

### Select Cases

- *Maraya Holdings Pty Ltd v Chief Commissioner of State Revenue* (2013) 88 ATR 379 - case concerns the exemption from land tax provided for in the Land Tax Management Act 1956 in respect of land used for primary production
- *Leda Manorstead Pty Ltd v Chief Commissioner of State Revenue* (2010) 79 NSWLR 724 - case concerns the exemption from land tax provided for in the Land Tax Management Act 1956 in respect of land used for primary production
- *Metlife Insurance Ltd v FCT* (2008) 70 ATR 364 - case concerns the limitations on the power of the Commissioner of Taxation to amend an assessment provided for in s170 of the 1936 Act
- *Victorian Woman Lawyers Association Inc v FCT* (2008) 170 FCR 318 - case considers what is a “charitable institution” under the Income Tax Assessment Acts
- *FCT v Linter Textiles Australia Limited (In Liq)* (2005) 220 CLR592 - case deals with the continuity of loss provisions in the Income Tax Assessment Act 1936 -the 1936 Act
- *Macquarie Finance Limited v FCT* (2005) 146 FCR 77 -In this case the Full Federal court considered whether interest paid on “stapled” securities was a deductible expense and is also a leading case on Part IVA of the 1936 Act
- *Cannane v J Cannane Pty Ltd (In Liquidation)* (1998) 192 CLR 557 - case deals with “intent to defraud creditors” in s 121 of the *Bankruptcy Act* 1966
- *Cachia v Hanes* (1994) 179 CLR 403 - case decides that a litigant in person, who is not a lawyer, is not entitled to compensation for time spent in preparing or conducting his or her case