

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

**I TE KŌTI MATUA O AOTEAROA
KIRIKIROA ROHE**

**CIV-2021-419-000002
[2021] NZHC 380**

BETWEEN DENNIS ARTHUR SMITH
Applicant

AND ATTORNEY-GENERAL
Respondent

Hearing: On the papers

Appearances: Applicant in person

Judgment: 4 March 2021

**JUDGMENT OF LANG J
[on application for review of Registrar's decision]**

*This judgment was delivered by me on 4 March 2021 at 3.30 pm,
pursuant to Rule 11.5 of the High Court Rules.*

Registrar/Deputy Registrar

Date.....

Copy to: Applicant

[1] On 7 December 2020 Mr Smith lodged an originating application in the High Court at Hamilton seeking a declaratory judgment relating to the interpretation of s 16(4) of the Taxation Review Authority Act 1994. The issue in respect of which Mr Smith seeks declaratory relief relates to whether a company that is involved in proceedings before the Taxation Review Authority is entitled to publish details of its own tax affairs.

[2] The Registrar declined to accept the originating application on the basis that Mr Smith was effectively seeking legal advice and this should come from a lawyer. The Registrar advised Mr Smith to refer his questions to his legal adviser.

[3] Mr Smith has now filed an application under r 2.11(1)(b) of the High Court Rules 2016 for an order reviewing the Registrar's decision and requiring the Registrar to accept the originating application for filing.

[4] The originating application makes it clear that the application for declaratory relief relates to a tax dispute to which Mr Smith is not a party. That dispute is being (or has been) determined by the Taxation Review Authority in a proceeding filed not by Mr Smith but by a company (referred to in the originating application as the Disputant Company). The originating application does not disclose what interest, if any, Mr Smith holds in that company.

[5] The company may have a legitimate basis for asking the Court to determine whether it should issue the declaratory relief sought in the originating application but Mr Smith does not. It follows that the Registrar was correct not to accept the application for filing.

[6] The application for review of the Registrar's decision is dismissed.