

**IN THE HIGH COURT OF NEW ZEALAND
AUCKLAND REGISTRY**

**I TE KŌTI MATUA O AOTEAROA
TĀMAKI MAKĀURAU ROHE**

**CIV 2016-404-0518
[2019] NZHC 1681**

BETWEEN COMMISSIONER OF POLICE
Applicant

AND KA KIT YIM
First respondent

CHIEN-HUI WU
Second respondent

Hearing: 4-6 June 2019

Appearances: K Eastwood and L J Fraser for the applicant
No appearance for the first respondent (B L Sellars QC excused)
S J Bonnar QC for the second respondent

Judgment: 18 July 2019

JUDGMENT OF JAGOSE J

*This judgment was delivered by me on 18 July 2019 at 11am
Pursuant to Rule 11.5 of the High Court Rules*

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Registrar/Deputy Registrar

Solicitors/Counsel:
Meredith Connell, Auckland
McVeagh Fleming, Auckland
S Bonnar QC, Barrister, Auckland

[1] Part 2, subpart 3, of the Criminal Proceeds (Recovery) Act 2009 enables me to make civil forfeiture orders – being orders to forfeit property derived from significant criminal activity, or representing the value of a person’s unlawfully derived income – for purposes including “eliminat[ing] the chance for persons to profit” from significant criminal activity.¹ That “aspirational language” is “clear and emphatic” as to the legislation’s purpose.²

[2] The Commissioner here seeks civil forfeiture orders in respect of an extensive list of assets – including a \$1.1 million residential property in Auckland’s Panmure, 12 performance vehicles acquired for nearly \$1.5 million and presently valued at \$1.332 million, \$2.437 million in cash and funds, designer jewellery and handbags valued at over \$270,000, four dozen bottles of vintage wine, various camera and electronic equipment, bicycles, and car parts – and some \$130,000 as profit, all associated with the first and second respondents (respectively, “Mr Yim” and “Ms Wu”). The property at issue is the subject of restraining orders made by this Court in 2016, and set out at the Schedule to this judgment.

[3] Mr Yim and Ms Wu oppose the application in respect of specified assets as not acquired by significant criminal activity, of which Ms Wu says she is “the sole and lawful owner” (and disclaims any property in which she jointly is interested with Mr Yim). Mr Yim additionally says the profit value is calculated incorrectly. Ms Wu says she lacked effective control over other specified assets, and had not unlawfully benefited from significant criminal activity such as may affect a profit calculation. She seeks on grounds of “undue hardship” to have some property excluded from the orders.

[4] Mr Yim and Ms Wu are naturalised New Zealand citizens, after their respective arrivals in New Zealand from Hong Kong and Taiwan in the 1990s. They met in 2003, and married each other in 2005. They separated for a period from February 2010, but resumed cohabitation in September 2011 until Mr Yim’s arrest on 2 March 2016 (although possibly thereafter on electronically monitored bail). He was convicted of

¹ Criminal Proceeds (Recovery) Act 2009, s 3(2)(a).

² *Marwood v Commissioner of Police* [2016] NZSC 139, [2017] 1 NZLR 260 at [12].

possession for supply of one kilogram of methamphetamine, and sentenced to eleven years and six months' imprisonment.³

[5] Mr Yim intended to rely on Ms Wu's submissions at hearing of the Commissioner's application such that his counsel, Belinda Sellars QC, sought to be excused from attendance. My minute of 30 May 2019 granted her leave. In the event, the hearing ran beyond its allotted time. Written closing submissions were filed by the Commissioner on 21 June 2019, and by Ms Wu on 2 July 2019.

Civil forfeiture orders

[6] If I am satisfied on the balance of probabilities specific property is "tainted property" – that is, wholly or partly acquired as a result of, or directly or indirectly derived from, significant criminal activity – I must make an assets forfeiture order in respect of that specific property. By the order, the property vests in the Crown absolutely and is in the custody and control of the Official Assignee.⁴

[7] If I am satisfied on the balance of probabilities Mr Yim and/or Ms Wu have unlawfully benefited from significant criminal activity within seven years prior to the Commissioner's application for restraining orders in relation to property in which they have an interest, I must make a profit forfeiture order specifying the (net, after deduction of the value of relevant assets subject to asset forfeiture orders, then for realisation) value of the benefit. Such is recoverable from the respective respondent as a debt.⁵

[8] In either case, a respondent may – as Ms Wu does – seek particular assets or property be excluded from any forfeiture order, on grounds their inclusion is reasonably likely to cause the respondent "undue hardship".⁶

³ *R v Yim* [2017] NZHC 702.

⁴ Criminal Proceeds (Recovery) Act 2009, s 50.

⁵ Section 55.

⁶ Sections 51 and 56.

‘Significant criminal activity’

[9] The ‘significant criminal activity’ here relied on by the Commissioner is Mr Yim’s and Ms Wu’s alleged involvement in importation and sale of methamphetamine;⁷ money laundering;⁸ and tax offences.⁹ It is sufficient either, for assets forfeiture orders, there is a direct or indirect connection between that activity and the assets sought to be forfeited,¹⁰ or for profit forfeiture orders, the respondents have knowingly (extending to wilful blindness)¹¹ directly or indirectly derived a benefit from the activity.

[10] The Commissioner draws together a number of evidentiary ‘strands’ to contend for such activity at least during the seven years prior to the March 2016 restraining orders, and dating back as far as February 2003. The evidence largely is set out in detailed affidavits from investigating police officers and a forensic accountant, subject to some cross-examination.

[11] I may be satisfied of the ultimate issues by the collective weight of such circumstantial evidence.¹² I am entitled to draw adverse inferences from the presence of assets’ value outstripping any legitimate income, and the absence of credible evidence of sources of funds, particularly in proximity to established or likely significant criminal activity.¹³ Adverse inferences also are able to be drawn from the absence of evidence from available witnesses.¹⁴

[12] In February 2016, New Zealand Customs intercepted nearly 40 kilograms of methamphetamine concealed in granite tea trays imported from China. Recipients of the consignment, delivered in conditions controlled and observed by Customs and the New Zealand Police, gave Mr Yim a large bag on 1 March 2016. On his arrest on 2 March 2016, police located a kilogram of methamphetamine, with a wholesale value

⁷ Misuse of Drugs Act 1975, s 6.

⁸ Crimes Act 1961, s 243.

⁹ Tax Administration Act 1994, ss 143 and 143B.

¹⁰ *Doorman v Commissioner of New Zealand Police* [2013] NZCA 476; [2014] 2 NZLR 173 at [23].

¹¹ *Vincent v Commissioner of Police* [2013] NZCA 412 at [52]–[53].

¹² *Commissioner of Police v de Wÿs* [2016] NZCA 634 at [9]–[10].

¹³ *Commissioner of Police v Dryland* [2013] NZCA 247 at [34]–[39]; and *Hayward v Commissioner of Police v* [2014] NZCA 624 at [41]–[42].

¹⁴ *Ithaca (Custodians) Ltd v Perry Corporation* [2004] 1 NZLR 731 (CA) at [153]–[154]; and see, for example, *Yan v Commissioner of Police* [2015] NZCA 576, [2016] 2 NZLR 593 at [101].

of \$250,000, in a car in his possession. In February 2017, Mr Yim was convicted of possession of methamphetamine for supply, being the one kilogram in his possession.

[13] Searches of Mr Yim's residence at Ms Wu's house, and his cars and storage units, conducted in the wake of his arrest, located over \$1.88 million in cash, and electronic scales, snap lock bags, six cellphones, and a large number of SIM cards, including for Hong Kong and China telecommunications networks. The consignment also had been provided to Chinese logistics and shipping companies while Mr Yim and Ms Wu were in Hong Kong from 6 January 2016, returning to New Zealand on 1 February 2016. The Commissioner says, together with the commercial quantity of the methamphetamine in his possession, that all indicates Mr Yim's significant, deeper, and longer-term involvement in serious methamphetamine importation and sale.

[14] Ms Wu (and, by his reliance on her submissions, Mr Yim) concedes Mr Yim was engaged in the significant criminal activity established by his conviction, and there is a basis to conclude the circumstances of the consignment's importation was connected with him. There is no concession he earlier was engaged in such activity, or she knew of it at any time. And she asserts the earliest allegation of 2003 only is made to capture the deposit on her house as allegedly derived from the activity.

[15] But the Commissioner points to Mr Yim's travel to Bangkok in Thailand five times between March and July 2003, once with Ms Wu, and to Hong Kong on twelve occasions since 2000. Ms Wu travelled to Hong Kong thirteen times since 2000, five times on the same flight as Mr Yim. The Commissioner also notes their substantial receipt of Chinese currency, exceeding \$1 million in value, and Mr Yim's remission of money to China and Hong Kong. All that is asserted to demonstrate their physical and financial links to China (and Hong Kong), from where the intercepted methamphetamine consignment originated.

[16] Strikingly – given the assets amassed by them, collectively valued in excess of \$3.3 million – Mr Yim since 2000, and Ms Wu since her arrival in New Zealand in 1994, had no declared sources of income (other than minor bank interest). During the seven years prior to the restraining orders, the Commissioner calculates Mr Yim and Ms Wu together received over \$1.425 million into their bank accounts, from source-

unidentified deposits, unexplained cash deposits, and international money remittances. They also had access to funds without their bank accounts, calculated to exceed \$3.6 million during the seven-year period, including nearly \$1.9 million in cash located in police searches of their property, and over \$900,000 in cash used to purchase vehicles.

[17] Ms Wu says she has not engaged in drug offending (which is not itself material, given at least the circumstances of Mr Yim’s conviction). She also says there is no or insufficient evidence she has engaged in money laundering, and is particularly critical of the Commissioner’s lack of specificity as to the contended offending and its derivation from Mr Yim’s drug offending, and Ms Wu’s knowledge of that source. Ms Wu’s counsel, Stephen Bonnar QC, complains the Commissioner’s generic assertion “funds sourced from criminal offending were dealt with in a manner intended to conceal the nature and origin of the funds” does not cross the threshold.

[18] Certainly the presence of unexplained funds alone is insufficient.¹⁵ But both Mr Yim and Ms Wu had very substantial amounts of money in their control – without plausible explanations as to its source,¹⁶ against a backdrop of drug offending – and dealt with it in unorthodox ways likely explicable as being for its concealment in terms of s 243 of the Crimes Act 1961. That is enough to support an allegation of money-laundering, sufficient to enable their conduct to be prosecuted as such, whether or not in fact pursued.¹⁷ The question is if there is activity that, “if proceeded against as a criminal offence”, would amount to the qualifying offending.¹⁸ The quality of Ms Wu’s knowledge falls to be determined at a trial. It cannot be said she could not have a requisite quality of knowledge.

[19] The same response may be made to Ms Wu’s resistance to the Commissioner’s allegations of tax evasion. The availability to Mr Yim and Ms Wu of \$4.66 million in funds over the seven-year period prior to the restraining orders, Ms Wu being engaged in foreign exchange investment and trading with some success, and the absence of any material tax returns is again sufficient to support the allegations, Ms Wu’s requisite

¹⁵ *Commissioner of Police v Zhu* [2015] NZHC 2175 at [66]; and *Commissioner of Police v He* [2015] NZHC 777 at [35] and [43].

¹⁶ I address some of the contended sources at [22]-[24].

¹⁷ *Vincent v Commissioner of Police*, above n 11, at [17].

¹⁸ Criminal Proceeds (Recovery) Act 2009, s 6(1).

knowledge falling to be determined at a trial. Mr Bonnar argues only tax evasion is a potentially qualifying offence, “punishable by a maximum term of imprisonment of 5 years or more”.¹⁹ But the 2009 Act’s s 6(1)(b) includes offending “from which property, proceeds, or benefits of a value of \$30,000 or more have, directly or indirectly, been acquired or derived”. Under that head, some \$95,000 tax unpaid, the Commissioner can pray in aid the strict liability offences.²⁰

[20] Ms Wu considered the minimal profit she made during her short engagement as a Nu Skin agent did not justify any tax liability. But she made annual profits in the region of \$200,000 from currency trading during each of the 2011, 2012, and 2016 tax years (and exceeding \$125,000 in the 2015 tax year). Whether how she “derived [her] income” to support herself and Mr Yim, as she initially deposed in support of a release of living expenses from the restrained assets, or as a “hobby” of which she did not keep track, as she contended for the hearing, it simply is inconceivable such would not have materiality in any tax assessment. I do not accept her implication she is part of a community, akin to gambling, in which “no tax was necessary”.

[21] More generally, Ms Wu was not a credible witness. Ms Wu has lived in New Zealand since she was fifteen years old. She spent three years at secondary school in New Zealand, and holds a Bachelor of Arts degree from the Auckland University of Technology. Her affidavits were presented directly in English language; her oral evidence in Chinese language, through translators.²¹ It is plain at least her second affidavit was a work of advocacy prepared by another, the most graphic example being the affidavit’s use of automotive technology terms derived from English-language publicity material provided by Ms Wu to her lawyers, not able orally to be explained by Ms Wu. The best Ms Wu could say of the affidavit was she understood “most of it”. That falls a long way short of the requirement in s 83(3) of the Evidence Act 2006 the affidavit be Ms Wu’s “personal statement”, and risked its exclusion.

¹⁹ Section 6(1)(a).

²⁰ Tax Administration Act 1994, s 143.

²¹ The overrun of the hearing required substitution of translators. The Commissioner was concerned the replacement had prior involvement in providing translation services to Mr Yim, but trial exigencies prevailed.

[22] Ms Wu says her parents, living in Taiwan, are “[her] main source of money”. She contends for loans or transfers from family and friends, many through finance companies the Commissioner says are implicated in money laundering. Otherwise she “earned money through various legitimate business interests”, including acquiring “luxury brand items” and cosmetics from Hong Kong for people in New Zealand (and vice versa) at a mark-up, and online foreign currency trading.

[23] No records were kept. No evidence is tendered from her family, friends or clients. Ms Wu sought to produce indeterminately authored or executed letters in corroboration of some of her endeavours,²² and other documents falling well short of establishing the point for which they were proffered (such as an undated sale and purchase agreement for materially less than the sum of money it was tendered to evidence as source). Her blindness to Mr Yim’s large deposits into their joint bank accounts, and to items connected to his offending in plain sight in their home, literally is incredible. Although Mr Bonnar cautions me against taking a “New Zealand eurocentric” view of her contended lack of knowledge of Mr Yim’s financial arrangements, I prefer to consider Ms Wu’s conduct with regard for her compliance with New Zealand law, in which ‘wilful blindness’ can establish liability.

[24] A singular aspect of Ms Wu’s evidence was the \$1 million she said she obtained from a person referred to as Lilian. Ms Wu says Lilian’s transfers were paid to her by cash cheques, provided by unknown people outside places in Auckland’s central business district as directed by Lilian. Ms Wu seeks to support the transfers’ legitimacy by post-dated Chinese language acknowledgements in her own handwriting,²³ contended to have been overlooked by police in searching her home, who Ms Wu says thought they were “love letters”. I do not believe police could have mistaken the documents’ import, given the team’s Chinese language fluency. I do not believe the ‘acknowledgements’ are authentic, but were manufactured after the contended fact they were intended to evidence. There also is reason to question Lilian’s identity, although originally represented by Ms Wu as living in China, then in Hong Kong after the spelling of her Chinese name was queried by police. Police also were unable to obtain any documentary information to support Ms Wu’s claim, despite being in direct

²² I address the Commissioner’s objection to admissibility of these and other documents at [57]-[61].

²³ Including execution by ‘Lilian’ with an unprovenanced seal.

contact with the person identified as Lilian, who refused to evidence either her identity or the source of the funds obtained by Ms Wu. And ‘Lilian’ has not opposed or sought relief from the Commissioner’s forfeiture, if of her money or the product of its application.

[25] Viewed overall, I am satisfied on the balance of probabilities the evidence is of significant criminal activity since the early 2000s, more likely than not constituted by drug offending, and associated money laundering and tax evasion. Although Ms Wu was an active foreign currency trader, with annual profits in the vicinity of \$200,000 in 2011 and 2012 and again in 2016, she also deposited over \$1.54 million into her trading account in the eight years between February 2008 and January 2016. No credible legitimate source exists for those funds.

‘Tainted property’

[26] The “specific property” claimed by the Commissioner to be “tainted property”, to be subject to my assets forfeiture order, is extensive. Mr Yim and Ms Wu oppose the order only in relation to the Panmure property, registered in her name; the Ferrari 458 Speciale registered to Mr Yim; the Porsche Cayman GTS registered to her; some \$2,000 and a subset of foreign currency valued at approximately \$18,000 found at the Panmure property; some \$520,000 in funds held at the ANZ Bank and Kiwibank, and in her and Mr Yim’s CMC Markets New Zealand Limited trading accounts; and some 42 identified watches, jewellery, handbags, and wallets as having “particular sentimental value”.

—Panmure property

[27] The Panmure property was acquired by Ms Wu in November 2005 for \$630,000, comprising a \$329,950 deposit (paid in two cheques of \$88,975 and \$240,975) from San Wan Sze, a man associated with a finance company implicated in large-scale money laundering,²⁴ and the balance largely from the proceeds of sale of a property previously owned by Ms Wu. The former property was acquired in part in

²⁴ *Commissioner of Police v Know-All Group Ltd* HC Auckland CIV 2010-404-0403, 7 November 2011.

reliance on funds transferred from Mr Yim's and Ms Wu's joint accounts in January 2004.

[28] Ms Wu says the deposit was provided by her parents in Taiwan, who procured her deceased uncle's wife in China to remit the money to Ms Wu, in repayment of her parents' earlier loans to her uncle (of whom Ms Wu produced a 1997 death certificate) in support of his Chinese business. Ms Wu also contended for some repayments directly to her parents. On police enquiry through liaison in Taiwan, a partially supportive, but also contradictory and uncorroborated, account was obtained from Ms Wu's mother. No evidence is forthcoming from Ms Wu's parents; they have not sought to claim any interest in the property subject to forfeiture.

[29] Mr Bonnar says it is not realistic to expect there to be "documentary records relating to intra-family transactions some 14 years after events have occurred". Even so, Ms Wu's account lacks credibility:

- (a) there is no explanation for engagement of a *New Zealand* finance company (still less, of San Wan Sze personally) to remit funds *from China*, or for payment of such a large deposit (in the face of the \$100,000 required by the sale and purchase agreement) and in two amounts;
- (b) the two cheques each appear to be net of some \$25 fee, falling short of a combined \$330,000, suggestive of rounded New Zealand dollar sums paid for transfer;
- (c) her parents already had substantial funds in New Zealand, to which first resort could have been expected, including for the whole of the required deposit; and
- (d) it is at significant odds with her mother's account, including the loans' repayment was triggered by closure of the uncle's business on his sickness in 2004 (belying his earlier death certificate).

[30] I do not believe Ms Wu's account. Given the absence of any legitimate source of income, I find on the balance of probabilities the deposit was derived from the

significant criminal activities in which the couple are more likely than not to have been involved. In any event, the revolving credit facility on the property later – drawn on in amounts exceeding \$900,000, largely met by transfers from the couple’s joint accounts and some \$90,000 in cash, despite no legitimate sources of income – also on the balance of probabilities was derived from those significant criminal activities.²⁵ Accordingly, the Panmure property is ‘tainted property’, which (subject to my determination of Ms Wu’s claims of ‘undue hardship’) must be forfeited.

—*vehicles*

[31] The Ferrari 458 Speciale was acquired with funds from China. Ms Wu says it was acquired by her as an investment with ‘Lilian’. Even leaving aside doubt about Lilian’s identity, or the possibility she would seek to ‘invest’ in a vehicle about which she knew little in another country:

- (a) amounts said to been provided by her from China for such investment were obtained in sums materially larger than required for purchase, and used beyond that excess by Ms Wu in her foreign currency trading;
- (b) Mr Yim had access to substantial sums of Chinese currency, including remittances he made to unknown recipients and for unknown purposes;
- (c) the Ferrari was acquired by Mr Yim, driven by him (including at high performance training at a racetrack) for distances significantly greater than the minimal transit contended by Ms Wu necessary to maintain the ‘investment’, and serviced and modified for high performance driving at his expense (including by payment of \$7,000 in cash, and with aftermarket parts he acquired in advance of the Ferrari’s purchase); and
- (d) Ms Wu’s contention his acquisition was necessary to obtain a better price is belied by the substantial discount she earlier obtained from the same dealership for a Porsche Cayman GTS.

²⁵ *Duncan v Commissioner of Police* [2013] NZCA 477, (2013) 26 CRNZ 796 at [18]–[27].

[32] Ms Wu also says she acquired the Porsche from funds loaned to her by ‘Lilian’ for that purpose, at a time Ms Wu had suffered “a string of losses” in her foreign currency trading but had ordered the car and “needed” to pay for it. Ms Wu’s rationale is elusive, and undermined by her incurring the losses and receiving the funds in advance of any commitment to acquire the car. And – although she contends to have paid \$10,000 in cash to Lilian as interest on the loan, the sum said to be derived from unspecified trading on the Hong Kong stock exchange – there is no evidence of the loan’s servicing otherwise, despite Ms Wu’s very profitable foreign currency trading also in subsequent years.

[33] None of Ms Wu’s contentions about funding of the two cars is credible. I do not believe her. Along with the other ten vehicles, I am satisfied on the balance of probabilities they all were wholly or partly acquired as a result of, or directly or indirectly derived from, the significant criminal activity in which Mr Yim and Ms Wu likely were involved. As ‘tainted property’, subject to Ms Wu’s claims to ‘undue hardship’, they must be forfeited.

—*\$1.88 million in cash*

[34] Of the \$1.88 million of cash seized from the couple’s property, opposition only is mounted to forfeiture of a specific sum of \$1,995.80 in New Zealand currency, and a subset of the foreign currency valued at some \$18,600. Ms Wu says the former is the proceeds from her sales as agent for Nu Skin products in 2014; and the latter is the balance of local currency left over from trips to Hong Kong, Japan, and Taiwan, noting in particular a gift of \$20,000 spending money from her parents for a trip to all three countries in January 2016. (She does not claim Chinese currency included in that balance, as being Mr Yim’s property.)

[35] I consider these explanations to be poor attempts to lend credibility to Ms Wu’s counterfactual of legitimate sources of income, and to distance herself from connections with China. They suffer from an extreme lack of specificity or connection. It inherently is improbable a comparatively small amount of cash would be held segregated, without any explanation for such, some eighteen months after being earned: Ms Wu’s original evidence was it was held in a cosmetics bag together with

some of the Nu Skin product, but she abandoned that at the hearing for contention it was held in a purse, and then also “at least 1000 of it was something left behind from my travel when I come back”. The claimed foreign currency also is said to be from “trips”, but only specifying one, and then to claim “this larger amount [of spending money] because I was on a longer than usual trip”. It is more likely, as with all the cash seized from Mr Yim and Ms Wu, it is derived from – in particular – Mr Yim’s drug offending.

[36] Again, I do not believe Ms Wu. I find, on the balance of probabilities, all the cash seized from Mr Yim and Ms Wu is ‘tainted property’, and (subject to Ms Wu’s ‘undue hardship’ claim) is to be forfeited.

—*funds*

[37] Mr Yim and Ms Wu together contributed some \$1.5 million to their CMC Markets New Zealand Limited trading accounts, drawn from their bank accounts. The trading accounts also draw on nearly \$50,000 from unknown sources. Given the absence of any legitimate source of those funds, the funds likely are derived from drug offending; their use in currency trading supports allegations of money-laundering; and the failure to report results supports allegations of tax offending. Opposition to their forfeiture is reliant on contest to significant criminal activity beyond Mr Yim’s 2016 drug offending. But I have addressed that at [18] to [19]. The contents of the trading accounts are to be forfeited as ‘tainted property’ (subject to ‘undue hardship’).

[38] Ms Wu opposes forfeiture of some \$350,000 held in a lawyer’s Kiwibank account. She says \$300,000 originally was provided by ‘Lilian’ in late 2015 for property investment in New Zealand, who agreed it could be used instead to obtain legal representation after Mr Yim’s arrest. The other \$50,000 was transferred from Mr Yim’s and Ms Wu’s foreign currency trading accounts. Ms Wu made the transfer to deal with various things requiring legal assistance in the wake of Mr Yim’s arrest. But Ms Wu transferred \$100,000 of the former ‘investment’ to the trading accounts, where she stood to lose it, rather than holding it for or applying it to any property investment. The \$50,000 connection with those trading accounts is enough to taint the whole of the Kiwibank fund. And the implausibility and lack of substantial evidence

of any involvement from a ‘Lilian’ in these or the wider circumstances is to increase the likelihood of the fund’s illegitimate derivation.

[39] Again, I find, on the balance of probabilities, all Mr Yim’s and Ms Wu’s restrained funds are ‘tainted property’, and (subject to the ‘undue hardship’ claims) are to be forfeited.

—*personal items*

[40] Ms Wu claims 42 of the 115 items of (largely) designer accoutrements seized by the Commissioner. She asserts a personal connection to each, and as their “sole and lawful owner”. The latter claim is made in respect of all opposed restrained assets, Ms Wu expressly disclaiming assets in which she has a joint interest with Mr Yim.

[41] The opposed restrained assets include “relationship property” in terms of the Property (Relationships) Act 1976, property acquired by either Mr Yim or Ms Wu after their relationship began (unless acquired out of separate property, or otherwise excluded – materially here, as gifts from third persons).²⁶ The default scheme of the 1976 Act is each spouse or partner is entitled to share equally in a division of relationship property after the relationship ends.²⁷ It is a contingent ‘interest’ recognised under the scheme of the 2009 Act.²⁸ ‘Property’ for the purposes of the 2009 Act includes “an interest in real or personal property”, which ‘interest’ means “a legal or equitable estate or interest in the property; or ... a right, power, or privilege in connection with the property”.²⁹

[42] The whole of Mr Yim’s and Ms Wu’s relationship is contemporaneous with, and financially indistinct from, the significant criminal activity I am satisfied on the balance of probabilities underpins this proceeding. That is to render all their relationship property acquired or directly or indirectly derived from that activity, and thus ‘tainted’, for forfeiture.

²⁶ Property (Relationships) Act 1976, s 8(1)(e).

²⁷ Section 11(1)(c).

²⁸ *Doorman v Commissioner of New Zealand Police*, above n 10, at [36]; and *Duncan v Commissioner of Police*, above n 25, at [20].

²⁹ Criminal Proceeds (Recovery) Act 2009, s 5 (definitions of ‘property’ and ‘interest’).

[43] Ms Wu's second affidavit's "explanation" of her contended independent connections to particular of these items is not universally specific as to the timing of their acquisitions, or in any event to be excluded from her relationship with Mr Yip. For the reasons I have explained at [20] to [24], I am not prepared to accept Ms Wu's bare contentions of gifts from third persons or acquired from separate property. The one exception is a "white Chanel/diamonte women's watch", which she explains was "purchased for me in 2002 as gift from Father". Given my general disbelief of Ms Wu's evidence, I also do not accept that contention at face value. Presently, the watch is in the possession of the Official Assignee, who describes it as a "[m]odern diamond set Chanel J12 chronograph wristwatch, Ref #H1008, Serial #Z.K.44003", valued at \$5,000. If that description is consistent with its acquisition in 2002, I may not be satisfied on the balance of probabilities the watch is 'tainted property'.

[44] Otherwise, on the balance of probabilities, I find all Mr Yim's and Ms Wu's personal items restrained by the Commissioner are 'tainted property', to be forfeited (subject to 'undue hardship'). I include in that the vintage wine, various camera and electronic equipment, bicycles, and car parts, and other miscellaneous restrained property.

'Unlawful benefit'

[45] I therefore turn to the Commissioner's claim to a profit forfeiture order jointly and severally against Mr Yim and Ms Wu. The threshold for such a remedy is they "unlawfully benefited from significant criminal activity",³⁰ defined if each "knowingly, directly or indirectly, derived a benefit from significant criminal activity (whether or not that person undertook or was involved in the significant criminal activity)".³¹ The requisite knowledge is not of derivation of a benefit, but of benefit from significant criminal activity, extending to wilful blindness as to the benefit's source.³²

[46] Ms Wu rejects knowledge of any such benefit, largely in reliance on her dispute of the extent of any significant criminal activity. My findings as to the extent of that

³⁰ Criminal Proceeds (Recovery) Act 2009, s 55(1)(a).

³¹ Section 7.

³² *Vincent v Commissioner of Police*, above n 11, at [48] and [52]–[53].

significant criminal activity undermine her rejection. Plainly she knew she benefited from concealing the sources of money and by not declaring income. But, more than that, she knew from the outset of their relationship Mr Yim “seemed to have a lot of money to spend”, despite only “work[ing] casually on a part time basis”. Ms Wu’s suspicions clearly were aroused, because she obtained the explanation he had sold his share of a bar in China at some point before meeting her. If she did not know the source of his funds over the subsequent thirteen years, she clearly deliberately refrained from making enquiry to avoid learning if her suspicion was justified. That qualifies as requisite knowledge. It is not overcome by any contended cultural lack of curiosity.

[47] For the purposes of s 55 of the 2009 Act, I am satisfied on the balance of probabilities both Mr Yim and Ms Wu have benefited from significant criminal activity during the seven years prior to the Commissioner’s application for restraining orders. I also am satisfied on the balance of probabilities both Mr Yim and Ms Wu have interests in property.

[48] In reliance on Mr Yim’s instructions to him as his then counsel, Mr Bonnar says Mr Yim disclaims interest in the contested property. And he says Mr Yim’s misconduct is such as would disentitle him to any claim to the contested property as relationship property.³³ He also seeks to exclude from their relationship property the engagement and wedding rings given to Ms Wu by Mr Yim, as not “used for the benefit of both spouses”.³⁴ But, without Mr Yim’s evidence as to his intention in gifting the rings to Ms Wu,³⁵ I assume the rings precisely were used for the benefit of both spouses, as formally designating their intended and established marriage. And it is not the crystallised interest, but the contingent interest, in relationship property that qualifies as an interest in property.³⁶ In any event, it is undeniable Mr Yim has interests in property. I therefore must make a profit forfeiture order against each Mr Yim and Ms Wu of a maximum recoverable amount.

³³ Property (Relationships) Act 1976, ss 18A and 25.

³⁴ Section 10(3).

³⁵ *Herbison v Waugh* [2018] NZHC 3101 at [21], citing *Milne v Armijo* HC Christchurch CP7/88, 25 August 1989 at 2.

³⁶ *Hayward v Commissioner of Police* [2014] NZCA 625 at [25].

[49] The amended presumed value of Mr Yim’s and Ms Wu’s benefit from significant criminal activity is \$5,315,521.32, comprising the Commissioner’s statement of the purchase price of the 2016 methamphetamine importation, the value of the seized methamphetamine, the sum of unexplained or unverified sources of funds received by Mr Yim and/or Ms Wu, and the estimated tax payable on their currency trading profits. Whether or not attribution of those values to the couple’s benefit is sound, I am content the valuation is not arbitrary. The onus is on Mr Yim and Ms Wu to rebut its presumption.³⁷ They have not done so. Given the baldness of the assertion in his notice of opposition, and without any submissions for him, I do not know what error in calculation Mr Yim contends. The maximum recoverable amount is after deduction from that value of the value of property subject to the assets forfeiture order, estimated in the evidence as \$5,187,649.10 (but subject to accrued interest). Thus, subject to accruing interest and if allowing for the watch, the profit forfeiture order will be approximately \$133,000.

[50] The order also must specify the property for disposal, being that in which Mr Yim and/or Ms Wu have or are to be treated as having interests. Again with the possible exception of the watch, that is their interest in all the restrained assets, acquired during their relationship, as relationship property (whether or not that ultimately may be the result of any division). I include in that the restrained BMW M3, nominally registered to an associate of Mr Yim’s, but disclaimed by him and attributed to Mr Yim (and containing over \$500,000 cash, comparably with some of Mr Yim’s other cars).

[51] Finally – particularly given that interest, and despite the singular expression of “a person” unlawfully benefiting from significant criminal activity – I consider the profit forfeiture order’s joint and several application is appropriate.

‘Undue hardship’

[52] The ‘undue hardship’ threshold for relief under ss 51 and 56 is significant: it is hardship “grossly disproportionate” to an interest acquired or derived, or a benefit

³⁷ Criminal Proceeds (Recovery) Act 2009, s 53(2).

knowingly derived, from significant criminal activity.³⁸ Alternatively, it may be hardship amounting to extreme and undue want or privation.³⁹

[53] Ms Wu’s affidavits have nothing to say about such hardship. Only in oral evidence does Ms Wu say – without the assets, and with the residual liability – she “may have to go back to Taiwan”, as she has “absolutely [no]” means of support in New Zealand. But the circumstances suggest that is in condign proportion to her long-term, all-encompassing disregard for New Zealand law. Ms Wu continues to have her New Zealand citizenship, her New Zealand education, her foreign currency trading skills, and her Taiwanese family. Being held accountable for more than likely relying on significant criminal activity instead to support herself is far from extreme privation, and more consistent with eliminating her chance to profit from such activity.

[54] I do not consider undue hardship is reasonably likely to be caused to Ms Wu from inclusion of the restrained property in the assets forfeiture order, or by its subsequent realisation.

Result

[55] The Commissioner’s application is granted.

[56] Ms Wu’s application is dismissed.

Admissibility of evidence

[57] On 30 May 2019, shortly before trial commenced, the Commissioner filed a memorandum to notify an admissibility issue. Although the memorandum expressly referred to HCR 9.11, and acknowledged the challenge was not notified first to Ms Wu in a timely way, that rule relates to “the admissibility of a brief, in whole or in part”. The rule is intended to provide a means of addressing any prospective non-compliance indicated in “the written statement setting out evidence proposed to be given”.⁴⁰

³⁸ By analogy from *Lyall v Solicitor-General* [1997] 2 NZLR 641 (CA) at 647.

³⁹ *Commissioner of Police v Nelson* HC Auckland CIV-2010-404-989, 30 July 2010 at [75], cited in *Commissioner of Police v Winsor* [2014] NZHC 161 at [57].

⁴⁰ High Court Rules 2016, r 9.7(1).

[58] Evidence in this proceeding was given by affidavit. As such, the affidavit is to be confined “to matters that would be admissible if given in evidence at trial by the deponent”.⁴¹ The Commissioner’s objection was as to exhibits to Ms Wu’s affidavit (and associated references therein) as hearsay and inadmissible in terms of sections 17 and 18 of the Evidence Act 2006. The exhibits are the corroboration and acknowledgements referred to at [23] and [24].

[59] Certainly the exhibits to which the Commissioner objected contain hearsay statements. They are statements made by other than witnesses, and offered in evidence to prove the truth of their contents.⁴² There was no evidence of the circumstances relating to the statements such as may provide reasonable assurance they are reliable.⁴³ Neither was there any evidence the statements’ makers were unavailable as witnesses.⁴⁴ Nor had I any foundation for considering undue expense or delay would be caused if they were (and could be) required to be a witness.⁴⁵ For those reasons, I admitted the contested evidence on a provisional basis, the provision being evidence was later to be offered which established its admissibility.⁴⁶

[60] Mr Bonnar pointed out the acknowledgements referred to at [24] also were contained in the Commissioner’s evidence, as obtained from the investigation: “generally speaking, evidence is either admissible for all purposes or it is not admissible at all”.⁴⁷ While such admissibility may save the contents of the acknowledgements from exclusion, it does not advance proof of the truth of their contents, the focus of a hearsay statement. The statement’s reliability is contingent on its “circumstances”, of which the statement itself can only speak to its contents, and perhaps its nature. And, as to those circumstances, no other evidence was offered, meaning the condition for their provisional admission has expired unmet.

⁴¹ Rule 9.76(1)(d)(i).

⁴² Evidence Act 2006, s 4 (definition of ‘hearsay statement’).

⁴³ Section 18(1)(a) (and s 16: definition of ‘circumstances’).

⁴⁴ Section 18(1)(b) (and s 16: definition of ‘unavailable as a witness’; ‘uncompellable’ does not mean ‘unavailable’: *Solicitor-General v X* [2009] NZCA 476 at [35]).

⁴⁵ Section 18(1)(b)(ii)

⁴⁶ Section 14.

⁴⁷ *Hart v R* [2010] NZSC 91, [2011] 1 NZLR 1 at [54].

[61] While my decision in this judgment may mean the issue now is academic in any event, I uphold the Commissioner's objections. The hearsay statements are inadmissible (even if the documents in which they are contained otherwise are admissible).

Next steps

[62] Counsel are to seek to agree formal orders in accordance with this judgment – essentially in the form sought by the Commissioner, except possibly for treatment of the watch and accrued interest – for my approval for sealing, memoranda (desirably joint) to be filed within ten working days of the date of this judgment.

Costs

[63] Costs are reserved for determination on short memoranda of no more than five pages – annexing a single-page table setting out any contended allowable steps, time allocation, and daily recovery rate – to be filed and served by:

- (a) the Commissioner within ten working days of the date of this judgment;
- (b) Ms Wu within five working days of service of the Commissioner's memorandum; and
- (c) the Commissioner strictly in reply within five working days of service of Ms Wu's memorandum.

—Jagose J

Schedule (restrained property)

Real estate
All interests in the property located at [Redacted], described in certificate of title [Redacted] as Lots 6 to 8 of Deposited Plan [Redacted], registered proprietor Chien-Hui Wu (Ms Wu), excluding the interests of ANZ bank as mortgagee [Redacted].

Vehicles			
Model	Registration	Year	Registered to
Nissan Skyline GTR	[Redacted]	1989	[Redacted]
Toyota MR2	[Redacted]	1989	[Redacted]
Lancia Delta	[Redacted]	1994	[Redacted]
MV Augusta motorcycle	[Redacted]	2004	[Redacted]
Honda Civic RR	[Redacted]	2007	[Redacted]
Lamborghini Gallardo	[Redacted]	2010	[Redacted]
BMW 1M Coupe	[Redacted]	2011	[Redacted]
Toyota GT2 OP Coupe	[Redacted]	2013	[Redacted]
Ferrari 458 Speciale	[Redacted]	2015	[Redacted]
Mercedes Benz	[Redacted]	2015	[Redacted]
BMW M3	[Redacted]	1989	[Redacted]
Porsche Cayman GTS	[Redacted]	2014	[Redacted]

Cash		
Amount	Location	Date
\$2,478	Mr Yim	[Redacted]
\$24,895	Mercedes Benz	[Redacted]
\$210,445	[Redacted]	[Redacted]
\$1,995.80	[Redacted]	[Redacted]
\$141,940	BMW 1M	[Redacted]
\$932,160	[Redacted]	[Redacted]
\$18,642.14 (foreign currency)	[Redacted]	[Redacted]
\$550,650	BMW M3	[Redacted]

Bank funds and CMC Markets funds			
Amount	Organisation	Account holder	Account number(s)
\$32,662.13	ASB	Mr Yim and Ms Wu	[Redacted] [Redacted]
\$340.19	ANZ	Ms Wu	[Redacted] [Redacted]
\$353,332.88	Kiwibank	[Redacted]	[Redacted]
\$167,550.61	CMC Markets New Zealand Limited	Ms Wu	[Redacted]
\$6.23	CMC Markets New Zealand Limited	Mr Yim	[Redacted]

Art/Jewellery/Handbags seized from [Redacted]	
Barcode	Item description
[Redacted]	1x Glycine Men's brown strap watch in case
[Redacted]	1x IWC Men's black/silver watch
[Redacted]	1x 'Vestal' Men's black/silver watch with whiteface
[Redacted]	1x Tissot timeline watch orange and black
[Redacted]	1x A.Lange & Sohne black watch
[Redacted]	1x S2 loz 999 Silver 'Year of the Horse' Silver coin in gold container
[Redacted]	2x Silver Gucci Bamboo bracelet
[Redacted]	1x Tiffany Daisy bracelet, 1x Silver Tiffany pendant necklace, 1x Black jet facet ring, 2x Swatch rings Tiffany, 2x Silver ring, 1 think band, 1x heart band, 1x T diamonte pendant, 1x Tiffany & Co charm necklace, 1x black jet facet ring, 1x Empire armani ring, 1x silver/black stripe men's ring, 1x Tiffany & Co charm bracelet, 1x Tiffany & Co silver flower diamante ring.
[Redacted]	1x Silver double band ring in black case, 1x Double band women's carats ring
[Redacted]	1x Emporio Armani silver ring
[Redacted]	1x Gold bangle
[Redacted]	1x Gold chain bracelet, 1x Silver chain, 1x Heart diamond gold necklace, 1x Green stone pendant, 1x Square top diamonte ring, 1x flower ring, 1x Diamond silver ring, 1x skull ring, 1x empty black jewellery case
[Redacted]	1x Hermes Men's ring in orange box
[Redacted]	1x Louis Vuitton Brown Jewellery Box

Art/Jewellery/Handbags seized from [Redacted]	
Barcode	Item description
[Redacted]	1x Hublot coloured women's watch
[Redacted]	1x Hublot animal print women's watch
[Redacted]	1x G Shock Navy men's watch
[Redacted]	1x Silver / bronze stone & diamond women's watch
[Redacted]	1x white Chanel / Diamante women's watch
[Redacted]	1x Brown Audemars Piguet Swiss women's watch
[Redacted]	1x Men's Omega Silver / Grey & Orange watch
[Redacted]	1x Titanium Swiss "Bell Ross" Men's watch
[Redacted]	1x Black Audemars Piguet Men's watch
[Redacted]	1x Silver Mont blanc women's necklace
[Redacted]	1x Louis Vuitton logo pendant necklace in box
[Redacted]	1x Asian Pearl necklace
[Redacted]	1x Bvlgari black & gold band ring
[Redacted]	1x Bvlgari small silver bracelet
[Redacted]	1x Bvlgari silver found ring
[Redacted]	1x silver Louis Vuitton necklace, 1x silver Louis Vuitton pendant
[Redacted]	1x Chaumet ring with pink stone
[Redacted]	1x large diamond & silver ring
[Redacted]	1x Manking silver / diamond ring
[Redacted]	1x Hermes "H" black & gold bracelet
[Redacted]	1x Walker & Hall "W" pendant necklace
[Redacted]	1x Elma Watch case with 1x Hublot men's watch, 1x Oris black men's watch, 1x Oris green & black men's watch, 1x Panerai glow men's watch, 1x leather Louis Vuitton watch
[Redacted]	1x Hublot Red / White & Blue men's watch
[Redacted]	1x Black Louis Vuitton Clutch
[Redacted]	1x Black/Grey Sequin LV Duffel Clutch
[Redacted]	1x Red LV Handbag
[Redacted]	1x Denim LV Monogram T WU handbag
[Redacted]	1x Black Denim LV with Bag Charm
[Redacted]	1x Denim LV small bag with Charm Buttons
[Redacted]	1x Grey Leather LV handbag

Art/Jewellery/Handbags seized from [Redacted]	
Barcode	Item description
[Redacted]	1x Large black leather LV handbag
[Redacted]	1x Mustard LV Clutch
[Redacted]	1x Silver LV Clutch
[Redacted]	1x Brown Suede LV Handbag
[Redacted]	1x Navy & Hot Pink Handbag
[Redacted]	1x Brown & Tan LV Saddlebag
[Redacted]	1x Cherry Red Tote bag with Brown handle
[Redacted]	1x Hermes Birkin Navy Blue/Grey handbag with Gold Hardware
[Redacted]	1x Hermes Orange Wallet
[Redacted]	1x Blue Hermes Wallet
[Redacted]	1x Brown Hermes Wallet
[Redacted]	1x LV Tote Monogram Bag
[Redacted]	1x LV Bucket Cream Handbag
[Redacted]	1x LV Handbag black & yellow
[Redacted]	1x LV Black/Gold Hardware handbag
[Redacted]	1x LV Grey Fur bag
[Redacted]	1x LV Speedy Silver/Chrome
[Redacted]	1x LV Handbag - Brown Handle & Material body
[Redacted]	1x LV Handbag - Monogram tan L. WU Custom
[Redacted]	1x LV Satchel Cream/Blue
[Redacted]	1x LV Satchel Brown Men's
[Redacted]	1x LV Cream Handbag
[Redacted]	1x LV Large Blue Bag
[Redacted]	1x Colourful LV Monogram Handbag
[Redacted]	1x Brown Men's Satchell
[Redacted]	1x Large Camouflage Women's Handbag
[Redacted]	1x Navy/Hot Pink Large Handbag
[Redacted]	1x Wetsuit Material Neoprene LV
[Redacted]	1x Bright Orange Neoprene LV Tote
[Redacted]	1x Navy /Black LV Tweed Handbag
[Redacted]	1x Hermes Blue/Tan Shoulder bag
[Redacted]	1x LV Red large Handbag

Art/Jewellery/Handbags seized from [Redacted]	
Barcode	Item description
[Redacted]	1x Chanel Quilt Black Handbag
[Redacted]	1x LV Leather Black/Yellow/Cream Handbag
[Redacted]	1x LV Brown Check Handbag
[Redacted]	1x LV Large Black for Tote with Black leather
[Redacted]	1x Leather black LV
[Redacted]	1x Chanel Quilt Red Clutch
[Redacted]	1x Chanel Navy small quilt bag
[Redacted]	1x Bright Fur Chanel 100% Clutch
[Redacted]	1x Navy/Silver Quilt Chanel Shoulder Bag
[Redacted]	1x LV Grey Satchel (some scratches and damage)
[Redacted]	1x Long Cartoon Character carry bag LV with bag tag also themed dust bag with Monogram

Wine located at [Redacted]				
Barcode	Quantity	Description	Approximate Value	Rack ID
[Redacted]	1	Bottle 1998 Chateau Maugaux Grand Vin premier grande cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1996 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Chateau Maugaux Grand Vin	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]

Wine located at [Redacted]				
Barcode	Quantity	Description	Approximate Value	Rack ID
[Redacted]	1	Bottle 1998 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1988 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1988 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1997 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Grand Vin de chateau Latour premier grand cru classe pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2002 Toute La Recolte A ete mise en bouteilles au chateau mouton Rothschild Pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2004 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2001 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2004 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2004 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]

Wine located at [Redacted]				
Barcode	Quantity	Description	Approximate Value	Rack ID
[Redacted]	1	Bottle 1999 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2004 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2002 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1999 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau Margaux Premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2004 Chateau haut-brion premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1986 Chateau haut-brion cru classe de graves premier grand cru classe	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau la mission haut brion pessae-leognan cru classe de graves	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1998 Chateau la mission haut brion pessae-leognan cru classe de graves	[Redacted]	[Redacted]
[Redacted]	1	Bottle 2002 Chateau la mission haut brion mission en bou teille au chateau	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1997 Grand vin de chateau la tour premier grand cru classe	[Redacted]	[Redacted]

Wine located at [Redacted]				
Barcode	Quantity	Description	Approximate Value	Rack ID
[Redacted]	1	Bottle 1994 Chateau Mouton Rothschild	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1996 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1997 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1995 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1997 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1982 Grand vin de chateau latour pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1999 Margau Chateau Palmer Medoc	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1994 Chateau Lafite Rothschild Pauillac	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1982 Chateau Latour a Pomerol	[Redacted]	[Redacted]
[Redacted]	1	Bottle 1976 Chateau Lafite Rothschild Pauillac	[Redacted]	[Redacted]
TOTAL	48		\$41,589.00	

Household Effects/Sporting/Electronics/Car parts located at [Redacted]		
[Redacted]	Barcode	Item description
[Redacted]	[Redacted]	1x Canon EOS 50D Camera Body Ser No: 0330220645 (Barcoding No: 280 7B022[AA]) 1x Canon Zoom Lens EF-S 13-200mm Ser No:4600007755 1x Canon Box incl, Software Discs (2) Instruction Book, Connector Leads & Battery Charger
[Redacted]	[Redacted]	1x HPRC Black Coloured Hard Plastic Travel Case containing 1x Canon EOS 5DSR Camera Body serial No: 045021000021 1x Canon EF Lens 24-70mm Serial No: 2089027 1x Canon Zoom Lens EF 11-24mm Serial No: 2600081749 1x Canon EF Lens 16-35mm Serial No: 1487709 1x Canon Zoom Lens EF 70-200mm Serial No: 138271
[Redacted]	[Redacted]	Apple ipad Serial Number: to be advised
[Redacted]	[Redacted]	1x Specialised S Works Tarmac Bicycle
	[Redacted]	1x Top Peak Transformer Bicycle Pump
	[Redacted]	1x S Works Red Men's Bicycle
	[Redacted]	1x Dragon Evo Tyre MTR21
	[Redacted]	1x Pirelli StarMTR22
	[Redacted]	1x Mugen RR Cars R/B Car Seat
	[Redacted]	1x Recaro Car Seat
	[Redacted]	4x Light Alloy Wheels Model M09
	[Redacted]	1x Black Carbon Fibre Bonnet Part
	[Redacted]	10x Mag Tyres - 4x Porsche, 2 x Mazda, 4x Unknown
	[Redacted]	1x Carbon Fibre Grey Spoiler
	[Redacted]	1x Carbon Fibre Grey Car Part
	[Redacted]	2x Carbon Fibre wing mirror parts for motor-vehicle
	[Redacted]	1x Metal Gear Shift Part/accessory
	[Redacted]	2x Vehicle Mirrors