

**RŌPŪ TAKE MANENE, TAKE WHAKAMARU
AOTEAROA**

Appellant:	CU (Skilled Migrant)
Respondent:	The Chief Executive of the Ministry of Business, Innovation and Employment
Before:	T R Cook (Member)
Counsel for the Appellant:	A McClymont
Counsel for the Respondent:	No appearance
Date of Decision:	9 October 2024

RESIDENCE DECISION

[1] The appellant is a 31-year-old citizen of India whose application for residence under the Skilled Residence (Skilled Migrant) category was declined by Immigration New Zealand.

THE ISSUE

[2] Immigration New Zealand declined the appellant's residence application because it did not consider that the remuneration from her employment met the required median wage threshold so as to constitute skilled employment under the Skilled Migrant Residence instructions.

[3] The principal issue for the Tribunal is whether Immigration New Zealand's decline decision was correct.

[4] For the reasons that follow, the Tribunal finds that Immigration New Zealand's decision was not correct. It did not fairly consider the letter from the appellant's employer, which clarified the maximum range of hours to be

worked by the appellant, when it calculated her remuneration against the median wage threshold.

[5] The Tribunal cancels the decision and refers the application back to Immigration New Zealand for a correct assessment.

BACKGROUND

[6] The appellant arrived in New Zealand in February 2020 as the holder of a student visa. She completed a postgraduate diploma at a university and was then granted a three-year post-study work visa.

[7] The appellant lodged her application for residence that is the subject of this appeal in November 2023. In January 2024, her work visa expired and, not having applied for a further temporary visa, the appellant was granted a Skilled Migrant category interim visa.

[8] In May 2024, Immigration New Zealand declined the residence application. Later that month, the appellant was approved extended leave from her employment, until early 2025. In June 2024, she departed New Zealand.

[9] In July 2024, the appellant's interim visa expired (being two months after the decline of the residence application, per instruction I3.15.1.b). As at the date of this decision, the appellant remains offshore and without a valid visa to return to New Zealand.

Application for Residence

[10] On 13 November 2023, the appellant made her application for residence under the Skilled Residence (Skilled Migrant) category based on her employment as a consultant with the New Zealand arm of a global professional services firm ("the business"). Immigration New Zealand found that her role was a substantial match to that of an *Australian and New Zealand Standard Classification of Occupations* (ANZSCO) Internal Auditor, a skill level 1 occupation. (The Tribunal returns to Immigration New Zealand's finding on this matter at the conclusion of this decision.)

[11] In her residence application, the appellant claimed the requisite 6 points, comprising 5 points for her recognised Level 9 qualification (a Master of Computer Applications from a university in India) and 1 point for 12 months of skilled work

experience in New Zealand in the last 24 months. At the time it declined the application, Immigration New Zealand was satisfied that the appellant was eligible for the 6 points claimed, and its assessment records that all the requirements of the Skilled Residence (Skilled Migrant) category were met, aside from that relating to the remuneration for her skilled employment.

[12] The appellant provided evidence that she had commenced employment with the business in March 2022. She was promoted to her current role in September 2022, from which time she had been receiving an annual salary of \$60,500. In her residence application, the appellant stated that her rate of pay was at or above the median wage (which residence instructions recorded as \$29.66 per hour at the time of the application) and that her hourly rate of pay was \$31.02. This hourly rate, based on the appellant's annual salary, equated to a 37.5-hour working week.

[13] The appellant's employment agreement recorded information about her hours of work, as follows (emphasis added):

Hours of work

Your ordinary hours of work will be 37.5 hours per week, based on 7.5 hours per day. All leave entitlements are calculated on the basis of 7.5 hours per day. When working at a client's premises, the client's working hours would normally be adopted, so long as minimum statutory entitlements are observed.

...

You may be required to work additional hours where necessary in order to meet [the business's] business demands and workflow peaks but only where such additional hours are reasonable and necessary in order to perform the job effectively having regard to the needs of [the business] and your personal requirements. The parties acknowledge that these additional hours cannot be predicted in advance, due to the nature of the Company's fluctuating business demands and client needs. We have taken into account the possibility of you working such additional hours in the setting of your remuneration, and as such, no overtime is payable except in exceptional circumstances and as agreed with your manager in advance. **Your salary package and associated benefits are designed to compensate for all ordinary and additional hours worked under this agreement**, and for any time during which you make yourself available for possible additional hours.

[14] A letter from an associate director of the business (19 March 2024) reiterated the appellant's annual salary and stated (verbatim):

[The appellant] works 37.5 hours each week and [is] employed as a full-time Consultant

[The appellant's] maximum number of work hours in any given week is 40. If exceeded, it would be compensated with a day off or a reward in the form of award points.

Concerns regarding remuneration

[15] On 22 March 2024, Immigration New Zealand wrote to the appellant advising that she did not appear to meet the remuneration requirements for skilled employment. As she was in an ANZSCO skill level 1 to 3 occupation, residence instructions required that her employment pay at least the equivalent of the median wage, which was recorded as \$29.66 per hour (see instruction SR3.10.b).

[16] Immigration New Zealand directed the appellant to instruction SR2.5.1, which stated that hours of work per week will be considered variable where the proposed employment agreement contains a provision allowing the employer to request or require the employee to work additional hours from time to time. Where evidence of the range of hours is provided, Immigration New Zealand will use the maximum hours to calculate remuneration.

[17] Immigration New Zealand noted that the appellant's employment agreement and letter from her employer recorded that her current annual remuneration was \$60,500 and that she was required to work 37.5 hours a week, with a maximum of 40 hours in any given week. It had therefore calculated the appellant's remuneration on the basis of 40 hours, which equated to \$29.08 per hour and was below the median wage threshold of \$29.66 per hour.

[18] On 16 April 2024, the appellant responded. She provided, among other things, submissions from her newly appointed representative, letters from herself and the associate director, and a selection of timesheets and payslips (various dates between November 2022 and March 2024).

[19] The associate director's further letter (3 April 2024) stated, relevantly:

[The appellant's] regular weekly work hours total 37.5, based on 7.5 hours per day. When working at a client's location, she would adopt the client's working hours, ensuring compliance with any minimum statutory requirements. Since 8th July 2022, her weekly work hours have not exceeded the agreed 37.5 hours. The contract entitles her to \$60,500 NZD for working a maximum of 1950 hours across a 52-week period. An occasional necessity to take on extra hours in a certain week will also adhere to this overall annual limit. She isn't required to work more than 40 hours per week. As part of our employee benefits programme, we also reward staff with vouchers, additional leave days, and credit points based on their workload and performance.

[20] The appellant reiterated that in the 12 months prior to lodging her residence application in November 2023, she had not worked more than 37.5 hours in any given week, and her timesheets reflected this. Her payslips recorded that she was paid at the rate of \$31.02 per hour for public holidays, annual and sick leave.

[21] In submissions, the representative requested that Immigration New Zealand calculate the appellant's remuneration in accordance with the hours she had worked each week for the last 12 months, the maximum of which was 37.5, and that she not be penalised for her employer's "mistake" in the wording of her employment agreement.

Immigration New Zealand's Decision

[22] On 7 May 2024, Immigration New Zealand declined the residence application on the ground that the appellant did not meet the skilled employment requirements of the Skilled Residence (Skilled Migrant) category: her remuneration did not meet the median wage threshold of \$29.66 per hour.

[23] Immigration New Zealand noted the evidence and explanations provided. However, remuneration was based on hours worked or required to work each week. As the appellant's hours were variable, between 37.5 and 40 hours, instructions mandated that Immigration New Zealand use the maximum hours to calculate remuneration. This was the case irrespective of whether an applicant had actually worked the maximum hours during the period of employment. It was sufficient that the employment agreement contained a provision allowing the business to require the appellant to work additional hours, without any alteration to her salary.

STATUTORY GROUNDS

[24] The appellant's right of appeal arises from section 187(1) of the Immigration Act 2009 (the Act). Section 187(4) of the Act provides:

- (4) The grounds for an appeal under this section are that—
 - (a) the relevant decision was not correct in terms of the residence instructions applicable at the time the relevant application for the visa was made; or
 - (b) the special circumstances of the appellant are such that consideration of an exception to those residence instructions should be recommended.

[25] The residence instructions referred to in section 187(4) are the Government residence instructions contained in Immigration New Zealand's Operational Manual (see www.immigration.govt.nz).

THE APPELLANT'S CASE

[26] The appellant appoints counsel on appeal, who lodged this appeal on 5 June 2024 on both grounds in section 187(4) of the Act.

[27] In terms of correctness, counsel submits that the clause in the appellant's employment agreement, recording that she "may be required to work additional hours where necessary in order to meet business demands", did not convert her "regular hours of work" contract into a variable hours' contract. For the appellant, her weekly working schedule and leave entitlements were based on a 7.5-hour day and 37.5-hour week, and the appellant and her employer intended that the additional hours be an occasional necessity only. This intention was demonstrated by the fact that the appellant did not work more than 37.5 hours at all during the last 12 months.

[28] Counsel submits that this clause is standard in many employment agreements where remuneration is paid by annual salary. He calculates that, given the appellant's annual salary, for her to be paid below the median wage she would have to work the maximum 40 hours for approximately 36 weeks per annum: well above the parties' intention of an occasional necessity, and placing the employer in breach of the employment agreement and liable for non-payment of the proper wage rate.

[29] Further, counsel contends that for Immigration New Zealand to take such an "extreme" interpretation of the clause, and ignore the parties' intention and the reality of the appellant's work history, was "tantamount to saying that a reputable business such as [the employer] has the intention to use this standard clause to evade payment of the correct wage rate to its staff". The objectives of the policy were being met, and the risk that the appellant would breach the median wage threshold while employed with the business "does not exist".

[30] In support of the appeal, the Tribunal received copies of documents already contained on the Immigration New Zealand file, and new documents pertaining to the appellant's special circumstances. The Tribunal finds that this new evidence produced on appeal is not admissible when determining the correctness of Immigration New Zealand's decision because it is not relevant to that assessment (section 189(3)(a)(i)).

ASSESSMENT

[31] The Tribunal has considered the submissions provided on appeal and Immigration New Zealand's file in relation to the appellant's residence application, along with its relevant electronic records.

[32] An assessment as to whether the Immigration New Zealand decision to decline the appellant's application was correct in terms of the applicable residence instructions is set out below.

Whether the Decision is Correct

[33] The application was made on 11 November 2023 and the relevant criteria are those in residence instructions as at that time.

[34] Immigration New Zealand declined the application because it considered that the appellant's remuneration did not meet the median wage threshold required for skilled employment. While the threshold would be met if the appellant worked only 37.5 hours per week as she had claimed, her employment contract stated that she may be required to work a maximum of 40 hours per week. Immigration New Zealand considered that her hours of work were therefore variable, and instructions mandated that maximum hours were to be used to calculate an applicant's remuneration. On the basis of a 40-hour week, the appellant's annual remuneration fell below the median wage threshold.

Relevant residence instructions

[35] The appellant's application was made under the Skilled Residence (Skilled Migrant) category of instructions. The requirements to be granted a resident visa under this category are set out at instruction SR3.10 (effective 9 October 2023). One such requirement is that the applicant meet the skilled employment requirements at SR3.20, including holding skilled employment in New Zealand with an accredited employer which pays at least the equivalent of the median wage, if their occupation is at ANZSCO skill level 1–3: see SR3.10.b.ii. (The appellant's occupation is at ANZSCO skill level 1.)

[36] Instruction SR3.20 sets out the specific requirements for skilled employment, and reiterates the remuneration requirement, as follows:

SR3.20 Skilled employment

- a. The principal applicant must have current employment or an offer of employment in New Zealand that pays at least the equivalent of:
 - i. the median wage (currently \$29.66 per hour) if their occupation is listed at ANZSCO skill level 1-3; or
 - ...
- d. As evidence of current skilled employment, applicants must provide an employment agreement and job description specifying the occupation, hours and remuneration of the employment.

...

Effective 09/10/2023

[37] Instructions at SR2 set out the general requirements applicable to all skilled residence visa categories. Instruction SR2.5 set out how remuneration is to be calculated, with the relevant provisions stating:

SR2.5 Calculating remuneration

- a. Remuneration will be calculated on the basis of guaranteed payment per hour.
- b. Remuneration will be calculated according to the hours of work stated in the employment agreement.
- c. For employment to be assessed as meeting a minimum pay threshold, the average guaranteed remuneration for each hour of work within a pay period, including any paid leave, must be at or above that threshold.
- d. If all or part of the payment is proposed to be by annual salary, the payment per hour for the salary portion will be calculated by dividing the annual salary by 52 weeks, followed by the number of hours that will be worked each week. ...

...

SR2.5.1 Variable hours

- a. Hours of work per week will be considered variable where the proposed employment agreement contains a provision allowing the employer to request or require the employee to work additional hours from time to time.
- b. If the hours of work are variable and the proposed employment agreement specifies payment other than by hour (including payment by salary), an immigration officer may request a declaration from the employer of the range of hours to be worked, including the maximum, in order to calculate the remuneration of the employment.
- c. Where evidence of the range of hours is provided in terms of (a) above or proposed employment agreement specifies a range of hours, the maximum hours will be used to calculate the remuneration.

Effective 09/10/2023

Immigration New Zealand's assessment of remuneration

[38] Immigration New Zealand was correct to note that, while the appellant's employment agreement recorded her ordinary hours of work as 7.5 hours per day and 37.5 hours per week, it also contained a clause stating that she may have to work additional hours where necessary, and that her annual salary and other benefits were to compensate her for all ordinary and additional hours worked. Thus, Immigration New Zealand considered that instruction SR2.5.1.a, regarding variable hours of work, applied to the appellant: her employment agreement contained a provision allowing the employer to request or require her to work additional hours from time to time.

[39] As for the additional hours that the appellant might be required to work pursuant to this clause, the letters (19 March and 3 April 2024) from the business's associate director were instructive: these clearly stated that the appellant's maximum hours of work in any given week were 40. The Tribunal is satisfied that this information sufficed as a declaration from the employer, in terms of SR2.5.1.b.

[40] Finally, Immigration New Zealand used the maximum 40 hours to calculate the appellant's remuneration, according to SR2.5.1.c. It took her annual salary of \$60,500 and divided it by 52 weeks, followed by the maximum 40 hours that could be worked each week, thus broadly following the calculation mandated at SR2.5.d. The result was that the appellant's guaranteed payment per hour was \$29.08; less than the median wage threshold of \$29.66 required by instructions.

[41] The Tribunal agrees with Immigration New Zealand that the additional hours clause in the employment agreement meant that the variable hours instructions at SR2.5.1 became relevant. While the evidence demonstrated that the appellant had in fact not worked the maximum 40 hours and that her weekly hours of work had not exceeded the agreed ordinary 37.5 hours, the focus of instructions at SR2.5 is clearly on the employment agreement and any additional reliable evidence that might be necessary to supplement this (such as a declaration from the employer, per SR2.5.1.b), and not on the current or past practice of the employee.

[42] However, while Immigration New Zealand's assessment of the employment agreement was sound, the Tribunal finds that this was not the end of the matter when it came to calculating the appellant's remuneration.

The Tribunal's assessment of the appellant's remuneration

[43] In this case, the letter from the associate director of 3 April 2024 was key to understanding the maximum hours worked by the appellant and calculating her remuneration accordingly. In its decline decision, Immigration New Zealand recorded the information in this letter but maintained its calculation on the basis of the instructions and rationale set out above; finding that the additional hours clause, without any change in salary, meant that the 37.5 hours per week the appellant ordinarily worked was immaterial. It failed to appreciate the associate director's statement that:

The contract entitles her to \$60,500 NZD for working a maximum of 1950 hours across a 52-week period. An occasional necessity to take on extra hours in a certain week will also adhere to this overall annual limit.

[44] This letter made it plain that the appellant would work a maximum of 1,950 hours per year. On a pro rata basis, this was equivalent to 37.5 hours per week. When considered along with the other evidence regarding her hours of work, such as the fact that she may occasionally have to work up to 40 hours per week, this maximum cap of 1,950 hours would logically mean that, in any 12-month period, if the appellant was to work 40 hours one week, she would then work only 35 hours another week, to keep within the 1,950-hour annual maximum.

[45] It is not clear if Immigration New Zealand misunderstood the statement in the associate director's letter, or if it incorrectly considered that it was not relevant. However, the Tribunal is satisfied that this 1,950-hour annual cap on the hours worked by the appellant was a significant constraint in terms of her maximum hours worked. While her weekly hours of work were technically variable, between 37.5 and 40 hours, they would never exceed 1,950 hours per annum. As her annual salary was \$60,500, this effectively equated to \$31.02 per hour worked.

[46] The Tribunal is mindful of the language used in instruction SR2.5. In addition to relying on the terms of an applicant's *employment agreement*, SR2.5 focusses on payment *per hour* and hours of work *per week* — measures that are specific and likely designed to remove ambiguity and the scope for unscrupulous employers to take advantage of employees through having them work hours in excess of the median wage threshold.

[47] The evidence is that the appellant has a maximum annual cap on her hours of work. This does not align well with the provisions at SR2.5, and particularly SR2.5.d which refers to hours worked "each week":

- d. If ... payment is proposed to be by annual salary, the payment per hour for the salary portion will be calculated by dividing the annual salary by 52 weeks, followed by the number of hours that will be worked each week.

[48] The variable hours instruction at SR2.5.1.a also refers to “hours of work per week”. However, SR2.5.1.b refers only to “hours of work” and “the maximum”:

- b. If the hours of work are variable and the proposed employment agreement specifies [payment by salary], an immigration officer may request a declaration from the employer of the range of hours to be worked, including the maximum, in order to calculate the remuneration of the employment.

[49] It is useful at this point to refer to *Patel v Chief Executive of the Department of Labour* [1997] NZAR 264 (CA) at 271, where Thomas J observed that immigration instructions (or policy as they were formerly called) constitute:

[A] working document providing guidance to immigration officials and to persons interested in immigrating to New Zealand or sponsoring the immigration of a person to this country. It must be construed sensibly according to the purpose of the policy and the natural meaning of the language in the context in which it is employed, that is, as part of a comprehensive and coherent scheme governing immigration into this country.

[50] The Tribunal considers that the instructions at SR2.5 should be given a sensible interpretation. A sensible and logical interpretation in these circumstances, where the maximum range of hours to be worked by the appellant was 1,950 per annum, is that her remuneration be calculated on the basis of 37.5 hours' work per week. As Immigration New Zealand noted, it is possible that she might exceed this number and work 40 hours in a given week. But Immigration New Zealand failed to observe that this annual cap meant that in another week she would have to work a corresponding lesser number than 37.5 hours to keep within the cap. Using this rationale, the Tribunal finds that the appellant was in effect earning \$31.02 per hour (see [45] above). This was above the median wage of \$29.66 and therefore sufficed to meet the remuneration requirement for skilled employment at SR3.20.a.i.

[51] In reaching this conclusion, the Tribunal considers that the following factors are of particular relevance:

- (a) Such an interpretation, on the facts of this case, does not undermine the purpose of instructions. The Tribunal is satisfied that the business employing the appellant is in compliance with the median wage requirement in respect of her employment. It is also satisfied that the additional hours clause in her employment agreement is designed to reflect the reality of the business environment of her employer and the specific requirements of her position. Insofar as

the Tribunal understands the nature of the business, it often comprises discrete time-bound projects for third-party businesses, and the appellant's position may require her to work at a client's premises in accordance with the client's hours of work.

- (b) The Tribunal acknowledges counsel's submission that an "additional hours" clause is a standard clause found in many employment agreements where remuneration is paid by annual salary. The appellant's employer is a longstanding large corporate and the Tribunal is satisfied that there is no intention to undermine employment law or immigration instructions through the inclusion of this clause. Where an employer has expressly ringfenced the maximum hours of work, albeit on an annual basis, this ought to be considered in the context of the employer's business environment and the purpose that this clause is intended to serve.
- (c) The Tribunal also accepts counsel's submission that the additional hours clause is intended to cover the occasional circumstances of the business only. This is supported by the fact that the appellant had not worked any additional hours from July 2022 until November 2023 and that, was she to do so, the maximum annual cap on work hours necessarily meant that her future hours of work would be reduced accordingly. It was also specially referenced in the associate director's letter of 3 April 2024 as "an occasional necessity".
- (d) Finally, the associate director's statement regarding the annual maximum hours of work serves to clarify, and not contradict, the terms of the appellant's employment agreement. It is not clear to the Tribunal why this annual cap on hours is not recorded in the employment agreement itself, and this is something that Immigration New Zealand might want to explore when it reassesses the application. Nonetheless, the Tribunal is satisfied that if any employment dispute was to arise, the appellant would likely be able to rely on the associate director's statements, and the terms in the letter are likely to be enforceable in any employment-related dispute.

[52] The Tribunal is satisfied that, in the circumstances of this case, the above is a "sensible interpretation" of the instructions, in accordance with the principles set

out in *Patel* (above), and that it upholds the objectives of the Skilled Residence (Skilled Migrant) category.

Conclusion on correctness

[53] For the reasons given above, the Tribunal is not satisfied that Immigration New Zealand correctly assessed all the evidence before it in respect of its calculation of whether the appellant's remuneration met the median wage threshold and the remuneration requirement for skilled employment at SR3.20.a.i. Therefore, its decision to decline the application on the basis that the appellant did not meet the skilled employment remuneration requirement was not correct. The decision is cancelled, and the application is returned to Immigration New Zealand for a correct assessment.

Observation — substantial match assessment

[54] Having reviewed Immigration New Zealand's residence application file for the appellant, the Tribunal makes the following observation.

[55] It is not clear that the appellant's position is a substantial match to the ANZSCO occupation of an Internal Auditor (code 221214), as Immigration New Zealand concluded during its assessment of the application.

[56] The employment documentation on file refers to the appellant as a "consultant" in the Z division, and counsel refers to the appellant as a named consultant. The appellant initially claimed that her position was a substantial match to the ANZSCO occupation of Systems Administrator (code 262113), and she holds postgraduate qualifications in computer applications and data science.

[57] Instruction SR3.20.d requires that an applicant's job description be provided, as evidence of their skilled employment. While Immigration New Zealand's electronic records suggest that it had received the appellant's position description, this document is not contained on the file. It is likely to be key to any substantial match assessment.

[58] The Tribunal considers that the evidence on file does not support a finding of substantial match to an Internal Auditor, which the ANZSCO describes as someone who:

Examines, verifies, evaluates and reports on financial, operational and managerial processes, systems and outcomes to ensure financial and operational integrity and compliance, and assists in business process reviews, risk assessments,

developing deliverables and reporting progress against outcomes. Registration or licensing may be required.

[59] It is not known what evidence Immigration New Zealand relied on when it made its substantial match finding, and it is not evident that this ANZSCO occupation or finding was ever conveyed to the appellant; presumably because it was simply a substitute for the ANZSCO Systems Administrator occupation nominated by the appellant, and both were skill level 1 occupations.

[60] Given the outcome of this appeal, Immigration New Zealand can check this aspect of its assessment of the appellant's skilled employment when it reassesses the application.

DETERMINATION

[61] This appeal is determined pursuant to section 188(1)(e) of the Immigration Act 2009. The Tribunal considers the decision to refuse the visa was made on the basis of an incorrect assessment in terms of the applicable residence instructions. However, the Tribunal is not satisfied the appellant would, but for that incorrect assessment, have been entitled in terms of those instructions to the immediate grant of a visa.

[62] The Tribunal therefore cancels the decision of Immigration New Zealand. The appellant's application is referred back to the chief executive of the Ministry of Business, Innovation and Employment for a correct assessment by Immigration New Zealand in terms of the applicable residence instructions, in accordance with the directions set out below.

Directions

[63] It should be noted that while these directions must be followed by Immigration New Zealand, they are not intended to be exhaustive and there may be other aspects of the application which require further investigation, remain to be completed or require updating.

1. The application is to be reassessed by an Immigration New Zealand officer not previously associated with the application in accordance with the instructions in existence at the date the residence application was made. No further lodgement fee is payable.

2. Immigration New Zealand is to invite the appellant to update her application within a reasonable timeframe, if she sees fit. This should include confirmation from the appellant and her employer that the appellant remains employed by the business on the same terms.
3. Unless there is a material change to the appellant's work arrangements, Immigration New Zealand is to accept that she is remunerated at the rate of \$31.02 per hour and therefore meets instruction SR3.20.a.i (effective 9 October 2023).
4. The application is then to be assessed against the remaining relevant instructions. This might include a reassessment of whether the appellant's skilled employment is substantially consistent with an ANZSCO occupation, as required by SR3.20.1.
5. If, at any stage, Immigration New Zealand finds potentially prejudicial matters which must be put to the appellant, it is to do so in clear and concise terms with reasons. The appellant is to be given a reasonable opportunity to respond.

[64] The appellant is to understand that the success of this appeal does not guarantee that her application will be successful, only that it will be subject to reassessment by Immigration New Zealand.

[65] The appeal is successful in the above terms.

Order as to Depersonalised Research Copy

[66] Pursuant to clause 19 of Schedule 2 of the Act, the Tribunal orders that, until further order, the research copy of this decision is to be depersonalised by removal of the appellant's name and any particulars likely to lead to the identification of the appellant.

Certified to be the Research
Copy released for publication.

T R Cook
Member

"T.R.Cook"
T R Cook
Member