

COMMISSIONER OF TAXATION

v

IERNA

[2026] HCADisp 98

B3/2026

- 1 The applicant applies for special leave to appeal from the whole of a judgment of the Full Court of the Federal Court of Australia (Derrington, Feutrill and Hespe JJ), which dismissed an appeal from a judgment of the Federal Court of Australia (Logan J) allowing the respondent's appeal from the Commissioner's objection decision.
- 2 The proposed appeal does not raise any issue of principle and has insufficient prospects of success to warrant a grant of special leave.
- 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