

ISTERLING
v
COMMISSIONER OF TAXATION
[2026] HCADisp 79
B5/2026

- 1 The applicant seeks special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia (Charlesworth, O'Sullivan and Horan JJ), which dismissed an appeal from a decision of the Federal Court of Australia (Logan J), which dismissed the applicant's appeal from a decision of the respondent concerning the applicant's liability to pay capital gains tax.
- 2 The application does not raise a question of general importance. The application has insufficient prospects of success to warrant a grant of special leave to appeal.
- 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