

IN THE HIGH COURT OF NEW ZEALAND  
HAMILTON REGISTRY

M 325/84

1209

BETWEEN

WAYNE BARDEN

Appellant

AND

COMMISSIONER OF INLAND REVENUE

Respondent

Hearing: 3 October 1984

Counsel: Mr Roose for appellant  
Mr Morgan for respondent

Judgment: 3 October 1984

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ORAL JUDGMENT OF HILLYER J

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This is an appeal against a penalty imposed in the District Court at Hamilton on 8 August 1984 by District Court Judge Latham. Appellant was charged with three charges of knowingly applying tax deductions from the wages of employees for a purpose other than the payment thereof to the Commissioner of Inland Revenue. He was fined \$150 plus court costs \$20 and solicitor's fee \$30 on each of three charges, a total of \$600.

Appellant is in partnership with his wife as a builder, and charges were also laid against the wife for failure to make the PAYE deductions. The deductions were for the months of August, September and October. They totalled \$3,669.89. This amount was not paid until 2 December 1983 following a visit from an inspector about the beginning of November 1983.

On behalf of the appellant, Mr Roose has submitted that the penalties are manifestly excessive, and he has referred me to three cases decided in the High Court in which similar charges were brought and fines of \$25 in two cases and \$10 in another case were imposed on a number of charges.

