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IN THE SUPREME COURT OF NEW ZEALAND

I TE KŌTI MANA NUI O AOTEAROA

SC 88/2025

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BETWEEN

MAXWELL RICHARD ALLEN PARORE

Appellant

AND

ATTORNEY-GENERAL

Respondent

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RESPONDENT'S CHRONOLOGY

6 March 2026

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**Te Tari Ture  
o te Karauna**  
Crown Law

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## CHRONOLOGY

Date	Event	Document Reference
23 November 2004	Mr Parore began working as a real estate agent as an independent contractor to Barfoot and Thompson with an obligation to register for GST.	301.0015
April 2005	Mr Parore started earning commission and charging GST. Mr Parore received GST on the commission he earned from Barfoot and Thompson who issued him with "buyer created invoices".	301.0016 – 301.0059
30 September 2005	Mr Parore filed GST returns and paid GST on a 6-monthly return basis for the periods ended 30/9/2005 to 31/3/2011.	301.0071 – 301.0082
2 April 2009	Mr Parore was adjudicated bankrupt on the application of a creditor After he became an undischarged bankrupt, and until April 2011, Mr Parore continued working as a self-employed real estate agent and continued filing GST returns and paying GST.	301.0087 201.0026 at [24]-[25]. 301.0067 – 301.0070
1 April 2011	Although still working as a real estate agent and charging GST, Mr Parore stopped filing GST returns and paying GST.	201.0026 at [26] 301.0104 – 301.0166
27 October 2011	Mr Parore provided the Official Assignee with an affidavit in support of his application for permission to be self-employed during his bankruptcy, which included a statement that his accountant would file his tax returns.	301.0217

Date	Event	Document Reference
24 January 2012	Official Assignee approved Mr Parore's application to be self-employed, subject to conditions, including that his accountant would prepare his GST returns and no tax obligations may be in arrears. Mr Parore, already in arrears, failed to accept the conditions but continued working as a real estate agent and did not return GST.	301.0222 301.0104 – 301.0137
11 October 2014	Mr Parore was discharged from bankruptcy and continued not to file GST returns or pay GST.	301.0288 301.0138 – 301.0166
6 March 2017	Commissioner started investigating Mr Parore's tax affairs.	301.0283
15 January 2018	Commissioner obtained internal legal advice that there was sufficient evidence to prosecute Mr Parore for tax evasion.	201.0030 at [45]
22 January 2018	Commissioner wrote to Mr Parore advising that default assessments would be issued for failure to file income tax and GST returns for periods between 2011 and 2017 (a period of approximately six years) and warned him of possible criminal prosecution. The Commissioner also cautioned Mr Parore and invited him to comment why a prosecution should not occur.	301.299

Date	Event	Document Reference
23 January 2018	Commissioner issued letter and default assessments to Mr Parore. Letter advised of the requirement to file a notice of proposed adjustment (NOPA) and outstanding tax returns to dispute the default assessments.	301.0301
13 February 2018	Mr Parore's tax agent advised Commissioner he would file the outstanding returns and a NOPA and a barrister, Mr Weaver, would deal with any prosecution.	301.0320
2 March 2018	Mr Parore's tax agent issued a NOPA and filed outstanding GST returns for the six monthly periods ended 31/3/2015 to 30/9/2017. The NOPA and returns admitted liability for GST in those periods and the NOPA denied liability for the periods during part of Mr Parore's bankruptcy in which he had not already filed returns based on a legal argument advanced by the tax agent.	301.0324 – 301.0376
8 March 2018	Commissioner's delegate granted approval to prosecute Mr Parore but charges are not laid at that time.	301.0377 at 301.0380
21 March 2018	Commissioner accepted the returns filed by Mr Parore with his NOPA and invited him to clarify the basis on which liability was denied for the periods during his bankruptcy.	301.0383
22 March 2018	Mr Parore's barrister requested a meeting with IRD to discuss resolution of Mr Parore's tax affairs.	301.0402

Date	Event	Document Reference
22 March 2018	Mr Parore's tax agent provided a legal explanation for denial of liability for GST during bankruptcy.	301.0394
18 April 2018	Commissioner met with Mr Parore's barrister, who advised he would take instructions on a settlement proposal including the payment of a shortfall penalty, which would have brought to an end any possibility of criminal charges being laid (s 149(5) of the Tax Administration Act 1994).	201.0033 at [59] 301.0405 and 301.0406
24 April 2018	Commissioner filed a notice of response (NOR) within statutory response period.	301.0407
26 April 2018	Mr Parore's tax agent rejected Commissioner's NOR	301.0412
11 May 2018	A voluntary conference was scheduled for 6 June 2018 to discuss the applicability of ss 58(1) and 58(1A) of the GST Act.	301.0424
6 June 2018	Conference took place at which Mr Parore's tax agent provided submissions in support of his assertion that the Official Assignee was liable for the GST Mr Parore collected and failed to return during his bankruptcy. The possibility of criminal charges was also discussed.	201.0034 at [65]- [66] 301.0426
19 June 2018	Commissioner responded to legal argument and indicated a prosecution was being considered.	301.0468
26 June 2018	Commissioner formed the view that settlement of the civil dispute was unlikely and decides to put the civil dispute on hold and commence a prosecution.	201.0035 at [69] 301.0477

Date	Event	Document Reference
21 September 2018	District Court issued a stay of a prosecution in an unrelated case.	<i>R v Safi</i> [2018] NZDC 9698
31 October 2018	Inland Revenue identified that Mr Parore's case and other cases were potentially impacted by the <i>Safi</i> decision, and advice was subsequently sought from Crown Law as to whether a prosecution of Mr Parore could commence.	301.0483 201.0036 at [77]
12 June 2019	Commissioner receives legal advice from Crown Law in respect of a possible prosecution of Mr Parore.	201.0036
26 August 2019	Criminal charges laid in the District Court for evasion of GST in the total sum of \$84,226.05.	301.0487
18 December 2019	Mr Parore filed a notice of application pursuant to s 147 of the Criminal Procedure Act 2011 to dismiss seven charges relating to the period of his bankruptcy, relying on s 58 of the GST Act as he had argued in his NOPA.	101.0021 at [38.1] 101.0029 at [24]
14 – 15 July 2020	Criminal trial took place with the Commissioner closing his case. The District Court heard Mr Parore's application under s 147 after Mr Parore elected not to give or call evidence.	201.0037 at [82]-[83]
22 July 2020	Commissioner issued policy statement <i>CS 20/04</i> concerning the civil disputes procedure and protection of fair trial rights.	302.0590
24 August 2020	District Court granted Mr Parore's application under s 147 and dismissed seven of the 13 charges.	<i>CIR v Parore</i> [2020] NZDC 16363

Date	Event	Document Reference
8 March 2021	The High Court upheld the Commissioner's appeal against the dismissal of the charges and ordered a new trial on the evidence heard.	<i>CIR v Parore</i> [2021] NZHC 420
12 July 2021	Court of Appeal declined Mr Parore's application for leave to appeal.	<i>Parore v CIR</i> [2021] NZCA 312
16 August 2021	Mr Parore's counsel became aware of the <i>Safi</i> decision and filed an application for a stay.	Appellant's submissions at [2.40]. 201.0038 at [89]
14 September 2021	District Court stayed the charges.	<i>CIR v Parore</i> [2021] NZDC 17946
13 December 2021	High Court dismissed the Commissioner's appeal against the stay.	<i>CIR v Parore</i> [2021] NZHC 3405
16 March 2022	High Court declined the Commissioner's application to extend the time to complete the civil disputes procedure, which had the effect under s 89H(4) of the Tax Administration Act 1994 that the CIR was deemed to accept the nil GST proposed adjustments for the GST periods ended 30 September 2011 to 30 September 2014 in the total sum of \$55,763.51.	<i>CIR v Parore</i> [2022] NZHC 488