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Daily Banking A Daily Bulletin listing Decisions of Superior Courts of Australia

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Executive Summary (1 minute read)

Commissioner of State Taxation v T & S Liapis Pty Ltd (SASCFC) - land tax - respondent entitled to primary producer exemption under *Land Tax Act 1936* (SA) - appeal dismissed

Pilton Holdings Pty Ltd v Essential Beauty Franchising WA Pty Ltd (No 2) (SASC) - stay - contract - stay of judgment granted pending outcome of application for leave to appeal to High Court

Re The Estate of Young ; Ex Parte Young (WASC) - Wills and estates - probate of deceased's informal Will granted - appeal allowed

Summaries With Link (Five Minute Read)

Commissioner of State Taxation v T & S Liapis Pty Ltd [2015] SASCFC 151

Full Court of the Supreme Court of South Australia

Gray, Sulan & Stanley JJ

Land tax - respondent owned land - respondent subdivided land - some hectares subdivided into residential lots - remaining hectares used as olive grove - all but one residential lot sold - respondent's shareholder worked full time on olive grove - respondent sold olives and olive oil from olive grove cultivated with respondent's machinery - significant earthworks and grafting had taken place to enable grove's expansion - primary judge allowed appeal against land tax assessment in respect of olive grove - held: primary judge correct to conclude respondent was conducting business of primary production and that shareholder was engaged in business on substantially full time basis - primary judge did not err in construction of s5(10)(g)(vi)(A) *Land Tax Act 1936* (SA) - respondent entitled to primary producer exemption under s5(10)(g)(vi) - appeal dismissed.

[Commissioner of State Taxation](#)

Pilton Holdings Pty Ltd v Essential Beauty Franchising WA Pty Ltd (No 2) [2015] SASC 172

Supreme Court of South Australia

Sulan J

Stay - contract - judgment entered in favour of respondents in amount - judgment upheld on appeal - applicants sought special leave to appeal to High Court - applicants sought stay of enforcement and operation of judgment - if stay refused, second applicant likely to be declared bankrupt and applicant wound up - applicants therefore would be likely to be denied opportunity to have High Court application decided - held: exceptional circumstances warranting stay - no material prejudice to respondents - balance of convenience in favour of applicants - stay granted subject to undertaking.

[Pilton Holdings](#)

Re The Estate of Young ; Ex Parte Young [2015] WASC 409

Supreme Court of Western Australia

Tottle J

Wills and estates - appellants were deceased's brothers - appellants appealed pursuant to r5 *Non-contentious Probate Rules 1967* (WA) against Registrars' decisions/requirements to effect that appellants provide further evidence and submissions in support of application for grant of probate of deceased's informal Will - held: Court satisfied informal Will embodied deceased's settled testamentary intentions and that deceased intended document to operate as his Will - appeal allowed - appellants entitled to grant of probate of deceased's informal Will.

[Young](#)



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