leave to appeal from a judgment of the Full Court of the Federal Court of Australia (Perram, Wheelahan and Hespe JJ) allowing the respondent's appeal from a judgment of the Federal Court of Australia (Logan J) which in turn had allowed the applicants' appeal and quashed a decision of the Administrative Appeals Tribunal (Senior Member Lazanas) on review pursuant to s 44 of the *Administrative Appeals Tribunal Act 1975* (Cth).
- 2       The proposed appeal does not raise a question of law of public importance sufficient to justify a grant of special leave.
- 3       Special leave to appeal is refused with costs.

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

12 June 2025