

QUESTION WE'VE BEEN ASKED

QB 18/10**Income tax – state schools and donation tax credits**

No payments to state schools are compulsory except for optional goods and services that parents have agreed to purchase. Therefore, many payments made by parents to state schools may qualify as gifts for donation tax credit purposes. School boards and administrators need to understand which payments made by parents may qualify as gifts so schools can issue donation tax receipts.

Question

What payments by parents to state schools are gifts for donation tax credit purposes?

Answer

Payments by parents to state schools are gifts for donation tax credit purposes where the payment is voluntary and is a payment to the school:

- **to assist generally with funding its costs, including the cost of delivery of the school's curriculum; or**
- **for a specific purpose or project to benefit the school as a whole where no material benefit or advantage is obtained in return for making the payment; or**
- **to assist with the school's cost of delivering individual subjects or activities forming part of the school's curriculum and in which the student may participate regardless of whether any payment is made.**

Key provisions

Income Tax Act 2007, ss LD 1 to LD 3

Education Act 1989, s 3

Key term

State schools are state non-integrated schools, and include partnership schools kura hourua.

Also see:

Inland Revenue

QB 16/05 Income tax – donee organisations and gifts

QB 18/11 Income tax – state integrated schools and donation tax credits

BR Pub 18/06 Goods and services tax - payments made by parents to state and state integrated schools

Ministry of Education

Circular 2018/01 Payments by parents of students in schools

Explanation

Scope of this Question We've Been Asked

1. This Question We've Been Asked (QWBA) addresses payments made by parents to state non-integrated schools and partnership schools kura hourua in New Zealand. In this QWBA state non-integrated schools are referred to as "state schools", and include partnership schools kura hourua. Any references to a state school's board of trustees should be read as including a reference to the sponsor of a partnership school kura hourua. Further, the word "parents" includes guardians and caregivers of students who also make payments to state schools.

2. This QWBA does not address payments:
 - by parents to state integrated schools or private schools in New Zealand (state integrated schools are addressed in QB 18/11 *Income tax – state integrated schools and donation tax credits*);
 - made for international students to attend state non-integrated schools; or
 - payments to entities (such as charitable trusts or parent–teacher associations) that are associated with a state non-integrated school but are separate entities from the school.
3. This QWBA refers to *Circular 2018/01 Payments by parents of students in schools* (Ministry of Education, 2018), which provides guidance on payments by parents of students in state and state integrated schools, and partnership schools kura hourua.
4. The examples from [47] illustrate how the donation tax credit rules apply for state schools.

State school statutory environment

5. In New Zealand, students attending state schools (other than international students) from the ages of 5 to 19 are entitled to free enrolment and free education. International students are generally any students who are not New Zealand citizens or residents.
6. Section 3 of the Education Act 1989 provides:

3 Right to free primary and secondary education

Except as provided in this Act, every person who is not an international student is entitled to free enrolment and free education at any State school or partnership school kura hourua during the period beginning on the person's fifth birthday and ending on 1 January after the person's 19th birthday.

7. The Education Act 1989 does not define what free enrolment and free education means for schools. However, it involves the delivery of the national curriculum by schools. The Education Act 1989 establishes the overall framework for the delivery of education by state schools, by publishing various curriculum statements, guidelines, and national performance measures under s 60A of the Education Act 1989. The central component of that framework is the national curriculum, which comprises the New Zealand Curriculum and Te Marautanga o Aotearoa. The national curriculum sets out a common direction for teaching and learning in New Zealand schools.
8. The board of trustees of every state school must develop a charter (or, from 2019, a four-year strategic plan and an annual implementation plan) and a detailed curriculum for its school, that align **with the intent of the national curriculum and the school community's values and expectations**. The board is then required to implement its school's curriculum in accordance with the priorities set out in the National Education Goals and the National Administration Guidelines.

Ministry of Education guidance in Circular 2018/01

9. The Education Act 1989 does not give any guidance on the types of payments boards of trustees of state schools may ask for from parents, but it is implicit that state schools cannot **charge for something that is part of a student's statutory entitlement to free enrolment and free education**. The Ministry of Education confirms this in *Circular 2018/01*.
10. According to *Circular 2018/01*, a school may ask parents for **donations** to assist with funding its costs, including **the cost of delivering the school's curriculum**. The donations requested

may be general donations (that is, donations for an unspecified purpose) or specified donations (that is, donations for a particular purpose such as books or sports equipment).

Circular 2018/01, advises schools that if a specified donation is requested for an activity **forming part of the delivery of the school's curriculum, students cannot be excluded from participating in the activity if the parent chooses not to make all or part of the contribution.**

11. Sometimes schools may offer for sale consumables, take-home items (such as items made in technology classes), stationery, clothing and optional activities that are not part of the delivery **of the school's curriculum. Schools may charge for these optional** consumables and activities where the parents have agreed to buy them, but parents are not obliged to buy them. Any payment for these optional things is not a donation.
12. *Circular 2018/01* also explains that schools must not pressure parents to make donations. No payments sought from parents of students attending state schools are compulsory except for charges for optional goods and services that parents have agreed to purchase. Schools cannot withhold education services, information or privileges from students if their parents choose not to make the requested donations or make only part of the requested donation.

Donation tax credit rules

13. Under the Income Tax Act 2007, a donation tax credit may be available for charitable or other public benefit gifts made by a parent to a state school if the requirements in ss LD 1 to LD 3 **are met. The phrase "charitable or other public benefit gift" is defined in s LD 3(1) to mean a monetary gift of \$5 or more paid to a qualifying organisation (referred to as a donee organisation).**
14. Since 2008, the boards of trustees of state schools have been listed as donee organisations in s LD 3(2)(bb). Before 2008, state schools qualified as donee organisations because the advancement of education is a charitable purpose and they otherwise met the requirements of s LD 3.
15. As the boards of trustees of state schools are donee organisations a parent who makes a monetary "gift" of \$5 or more to such a board can **claim** a donation tax credit of one third of the payment amount at the end of the relevant tax year, provided the parent meets the other requirements for claiming a tax credit. These requirements include the parent holding a donation tax receipt from the school. Inland Revenue processes all claims for donation tax credits, and, ultimately, it is the Commissioner who decides whether a parent is entitled to a tax credit for a payment made to a state school on the basis that she is satisfied the parent has made a qualifying charitable or other public benefit gift to the school.

Charitable or other public benefit gifts

16. While the phrase "charitable or other public benefit gift" is defined in s LD 3(1), the term "gift" is not defined in the Income Tax Act. **In the absence of a statutory definition of "gift", the Commissioner considers "gift" should be given its ordinary meaning.** This is consistent with the Court of Appeal's decision in *Mills v Dowdall* [1983] NZLR 154. New Zealand case law on **the ordinary meaning of "gift" is limited**, so the Commissioner considers it appropriate to take guidance from overseas case law.
17. It is likely the New Zealand courts (like the Canadian courts before them) will follow the approach taken by the Australian courts on the **ordinary meaning of "gift"**. Therefore, the Commissioner considers that, for the purposes of s LD 3(1) and state schools, a "gift" is a payment by a parent to a school of money of \$5 or more:

- made voluntarily;
- by way of benefaction; and
- in return for which the parent receives no material benefit or advantage.

For a more general discussion on what is a gift see *QB 16/05 Income tax – donee organisations and gifts*.

18. When deciding whether a parent's payment to a state school is a gift, the true nature of the payment is to be determined by considering the overall arrangements and transactions giving rise to the payment. The name or description given to a payment is not determinative of its true nature.

Voluntary payment

19. According to *Circular 2018/01* the only compulsory payments parents are required to make to a school are attendance dues payable to the proprietor of a state integrated school. In all schools, payment can be enforced where the parents have agreed to purchase optional goods and services from the school. Otherwise, all other payments parents may be asked to make to schools are voluntary in the sense that the school cannot compel parents to make the payments. Parents can choose whether to make requested voluntary payments in full, in part, or not at all. However, just because these payments are "voluntary" does not mean they are automatically gifts for income tax purposes.
20. To qualify as a gift, a parent's payment to a school must be made voluntarily. For gifting purposes, this means that the payment is made willingly, freely by choice and for benevolent reasons. It also means that a parent's payment must not be made under an arrangement (contractual or otherwise) where the payment is made in return for a material benefit or advantage. Similarly, a payment may not be voluntary where there is some agreement, understanding or expectation that the school is to do or provide something in return for the payment. (The link between the payment and the material benefit is discussed from [30].)
21. The absence of a contract or a legal obligation on a parent to contribute to a school does not automatically mean payments are voluntary and therefore gifts. There may be circumstances where, even though a parent has no legal obligation to make a payment to a school, the payment will still not be a gift for donation tax credit purposes. For example, where a student's participation in an activity is dependent on the parent's payment.
22. Occasionally, pressure might be applied (by the school or by other parents) on a parent to make a contribution. This pressure can create a sense of moral obligation on the parent to contribute. While a payment may be voluntary even if it is made under a sense of moral obligation, in some circumstances the Commissioner considers pressure might also be evidence that a payment is being made under an arrangement between the school and the parent where the payment is being made in return for a material benefit or advantage. In those circumstances, the payment will not be voluntary, and so will not be a gift.

Benefaction

23. The requirement that a gift is made voluntarily is connected with the concept of benefaction and the belief that gifts usually proceed from a "detached and disinterested generosity". Benefaction is the idea that a gift is made to provide an advantage to or to do good for the recipient. Benefaction is an important element of a gift in its ordinary sense; when it is absent there can be no gift (*Leary v FCT* (1980) 32 ALR 221).

24. In the context of contributions made by parents to state schools, benefaction is the idea that a **parent's payment will** provide an advantage to or do good for the school in some way. For example, a voluntary contribution by a parent **towards the school's cost of delivering the curriculum** will help the school achieve its charitable purpose of advancing education.

Material benefit or advantage in return

25. A **parent's voluntary payment to a** state school will not be a gift if it is made under an arrangement where the parent expects a material benefit or advantage **in return for** making the payment. It is sufficient that an understanding or expectation (clear or implicit) exists between the parent and the school that the payment is being made in return for a material benefit or advantage.
26. In *Case M128* (1990) 12 NZTC 2,825 Judge Barber held that payments by a parent for the cost of a field trip for his son to Mount Aspiring was not a gift because the payment gave the student the right to participate in the trip and was not for the common good of the school. He similarly found that other school charges were not gifts as they all conferred rights on the student, such as the right to attend camp, the right to use and own stationery and the right to own a manual.
27. The Commissioner considers a **parent's payment** to a state school will **not be a "gift" where:**
- the **parent's payment is made in return for a material benefit or advantage;** or
 - the school is placed under an obligation to do or provide something in return for the parent making the payment.
28. A material benefit or advantage does not need to come directly from the school and does not need to be received directly by the parent who made the payment (for example, the student may receive the benefit) so long as under the arrangement the material benefit or advantage is in return for the parent making the payment.
29. A **benefit or advantage will be considered "material" if it is of substance and can be valued or owned or both.** (Sometimes these benefits are referred to as pecuniary or proprietary benefits.) A benefit or advantage will not be material if it is intangible and cannot be valued or owned. Non-material benefits or advantages include such things as public acknowledgement (**for example, when a parent's name is printed in a school newsletter** to acknowledge their gift). This is different from a material benefit such as **where a parent's business is advertised in the school's newsletter in return for the parent making the payment.**

Sufficient link between payment and benefit or advantage

30. Importantly, not every material benefit or advantage will necessarily disqualify a voluntary payment from being a gift. Sometimes a voluntary payment may be a gift even if the parent obtains a material benefit or advantage. This happens when the connection between the payment and the benefit is weak (for example, where a benefit will be obtained by the giver regardless of whether the gift is made). In this example, although a benefit is received, the payment cannot be said to be made **in return for** the benefit, as the benefit will be obtained anyway. The extent and strength of any **link between the parent's payment and** a benefit or advantage can be an important factor in determining whether a payment is a gift.
31. This point is illustrated by two Australian Board of Review decisions concerning payments made to two different ambulance services: *Case D55* 72 ATC 339 and *Case F40* 74 ATC 223.

In *Case D55* the board held payments to an ambulance service were gifts, while in *Case F40* the same board considered payments to a different ambulance service were not gifts.

32. In *Case D55* the giver made payroll-giving-type payments to a free ambulance service operating in his home district. The payments were not made under a contract between the giver and the ambulance service. The giver was already entitled to a free service from the ambulance service and there was no evidence of any representation that by making the payments he would receive any material benefit or *quid pro quo* in return. Given these factors, and even though the giver was entitled to free ambulance services, the board concluded that the payments were gifts. This was because the payments were made voluntarily by the giver, not in return for the ambulance services and the payments were for what the giver considered to be a good cause. A sufficient link did not exist between the benefits to the giver and the payments to prevent the payments from being gifts.
33. In *Case F40* the ambulance service operated under different rules. A person who made a payment to the ambulance centre was entitled to receive a free treatment and transport **service within the area for one year and would be eligible to be elected to the centre's committee and to vote in elections for the committee.** The board held that a contract existed between the centre and the payer under which the centre had an obligation to provide free services to the payer in return for the payment. If the payment had not been made, the payer would not have been entitled to free services. A strong dependency existed between the payment and the free services, so the payment was not a gift. Unlike in *Case D55*, the payer was not entitled to the benefit of free ambulance services regardless of whether the payment was made.
34. In New Zealand, the statutory right to free education means students attending state schools **are statutorily entitled to the delivery of the school's curriculum regardless of whether their parents make donations in full, in part or not at all to assist with the cost of the delivery of that curriculum, or even if no parents make donations.** The Commissioner considers that, generally, **a student's statutory right to free education will mean a sufficient link does not exist between a parent's voluntary payment to assist a state school and any benefit obtained by the student in return.** This is because the school is obliged to deliver the school's curriculum to the student regardless of whether the **parent's** payment is made, so the payment is being made to benefit the school rather than being made in return for education.
35. *Case J76* (1987) 9 NZTC 1,451 provides some support for the view that a state school **student's statutory right to free education means a sufficient link does not generally exist between a parent's voluntary payment to assist the school and any benefit obtained by the student.** *Case J76* concerned a claim by the objector, a parish priest, that payments he made to ensure disadvantaged children obtained appropriate schooling were gifts and he should be entitled to a rebate under s 56A(2) of the Income Tax Act 1976.
36. Judge Keane found there was no doubt that the payments were made out of charity. But he found no suggestion that the schools would have educated the children if the priest had not made the payments. Therefore, the payments placed the schools under a contractual duty to educate the **children.** **The priest's payments** were not gifts. Judge **Keane's decision suggests** that if the schools had had an existing obligation to educate the children, **then the priest's** payments might have been gifts, because they would have been made to fund the schools' charitable purposes (that is, the advancement of education). Instead, in the absence of the schools having any pre-existing obligations, the payments were held to be made in return for **the schools' educational services.**

37. The strength of any link between a payment and a benefit or advantage can usually be determined by considering **all** the circumstances surrounding the gift, including, in the case of **state schools, a student's statutory right to free education**. However, the stronger the connection between **a parent's** payment and any material benefit or advantage obtained in return, the less likely it is that the payment will qualify as a gift. It is also important to remember that gifts ordinarily proceed from an intention on the part of the giver to provide an advantage or to do good for the recipient – (that is, the school).

Gifting in the state school environment

General donations

38. State schools may ask parents for donations to assist generally with funding their costs, including the cost of delivering **the school's curriculum**. **Where the donations requested are general donations** (that is, donations for an unspecified purpose), the school may issue a donation tax receipt, providing the payments are made voluntarily by the parents to benefit the school.
39. The benefit parents and students get from making general donations to assist a school with its costs, including the cost of delivering its curriculum **will not prevent the parent's payments** from being gifts. This is because students attending state schools are entitled to free education. Therefore, parents of students at state schools are entitled to expect their children will receive the education their school has undertaken to provide regardless of whether the parent makes any general donations. As a result, the Commissioner considers an insufficient **link exists between a parent's general donation and any benefit obtained, so the parent's** payment is not made in return for the benefit.

Voluntary payments for specific purposes or projects

40. Sometimes parents are asked to assist schools with funding special projects for a school (for example, to assist with developing a computer lab or for books for the school library). Gifts for specific purposes or projects may not always be a contribution towards the cost of delivering **the school's curriculum, so they can be different from general school donations in that regard**. However, the fact a school seeks donations for a specific project will not, in itself, prevent the payment being a gift. In the **Commissioner's view, a** payment made for a specific purpose or project will be a gift so long as it has the attributes of a gift.
41. Further, the fact the parent or their child may be among those who ultimately benefit from a project may not disqualify the payment from being a gift if the payment is not made in return for the relevant benefit or advantage.
42. However, it is acknowledged that when schools request contributions for specific purposes rather than as general donations, this could **give rise to circumstances where a parent's** payment is sufficiently linked to a relevant benefit or advantage for the payment to be viewed as made in return for the benefit or advantage. The stronger the connection between a **parent's payment and any material** benefit or advantage obtained in return, the more likely it is that the payment will not qualify as a gift. This is particularly so where the school requests a payment for a specific purpose that benefits an individual student or a narrow group of students rather than the school as a whole.
43. Therefore, a gift made for a specific purpose may qualify for a donation tax credit even where it is **not a contribution towards the cost of delivering the school's curriculum**. The fact the parent or their child may be among those who ultimately benefit from a project may not disqualify the payment from being a gift. However, where the benefit obtained is more direct

and more closely linked to the payment, there may be circumstances that mean the payment is not a gift for donation tax credit purposes.

Voluntary payments for individual subjects or curriculum activities

44. Where a parent makes a voluntary payment towards the **school's** cost of delivering an individual subject or activity **that forms part of the school's curriculum** for their child, that payment will be a gift only if it can be clearly established that the student has a right to participate in the subject or activity regardless of whether their parent makes a requested payment. If a student has a right to participate in the subject or activity regardless of whether their parent makes all or part of the requested payment to the school, then in the **Commissioner's view the voluntary payment is made to advantage the school and is not made in return for participation.**

Voluntary payments for non-curriculum activities

45. Where a parent makes a voluntary contribution towards the cost of delivering an activity or **thing that does not form part of the school's curriculum, that payment will** be a gift only if, in fact, it is voluntary, it is to do good for the school, and a sufficient link does not exist between the payment and the activity or the thing for the payment to be viewed as made in return for the relevant benefit. The statutory right to free education does not apply in those circumstances to weaken the link between the payment and the benefit.
46. Therefore, in many cases payments for **a student's** right to participate in non-curriculum activities will not be gifts. This is because those payments are made **for** the right to participate in the activities, or for the thing.

Examples

47. The following examples explain the application of the donation tax credit rules for state schools. The examples are consistent with the guidance in *Circular 2018/01*. None of the students in the examples are international students.

Example 1: Annual donation

48. Along with the first newsletter for the school year, Cindi receives a printed statement from her **son's primary school showing a request for an annual donation of \$125 to assist the school** with its general operating costs for the year. Cindi wants to help **her son's school but on top of** having to buy a new school uniform she cannot afford the full requested amount so she pays \$80. This is a gift for donation tax credit purposes, so the school issues Cindi with a donation tax receipt for \$80.
49. **Cindi's payment** will be a gift for donation tax credit purposes, whether she chooses to pay:
- \$125 as requested; or
 - less than \$125; or
 - more than \$125.

Example 2: Books for the library

50. Jillian has two children, Finn and Anna, at the local primary school. The school is trying to improve literacy throughout the school and has asked families if they would like to donate towards the school purchasing books for the school library. Jillian thinks it is a great idea. She particularly likes that the books will be an enduring benefit for the whole school to enjoy. Jillian happily donates \$50 to the school for books for the library.
51. This is a gift for donation tax credit purposes and the school can issue Jillian with a donation tax receipt. The fact the gift is for a specific purpose (to purchase books) does not prevent the payment being a gift. Also, the fact Finn and Anna may benefit from the gift also does not prevent the payment being a gift because a sufficient link does not exist between the payment by Jillian and the benefit her children may obtain by being able to borrow books from the library.

Example 3: School stationery pack

52. **At the beginning of the school year, Fiona's daughter Tui's** school offers parents the choice of purchasing a stationery pack from the school or taking a stationery list and purchasing the stationery from a local store. Fiona chooses to purchase a stationery pack from the school for Tui.
53. Fiona can voluntarily choose whether to purchase the pack from the school, so the payment for the pack is not a gift to the school. It is a payment made in return for the stationery pack. The school does not issue Fiona with a donation tax receipt.

Example 4: NCEA level 2 biology contribution

54. Jack is in Year 12 at his local college and has chosen to study National Certificate of Educational Achievement (NCEA) level 2 biology. The college has requested the following **voluntary payments from Jack's parents** given his biology subject selection:
- \$20 to assist the school with the cost of a biology field trip to the local mud flats (attendance is a compulsory part of course requirements for the internal achievement standard); and
 - \$30 for a biology work book (optional but recommended).
55. Jack's parents agree to purchase the workbook and make the requested voluntary contribution to assist the college with the cost of the field trip.
56. **The school administrator issues a donation tax receipt to Jack's parents for \$20. The school provides Jack with a biology workbook. The voluntary payment towards the school's field trip is a gift, but the \$30 payment for the purchase of the optional workbook is not a gift.**
57. The reason the contribution to assist the school with the cost of the biology field trip is a gift is because there a sufficient link does not exist between the payment and the benefit obtained by Jack. Under the Education Act 1989, Jack is entitled to free education. The field trip is part of the delivery of the **school's curriculum**. Jack can attend even if his parents choose not to make any or part of the requested payment. The field trip will go ahead regardless of whether Jack or any of his **classmate's parents make the payment**. Payments by the parents are not made in return for the biology field trip.
58. If the biology workbook was required (rather than optional) it becomes part of the delivery of **the college's curriculum**. In that case **Jack's** parents could not be compelled to purchase the

workbook, but the college could ask for a voluntary contribution towards the college's cost of providing it. Jack would be entitled to use the workbook regardless of whether his parents make any voluntary contribution. Any contribution towards the cost of the workbook is a donation, so the school could issue a donation tax receipt.

Example 5: Overnight camping trip

59. Cameron is in year 5 at Mountain Ridge Primary School. Every year the school arranges an overnight camping trip to the Mountain Ridge Forest Park for its year 5 and 6 classes. The camping trip forms part of the school's curriculum and all year 5 and 6 students are expected to attend. The students travel in buses to the forest park and camp overnight, cooking their own meals and practising bush craft skills.
60. The school asks Cameron's parents for a voluntary contribution towards the cost of the camping trip. Payment is not compulsory, and Cameron's parents are free to pay all, part or none of the requested amount. Cameron can participate in the camping trip along with his year 5 and year 6 classmates regardless of whether his parents make a contribution.
61. Cameron's parents choose to make a generous contribution to the school to assist the school with the cost of the camping trip. The contribution is a gift, and the school issues a donation tax receipt to Cameron's parents.
62. The reason the contribution towards the school's overnight camping trip is a gift is because a sufficient link does not exist between the payment and the benefit obtained by Cameron. Under the Education Act 1989, Cameron is entitled to a free education. Participating in the camping trip is part of the delivery of the school's curriculum. The camping trip will go ahead regardless of whether Cameron or any of his year's parents make any payment. Payments by the parents are not made in return for the camping trip.

Example 6: High-performance sports coach

63. Roisin is a member of her secondary school's premier hockey team, which plays in the Tuesday night inter-college competition. Her coach has organised for the team to have a skills training session with a high-performance coach. All team members are expected to attend the session, and parents have been asked to contribute \$30 each towards the cost of the session. Even though the training session does not form part of the delivery of the school's curriculum, the school office has helped by adding the requested amount to each team member's school account.
64. The parents' payments are in return for the training session. This payment is not a gift so the school does not issue a donation tax receipt.

Example 7: Cloud storage offer

65. High Tops Intermediate School has chosen to deliver the curriculum to its students using a software package that requires each student to have a minimum amount of cloud storage space available to them. The school has asked for voluntary contributions of \$20 towards the cost of this storage space.
66. These contributions are gifts, and the school can issue a donation tax receipt to parents who choose to contribute, at whatever level.
67. The school also advises parents that they can purchase an additional amount of cloud storage space for their child (over and above the minimum required for effective curriculum delivery)

for \$30. This additional storage space is not needed for delivery of the curriculum, therefore the payment, if made by a parent who takes up the **school's offer**, is not a gift. The parent makes the payment in return for the additional storage space. The school does not issue a donation tax receipt.

References

Legislative references

Education Act 1989, ss 3, 60A
Income Tax Act 2007, ss LD 1 to LD 3
Income Tax Act 1976, s 56A(2)

Case references

Case D55 72 ATC 339 (Australian Board of Review)
Case F40 74 ATC 223 (Australian Board of Review)
Case J76 (1987) 9 NZTC 1,451 (TRA)

Case M128 (1990) 12 NZTC 2,825 (TRA)

Mills v Dowdall [1983] NZLR 154 (CA)

Leary v Federal Commissioner of Taxation (1980) 32 ALR 221