PRESENTER



Richard Green, Barrister, Auckland

Richard advises on a range of taxation matters. Formerly a tax partner in Russell McVeagh, he has appeared as counsel in several leading tax cases, including cases where the validity of assessments or powers exercised by the Commissioner were in issue.

The statements and conclusions contained in this paper are those of the author(s) only and not those of the New Zealand Law Society. This booklet has been prepared for the purpose of a Continuing Legal Education course. It is not intended to be a comprehensive statement of the law or practice, and should not be relied upon as such. If advice on the law is required, it should be sought on a formal, professional basis.

CONTENTS

DOES CORRECTNESS ALWAYS TRUMP PROCESS?	
Introduction	
THE EARLY UK JURISPRUDENCE: THE FOUNDATION OF THE PRINCIPLES	
WHERE DID THE NEW ZEALAND JURISPRUDENCE INITIALLY GO?	
WESTPAC – THE WRONG PROCEDURE?	
TANNADYCE	16
MICHAEL HILL LIMITED	20
TWO RECENT UK CASES	28
CONCLUSION	31