

Selected cases

Heid v Reliance Finance Corporation Pty Ltd [\(1983\) 154 CLR 326](#)

Lee v Chief Commissioner of State Revenue [\[2008\] NSWADT 211](#)

Conley v Commissioner of Taxation [\[1998\] FCA 110](#)

Brayson Motors Pty Ltd v FCT [\[1985\] HCA 20](#)

Malouf v FCT [\[2009\] FCAFC 44](#)

Batchelor v Commissioner of Taxation [\[2014\] FCAFC 41](#)

DKLR Holding Co Pty Ltd v The Commissioner of Stamp Duties [\[1982\] HCA 14](#)