

**IN THE HIGH COURT OF NEW ZEALAND  
ROTORUA REGISTRY**

**CRI 2009-463-86**

BETWEEN

PETER ROSS DRYLAND  
Appellant

AND

THE COMMISSIONER OF INLAND  
REVENUE  
Respondent

Hearing: 2 December 2009

Appearances: Peter Birks for Appellant  
Sarah-Louise Wootton for Respondent

Judgment: 2 December 2009

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**JUDGMENT OF HARRISON J**

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**SOLICITORS**

Legal Services Agency (Rotorua) for Appellant  
Gordon Pilditch (Rotorua) for Respondent

**COUNSEL**

PT Birks

[1] Mr Peter Dryland appeals against an order made following his conviction in the District Court at Rotorua on 35 charges of failing to file GST and income tax returns over a number of years. Judge Thomas ordered Mr Dryland to pay the sum of \$500 globally for solicitors costs on all charges. On each of the 35 charges the Judge convicted and fined Mr Dryland and ordered him to pay Court costs of \$130, a total of \$4,550.

[2] Mr Dryland appeals only against the order that he pay Court costs of \$130 on each charge. In support his counsel, Mr Peter Birks, points out that Mr Dryland is in receipt of a benefit and says that as a result the order for costs was manifestly excessive. He submits that the Judge should have made a global order for Court costs as well.

[3] However, I am satisfied that Judge Thomas was correct. Since the appeal was originally called on 30 November, Ms Wootton has conducted further inquiries. The Summary Proceedings Regulations 1958 apply. They are mandatory in their effect: s 4(1). The fees themselves are specified in Schedule 2. Relevantly, first, the fee for filing any information or any notice of prosecution is \$30 and, second, the fee for hearing any information or charge is \$100.

[4] In this case, as recorded, Mr Dryland faced 35 charges. The Department laid six informations covering those charges. A note to Schedule 2 provides:

Where under any enactment several offences are charged in 1 information (not being offences charged in the alternative), the fees to be taken are to be assessed as if a separate information had been laid in respect of each offence charged.

[5] Accordingly, while six informations were laid, the regulations are clear that the Judge was bound to assess fees separately on each of the 35 charges. This notation is consistent with the Schedule's itemisation of a fee for "hearing any information or charge" of \$100. I am satisfied that the order made by Judge Thomas was correct. Accordingly the appeal is dismissed.

[6] I note, however, that Mr Dryland's financial circumstances are poor. He may be able to arrange directly with the registry either for payment of fees by instalments or partial waiver. That result is, however, out of my jurisdiction.

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Rhys Harrison J