

IN THE SUPREME COURT OF NEW ZEALAND

I TE KŌTI MANA NUI O AOTEAROA

SC UR 31/2025  
[2025] NZSC 94

BETWEEN

WENDY GOODRICKE  
First Applicant

PETER GOODRICKE  
Second Applicant

AND

COMMISSIONER OF INLAND  
REVENUE  
Respondent

Counsel: Applicants in person

Judgment: 1 August 2025

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JUDGMENT OF MILLER J

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**The application for review of the decision of the Deputy Registrar  
not to accept the application for leave to appeal for filing is  
dismissed.**

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REASONS

[1] The applicants challenged an adjudication under Part 4A of the Tax Administration Act 1994 to the Taxation Review Authority.<sup>1</sup> It held that the applicants' proceedings were a nullity because they filed an unintelligible claim and they failed to attend a directions hearing.<sup>2</sup> Grau J then dismissed the applicants' appeal.<sup>3</sup> She found that to the extent the High Court had jurisdiction to hear the appeal, it was open for the Authority to conclude that the applicants' challenge could not proceed or was abandoned.<sup>4</sup>

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<sup>1</sup> The dispute concerns the correct treatment of tax as between the applicants and their company.

<sup>2</sup> *Safety Beacons Ltd v Commissioner of Inland Revenue* [2024] NZTRA 3.

<sup>3</sup> *Goodricke v Commissioner of Inland Revenue* [2024] NZHC 3639, (2024) 31 NZTC ¶26-031.

<sup>4</sup> At [46], [51] and [54].

[2] The applicants appealed to the Court of Appeal. Evidently they did not prosecute the appeal as the rules of that Court require, by filing an application for hearing and the case on appeal within three months. That period having elapsed, the appeal was deemed to have been abandoned by operation of r 43 of the Court of Appeal (Civil) Rules 2005. On 1 July 2025, the Deputy Registrar of the Court of Appeal signed a certificate to the Registrar of the High Court at Wellington to the effect that the appeal had been deemed abandoned on 16 June 2025.

[3] On 17 July 2025, the applicants filed a notice of application for leave to appeal to this Court against the “decision” of the Court of Appeal.<sup>5</sup>

[4] The Deputy Registrar of this Court refused to accept the application for filing on the ground that this Court lacks jurisdiction. He found that the abandonment of an appeal under r 43 to be “a function of the rules, not a decision of the Court”.

[5] The applicants now seek review of the Deputy Registrar’s decision. They say the abandonment constitutes a “decision” due to its substantive effects. They also say the underlying tax dispute is a matter of general or public importance and there is a risk of a substantial miscarriage of justice if the appeal is not heard.

[6] Under s 68 of the Senior Courts Act 2016, this Court has jurisdiction to hear an appeal by a party to a civil proceeding in the Court of Appeal against “a decision made in the proceeding”.<sup>6</sup> The deemed abandonment of the appeal to the Court of Appeal happened by operation of r 43(1) of the Court of Appeal (Civil) Rules, not because of a decision made by an officer or judge of that Court.<sup>7</sup> The Deputy Registrar of the Court of Appeal did no more than confirm that the period prescribed by the rules had elapsed.

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<sup>5</sup> The notice also named other respondents and sought a fee waiver, an interim order against Inland Revenue | Te Tari Taake, an order against the Court of Appeal to expedite a separate proceeding, and various declarations relating to procedural unfairness.

<sup>6</sup> With certain exceptions which do not apply here.

<sup>7</sup> *Dunstan v Attorney-General* [2022] NZSC 3 at [5].

[7] In short, the proposed appeal concerns the prescribed operation of r 43 and not a decision of the Court of Appeal. For that reason, the Deputy Registrar of this Court was correct to refuse to accept the application for filing.<sup>8</sup>

[8] I note that the applicants say they confirmed the abandonment on 17 June 2025 due to personal reasons which have made them unable to pay security for costs. That is a matter which must first be taken to the Registrar of the Court of Appeal.<sup>9</sup> The applicants do not say that the Registrar refused to reduce or dispense with security for costs. Nor do they say the Deputy Registrar of the Court of Appeal miscalculated the passage of three months, or that they had in fact taken the formal steps required to keep their appeal on foot within that period, or that they had sought an extension of time before the time for doing so expired. Had any of those things been in issue, they might have asked a judge of the Court of Appeal to review the matter.<sup>10</sup>

[9] The application for review of the decision of the Deputy Registrar not to accept the application for leave to appeal for filing is dismissed.

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<sup>8</sup> Supreme Court Rules 2004, r 5A(1)(b)(ii).

<sup>9</sup> See, for example, Court of Appeal (Civil) Rules 2005, r 35(6) and (10).

<sup>10</sup> In that case, the applicants could not have sought leave to appeal to this Court without first seeking a review in the Court of Appeal. See *Harrison v Auckland District Health Board* [2013] NZSC 98 at [6].