

**NOTE: SUPREME COURT ORDER PROHIBITING PUBLICATION OF THE
NAME OR IDENTIFYING PARTICULARS OF P, W AND A.**

IN THE SUPREME COURT OF NEW ZEALAND

I TE KŌTI MANA NUI

**SC 120/2019
[2020] NZSC 50**

BETWEEN	P (SC 120/2019) Applicant
AND	COMMISSIONER OF INLAND REVENUE First Respondent
	W Second Respondent
	ATTORNEY-GENERAL Third Respondent

Court: Winkelmann CJ, Glazebrook and O'Regan JJ

Counsel: Applicant in person
E J Norris for the First and Third Respondents

Judgment: 20 May 2020

JUDGMENT OF THE COURT

- A The application to review the decision of the Deputy Registrar is dismissed.**
- B The application for recall of our judgment of 18 March 2020 (*P (SC 120/2019) v Commissioner of Inland Revenue* [2020] NZSC 22) is dismissed.**
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REASONS

[1] On 18 March 2020 this Court dismissed Ms P’s application for leave to appeal against a decision of the Court of Appeal.¹

[2] A further application for leave to appeal against that judgment was received by this Court on 23 March 2020. The Deputy Registrar did not accept this application for filing on the basis that the matter had already been determined.

[3] On 27 March 2020, Ms P filed an application seeking review of the Deputy Registrar’s decision and for the rehearing of the application for leave to appeal. We treat this as an application to recall our judgment of 18 March 2020.

[4] The general rule is that a judgment, once delivered, must stand for better or worse.² There are, however, three categories of cases where a judgment may be recalled: a legislative amendment or a new development in case law of “high authority”; a failure by counsel to draw attention to a relevant statutory provision or caselaw; or “where for some other very special reason justice requires that the judgment be recalled”.³

[5] Nothing raised by Ms P provides any valid reason for the recall of our judgment in terms of those principles. She merely seeks to repeat and elaborate on arguments already made and dismissed in our judgment of 18 March 2020.

[6] It follows that the matter has been finally determined by that judgment and that the Deputy Registrar was right not to accept the further application for leave to appeal.

¹ *P (SC 120/2019) v Commissioner of Inland Revenue* (Winkelmann CJ, Glazebrook and O’Regan JJ); and *P (CA85/2019) v Commissioner of Inland Revenue* [2019] NZCA 531, [2019] NZFLR 322 (Courtney, Duffy and Wylie JJ). The Court of Appeal dismissed an appeal against a High Court decision declining Ms P’s application for judicial review of a decision of the Commissioner of Inland Revenue with regard to child support payments: *[P] v Commissioner of Inland Revenue* [2019] NZHC 98, [2018] NZFLR 956 (Palmer J).

² *Horowhenua County v Nash (No 2)* [1968] NZLR 632 (SC) at 633; see as cited in *Craig v Williams* [2019] NZSC 60 at [10].

³ *Saxmere Company Ltd v Wool Board Disestablishment Company Ltd (No 2)* [2009] NZSC 122, [2010] 1 NZLR 76 at [2]; *Green Growth No 2 Ltd v Queen Elizabeth the Second National Trust* [2018] NZSC 115 at [20]; and *Craig v Williams*, above n 2, at [10].

Result

[7] The application to review the decision of the Deputy Registrar is dismissed.

[8] The application for recall of our judgment of 18 March 2020 (*P (SC 120/2019) v Commissioner of Inland Revenue* [2020] NZSC 22) is dismissed.

Solicitors:
Crown Law Office, Wellington for First and Third Respondents