TOOWOOMBA REGIONAL COUNCIL
v
COMMISSIONER OF TAXATION
[2026] HCADisp 242
B34/2026

1 The applicant seeks special leave to appeal from the whole of the judgment of the Full Court of the Federal Court of Australia (McElwaine and Wheatley JJ, Feutrill J agreeing) which allowed the respondent's appeal from the decision of the Federal Court of Australia (Logan J) which, in turn, had allowed the applicant's appeal and set aside the objection decision made by the respondent in relation to a private binding ruling of the respondent dated 21 November 2023 in respect of a fringe benefits tax issue for car parking.

2 The application for special leave to appeal does not raise any point of principle and any appeal, if special leave to appeal were granted, has insufficient prospects of success to warrant a grant of special leave. It is not in the interests of the administration of justice, either generally or in this case, for special leave to appeal to be granted.

3 Special leave to appeal is refused with costs.

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

8 October 2026