

COURT OF APPEAL

[1993] QCA 119

McPHERSON JA  
PINCUS JA  
SHEPHERDSON J

CA NO. 201 OF 1992

ALAN GEORGE SKYRING

Appellant

v.

THE COMMONWEALTH COMMISSIONER OF TAXATION

Respondent

BRISBANE

... DATE 25/03/1993

JUDGMENT

McPHERSON JA: The appellant was convicted in the Magistrates Court on 20 March 1992 of an offence under the Taxation Administration Act of failing to furnish a tax return. He appealed under s.222 of the Justices Act, 1886, to a Judge of District Courts, who heard his appeal. The Judge in question delivered his decision on 4 September 1992 dismissing that appeal.

The appellant now seeks to appeal to this Court. The difficulty with which he is confronted in doing so is that the section of the Justices Act, which as I have said is s.222, conferring a right of appeal to a District Court Judge, provides that the determination of that District Court Judge on the appeal to him, "shall be final between the parties to the appeal".

The result, therefore, in this instance, is that, having suffered his appeal to be determined by the District Court Judge, as happened in this case, the determination of that Judge is final and this Court has no power to deal with the appeal that is now sought to be brought to it from that determination.

I perhaps ought to add that, in the course of making his submissions before us, the appellant raised again, as he has

done in several other matters in the past, the question of whether a proper system of currency prevails in this country.

For my part, I would say simply that the question that was before the magistrate was whether the appellant had, in common parlance, lodged his tax return, not whether he was able to pay or discharge in any form whatsoever, or by any means whatsoever, any liability to taxation that might follow on from lodging the tax return. The question that as I say was sought to be raised as it has been in the past, was therefore, as I see it, not in any way relevant to the proceedings in the Magistrates Court.

The appeal should be dismissed.

PINCUS JA: I agree and I would add only that Mr. Skyring, I'm sure, understands the point that the complaint is not about the content of his return but about not having put returns in.

SHEPHERDSON J: I agree.

McPHERSON JA: The appeal is dismissed.