

IN THE SUPREME COURT OF NEW ZEALAND

I TE KŌTI MANA NUI O AOTEAROA

SC 88/2024
[2024] NZSC 156

BETWEEN VERONICA ANNE HOEBERECHTS
Applicant

AND COMMISSIONER OF INLAND
REVENUE
Respondent

Counsel: Applicant in person

Judgment: 15 November 2024

JUDGMENT OF KÓS J

The application for review of the decision of the Registrar declining to waive the filing fee is dismissed.

REASONS

[1] On 1 November 2024 this Court declined leave to appeal, recording that while we sympathised with the argument advanced by Ms Hoeberechts, especially as it had subsequently been ameliorated prospectively by a legislative amendment, it was not seriously arguable as a matter of law and the criteria for leave were not made out.¹

[2] Ms Hoeberechts had also applied for review of a decision of the Registrar declining a filing fee waiver of \$1,430.00. I deal with that application now.

[3] So far as relevant, the Registrar's decision stated:

This application was made on the grounds that the proceedings concern a matter of genuine public interest. Pursuant to Regulation 5(2)(b) of the Supreme Court Fees Regulations 2003, the fee can be waived if I am satisfied

¹ *Hoeberechts v Commissioner of Inland Revenue* [2024] NZSC 144.

that the proceeding: (i) on the basis of one of the criteria specified in subclause (4), concerns a matter of genuine public interest; and (ii) is unlikely to be commenced or continued unless the fee is waived.

On the information provided to me, I am not satisfied that the requirement set out in 5(2)(b)(i) has been met. The application and challenge of the Court of Appeal Judgment [2024] NZCA 299 in the Supreme Court, raises issues specific to the applicant's application only and not to the public generally. The proposed appeal will not determine a question of law that is of significant interest to the public or to a substantial section of the public. I am also not satisfied that the requirement set out in 5(2)(b)(ii) is met, I have read your letter dated 12 August 2024, and note you have ticked the box indicating that if the fee is not waived you would start or continue with the proceedings anyway.

[4] In her review application, Ms Hoeberechts re-emphasises that her proposed appeal raised issues germane to other disabled or injured persons paid compensation in a lump sum, and that the New Zealand authorities she sought to reverse were at Court of Appeal level or below.

Discussion

[5] I am prepared to accept that the proposed appeal met reg 5(2)(b)(i) as a matter of genuine public interest for the purposes of the Supreme Court Fees Regulations 2003, albeit not meeting the threshold for leave in s 74 of the Senior Courts Act 2016. However, Ms Hoeberechts provides nothing confirming the cumulative requirement of reg 5(2)(b)(ii) as to inability to pursue the appeal absent fee waiver. For that reason, the application for review must be dismissed.

Result

[6] The application for review of the decision of the Registrar declining to waive the filing fee is dismissed.