IN THE SUPREME COURT OF NEW ZEALAND

SC 52/2011
[2011] NZSC 91

BETWEEN	LEWIS GAIRE HERDMAN THOMPSON Appellant
AND	THE COMMISSIONER OF INLAND REVENUE Respondent

Court: Blanchard, McGrath and William Young JJ

Counsel: G D Pearson and J K Scragg for Appellant
D K Lemmon and A C Beck for Respondent

Judgment: 22 August 2011

JUDGMENT OF THE COURT

The application for leave to appeal is granted on the following grounds:

A When did the appellant become entitled to be de-registered for GST purposes?

B In light of that determination, and the circumstances in which they took place, did the second and third sales of land attract GST?

Solicitors:
Duncan Cotterill, Wellington for Appellant
Crown Law Office, Wellington for Respondent