

RURAL LAND USE - EXEMPTION - land tax

[Ferella as Executor of the Estate of the late Gustavo Ferella v Chief Commissioner of State Revenue \[2024\] NSWSC 166](#)

28 February 2024 - Mitchelmore J

In sum: The Supreme Court dismissed an appeal from NCAT's Appeal Panel which found that the plaintiff (the executor of the Estate of Gustavo Ferella) was required to pay two land tax assessment notices for the years 2019 and 2020. The plaintiff claimed the property was exempt from taxation for these two years on the basis the land was used for primary production under s 10AA of the *Land Tax Management Act* (NSW) in that it was used for breeding horses. The Tribunal considered that the Ferellas had demonstrated only that horses were maintained on the Property, and not that their maintenance "was for the dominant purpose of primary production", nor that the use of the land had a "significant and substantial commercial purpose or character". The Court declined to grant leave to appeal as most of the grounds did not include questions of law; and to the extent that some could be so characterised they did not raise a question of principle or general importance, or an injustice going beyond what was merely arguable.