

REASONS FOR JUDGMENT

COURT:

High Court, Sydney.

PARTIES:

BOYDED PROPRIETARY LIMITED
v. COMMISSIONER OF TAXATION.

NATURE OF
PROCEEDINGS

Appeals against assessment to
income tax, objection being
disallowed by Commissioner -
"One-brand petrol stations".

MEMBER OF
BENCH

TAYLOR J.

ORDERS OF
THE COURT

Appeals dismissed with costs.

DATE:

8th February 1957.

BOYDED PROPRIETARY LIMITED

v.

THE COMMISSIONER OF TAXATION OF THE
COMMONWEALTH OF AUSTRALIA

JUDGMENT

TAYLOR J.

These appeals are brought from assessments to income tax and additional tax (Division 7) made pursuant to the Income Tax and Social Services Contribution Assessment Act 1936-1952. The assessments were made in respect of income derived by the appellant during the year ended 30th June 1953 and the appeals raise similar questions to those raised in the appeals which have just been determined - Dickenson v. The Commissioner of Taxation.

Whilst there are some minor variations the facts in these appeals are not materially dissimilar to those which required consideration in Dickenson's appeals. It is true that, in those appeals, the taxpayer was cross-examined at some length concerning the negotiations and dealings which preceded the execution of the relevant documents but the decision did not depend upon that evidence or upon inferences to be drawn from it. In any event the minutes of the meeting of the directors of the appellant company which were tendered in evidence upon the hearing of these appeals, establishes, for what it is worth, that the antecedent negotiations between the Shell Company of Australia Ltd. and the appellant company took much the same course and were of precisely the same character. I refer to the minutes of 27th May and 4th June 1952.

I am satisfied that the reasons given in the earlier appeals apply with equal force to these appeals and, accordingly, I am of the opinion that they should be dismissed.