

BEFORE THE REAL ESTATE AGENTS DISCIPLINARY TRIBUNAL

[2015] NZREADT 43

READT 082/14

IN THE MATTER OF an appeal under s.111 of the Real Estate Agents Act 2008

BETWEEN **JOHN WALTERS**

Appellant

AND **REAL ESTATE AGENTS
AUTHORITY (per CAC 303)**

First respondent

AND **MRS BEVERLEY McLEAY &
MS TREEN McLEAY**

Second respondents

MEMBERS OF TRIBUNAL

Judge P F Barber - Chairperson
Mr G Denley - Member
Ms N Dangen - Member

HEARD at TAURANGA on 8 May 2015

DATE OF THIS DECISION 10 June 2015

APPEARANCES

The appellant on his own behalf
Ms K Lawson-Bradshaw, counsel for the Authority
The second respondents on their own behalf

DECISION OF THE TRIBUNAL

Introduction

[1] Some vendors blame a real estate agent for their sale of an apartment incurring \$72,000 of GST.

[2] John Walters (“the licensee”) appeals the 11 June 2014 decision of Complaints Assessment Committee 303 finding he had engaged in unsatisfactory conduct following a complaint made by Ms Treen McLeay and her mother Mrs Beverley McLeay (“the complainants”).

[3] At the relevant time Mr Walters was a licensed salesperson working for Advantage Realty Ltd trading as "Harcourts Advantage Realty Tauranga Central".

[4] The complainants alleged that the licensee incorrectly advised them about the GST position of the purchaser which (they say) lead to them incurring GST liability when their apartment was sold.

Factual Background

[5] Treen McLeay and Beverley McLeay were the owners of an apartment in Mount Maunganui with Malcolm Munro and Douglas McLeay. Mr Munro is Ms T McLeay's former husband and the late Mr D McLeay was her father. They listed their property for sale with the agency on 19 November 2012.

[6] The vendors were GST registered so that, upon the sale of their apartment property, they would be liable for GST unless the purchaser was also GST registered, in which case it would be a zero rated transaction. Their main use of the apartment had been for leasing to third parties. The rules of the apartment block prohibited owner residence beyond three months per annum.

[7] On 22 November 2012, the vendors signed an auction reserve authority, on which the words "*plus GST if any*" were crossed out and the reserve sum or price was indicated as being "*inclusive of GST*". The apartment failed to sell at auction.

[8] On 1 February 2013 the vendors accepted an offer of \$590,000 inclusive of GST for that apartment. On the sale and purchase form, a schedule 1 page shows that the vendors are registered for GST and the purchasers are not. The signed contract refers to the price as inclusive of GST unless it shows the price as plus GST or inclusive of GST and it shows neither.

[9] As the purchasers were not registered for GST the vendors were liable to pay, approximately we are told, \$72,000 of GST out of the sale price. GST on the full sale price would amount to \$88,500. It seems that it suited the purchasers to retain the apartment for their own use rather than let it. They were content to purchase the apartment as GST inclusive and not seek zero rating. Perhaps they might change the use of the property sometime and register for that, and seek a GST input.

[10] The complainants allege that they were told on more than one occasion by Mr Walters that there would be no GST payable on the sale. They also state that they would never have sold the property to the purchasers if they had known the latter were not GST registered. In respect of their sale and purchase agreement, they state that when they signed it the GST section had not been filled out by or for the purchasers.

[11] Mr Walters denies making any representations about GST. He stated before the Committee that his contact was with Malcolm Munro and that they did not discuss GST. The Committee understood that Mr Munro confirms he was not advised by Mr Walters that no GST would be payable on the sale.

The Decisions of the Committee

[12] In a decision of 11 June 2014 the Committee found it more likely than not that the issue of GST was not discussed on the sale of the apartment property. It noted that the sale was taking place in the context of a marriage breakdown between two of the four vendors (i.e. between Mr Munro and Ms T McLeay). The other two vendors were the parents of Ms T McLeay. The Committee found that it was clear that communication between the parties was strained at that time.

[13] However, the Committee determined that the property was a managed investment and that alone should have alerted Mr Walters to the possibility that the vendors might be liable to pay GST on any sale.

[14] The Committee stated that Mr Walters should have asked the vendors whether they were registered for GST, whether they had claimed GST on the purchase, and whether the property was being used to generate taxable income.

[15] In a further decision of 21 August 2014 dealing with penalty, the Committee found Mr Walters guilty of unsatisfactory conduct, censured him, and ordered him to pay a fine of \$1,500.

Pre-Hearing Evidence

[16] The pre-hearing evidence for the complainants is that:

- [a] When they signed the sale and purchase agreement, the purchasers were yet to fill out their sections in it, so the complainants did not see that the purchaser ticked "*not registered*" for GST.
- [b] Ms T McLeay specifically asked Mr Walters about the GST section of the sale and purchase agreement and what they needed to do about it. She says that Mr Walters answered "*don't worry about that because there's no GST, so you just leave that*".
- [c] Ms T McLeay has said that she always assumed that the property would be treated like a going concern and therefore (she apparently thought) any sale would always be "*plus GST*".
- [d] Ms T McLeay does not recall any discussions about GST with respect to the auction authority form.
- [e] Mr Munro does not recall directly discussing GST with Mr Walters but did recall Mr Walters saying to him after the auction that "*it didn't matter about GST as each party would apply for GST registration and the sale would be zero rated*". Mr Munro saw this as general comment rather than a comment about a specific transaction, and not therefore misleading. He also states that he did not notice the GST section of the sale contract due to his tense relationship with Ms T McLeay meaning that he would just sign the forms quickly and then leave. However, Mr Munro did not give evidence before us.

[17] Mr Walter's evidence is that:

- [a] The vendors were experienced business people, and Mr Munro was an experienced hotel broker. Therefore, Mr Walters assumed that at least Mr Munro would know about the GST issues.
- [b] The auction authority form stated that the selling price was inclusive of GST. Therefore he assumed going forward it would always be inclusive.
- [c] The vendors' solicitor had crossed out "*plus GST*" in the terms of sale by auction.
- [d] He denies saying that there was no GST to pay but admits telling the complainants they were to ignore the GST section in the agreement for sale and purchase, but did so because he did not consider that it required a signature.
- [e] That he never discussed GST with the vendors.

A Summary of the Evidence Heard by Us

The Evidence of the Appellant

[18] Mr Walters told us that he relied on the fact that the second respondents were experienced business people and, especially, their co-vendor Mr M Munro who seemed to be handling matters on their behalf at material times. The appellant asserts that the second respondents advised the Harcourts agency and himself, as the auctioneer, and the other listing agent, and the selling agent that the sale price sought included GST. He said that following the sale he met the complainants at the apartment and they gave him a beer and hugged him saying they "*were so relieved to have got rid of it*". He had then been friends of the second respondents for nearly 25 years.

[19] The appellant said that, at the time of listing, GST was not discussed with him nor was it right up to the auction. He said that the Harcourts practice for a sale by auction was applied which is that a form of Auction Contract and Reserve Set Authority was sent to the solicitor for the vendors as a requirement for approval before the auction could proceed. That authority clearly states that the reserve price and the selling price of the apartment were to be inclusive of GST. The appellant said that he and the agency relied on that professional advice from those lawyers at the time of the auction, when the property did not sell, and when a few weeks later they prepared a standard sale and purchase agreement between the vendors (i.e. the second respondents, the late Mr McLeay, and Mr Munro) and the purchaser.

[20] Mr Walters stressed that, at all times, he was confident that the vendors knew what they were doing. It never occurred to him that the lawyer for the second respondents had not contacted their accountant over making the sale price inclusive of GST, nor had he advised the second respondents of GST implications, and that was over a period when the marriage between Mr Munro and Ms T McLeay was dissolving.

[21] The appellant also covered that experienced business people though all the vendors were, they could only provide him with a basic ledger in relation to the rent received for the apartment which was a rental investment. He felt the second respondents were rather unprofessional.

[22] Mr Walters believes that the Harcourts team did a remarkable job in achieving a sale price of \$590,000 for that apartment in terms of market circumstances for such properties at that time. He considers that the marketing was very well handled by Harcourts and he observed that, if the asking price had been plus GST so as to be \$662,000 (GST inclusive), no one would have brought the apartment. He opines that the market has since fallen for such property. The appellant feels that the second respondents *"have made up a whole story to blame me for their poor professional advice"* but that Mr Munro does not blame him at all.

[23] The appellant denies that he told the two second respondents on four separate occasions there would be no GST to pay on the said sale. He says he simply did not discuss GST with them and did not need to because their solicitor had, as he put it, *"made the inclusive price very clear from the outset when he crossed out "plus GST"*". That meant the appellant and Harcourts were able to focus on getting the best price knowing it was GST inclusive.

[24] In his evidence-in-chief, and in his later cross-examination, the appellant emphasised that he never once discussed GST with the second respondents. He also emphasised that, from the outset and in terms of the standard auction procedure of Harcourts, the lawyer for the vendors vetted the proposed sale document which showed the price as *"inclusive of GST"* and approved it prior to the auction.

[25] Mr Walters was first cross-examined by Ms Lawson-Bradshaw. He confirmed to her that he had no discussions whatsoever with the vendors at any stage about GST until the above two respondents complained about him to the Authority for having made the price GST inclusive. That seemed to have arisen about six months after the sale when they ascertained from their accountants that GST needed to be paid on the sale transaction. The appellant said that his dealings, mainly with Ms T McLeay, all related to the marketing of the property and GST was never mentioned. That aspect had never concerned the appellant because the Harcourts auction procedures had to be followed and involved approval of the sale documents by the solicitor for the vendors and the issues put to the solicitor included whether the property was GST inclusive or not.

[26] The appellant was the person who arranged for the vendors to sign the eventual sale agreement. He realised that Ms T McLeay disputes that all items had been filled out in the sale and purchase documents when she was sent them for signature in Rotorua. The appellant seemed to be saying he would be surprised if that was so but, at this stage, he could not prove Ms McLeay wrong. The appellant is sure he would have carefully checked that the sale and purchase agreement was in order before it was sent to the vendors. He said it is his practice to go through such forms carefully with the client vendors pointing out where anything needs to be filled in and where they should sign. He said he went through the schedule page of the contract dealing with GST with them and it was for them to state whether the vendors were registered for GST or not and they circled the word *"yes"* in that respect. The agreement shows that the purchasers had circled the word *"no"* about being GST registered.

[27] Inter alia, Ms Lawson-Bradshaw asked the appellant whether he had advised the vendors to obtain legal advice before they signed the sale agreement. He responded that they ran a multi-million dollar business and had a lawyer and accountants advising them and the sale document had been vetted by the lawyer prior to the auction so he probably did not give such advice. He said he had not spoken to their lawyer and that lawyer had not conveyed to him that he (the lawyer) was advising them about GST. The appellant felt they must have obtained advice from their lawyer because they had shown the price as inclusive of GST on the Auction Reserve Authority and in the Conditions of Sale by Auction checked by their lawyer.

[28] To Ms T McLeay the appellant said he did not recall any conversation with her in which he said there would be no GST payable on the sale. She maintained to him that he had said that to her and her mother on four occasions. The appellant responded to her "*That is a straight out lie*" (i.e. the alleged lie being that he had told the vendors there was no GST to pay).

[29] It seemed to be also put to the appellant by Ms T McLeay that the vendors had left it to the appellant to fill out various items in the form of sale and purchase as (allegedly) he had said to them that they need not worry and he would do that. Before us, he could not recall any of that.

[30] The appellant was then cross-examined by Mrs B McLeay (the mother of Ms T McLeay) in a rather similar manner and the appellant gave similar answers.

The Evidence of Mrs B McLeay

[31] Mrs McLeay asserts that on a number of occasions and, particularly, at the signing of the agreement for sale and purchase, the appellant told her that this was a perfect sale for them of the apartment because it was free of GST.

[32] Mr Walters put it to her that he had never said that to her. She responded that he directly said that to her even though he denies there was ever such a conversation. Mrs B McLeay also seemed to be saying that she clearly heard the appellant say that to Ms T McLeay by phone as she was standing nearby.

[33] It seemed to be accepted that most of the communications between vendors and the appellant came from Mr Munro who, at that time, was the estranged husband of Ms T McLeay and since then there has been a divorce. Mrs B McLeay kept asserting to the appellant that she had raised the GST issue with him as he discussed the agreement for sale with the complainants and he made it clear that there would be no GST to be paid by the vendors.

[34] In the course of evidence it emerged that, at material times, all vendors were under undue stress for various personal and business reasons.

[35] To Mrs Lawson-Bradshaw, Mrs B McLeay said that when she was asked to sign the GST schedule to the sale agreement there were no other signatures or writings on the page, it was blank, and she and Ms McLeay circled the word "yes" to the question whether the vendors were registered for GST, and were told by the appellant not to worry about GST because the purchaser would be GST registered and that there will be no GST to pay by the vendors.

The Evidence of Ms T McLeay

[36] Ms McLeay emphasised that, at the time the ultimate purchasers made their offer, the appellant kept saying to the vendors that the sale was perfect because there would be no GST payable by the vendors. Ms McLeay said that she therefore assumed that the apartment was being purchased as if a going concern and the purchasers were acquiring it as a rental business. She said that, when she received the contract form from the appellant, she rang him asking what was the position about GST on the part of the purchasers as that had not been filled out on the Schedule about GST. She said that he twice told her there was nothing to worry about and to just sign.

[37] The appellant put it to Ms McLeay as to whether he had actually said to her that the purchasers were registered for GST and she responded “Yes, you did”. He then put it to her “Well why does the form say they are not?” She responded that was because over the toing and froing between the appellant and the vendors, the GST schedule on the contract was left blank and they knew and trusted the appellant so they relied on him as if, she put it, the transaction was like a farming purchase and free of GST.

[38] Inter alia, the appellant put it to her that he could not have given her such advice, i.e. that she sign “yes” about being registered for GST and that he would sort things out with the purchaser, as he did not then know what the status of the vendors was for GST purposes i.e. he did not know whether they were registered for GST or not.

[39] Ms T McLeay denied that the appellant had asked her to ring “yes” or “no” on the GST Schedule in the agreement as to whether the vendors were registered for GST or not. She asserted that he told her not to worry about GST because the purchasers were farmers and would be running the apartment as a rental business as had the vendors. To that the appellant said to Ms McLeay before us: “But, Treen, the purchasers were not my clients so I did not know what their GST status was”.

[40] He also put it to Ms McLeay that he had sent the documents to her for her to verify the GST position of the vendors i.e. whether the vendors were GST registered or not.

[41] Ms Lawson-Bradshaw asked Ms McLeay how she learned of the purchaser’s offer for the apartment. Ms McLeay responded that was by telephone from the appellant who said he had the greatest deal for the vendors which he could not believe and it was magic because there was no GST involved and they should simply sign as he had achieved a great deal for them.

Principles

[42] It was put to us that the applicable rules are:

“5 Standards of professional competence

5.1 *A licensee must exercise skill, care, competence, and diligence at all times when carrying out real estate agency work.*

5.2 *A licensee must have a sound knowledge of the Act, regulations, rules issued by the Authority (including these rules), and other legislation relevant to real estate agency work.*

9.10 *A licensee must not submit an agency agreement or a sale and purchase agreement or other contractual document to any person for signature unless all material particulars have been inserted into or attached to the document.”*

[43] It is submitted for the Authority that, as part of Rule 5.1, a licensee must research and understand the property he or she is selling.

[44] It is also put that while licensees are not expected to be GST tax experts, if they frequently engage in real estate agency work they should have a basic understanding of GST and how it impacts the property being sold; refer *Humphries v REAA & Li* [2013] NZREADT 103. When a property transaction has GST implications, licensees should be careful to refer customers and clients to obtain prompt professional advice. This is even more important when the licensee does not understand the GST implications that may arise.

The Stance of the Authority

[45] Ms Lawson-Bradshaw submits for the Authority that the key issue for us to determine is what Mr Walters said to the vendors about GST with respect to the sale and purchase agreement and the purchasers.

[46] She observes that, if we accept the complainants' evidence, then the issue becomes whether the appellant's conduct amounts to unsatisfactory conduct as defined in s.72 of the Act. It is a matter for us whether or not we accept the evidence from Ms T McLeay (and Mrs B McLeay) that Mr Walters assured her and the other vendors there was no GST. There is no documentary record of this assurance and Mr Walters denies ever saying it. Accordingly, the determination will depend on our assessment of the parties' credibility.

[47] Ms Lawson-Bradshaw also submits that if we find that Mr Walters made a positive representation that no GST would be payable in this particular transaction, then that would be misleading and a breach of Rule 6.4 which reads:

“6.4 A licensee must not mislead a customer or client, nor provide false information, nor withhold information that should by law or fairness be provided to a customer or client.”

[48] She adds that, regardless, even on Mr Walters' evidence it appears he was on notice that GST was an issue (and submits that, certainly, he should have been) and he did not advise the vendors to seek professional advice on the GST issue. Therefore, she submits he breached Rules 5.1, 5.2 and 9.9 of the Rules and that we should uphold the Committee's unsatisfactory conduct finding.

[49] In her final oral submissions, Ms Lawson-Bradshaw put it there were two broad issues for us to decide, namely, what did the appellant know about GST and what, if anything, had he said to the vendors; and whether he breached any rule so as to be guilty of unsatisfactory conduct.

[50] Ms Lawson-Bradshaw referred to Rule 5.1 (set out above) and put it that the appellant was obliged to research and understand the issue but she did not submit on behalf of the Authority that a licensee should be a tax expert; but merely that the licensee should understand the issue so that the licensee could either give advice to the vendor client (or to a party) or advise that vendor to take professional advice.

[51] As Ms Lawson-Bradshaw also puts it, there is a great conflict in the evidence adduced to us in that the vendors recall specific conversations in which they say the appellant advised them that the transaction was GST free and they need not worry about GST and to simply sign the GST Schedule and he would fill the rest of it in later; but, on the other hand, the appellant says that the topic of GST was never raised with him nor discussed and he did not make any reference to them about GST in terms of the transaction or the particular contract document.

[52] As Ms Lawson-Bradshaw put it, we must decide whether the appellant licensee said nothing to the vendors about GST or not. She submitted that, even so, he could still be at fault as he should have been on notice that there could be GST issues involved in that sale and purchase transaction because he knew from the outset that the apartment was being used as a rental business. Also, at least by the date of the vendor signing the agreement for sale and purchase, the appellant knew that they were GST registered and, perhaps, he knew then that the purchasers were not GST registered. She put it that he needed to say to the vendors that there may be some GST issues and suggest they take advice from their lawyer and/or accountant, but he did not flag that issue and, allegedly, he said there were no GST issues.

[53] Ms Lawson-Bradshaw observed that it could also be that the vendors' lawyer is at fault but, as she said, that is not the issue before us and we are concerned with the conduct of the licensee.

[54] Ms Lawson-Bradshaw also observed that Mr Munro might have been business savvy but wondered whether that could be said of Ms T McLeay and her mother Mrs B McLeay; and this was a situation where the relationship of the latter with Mr Munro was very strained at material times.

The Stance of the Complainants

[55] Ms T McLeay put it that the vendors had had a long friendship with the appellant over 25 years, trusted him and, therefore, left things to him; especially because they were having personal family troubles at the time. She submits that, at the time he had them sign the agreement for sale and purchase, the appellant put them under a lot of pressure to sign and misled them to believe that the purchasers were GST registered.

[56] She also put it that he did not advise the vendors to obtain legal advice over the GST issue but simply pressed them to sign the sale agreement in some haste. She said that, had she been told it would be prudent for her to discuss the GST situation with her solicitor or accountant, she would not have signed the sale agreement without doing that.

The Stance of the Appellant

[57] Mr Walters points out that he has been a very experienced and busy real estate agent since 2001 and this is the first occasion he has been complained about.

[58] He accepted that the vendors needed good advice with regard to selling the apartment and emphasised that that is why Harcourts have a particular procedure towards auction. That involves the vendors' lawyer approving the terms and conditions of auction or, in effect, the form of sale agreement to be used. That procedure was followed in this case and the lawyer for the vendors clearly required the property to be sold GST inclusive.

[59] He said that he (the appellant) firmly understood "*that the price was the price*" i.e. it was not plus GST and it was his job to therefore get the best price and emphasise marketing to that effect, which he did.

[60] He said it is not true that he provided an agreement for the vendors to sign where spaces had not been filled out, and that he never said to the complainants at any stage that the sale was free of GST on their part.

[61] The appellant emphasised that he operated throughout on the basis of the advice from the vendors' lawyers that the price was to be GST inclusive.

Discussion and Our Views

[62] The appeal before us is a re-hearing. Technically, that must mean that the onus of proof of facts still rests with the complainants. The standard of proof is the balance of probability. The essence of this case is credibility. We have heard much more evidence than was adduced to the Committee. Our assessment of Mr Walters, the appellant, is that he is an honest and credible witness. We feel that the evidence from the second respondents, who have complained against him, seems rather contrived. In any case, we would not otherwise know who to believe so that we could not be sure, on the balance of probabilities, that Mr Walters has failed in any way in his handling of the said sale transaction. Actually, a Ms Tina Cross at Harcourts seemed to be the salesperson of the property. Insofar as Mr Walters has an onus as the appellant to overcome the Committee's reasoning, we accept his evidence so that he discharges that onus.

[63] We do not want it to be thought that real estate agents are expected to give advice about GST. They should have a basic understanding of GST or, otherwise, ensure that the issue of GST is dealt with on behalf of their vendor clients by an experienced lawyer or accountant; but real estate agents cannot be expected to give professional advice on taxation matters.

[64] In this case the property was listed in the usual way but clearly showing that the sale price would be GST inclusive. Also, the advice to Harcourts from the vendors' lawyers was clearly that the asking price was GST inclusive because they provided or approved a form of sale agreement on that basis. When the contract was sent to the vendors for signature, it seems more likely than not that the price was shown as inclusive of GST, and that the GST schedule showed that the purchasers were not GST registered so that the sale could not be zero-rated.

[65] With hindsight, it might have been better if, in the course of the sale process, the appellant had raised the GST issue with the vendors and made it clear to them that their lawyer had advised Harcourts that the sale price was to be GST inclusive; and, perhaps, explained to them the effect of that or suggested that they obtain that information from their lawyer or accountant.

[66] Nevertheless, the context in this case was that Mr Munro was an experienced business person and it seems that Ms and Mrs McLeay were fairly business savvy themselves. It is curious that Mr Munro did not give evidence. It may well be that the complainants did not understand how the GST position was being handled on their behalf by Mr Munro and/or their lawyer. It seems that matters such as GST on the transaction had been left by them to Mr Munro and to their lawyer. Also, they seemed to have respected accountants advising them on business matters to whom they could have turned. The negotiations with the purchaser over price were on the basis that the price was GST inclusive. Perhaps after the contract was signed, the appellant thought there was no GST involved. In any case, we find that he did not mislead the vendors (or any of them) in any way in respect of achieving the sale of the apartment.

[67] We accept that Ms T McLeay and Mrs B McLeay (and Mr Munro) were in a position of family stress and may have overlooked checking the GST position because of that. While it can be said that, in reality, they do not seem to have experienced any loss because they seem to have achieved the maximum price from the market, that is only a peripheral factor. We are concerned with the conduct of the appellant.

[68] As indicated above we, feel that mother and daughter were giving evidence which seemed rather scripted to us.

[69] There seemed to be an allegation that the appellant did not advise the vendors to consult a lawyer. Presumably, that is a reference to Rule 9.9 which reads:

“9.9 When inviting signature of an agency agreement or a sale and purchase agreement, or other contractual document, a licensee must ensure that a prospective client, client, and/or customer is aware that he or she can, and may need to, seek legal, technical, or other advice and information, and allow the prospective client, client, and/or customer a reasonable opportunity to do so.”

[70] That was not put to the Committee but, in any case, the sale and purchase agreement had been referred to the vendors' lawyer. Also, we are not satisfied that there was a breach of Rule 9.10 which is set out above:

[71] We cannot be satisfied that, in the particular context of this case, the appellant has failed in any significant way although, with hindsight, as we have said above, it might have been best for him to have questioned whether the GST position was understood by the vendors.

[72] However, we feel that a real estate agent is retained to market the property and point out marketing issues and is not obliged to be a tax adviser. While it would have been helpful if the appellant had suggested that the vendors take tax advice, especially with regard to GST, as they signed the sale contract, we consider that, on the particular facts of this case and with reference to the clear listing instructions and

firm legal instructions and in the context of the vendors being regarded as very business savvy, it was not a failure of Mr Walters to not draw the GST position firmly to the attention of Mrs McLeay and Ms McLeay. Also, he was taking his instructions from Mr Munro and there is no suggestion that Mr Munro did not understand the GST position or needed to be reminded about it.

[73] Accordingly, we quash the decisions of the Committee and allow the appeal. We find that no further action be taken against the appellant. We again observe that much more evidence was adduced to us than was put to the Committee.

[74] Pursuant to s.113 of the Act, we record that any person affected by this decision may appeal against it to the High Court by virtue of s.116 of the Act.

Judge P F Barber
Chairperson

Mr G Denley
Member

Ms N Dangen
Member