

**Abstract**

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**of the Contract And 'Economic Reality'**

**Commission v France**  
**HP Mercantile Pty Limited v Commissioner of Taxation**  
**Barkston Football Club Limited**  
**Commissioner of Taxation v Gloria Investments (Trustee)**  
**Style Investments Pty Ltd as Trustee for the Australian Style Investments Unit Trust and Commissioner of Taxation**

**OIC Insurance Limited v**  
**Australian**

**HP Mercantile**

















**Holidays Limited v Commissioner of Taxation**

**Saga**

**HP Mercantile Pty Ltd v Commissioner of  
Taxation**

**Sterling Guardian Pty Ltd v Commissioner of Taxation**

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**Australian GST Journal**  
**Saga Holidays Limited v Commissioner of Taxation**





**discretionary power**

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