

**IN THE DISTRICT COURT  
AT WELLINGTON**

**I TE KŌTI-Ā-ROHE  
KI TE WHANGANUI-A-TARA**

**[2023] NZACC 73**

**ACR 12/22**

UNDER THE ACCIDENT COMPENSATION ACT 2001  
IN THE MATTER OF AN APPEAL UNDER SECTION 149 OF THE ACT  
BETWEEN CHILD RESCUE CHARITABLE TRUST  
Appellant  
AND ACCIDENT COMPENSATION CORPORATION  
Respondent

Hearing: 23 March 2023  
Heard at: Auckland/Tamaki Makaurau  
Appearances: Mr B Saipe on behalf of the Appellant  
Mr C Hlavac for the Respondent  
Judgment: 11 May 2023

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**RESERVED JUDGMENT OF JUDGE C J MCGUIRE  
[Employer Levy Classification, ss 168, 170 Accident Compensation Act 2001]**

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[1] On 14 April 2021, the respondent classified the appellant for ACC levy purposes under classification unit CU96100 (Religious Organisations and Activities). The appellant challenged that decision at review and in a review decision dated 7 December 2021, the reviewer, Mr Lawless, found that the most appropriate classification unit for the appellant was neither 74300 (Financial Asset Investing), nor 91600 (Religious Services), but 96290 (Interest Group Services (Not Elsewhere Classified)).

[2] The respondent does not seek to challenge the reviewer's finding. The appellant, Child Rescue Charitable Trust appeals against the reviewer's finding.

## **Background**

[3] The appellant, Child Rescue Charitable Trust, was established in 2014 under a Trust Deed and was registered as a charity.

[4] The Trust Deed specified that the Trust was established for the following purposes:

- (a) The advancement of religion through a Christ-centred ministry offering charitable giving and benevolence to relieve suffering and to meet the needs of those who are hurting, physically, emotionally, and spiritually;
- (b) The relief of poverty, suffering, distress, misfortune and helplessness of people wheresoever found in New Zealand and overseas, regardless of age, sex, race, ethnic background, religion, political beliefs or marital status;
- (c) Rescuing, restoring and protection of vulnerable and poor children from sexual exploitation; and
- (d) To assist and cooperate with persons and organisations similar charitable aims.

## **Clause 4**

[5] The Trust Deed also provides for the power to invest and to appropriate any investment or income received from an investment towards one or more of the purposes of the Trust (clause 5).

[6] The Charitable Services website records that the Trust consists of four volunteer trustees, one of which acts as Chairperson. It also says that the Trust employs a full time NZCEO and three part time staff who implement the organisation's mission and strategy.

[7] At the time it was established in 2014, the Trust nominated levy classification unit 73400, which carries the description "Financial Asset Investing" and the appellant was assigned that classification unit as a result.

[8] In 2020, ACC carried out a review as to whether classification unit 73400 was the correct classification unit for the Trust. Following that review on 26 August 2020, ACC

issued a decision reclassifying the Trust to classification unit 96290, which is described in ACC's classification unit schedule as "Interest Group Services (Not Elsewhere Classified)".

[9] In its decision letter, ACC said:

We have considered your organisation's business activity and have changed the levy classification from 73400 Financial Asset Investing to 96290 Interest Group Services (Not Elsewhere Classified). This is based on our understanding Child Rescue Charitable Trust's main activity is fund raising through a variety of events during the year to attract donations from private contributors.

[10] ACC's decision was challenged by the Trust.

[11] On 11 March 2021, ACC wrote to the Trust seeking further information regarding the Trust's activities and the difference between the Trust and its related entity, Child Rescue Charitable Aid Trust.

[12] On 9 April 2021, Mr Saipe, on behalf of the Trust, emailed the ACC Minister and ACC Board Chair raising a number of concerns about ACC's levy classification processes. Amongst the points Mr Saipe made were these:

- (a) The charitable purposes of the Trust have not deviated from the purposes expressed in the Trust rules.
- (b) During the last financial year ended 31 March 2020, Child Rescue Charitable Trust invested funds in Christian Savings Bank by way of term deposit. During the same year, Child Rescue Charitable Trust opened a foreign exchange account with ASB Bank and invested in US dollars.
- (c) The charitable purposes of Child Rescue Charitable Aid Trust is documented under the Trust Deed and filed in Charities Services can be seen as distinctly different from Child Rescue Charitable Trust.

[13] On 14 April 2021, ACC's levy classification manager, Ronel Gerber, advised Mr Saipe that ACC's obligation under s 170 of the Accident Compensation Act is to classify an employer by their activity based on the available levy classifications within the Work Account Regulations.

[14] The email noted that when considering an activity, ACC refers to s 6 of the Act, which obligates ACC to assess an activity from the goods or services rendered, or produced by an employer. As the Trust is an employer who pays PAYE wages to employees, ACC considered the following in determining the Trust's activity:

- (a) The type of income the Trust receives (that being donations from donors);
- (b) The purpose of the Trust, as outlined in clause 4 of the Trust Deed. She went on to say:

The Trust Deed specifically refers to the Trust being established for the purpose of advancing religion through a Christ-centred ministry. As the Trust's charitable purpose makes no reference to financial asset investment, in meeting our obligations under s 170 of the Act, we do not consider the levy classification 73400 Financial Asset Investing (\$0.06 per \$100 liable earnings) as the most (my emphasis) accurate levy classification. Based on the Trust's purpose, and the donations provided to fulfil this purpose, we consider the most accurate levy classification for the Trust's purpose of religious advancement is 96100 Religious Organisations and Services, which carries a levy rate of \$0.18 per \$100 liable earnings).

We understand that the levy classification 73400 Financial Asset Investing includes charitable/educational trust or foundation operation (investment type; in predominantly financial assets, except trust management services on a commission or fee basis, however as investment is not the Trust's purpose, it is not accurate.

[15] The Trust applied to review ACC's decision to reclassify the Trust to CU96100 (Religious Organisations and Activities).

[16] In the review decision date 7 December 2021, the reviewer held that neither CU96100 (Religious Organisations and Activities), nor CU73400 (Financial Asset Investing), was correct and instead substitute a decision classifying the Trust at CU96290 (Interest Group Services (Not Elsewhere Classified)). It is the reviewer's decision to classify the Trust as CU96290 (Interest Group Services (Not Elsewhere Classified)) that is the subject of this appeal.

## **Appellant's Submissions**

[17] Mr Saipe, Chief Executive of the Trust, submitted that the primary activity of Child Rescue Charitable Trust expressed in paragraph 4 of its Trust Deed is:

Ministry offering charitable giving and benevolence to relieve suffering and to meet the needs of those who are hurting.

[18] He says the Trust Deed further describes the Ministry activities of the Trust. He submits however that no classification unit or BIC code is provided under the Accident Compensation (Work Account Levies) Regulations 2019 for these activities and no alternative has been provided pursuant to s 239.

[19] He says that the Trust Deed also describes ancillary activities relating to the primary activity, in particular, investment activity.

[20] He submits that paragraphs 2.1 and 2.2 of the trustees' specific powers most accurately describe the Trust's activity industry class, ie:

- 2.1 To invest the Trust fund and then come from it in any form of investment on such terms as the trustees in their absolute discretion determine, and to vary any such investment from time to time.
- 2.2 To hold one or more investments without any obligation to diversify, or to consider diversifying, between investments or nature or types of investment and without being liable for any resultant loss to the Trust Fund.

[21] He submits that the Trust does actually invest, as explained in previous comments to ACC. In this regard, he refers to:

- (a) Account statement from Christian Savings Bank evidencing a current interest bearing term investment.
- (b) Child Rescue Charitable Trust balance sheets dated 31 October 2022 and 31 October 2021, including ASB foreign exchange account balance evidencing the Trust's investment in US dollars.

[22] He submits that the principle that employers classification unit can be determined on the basis of ancillary activity is engaged in this case.

[23] He says that if the predominant risk activity is determined by the service provided by Child Rescue Charitable Trust, this activity is a charitable giving service.

[24] He submits however that for that activity to be determinative of the risk classification, it must first be listed under the ACC Work Account Levy Guide, which is an activity risk-based classification system. He says, however that the classifications exclude charitable giving services.

[25] He submits that the alternative of classifying the Trust by its ancillary activity financial asset investing is open to the Court because the definition of classification unit 73400 (Financial Asset Investing) clearly incorporates an investment operation on its own account, in predominantly financial assets. Investing in financial assets is what Child Rescue Charitable Trust does.

[26] He submits that the investments evidenced by the annexures are consistent with the Trust's investment activities and the criteria under classification unit 73400 (Financial Asset Investing). He notes that a substantial portion, 64% of the Trust's current assets, are under investment.

[27] He submits that this classification unit definition of financial asset investing activity under the levy guide should be strictly adhered to and that interpretation should not be blurred by irrelevant considerations.

[28] He submits that activity means activity, not purpose. Purpose does not necessarily give rise to risk. Risk often arises from activity. As a notable example, health and safety legislation refers to risks arising from activity of a person or persons conducting a business or undertaking.

[29] He accordingly submits that the Court cannot substitute the term "purpose" in place of the term "activity" because a purpose does not necessarily produce the insurable risk, whereas the activity usually does, as in this case.

[30] While ANZIC guidelines are informative, the definition of financial asset investing, CU74300, is not confined by the ANZIC class 6240 description. The ANZIC guidelines prescribe examples, without prescribing an exhaustive list of subclassifications.

[31] He submits also that ANZIC codes do not subordinate or pre-empt the Levy Guide definitions.

[32] He submits that an employer cannot be classified according to activities which it does not produce, eg. fundraising on a commission or fee basis would be wrong in this case. He submits that it follows that the Trust cannot be classified as 9620 (Interest Group Services (Not Elsewhere Classified)) and the reviewer erred in so doing, because the Trust's predominant activity is fundamentally different from ANZIC's description referring to:

Units mainly engaged in activities which promote the interests of their members etc.

[33] Further, he says that the differences between the Trust's activities and 9620 are substantial and numerous, ie.:

- (a) The Trust does not have members;
- (b) The Trust does not promote the interests of members;
- (c) The Trust does not provide services to or for an interest group;
- (d) The Trust is not an association;
- (e) The Trust does not provide community or sectional interests;
- (f) The Trust does not provide civil or social advocacy services;
- (g) The Trust is not an animal welfare organisation, civil liberty service, conservation association, disease research organisation, social advocacy service, human rights association, or anything similar.

[34] He also says that previously on the appellant's objection citing the above discrepancies, Ms Gerber from ACC accepted (by email dated 14 April 2021) that ACC's decision to reclassify the Trust under CU96290 had been wrong.

[35] Having rejected CU96290, he says it is difficult to see how ACC can now argue that classification should revert to the classification unit it had impliedly agreed was incorrect.

[36] He concludes that the Court must reclassify the Trust as 74300 (Financial Asset Investing) because that is the only risk activity defined under the ACC work account levy risk

classes where the Trust's activities coincide. Simply put, with no other alternative, it follows that CU74300 most accurately describes the Trust's activity.

### **Respondent's Submissions**

[37] Mr Hlavac submits that pursuant to s 170(1) of the Act, the classification unit that most accurately describes the Trust's activities is CU96290 (Interest Group Services (Not Elsewhere Classified)) as determined at review, rather than (as the appellant contends) CU73400 (Financial Asset Investing).

[38] S 170(1) provides:

For the purpose of setting levies payable under ss 168, 168B and 211, the Corporation must classify an employer and a self-employed person in an industry or risk class that most accurately describes their activity, being an industry or risk class as set out in regulations made under this Act.

[39] "Activity" is defined in the Act as:

- (a) Means of business, industry, profession, trade, undertaking of an employer, a self-employed person, or a private domestic worker; and
- (b) Includes ancillary or subservient functions relating to the activity, such as administration, management, marketing and distribution, technical support, maintenance and product development.

[40] Mr Hlavac notes that the relevant regulations for the purposes of s 170, are the Accident Compensation (Work Account Levies) Regulations. The schedule to the Regulations sets out a list of classification units which provide a general description of a particular business activity, a classification unit number, and the applicable levy rate for that classification unit.

[41] He submits that under s 170(1), ACC's primary obligation is to classify an employer in an industry or risk class that most accurately describes their activity. In *Transpower NZ Limited*,<sup>1</sup> Judge Beattie rejected an argument that because a large part of Transpower's electricity distribution operations (which gave rise to a greater risk of injury) were undertaken not by its employees (who were involved largely undertaking administrative desk-based work) but rather by independent contractors engaged by it, it should be classified in the lower rated classification unit of "Business Management Services".

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<sup>1</sup> *Transpower NZ Limited v Accident Rehabilitation and Compensation Insurance Corporation* [1997] NZACC 217



[42] His Honour confirmed that the focus is on the activities of the employer – namely an assessment of the goods or services rendered or provided by the employer – not on the activities of the employees.

[43] Next, Mr Hlavac refers to s 170(2) which requires that ACC classify the activities an employer is engaged in, into the classification unit for whichever of those activities attracts the highest levy rate under the regulations.

[44] He submits that the fact that there is more than one classification unit which could possibly describe an aspect of an employers activities does not necessarily mean that that part of the activity should be classified separately. He says the definition of “activity” in s 6 of the Act provides that functions which are ancillary or subservient to an activity will compromise part of that activity and shall not form a separate activity.

[45] He submits that the levy rates for each classification unit are risk weighted on the basis that functions which are ancillary or subservient to the activity compromising the classification unit do not form a separate activity, but are treated as part of the activity. In this regard, he refers to *Auckland Co-operative Taxi Society Limited*.<sup>2</sup>

[46] He refers to the case of *Peninsula Distribution Limited*<sup>3</sup> where the employer’s business involved the wholesale supply of perishable dairy produce. However, the fact that the company carried out delivery to customers as part of that business did not constitute an additional activity such as to bring it within the provisions of s 170(2) in respect of the separate classification unit of road freight transport.

[47] He refers to *Salters Cartage Limited*<sup>4</sup> where the appellant’s business activity involved the re-processing of waste oil and diesel to come within the scope of classification unit 25299 – Petroleum and Coal Manufacturing. In that case, the additional activity was the collection of waste oil and diesel. In that case, the District Court held that Salters’ business was the recovery of petroleum products, and the collection of waste oil merely served that recovery action. It was not a separate and distinct activity as to “suggest otherwise ... is rather like

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<sup>2</sup> *Auckland Co-operative Taxi Society Limited v Accident Rehabilitation and Compensation Insurance Corporation* [1999] NZACC 271.

<sup>3</sup> *Accident Compensation Corporation v Peninsula Distribution Limited* [2012] NZACC 257.

<sup>4</sup> *Salters Cartage Limited v Accident Rehabilitation and Compensation Insurance Corporation* [1999] NZACC 99.

saying that a baker who uses his own vehicle to uplift sacks of flour from a flour mill engages not only in the business of making bread, but also in the business of road haulage”.

[48] Mr Hlavac refers to ANZSIC, being the Australian and New Zealand Standard Industrial Classification 2006, which was a joint development between Statistics New Zealand and its Australia counterpart, the Australian Bureau of Statistics. The classification regime in ANZSIC comprises four levels, the first of which comprises 19 divisions, which are then broken down into sub-divisions, groups and classes.

[49] He notes that the final level of classification in ANZSIC, relating to class, contains the categories that have been adopted and replicated in the classification units listed in the schedule to the Regulations. He notes that under each class, there is a general description of the class, a list of primary activities that fall within the class and a list of exclusions or references.

[50] Mr Hlavac notes that ANZSIC has been recognised by the High Court as providing assistance in the interpretation of the Regulations. In *On the Go (New Zealand) Limited*<sup>5</sup> Justice Simon France held that it was “beyond dispute” that the Regulations uplift the classification units from the ANZSIC document and while, at the end of the day, it is the wording of the Regulations that prevails, ANZSIC is an “obvious interpretation aid”. Mr Hlavac notes that Justice Lang reached a similar view in *Accident Compensation Corporation v Southern Lakes Building Limited and Others*<sup>6</sup> where His Honour said:

The value of ANZSIC classifications lies in the fact that they are the product of a dissection of business activities to a level of significant specificity.

[51] In the case of the Child Rescue Charitable Trust, Mr Hlavac submits that the starting point for considering the Trust’s activity is the Trust Deed. He says that while the Trust’s activities do undoubtedly include financial asset investing, it is clear that this is carried out for the purpose of giving effect to the Trust’s charitable purposes.

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<sup>5</sup> *On the Go (New Zealand) Limited v Accident Compensation Corporation*, HC Wellington CIV-2011-485-736, 16 Sept 2011, at [21].

<sup>6</sup> *Accident Compensation Corporation v Southern Lakes Building Limited and Others* (2022) NZHC 1288 at [39].

[52] He also refers to the Charity Summary of the Trust contained in the Charities Register website as:

... promote education, advocacy, awareness and fund raising, including financial, the benefit of rescuing, restoring and protecting vulnerable children from sexual exploitation, relief from poverty and suffering.

[53] Significantly, he says, it also lists the Trust's activities as:

Education, advocacy, awareness and fund raising.

[54] He says it is also noted that the Trust employs a full time New Zealand CEO and three part time staff, who "implement the organisation's mission and strategy".

[55] He submits therefore that based on the purpose and activities described both in the Trust Deed and the Charity Summary, while the Trust does carry out financial asset investing, it is not the risk class which "most accurately describes the Trust's activity". Rather, he submits, it is subservient or ancillary to the Trust's stated purposes and the activities to achieve those purposes, namely education, advocacy, awareness and fund raising.

[56] He submits that the risk class which most accurately describes the Trust's activity is CU96290 – Interest Group Services (Not Elsewhere Classified). He says the corresponding ANZSIC class (9559 – Other Interest Group Services N.E.C.) provides that the class consists of units mainly engaged in activities which promote the interests of their members, including units providing a range of community or sexual interests, or in providing civic and social advocacy services. The listed primary activities include civil liberty service, human rights association operation and welfare fund raising. All of these, he says, align with the Trust's purposes and activities.

[57] For the foregoing reasons, he submits that the appeal should be dismissed.

## **Decision**

[58] In his decision dated 7 December 2021, Mr Lawless, the reviewer found that ACC's decision of 14 April 2021 allocating levy classification unit 96100 (Religious Services) to the appellant was not correct.

[59] Accordingly, he quashed ACC's decision and substituted his own decision that the correct classification unit for the Trust is 96290 (Interest Group Services (Not Elsewhere Classified)).

[60] The reviewer agreed with ACC that classification 73400 (Financial Asset Investing) was not the class that most accurately describes the Trust's activity. He said:

It does not take one full time and three part time employees to manage five bank accounts and two term deposits and the earnings from those investments would not even cover the Trust's wages bill.

[61] The starting point is s 170(1) which provides:

For the purpose of setting levies payable under ss 168, 168B and 211, the Corporation must classify an employer and a self employed person in an industry or risk class that most accurately describes their activity, being an industry or risk class set out in regulations made under this Act.

[62] The inquiry therefore is in respect of the appellant, the Child Rescue Charitable Trust, what most accurately describes the Trust's activity.

[63] As has been traversed in the submissions for both appellant and respondent, a primary indicator is the list of purposes in the Trust Deed. In this case:

- (a) The advancement of religious through a Christ-centred ministry, offering charitable giving and benevolence to relieve suffering and to meet the needs of those who are hurting, physically, emotionally and spiritually;
- (b) The relief of poverty, suffering, distress, misfortune and helplessness of people wheresoever found in New Zealand and overseas, regardless of age, sex, race, ethnic background, religion, political beliefs or marital status;
- (c) Rescuing, restoration and protection of vulnerable and poor children from sexual exploitation; and
- (d) To assist and cooperate with persons in organisations sharing similar charitable aims.

[64] What is also referred to in submissions is the information provided on the Charities Register website as follows:

**Charitable Purpose:**

To promote education, advocacy, awareness and fund raising, including financial asset investing in NZ for the benefit of rescuing, restoring and protecting vulnerable children from sexual exploitation, relief from poverty and suffering.

**Activities:**

...

Education, advocacy, awareness and fund raising.

**Sectors:**

Fund raising.

Education/training/research, health, emergency/disaster relief, social services, religious activities, promotion of volunteering, rescue children.

**Beneficiaries:**

Children/young people.

Other charities, migrants, refugees, religious groups.

[65] The Charitable Trust was established in 2014 and registered as a charity. It has a Chief Executive Officer and three part time employees.

[66] Over the eight years of the Trust's existence, ending 31 March 2022, the Trust's annual income has ranged from a low of \$49,445 to a high of \$490,284.

[67] Amongst the documents before the Court is the 2022 Annual Performance Report of the Child Rescue Charitable Trust, that is for the year ended 31 March 2022.

[68] At page 4 of this report, under the heading "Entity Information" is the following:

...

Entity's purpose or mission. Advocacy, awareness and fund raising in NZ for the benefit of rescuing, restoring and protecting vulnerable children from sexual exploitation, relief from poverty and suffering.

**Entity Structure**

The Governing Board consists of four volunteer trustees, one of which acts as Chairperson. The Trust employs a full time NZ Chief Executive Officer and two part time staff who implement the organisation's mission and strategy. The governing board meets bi-monthly to provide accountability, strategy, leadership and professional advice to the organisation.

...

### **Main Sources of Entity's Cash and Resources**

Donations, grants and sales of merchandise.

### **Main Methods Used by Entity to Raise Funds**

Hosting presentations and promotional stalls, fund raising dinners, website, social media, online peer to peer fund raising campaigns and sale of merchandise.

### **Entity's reliance on volunteers and donated goods or services.**

The entity is reliant on pro-bono services for advertising, PR and media.

Volunteers organise and host community events and fund raisers and assist the national office with events, admin, postage and organising jewellery stock.

The entity relies on volunteer trustees.

[69] Page 6 of the 2022 Annual Performance Report is headed "Statement of Service Performance".

### **Child Rescue Charitable Trust**

For the year ended 31 March 2022

"What did we do?", "When did we do it?".

### **Description of Entity's Outcomes**

Educated and raised awareness of New Zealanders about child sexual exploitation, suffering, distress, helplessness and poverty through in person and online presentations, promotional stalls, advertising and media features, including website blogs and social media posts in order to advance the Trust's ministry to relieve suffering and help meet the needs of those who are hurting, physically, emotionally and spiritually. Raised funds through a charitable and benevolent giving service and investing financial assets to enable rescue, restoration and protection of vulnerable and poor children from sexual exploitation.

### **Description and Quantification of the Entity's Outputs**

Attended 11 event days and organised over ten advocacy, funding raising and awareness raising campaigns. Recruited 200 new supporters, including donors and newsletter subscribers.

Increased social media followers to more than 1,400.

Attracted over 6,500 web page users.

Reached approximately 400,000 radio and TV listeners through broadcasting, advertising and TV interviews.

[70] I acknowledge what Mr Saipe says in his submissions, namely that the ACC work account levy guide excludes charitable giving services. However, in terms of an accurate description of the Trust's activity for the purposes of s 170, what we have is a variety of activities engaged in to further the aims of the Trust. That list of activities goes far beyond what is contained in the classification unit 73400 of Financial Asset Investing.

[71] Plainly, therefore, the classification unit "Financial Asset Investing" does not, in terms of s 170(1) most accurately describe the activity of the Charitable Trust. Accordingly, therefore, the reviewer took time to assess the issue and to reach a conclusion as to the classification unit that most accurately described the Trust's activity.

[72] The reviewer went on to say:

36. However, I do not agree with ACC that the class which most accurately describes the Trust's activities is 96100 (Religious Services). That class mostly comprises churches, mosques, temples and synagogues; organisations that conduct religious worship. There are organisations which could be described as ancillary to those activities, like diocesan operations, convents or monasteries. There are some which could be termed *outward facing like Bible and missionary operations, but for the most part, there appear to be directly or indirectly involved in religious worship.*
37. The Trust is primarily concerned with humanitarian work. It may be that working amongst disadvantaged people provides an opportunity for evangelism. However, it seems more likely that religion provides only the motivation for the charitable or humanitarian work.

[73] The reviewer then went on to conclude that the most appropriate classification is 96290 (Interest Group Services (Not Elsewhere Classified)).

[74] The reviewer referred to the ANZSIC guidelines regarding classification 96290:

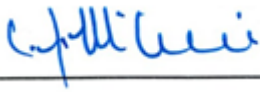
This class consists of units mainly engaged in activities which promotes the interests of their members (except religious, business and professional, and labour association services). Included in this class are units providing a range of community or sectional interests or in providing civic and social advocacy services not elsewhere classified.

[75] The reviewer then says:

40. However, the primary activities listed include activities which promote the interests of people of courses outside of members of the organisations; for example, animal welfare organisations, civil liberty service, conservation association, disease research, human rights association, operation, welfare fund raising.

[76] Based on the analysis of what the appellant Trust actually does, I find that the analysis and conclusions of the reviewer are correct and ultimately therefore, for the purposes of s 170, the classification unit that most accurately describes the activities of Child Rescue Charitable Trust is classification unit 96290 (Interest Group Services (Not Elsewhere Classified)). Accordingly, I must dismiss the appeal.

[77] Costs are reserved.



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CJ McGuire  
District Court Judge

Solicitors: Young Hunter, Christchurch