

IN THE SUPREME COURT OF NEW ZEALAND

**SC 8/2012
[2012] NZSC 10**

BETWEEN	THE COMMISSIONER OF INLAND REVENUE Appellant
AND	REDCLIFFE FORESTRY VENTURE LIMITED First Respondent
AND	GARRY ALBERT MUIR Second Respondent
AND	ACCENT MANAGEMENT LIMITED Third Respondent
AND	BRISTOL FORESTRY VENTURE LIMITED Fourth Respondent
AND	BEN NEVIS FORESTRY VENTURES LIMITED Fifth Respondent
AND	LEXINGTON RESOURCES LIMITED Sixth Respondent
AND	CLIVE RICHARD BRADBURY Seventh Respondent
AND	GREGORY ALAN PEEBLES Eighth Respondent

Court: Tipping, McGrath and William Young JJ

Counsel: M S R Palmer, T G H Smith and J D Kerr for Appellant
M S Hinde for First, Third and Fourth Respondents
G A Muir, Second Respondent in Person
R B Stewart QC for Fifth, Sixth, Seventh and Eighth Respondents

Judgment: 29 February 2012

JUDGMENT OF THE COURT

A The application for leave to appeal is granted.

B The approved questions are:

- (i) whether the Commissioner's challenge to the claim was appropriately brought under r 5.49; and**
 - (ii) whether the judgment of the High Court should in any event have been upheld.**
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Solicitors:
Crown Law Office, Wellington for Appellant
Wynyard Wood, Auckland for Respondents