

IN THE SUPREME COURT OF NEW ZEALAND

**SC 60/2005
[2005] NZSC 82**

BETWEEN DONALD EUGENE ALLEN
Appellant

AND THE COMMISSIONER OF INLAND
REVENUE
Respondent

Court: Elias CJ and Tipping J

Counsel: C T Gudsell for Appellant
R J Ellis and K Whitiskie for Respondent

Judgment: 8 December 2005

JUDGMENT OF THE COURT

[1] The application for leave to appeal is granted.

[2] The approved ground, in terms of Rule 29, is whether the procedure adopted by the appellant taxpayer entitled him to challenge the assessments made on 8 April 2002 by the respondent Commissioner in respect of the 2000 and 2001 income years.

[3] The application for leave to adduce further evidence on the appeal is to be heard concurrently with the hearing of the appeal itself.

Solicitors:
Fletcher Law, Hamilton for Appellant
Crown Law Office, Wellington for Respondent