## **PRESENTER**



## Ian Caplin, Inland Revenue, Wellington

Ian is a Principal Advisor at Inland Revenue. He covers legal, commercial, capability building, media and policy matters in Inland Revenue's Collections Unit. Before coming to New Zealand, Ian was a British lawyer and broadcaster. He began as a barrister in London, then worked in premier London and New York law firms there (Allen & Overy, Cadwalader) primarily in international financial litigation and restructuring. Ian later became one of Britain's best known television commentators on the law, with several hundred appearances worldwide for the BBC, CNN and Sky News. He also wrote for the Financial Times, Wall Street Journal, Economist, The Times and many others. Ian has a Law Degree from Oxford University.

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**

PR	CIORITY AND RECOVERY ISSUES	1
	A CALL AND CUE FOR CONVERSATION	I
	Pragmatism	1
	PRIORITY AND RECOVERY	2
	Priority Cases	3
	LIQUIDATION	
	JENNINGS	
	FENCES AND KERBS.	5
	TIMBERWORLD	6