



Supreme Court of New Zealand | Te Kōti Mana Nui o Aotearoa

2 MARCH 2026

MEDIA RELEASE

MAXWELL RICHARD ALLEN PARORE v ATTORNEY-GENERAL

(SC 88/2025)

**Hearing of the Supreme Court in the Christchurch High Court
Thursday 19 March–Friday 20 March 2026**

CASE HISTORY SYNOPSIS

This synopsis is provided to assist in understanding the history of the case and the issues to be heard by the Court. It does not represent the views of the panel that will hear the appeal in the Supreme Court.

University Outreach Programme

This case has been selected for the Supreme Court's university outreach programme. The Court invites interested faculty and students to observe the hearing.

The hearing will be live-streamed on the Courts of New Zealand website as set out below, and the submissions will be made available the day before the hearing. A judge and counsel will prepare a short explanatory video which will be made available to students ahead of time. This video is not for general public viewing.

Background

This case is about the circumstances in which public law damages should be awarded against the Crown for breaches of rights protected by the New Zealand Bill of Rights Act 1990 (Bill of Rights) by a public service agency.

The Commissioner of Inland Revenue breached Mr Parore's rights to silence and to a fair trial by using information which Mr Parore had been required to disclose in a civil tax dispute for the purpose of pursuing criminal proceedings against him. The criminal proceedings (for alleged evasion or attempted evasion of Goods and Services Tax obligations) were ultimately stayed, and an appeal against that decision by the appellant failed.

The issue for the Supreme Court is whether the Attorney-General (on behalf of the Crown) should be ordered to pay public law damages to Mr Parore for the breach of his rights, in the manner set out in *Simpson v Attorney-General* [1994] 3 NZLR 667 (CA) (*Baigent's Case*).

High Court judgment

The High Court judgment was delivered on 1 May 2023. Gwyn J found that the stay of the criminal proceedings was not adequate to vindicate the breach of Mr Parore's rights. The Judge made a declaration that the Commissioner had breached Mr Parore's "right to silence as guaranteed by s 25(d)" of the Bill of Rights, and ordered the Crown to pay him damages of \$70,989.86 for legal costs incurred in defending the criminal charges and a further \$5,000 for emotional harm suffered as a consequence of the criminal proceeding.

Court of Appeal judgment

The Commissioner appealed to the Court of Appeal, which delivered its judgment on 16 July 2025. It allowed the appeal, concluding that Mr Parore's right was fully vindicated by a judicial declaration and damages were not necessary. The Court set aside the judgment of the High Court and made a fresh declaration to the effect that the Commissioner had breached Mr Parore's right to silence, therefore breaching his right to a fair trial under s 25(a) of the Bill of Rights (rather than s 25(d) as the trial Judge had found).

This appeal

On 2 December 2025, the Supreme Court granted Mr Parore leave to appeal. The approved question is whether the Court of Appeal was correct to allow the Commissioner's appeal.

The appeal will address whether public law damages of the kind envisaged in *Baigent's Case* should be calculated by reference to the need to compensate actual loss, as well as vindication of the relevant right; the relevance of the advantage obtained for the errant party by breaching the right; and whether the Court of Appeal erred by finding that the breach was at the lower end of the scale, that a declaration provided sufficient vindication of his rights, and that the Commissioner's conduct did not have aggravating features.

Te Kāhui Tika Tangata | the Human Rights Commission has been granted leave to appear as an intervener and the New Zealand Law Society | Te Kāhui Ture o Aotearoa has sought leave to do so.

Viewing of hearing

The courtroom (Courtroom 12 at the Christchurch Justice and Emergency Services Precinct) is open to the public.

This hearing of the appeal will also be live-streamed. Details about access to the live-stream and the conditions of access will be posted on the [Courts of New Zealand website](#) shortly before the hearing. No recording is permitted.

The panel

The Hon Justice Miller	The Hon Justice Ellen France	The Rt Hon the Chief Justice	The Hon Justice Williams	The Hon Justice Glazebrook
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Judges as seen from the public gallery

Counsel

- Maxwell Richard Allen Parore (Appellant): *D Weaver and T J Conder*
- Attorney-General (Respondent): *A M Powell and A B Goosen*
- Te Kāhui Tika Tangata | Human Rights Commission (Intervener): *R A Kirkness and H Z Yáng*
- New Zealand Law Society | Te Kāhui Ture o Aotearoa (Intervener): *M J McKillop and T P Westaway*

Sitting hours

Court will begin at 10:00am and conclude at 4:00pm with adjournments taken from 11:30am to 11:45am and from 1:00pm to 2:15pm. There is no afternoon adjournment.

Enquiries

Any enquiries about the hearing should be directed via email to supremecourt@justice.govt.nz.

Contact person:

Sue Leaupepe, Supreme Court Registrar (04) 914 3613

High Court decision: [\[2023\] NZHC 1010](#) (1 May 2023)

Court of Appeal decision: [\[2025\] NZCA 328](#) (16 July 2025)

Supreme Court leave decision: [\[2025\] NZSC 185](#) (2 December 2025)

