

CONCLUSION

The applicant has easily discharged the onus of showing that it is religious. The conclusion that it is a religious institution entitled to the tax exemption is irresistible.

The Commissioner should not be criticized for attempting to minimize the number of tax exempt bodies. The crushing burden of taxation is heavier because of exemptions in favour of religious institutions, many of which have enormous and increasing wealth.

Special leave to appeal should be granted and the appeal allowed. The applicant's objection to the assessment of payroll tax should be upheld. The Commissioner should pay the applicant's costs at every level.

