IN THE SUPREME COURT OF NEW ZEALAND

SC 69/2006
[2006] NZSC 79

BRENT JOHN GILCHRIST

v

THE QUEEN

Court: Blanchard, Tipping and McGrath JJ

Counsel: Appellant in Person
K B F Hastie for Crown

Judgment: 29 September 2006

JUDGMENT OF THE COURT

A. The application for leave to appeal is granted.

B. The approved ground, in terms of Rule 29, is whether, by failing to comply with a notice validly issued under s 17 of the Taxation Administration Act 1994, the appellant committed an offence against s 143B(1)(b) and (f) of the Act in that he knowingly failed to provide information to the Commissioner when required to do so by a tax law, and did so intending to evade the payment of tax by e-tax trust.

Solicitors:
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