

*CHARLES APARTMENTS PTY LIMITED*

v

*COMMISSIONER OF TAXATION*

[2026] HCADisp 104

S3/2026

- 1        The applicant seeks special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia (Logan, Downes and Goodman JJ), which dismissed an appeal from the judgment of the Federal Court of Australia (Wheatley J).
  
- 2        The proposed appeal does not give rise to any question of law of general application or public importance, which would warrant a grant of special leave, nor does it have sufficient prospects of success.
  
- 3        Special leave to appeal is refused with costs.

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

9 April 2026