



PUBLIC EXCLUDED

Report PE05.568
Date 7 October 2005
File CFO/2/1/10

Committee Policy, Finance and Strategy
Author Barry Turfrey, Chief Financial Officer

Stadium Tax Case

1. Purpose

To report to the Committee the detailed decision of the Court of Appeal judgment re the Wellington Regional Stadium Trust.

2. Public Excluded

Grounds for exclusion of the public under section 48(1) of the Local Government official Information and Meetings Act 1987 are:

That the public conduct of the whole or relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. (i.e. to maintain legal professional privilege).

3. Significance of Decision

The matters in this report do not trigger the significance policy of the Council or otherwise trigger section 76(3)(b) of the Local Government Act 2002.

4. Comment

A copy of Phillips Fox review of the decision is attached (**Attachment 1**) to enable the Committee to understand the background to the decision.

The review mentions the possibility of an appeal to the Supreme Court. Since that was written, the notice period for an appeal has lapsed and the Inland Revenue has not appealed the decision. Therefore, the matter is now closed.

5. Communication

No communications are necessary.

6. Recommendations

That the Committee recommend to Council that:

1. *receive the report*
2. *note the contents of the report.*

Report prepared by:

Barry Turfrey
Chief Financial Officer

Attachment 1: Phillips Fox Review of Decision