

**IN THE SUPREME COURT OF NEW ZEALAND**

**SC 59/2007  
[2007] NZSC 80**

BETWEEN	GLENHARROW HOLDINGS LIMITED Appellant
AND	THE COMMISSIONER OF INLAND REVENUE Respondent

Court: Blanchard, McGrath and Anderson JJ

Counsel: G J Harley for Appellant  
J C Pike and J H Coleman for Crown

Judgment: 4 October 2007

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**JUDGMENT OF THE COURT**

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**A Leave to appeal is granted.**

**B The approved grounds are:**

- 1. Having regard to the finding (not challenged in the Court of Appeal) that the transaction under which the applicant acquired the mining licence was not a sham, whether the Commissioner was nevertheless entitled under s 76 of the Goods and Services Tax Act 1985 (as it stood at the time of the transaction) to treat the transaction as void and to adjust the amount of tax refundable to the applicant.**
- 2. If so, whether the Court of Appeal correctly determined the amount of the adjustment.**

Solicitors:  
Mairehau Law Centre, Christchurch for Appellant  
Crown Law Office, Wellington