

CPG GROUP PTY LTD ACN 164 269 023

v

COMMISSIONER OF TAXATION

[2026] HCADisp 41

M97/2025

- 1 The applicant seeks special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia (Feutrill J, Derrington J agreeing, Goodman J dissenting) which allowed the respondent's appeal from a decision of the then Administrative Appeals Tribunal ("the Tribunal") and, except for that part of the respondent's objection decision affirmed by paragraph one of the Tribunal's decision of 5 January 2024, remitted the applicant's application for review of the respondent's objection decision in respect of the operation of Div 165 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) ("the GST Act") and the imposition of scheme penalty under Subdiv 284-C of Sch 1 of the *Taxation Administration Act 1953* (Cth) to the Administrative Review Tribunal for further hearing and determination according to law.
- 2 The application does not raise any question of general principle and given the legislative amendments to the GST Act, it is not in the interests of the administration of justice, either generally or in the particular case, to grant special leave to appeal.
- 3 Special leave to appeal is refused with costs.

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

12 March 2026