

ZIEGLER
v
COMMISSIONER OF TAXATION

WELLTON HOLDINGS PTY LTD ACN 101 069 827

v
COMMISSIONER OF TAXATION
[2026] HCADisp 89
B45/2025
B46/2025

- 1 The applicants seek special leave to appeal from a judgment of the Full Court of the Federal Court of Australia (Bromwich, Thawley and Jackman JJ), which dismissed the applicants' applications in those appeals, brought in the Court's original jurisdiction, from a decision of the (then) Administrative Appeals Tribunal (Senior Member R Olding) which set aside objection decisions made by the Commissioner of Taxation and allowed objections in part in relation to the applicants' liabilities for income tax assessment, administrative penalties and shortfall interest charge.

- 2 There is no reason to doubt the correctness of the decision of the Full Court on any ground raised by the applicants.

- 3 Each application for special leave to appeal is refused with costs.

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

9 April 2026