

**IN THE COURT OF APPEAL OF NEW ZEALAND  
I TE KŌTI PĪRA O AOTEAROA**

**CA294/2018**

BETWEEN            THE COMMISSIONER OF INLAND  
                             REVENUE  
                             Appellant

AND                   NEW ORLEANS HOTEL (2011)  
                             LIMITED  
                             Respondent

Counsel:            U R Jagose QC S-G and M Deligiannis for Appellant  
                             T J MacKenzie and R A Hearn for Respondent

Date of Minute:    28 November 2018

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**MINUTE OF KÓS P**

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[1]     The decision of the Supreme Court in *McGuire v Secretary for Justice* [2018] NZSC 116 appears to render the present appeal moot.

[2]     If counsel are of contrary opinion, they should advise the Court by Friday, 7 December 2018 (along with the basis for that opinion).

[3]     If however they are of same opinion, a notice of discontinuance of appeal should be filed within the same period.

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