

IN THE SUPREME COURT OF NEW ZEALAND
I TE KŌTI MANA NUI O AOTEAROA

SC 88/2025

BETWEEN **Maxwell Richard Allen Parore**
 Appellant

A N D **Attorney-General**
 Respondent

Appellants Chronology of Facts

Dated: 16 February 2026

Counsel certifies that this chronology complies with The Supreme Court
Submission Practice Note 2023.


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Appellants Chronology of Facts

Date	Event	Doc No.
11 November 2004	Mr Parore (the Appellant) entered into a contract for services with a real estate company as a real estate agent.	301.0015
1 April 2005	The Appellant registered for GST with his tax agent.	301.0083
March 2006- March 2011	The Appellant completed GST returns, filed and paid GST at his local branch of Westpac Bank for the 6 monthly GST periods ended between March 2006 to March 2011. The Commissioner would post these to the Appellants P.O Box.	301.0060
2 April 2009	The Appellant was adjudicated bankrupt in respect of plumbing company debt.	301.0087
8 April 2009	A letter (produced at trial) stating the Commissioner had cancelled his previous IRD/GST number and issued him a new IRD number. No evidence Mr Parore ever received this letter.	301.0102
April 2009	Upon Cancellation of the Appellants GST registration, the Commissioner stopped posting GST returns for the Appellant to file.	302.0523
April 2009 – May 2011	The Appellant continued to file GST returns by adapted paper copies of his pre-bankruptcy GST returns for each subsequent GST return period for a further two years. The Appellant used his pre-bankruptcy IRD/GST registration on the GST returns.	302.0524 at 5 to 10
April 2009 – May 2011	The Commissioner accepted and processed each GST return under the cancelled GST registration without further notice to the Appellant.	302.0525
2 May 2011	The Official Assignee contacted the Commissioner requesting Mr Parore's GST registration be cancelled on a backdated basis, from 7 May 2010.	301.0393
13 May 2011	The Appellant manually filed and paid his last GST return under his pre-bankruptcy GST number for the period ended 13 May 2011	301.0392
30 September 2011	The Appellant completed his statement of affairs and provided it to the Official Assignee (the OA), who responded by asking him for an application for self-employment.	301.0191
27 October 2011	The Appellant swore an affidavit in support of his application for self-employment.	301.0217 – 301.0220
24 January 2012	The Appellant met with Carla Freda from the office of the OA to discuss the application. Following the	301.0226 , 301.0222

	meeting, Ms Freda advised Mr Parore in writing the OA's consented to self-employment, subject to certain conditions being agreed. The Appellant never returned a signed copy.	
6 March 2017	Mark Bandara issued an audit notification letter to Mr Parore but then left the Inland Revenue.	301.0283
27 April 2017	Mr Tully was subsequently assigned as the officer in charge on 27 April 2017	302.0498
7 September 2017	Mr Tully submitted recommendation to the Legal and Technical Services Unit of Inland Revenue, Takapuna to prosecute Mr Parore for evading GST. This was approved.	301.0377 at [1.2]
5 October 2017	Mr Tully issued a notice pursuant to s 17 of the TAA to the OA requesting information. Mr Tully queried why the OA had deregistered Mr Parore for GST with Inland revenue, and whether notification of that GST deregistration had been given to Mr Parore.	301.0290
26 October 2017	The OA responded by letter denying deregistering Mr Parore for GST or giving notice to Mr Parore.	301.0290 to 301.0298
22 January 2018	George Fraser signed and approved the prosecution recommendation.	301.0379
22 January 2018	Mr Tully issued a letter to Mr Parore advising that default assessments would be issued for the GST periods ending 31 May 2011 to 31 March 2017. These being same GST periods for which Mr Parore would later be charged.	301.0299
23 January 2018	Mr Tully issued a letter to Mr Parore advising that default GST assessments had been issued for the periods 31 May 2011 to 31 March 2017 advising Mr Parore <i>"to dispute the assessments you must file a notice of proposed adjustment along with your tax returns within 4 months of the assessment issue dates shown on the notices."</i> Mr Parore was compelled to issue the NOPA.	301.0301
23 January 2018	A summary of the default GST assessments was issued.	301.0304
2 March 2018	nsaTax Chartered Accountants issued a NOPA to the Commissioner.	301.0324
7 March 2018	Harish Singh signed and approved the prosecution recommendation.	301.0380
8 March 2018	Maryanne Hansen signed and approved the prosecution recommendation.	301.0380
21 March 2018	Mr Tully advised by letter the GST returns and proposed adjustments in respect 6 GST periods ended 31 March 2015 to 30 September 2017 were accepted and requested further information from	301.0487- 301.0488

	Mr Parore about the basis for disputing the default assessments for the 7 GST periods ended 31 May 2011 to 30 September 2014. Each period would later be the subject of the criminal charges.	
21 March 2018	Mr Carruthers of nsaTax acknowledged receipt of Mr Tully's queries and agreed to respond by 28 March 2018. Mr Carruthers also asked for information from Mr Tully about cancellation of Mr Parore's GST registration in May 2011.	301.0381
22 March 2018	Mr Tully wrote to Mr Carruthers providing the details of the request made by the OA to cancel Mr Parore's GST registration. Mr Tully noted in his letter that the request for deregistration was around the same time of the last GST return being filed by Mr Parore in May 2011.	301.0391
22 March 2018	Mr Carruthers sent a 6 page letter to Mr Tully in response to the request for further information in support of the NOPA.	301.0394
24 April 2018	Mr Tully issued the Commissioner's Notice of Response (NOR) pursuant to section 89G of the TAA.	301.0407
26 April 2018	Mr Carruthers sent a letter to Mr Tully rejecting the Commissioner's NOR pursuant to s 89H(3) of the TAA. Mr Carruthers made further submissions about Mr Parore's position in respect of the post-bankruptcy GST periods.	301.0412
3 May 2018	Mr Tully invited Mr Parore to attend a conference as part of the civil procedures. Mr Tully stated the conference was an opportunity to resolve differences in understanding of facts, law and legal arguments. Nothing was mentioned about the prosecution action.	301.0416-301.0417
11 May 2018	Mr Tully confirmed the time, date and agenda for the conference. Mr Carruthers confirmed this was acceptable and that he and Alastair McKenzie from nsaTax would attend. Mr Carruthers sent further information to the Mr Tully disputing the default assessments ahead of the conference.	301.0424
6 June 2018	Mr Tully entered notes in the Commissioner's computer system. Those notes recorded that Mr Carruthers, Mr McKenzie and Mr Parore were present and that himself, Gary Swain (in-house counsel for the Commissioner) and Mr Baxter (IRD) were present. Discussions were held about the default assessments raised, s 58 of the GST Act and the role of the OA during the period of Mr Parore's bankruptcy.	302.0589

19 June 2018	Mr Tully wrote to Mr Carruthers thanking him, Mr Mckenzie, and Mr Parore for attending the conference on 6 June 2018 and summarising matters discussed between the parties at the conference.	301.0468-301.0469
26 June 2018	Mr Tully entered a note into the Commissioner's computer system that stated that <i>after discussion with my TL [Team Leader] it was agreed to park the dispute at the conference stage and proceed with the prosecution.</i>	302.0598
26 June 2018	Mr Tully sent an email to Gary Swain and Jim Bourne of the Legal Services Unit of Inland Revenue advising them a decision had been made by himself and his team leader to "park" the civil dispute at the conference stage and proceed with the prosecution.	301.0470
27 June 2018	Mr Carruthers wrote to Mr Tully responding to his letter of 19 June 2018 addressing s 58 of the GST Act. Mr Parore's Accountants were clearly under the impression the disputes procedures would continue to the final stage of the statutory procedures.	301.0473
28 June 2018	Mr Tully wrote to Mr Carruthers informing him that the Commissioner had decided to prosecute Mr Parore and "park" the tax dispute.	301.0477
18 July 2018	Mr Tully telephoned Bhavna Gulati from the office of the OA. The conversation were summarised in a response email from Bhavna Gulati that day; she had spoken to Chris Viljoen (Deputy OA) and Charles Jones (In-house Counsel for the OA) <i>"regarding a possible meeting to discuss the tax evasion by the (ex) bankrupt Mr Parore"</i> , meeting arrangements were made.	301.0479
19 July 2018	Mr Tully confirmed a meeting was to take place at the offices of the Insolvency and Trustee Service. Subsequent correspondence was entered into between Chris Viljoen, Charles Jones and Mr Tully about the meeting.	301.0481-301.0482
27 July 2018	Mr Tully recorded the following note of that meeting the Commissioners computer; <i>Gary Swain (LTS) [inhouse counsel for the Commissioner] and I met with Chris Viljoen (Deputy Assignee) and Charles Jones (Legal Team) from the Official Assignee. We briefed them on the s 58 Act argument being put forth by nsaTax. We advised them that a potential prosecution was being considered and that we may require them as a witness. Chris to check Parore's file to see if the</i>	302.0589

	<i>case officer is still employed by the trustees and insolvency service.</i>	
30 October 2018	Anthony Pullen of the office of the OA sent Mr Tully formal written statements to be produced in evidence by the Commissioner. Those formal written statements were offered in response to the arguments raised by Mr Parore in his NOPA and subsequent correspondence with the Commissioner about GST liabilities during the period of his bankruptcy.	301.0483 , 301.0491
31 January 2019	<i>Mr Goodger emailed Mr Tully "Thanks Clint, I am not sure whether we will be able to commence prosecution any time soon though. I am still waiting to hear what IR's approach to things is going to be in light of the Safi Judgment. Nick"</i>	301.0483
19 March 2019	Mr Tully sent an email to Stephanie Townsend (In-house Solicitor for the Commissioner) asking how to proceed with the prosecution in view of <i>Safi</i> .	301.0485
28 March 2019	Stephanie Townsend emailed Mr Tully stating that: <i>"I've discussed these two cases of yours with Helen Sailsbury, the LS solicitor who is leading the work on the Safi op info. She is going to discuss these cases further with CLO and possibly Tim Saunders and come back to you with advice as to how to proceed."</i>	301.0486
26 August 2019	The Commissioner filed charging documents in the Auckland District Court alleging 13 charges of evading GST being the same GST periods that were the subject civil tax dispute.	301.0487
23 January 2020	Anthony Pullen of the OA's office signed his witness statement, directed at the defence arguments disclosed by Mr Parore throughout the statutory civil disputes resolution procedures.	301.0492 at [10].