

**¶26-024] World Gospel Bible College Charitable Trust v Commissioner of
Inland Revenue**

(2024) 31 NZTC ¶26-024

Neutral citation: [2024] NZHC 1232

High Court Wellington, CIV-2023-485-597

17 May 2024

Charities — Deregistration — Trust failing to file annual returns — Trust deregistered as charity — Deregistration ending trust's income tax and resident tax exemptions — Donee organisation status removed — Trust required to pay income tax from date of deregistration — Trustee applying to reregister trust — Trust remaining liable for tax on income earned during period not registered on Charities Register — Trust applying to Court for special leave to appeal deregistration decision of Charities Services out of time — Trust seeking to have reregistration backdated — Commissioner opposing application for leave to appeal, the appeal, and backdated reregistration — Length of delay in seeking leave to appeal more than 4 years — Whether application for leave to appeal out of time should be declined — Whether reasons for delay in appealing unconvincing — Whether merits of proposed appeal against granting leave — Charities Act 2005, ss 3, 13, 18, 19, 20, 22, 31, 32, 33, 41, 42B, 54, 59, 61, 62 — Income Tax Act 2007, ss CV 17, HR 12.

This was an application by the World Gospel Bible College Charitable Trust (the Trust) for leave to appeal a deregistration decision by the Charities Services out of time and to adduce further evidence. The Trust sought a determination on both the interlocutory application and the substantive appeal. It sought to have reregistration backdated to 5 April 2019.

The Trust was established on 4 November 1993 to promote Christianity, establish educational institutions for training students in Christian theology, and to recruit and train ministers. On 1 April 1996, the Trust was registered with Inland Revenue with an income tax exemption. On 30 June 2008, the Trust was registered as a charitable entity on the Charities Register under the Charities Act 2005 (the Act). The charitable purpose of the Trust was the provision of religious education and training through its Bible College. By 2014, the Bible College had become inactive and the Trust's registration with the New Zealand Qualifications Authority ceased. Its principal source of income was rental and it no longer received donations.

The Trust received advice that it should cease filing annual returns as a registered charity in order to save the Trust fees payable to its accountants for preparing them. Accordingly, the Trust failed to file its annual returns for the years ending 31 December 2016 and 31 December 2017.

On 5 February 2019, Charities Services sent the Trust a notice of its intent to remove the Trust from the Charities Register if it did not file its overdue annual returns or object to the notice by 6 March 2019. The letter was not received by the Trust as it was sent to the wrong address. On 5 April 2019, the Trust was deregistered as a charity under s 32(1)(b) of the Act. This letter was sent to the same wrong address. The Charities Service considered the failure to file 2 annual returns was a persistent breach of the Trust's obligations under the Act. The Trust did not appeal the decision within the timeframe stipulated by s 59 of the Act.

On 27 February 2020, the Commissioner sent a letter to the Trust through one of the trustees and the Trust's tax agents in the Trust's electronic MyIR portal. Separate emails were sent to one of the trustees and the tax agents. The letter set out the implications of deregistration, including that the Trust had 12 months from deregistration, that was until 6 April 2020, to either reregister or to distribute its accumulated assets and income to another charity, or for charitable purposes, as stipulated in its constitution. If the Trust's net assets were retained, income tax would be payable on its accrued assets and income. On 2 June

2020, the Commissioner issued a follow-up letter advising that deregistration had ended the Trust's income tax and resident withholding tax exemptions and its donee organisation status had been removed. Further correspondence followed.

On 4 October 2021, a trustee applied to reregister the Trust, which occurred on 11 October 2021. The registration was effective from 4 October 2021.

In a further letter of 26 October 2021, Inland Revenue advised that, despite the reregistration, the Trust remain liable for the tax on its income earned for the period it was not registered on the Charities Register. At the time of the October letter, the Trust had filed a tax return for the 2020 tax year but was still liable to file a tax return for the 2021 tax year. The outstanding tax for the Trust's 2021 annual return was \$686,299.02 plus interest.

On 20 September 2022, the Trust applied to the Court for special leave to appeal the 5 April 2019 decision of the Charities Services out of time and to seek backdating of the reregistration. It sought to have its reregistration backdated to 5 April 2019. It also sought a determination on both the interlocutory application and the substantive appeal.

The Commissioner opposed the application for leave to appeal, the appeal, and the backdated reregistration.

Held: application for leave to appeal declined.

1. The merits of the appeal were against granting leave to appeal. There was also no good basis on which the Court should exercise its powers under ss 61 and 62 of the Act to backdate the registration.

2. The length of delay in seeking leave to appeal was more than 4 years which was clearly substantial. Overall, the length of the delay, the reasons for the delay, the conduct of the parties, and the prejudice to the Commissioner, did not favour granting leave to appeal.

3. On bad advice, the trustees deliberately chose not to file the annual returns they were required to file. They did not take the opportunity to appeal deregistration for that reason. The evidence suggested that they did not object to deregistration. They only decided to seek leave to appeal out of time when one of the trustees realised the tax implications of deregistration.

4. The proposed appeal was of the Charities Registration Board's decision to remove the Trust from the Charities Register. The basis for that decision was that the trustees had failed to file 2 annual returns. Filing annual returns was an integral part of the accountability of charitable entities under the Act. While failing to file 1 annual return by mistake may not constitute significant or persistent failure, failing to file 2 consecutive annual returns can do so. In this case, the failure to file 2 consecutive annual returns was intentional, as a way of saving money, albeit on the basis of bad advice. Charitable entities cannot simply put aside the reporting obligations that accompany their privileged tax status.

[Headnote by the Wolters Kluwer editors]

JH Coleman and MI Smol for the applicant.

KIS Naik-Leon and O Kiel for the Commissioner.

Before: Palmer J.

Palmer J:

What happened?

1. On 4 November 1993, the World Gospel Bible College Charitable Trust (the Trust) was established to promote Christianity, establish educational institutions for training students in Christian theology, and to recruit and train ministers. On 1 April 1996, the Trust was registered with Inland Revenue with an income

tax exemption. Noh Young (Paul) Park and Bo Kim were the initial trustees. Mr Park is a 73-year-old Korean Christian Church Minister of the Assembly of God denomination. He has limited English language facility. In November 2007, Bo Kim was replaced as trustee by Mr Park's wife, Young Hee Ahn. On 30 June 2008, the Trust was registered as a charitable entity on the Charities Register under the Charities Act

2005 (the Act). It was registered as “The World Gospel Bible Charitable College Trust. The charitable purpose of the Trust was the provision of religious education and training through its Bible College.

De-registration

2. By 2014, the Bible College had become inactive and the Trust’s registration with the New Zealand Qualifications Authority ceased. Its principal source of income was rental. It no longer received donations.

3. In 2018, Mr Park’s evidence is that he agreed to the advice from the Trust’s accountant, John Lee of JL Partners, to cease filing annual returns as a registered charity as a way to save the Trust the fees payable to JL Partners for preparing them. Mr Park says he understood that would not affect the Trust’s financial position because it was not receiving donations. He understood the Trust would have to pay tax generally but did not understand it would be required to pay any additional tax. Accordingly, the Trust failed to file its annual returns for the years ending 31 December 2016 and 31 December 2017.

4. On 5 February 2019, Charities Services sent to Ms Jenny Park, Mr Park’s daughter, a notice of its intent to remove the Trust from the Charities Register if it did not file its overdue annual returns or object to the notice by 6 March 2019. Mr Park’s uncontradicted evidence is that the letter was not received by the Trust because it was sent to the wrong address.

5. On 5 April 2019, the Trust was deregistered as a charity under s 32(1)(b) of the Act. The letter informing the Trust of this was sent to the same wrong address. This deregistration decision is what the Trust now seeks to appeal. As explained further below, s 32(1)(b) of the Act empowers deregistration where there has been “a significant or persistent failure” by the entity to meet its obligations under any Act. Charities Services considered the failure to file two annual returns was a persistent breach of the Trust’s obligations under the Act. The Trust did not appeal the decision within the timeframe stipulated by s 59 of the Act, 20 working days from the date of the letter.

6. On 27 February 2020, the Commissioner sent a letter to the Trust through the accounts of Mr Park and the Trust’s tax agents, Mr Lee and San Jung Go, in the Trust’s electronic MyIR portal. Separate emails were sent to Mr Park, Mr Lee, and Mr Go on the same day, to alert them to the letter. Mr Park’s evidence is that he does not believe he ever saw the letter. But there is evidence that Mr Go and Mr Lee opened the letter or marked it as read. The letter set out the implications of deregistration, including that the Trust had 12 months from deregistration, that was until 6 April 2020, to either reregister or to distribute its accumulated assets and income to another charity, or for charitable purposes, as stipulated in its constitution. If the Trust’s net assets were retained, income tax would be payable on its accrued assets and income. On 2 June 2020, the Commissioner issued a follow-up letter advising that deregistration had ended the Trust’s income tax and resident withholding tax exemptions and its donee organisation status had been removed. By 5 April 2020, the Commissioner reiterated the requirement to pay income tax from the date of deregistration and the consequences of not reregistering or distributing assets and income.

7. On 26 May 2021, the Commissioner advised the Trust, via MyIR, that he was undertaking a risk review of the Trust’s tax affairs and requested information. On 15 June 2021, Mr Go advised in response that the Trust was deregistered because its annual reports were not filed when due. On 5 August 2021, Mr Go asked further questions, including about tax. On 9 August 2021, the Commissioner wrote to Mr Go, advising again of the deregistration and the consequences of it. Mr Park saw this letter. This is when Mr Park says he first became aware of the tax effects of the deregistration.

Reregistration and the tax issue

8. On 4 October 2021, Mr Park applied to reregister the Trust, which occurred on 11 October 2021. The registration was effective from 4 October 2021. But Mr Park says he was not aware that reregistration would not fix the tax problem.

9. In a further letter of 26 October 2021, Inland Revenue explained that, despite reregistration, the Trust remained liable for the

tax on its income earned for the period it was not registered on the Charities Register. At the time of the October letter, the Trust had filed a tax return for the 2020 tax year. But the Trust was still liable to file a tax return for the 2021 tax year. The outstanding tax for the Trust's 2021 annual return is \$686,299.02 plus interest. That liability is not disputed. However, the Trust has not filed a tax return for that year. Instead, it makes the application considered in this judgment.

10. Mr Park discussed the matter with Mr Lee. His evidence is that he believed Mr Lee was taking steps to resolve the matter. But by February 2022, it became apparent he was not. Mr Park, hampered by language difficulties in New Zealand, then took steps to instruct a tax barrister.

11. On 18 July 2022, the trustees of the Trust, Mr Park and Ms Ahn, executed an amended deed of trust. On 28 July 2022, Sung Im (Clare) Hong, on behalf of Mr Park, emailed the Commissioner to advise that the Trust's charitable activity of running a school had become almost inactive, rent was its only source of income, and JL Partners had advised Mr Park there was no reason to file an annual return. On 10 August 2022, the Trust's name on the register was changed to "World Gospel Bible College Charitable Trust".

12. On 20 September 2022, the Trust applied to the Court for special leave to appeal the 5 April 2019 decision of Charities Services out of time and to seek backdating of the reregistration. From September to December 2022, and again in June and July 2023, Mr Park was back in Korea for medical treatment.

13. Once the Trust had advice from a tax barrister, there was communication with Inland Revenue regarding the tax. The Trust has not made a self-assessment of its tax liability for the tax year ended 31 March 2021. The Commissioner has not yet issued a default assessment.

The applications

14. The Trust applies for leave to appeal the deregistration decision out of time and to adduce further evidence. It seeks a determination on both the interlocutory application and the substantive appeal. It seeks

to have its reregistration backdated to 5 April 2019.

15. The Commissioner opposes the application for leave to appeal, the appeal, and the backdated reregistration. The Commissioner would prefer to have a separate hearing to address the substantive appeal but abides the Court's decision on that and has addressed the substantive appeal issues. The Commissioner does not oppose the application to adduce further evidence and seeks to do so himself. I grant the applications to adduce further evidence.

16. The Court has discretion to allow a late appeal in the interests of justice, depending on considerations including the length of the delay, the reasons for the delay, the conduct of the parties, any prejudice to the respondent, and the significance of the issues raised.¹ The merits of the proposed appeal may also be relevant to the exercise of discretion but may be overwhelmed by the other factors that need to be considered.² An extension on the basis of the merits only should be declined where the appeal could not possibly succeed.³

Submissions

17. Mr Coleman, for the Trust, submits:

(a) The four-year delay is a long time but is not a fatally long time, by comparison to other cases. The failure to appeal in time was not a deliberate decision. The interests of justice are broad enough to protect a person from their own folly. Mr Park did not make a deliberate decision not to appeal. He was not aware of the tax issue until August 2021. He was not aware reregistration would not fix the tax issue until October 2021. He did not understand the accountant would not resolve the issue until February 2022. He did not obtain advice until July 2022. And he suffered serious health issues from then through 2023.

(b) It is not appropriate for the matter to be dealt with through the statutory tax disputes process in relation to the outstanding tax, because the hearing authority does not have the power to backdate the registration date under that process, under s 138P of the Tax Administration Act 1994. Backdating the reregistration would render the tax issue moot. Otherwise, there is no possible way to

oppose an assessment. There is no prejudice to the Commissioner in allowing the appeal out of time because the Commissioner can still issue an assessment if the Court declines the backdating application.

(c) Failing to file two annual returns is not significant or persistent failure within the meaning of those two terms under s 32(1)(b) of the Act. The public was not misled. The assets are still in the charitable system. It is scurrilous to suggest that the Trust no longer meets the requirements of a charity. The power to deregister is discretionary. In *National Council of Women New Zealand Inc v Charities Registration Board*, this Court backdated reregistration when the appeal was arguably not meritorious.⁴ The liability arises only from the failure to file two annual returns, which is unjust and wholly disproportionate. This is a serious and meritorious ground of appeal. Accordingly, the Court should grant leave to appeal out of time and backdate the reregistration to 5 April 2019. Even if the appeal were to fail, the court has power under ss 61 and 62 of the Act to backdate the date of registration.

18. Ms Naik-Leong, for the Commissioner, submits the overall interests of justice do not support this Court granting special leave to appeal:

(a) The delay in appealing, of four years, four months, and 13 days, weighs strongly against leave being granted. The reasons for delay did not result from error or inadvertence but from a deliberate decision not to file annual returns and a decision not to appeal, followed by a change of mind because of the tax liability. Mr Park's stress from his medical condition is acknowledged but did not recur until July 2022. There was another trustee and Ms Hong had power of attorney while Mr Park was in Korea.

(b) Filing annual returns is an important obligation under the Act. Registration and monitoring of charities improves the accountability and transparency of the charitable sector by ensuring that those receiving tax relief continue to carry out charitable purposes and provide a clear public benefit. Accordingly, the requirement

to file annual returns is imperative. It is reasonable that failure to file two consecutive annual returns led to deregistration of the Trust on the grounds of a persistent failure to meet its obligations. Mr Park's misunderstanding of the tax consequences does not make the Board's decision erroneous.

(c) In *National Council of Women New Zealand Inc v Charities Registration Board*, the Court considered that the charity was entitled to be registered throughout the period it had been deregistered. The continuity of its charitable purpose was not in dispute and it was not subject to the deregistration tax. That is not the position here. The Commissioner is currently reviewing the Trust's circumstances in regard to whether the Trust still has a charitable purpose.

(d) The statutory tax disputes process is the exclusive machinery for determining an appeal from an assessment and is therefore the appropriate mechanism to deal with the matter. A hearing authority under that process can vary, cancel, or confirm an assessment. Leave to extend the time to appeal would assist the Trust to circumvent the statutory disputes process, which prejudices the Commissioner.

Law of registering and deregistering charities

19. The purpose of the Act is stated in s 3:

3 Purpose

The purpose of this Act is—

- (a) to promote public trust and confidence in the charitable sector:
- (b) to encourage and promote the effective use of charitable resources:
- (c) to provide for the registration of societies, institutions, and trustees of trusts as charitable entities:
- (d) to require charitable entities and certain other persons to comply with certain obligations:
- (e) to provide for the Board to make decisions about the registration and deregistration of charitable entities and to meet requirements imposed in relation to those functions:

(f) to provide for the chief executive to carry out functions under this Act and to meet requirements imposed in relation to those functions.

20. Part 2 of the Act establishes a registration regime for charitable entities. Relevantly:

(a) In order to qualify for registered charitable status, an entity must meet the criteria under s 13. Section 13(1)(a) requires that trustees of a trust derive income in trust for a charitable purpose.

(b) Where a charitable entity applies for registration, under s 18, the relevant chief executive, the Secretary for Internal Affairs (the Secretary), must consider whether the entity qualifies for registration and, under s 19, recommend to the Charities Registration Board (the Board) whether to grant or decline the application.

(c) Under s 20, the Board may backdate registration of a charitable entity but only to the time the Secretary received a properly completed application and only if the Board is satisfied the entity was qualified for registration during that period.

(d) The purpose of the Register is stated:

22 Purpose of register

The purpose of the register is—

(a) to enable a member of the public to—

(i) determine whether an entity is registered as a charitable entity under this Act; and

(ii) obtain information concerning the nature, activities, and purposes of charitable entities; and

(iii) know how to contact a charitable entity; and

(b) to assist any person—

(i) in the exercise of the person's powers under this Act or any other enactment; or

(ii) in the performance of the person's functions under this Act or any other enactment.

(e) Under s 31, the Secretary may recommend to the Board that an entity be deregistered. If it is deregistered, it ceases to be a charitable entity. The grounds on which

the Board can order removal are specified in s 32:

(a) the entity is not, or is no longer, qualified for registration as a charitable entity; or

(b) there has been a significant or persistent failure by the entity to meet its obligations under this Act or any other enactment; or

(c) there has been a significant or persistent failure by any 1 or more of the officers of the entity to meet their obligations under this Act; or

(d) there has been a significant or persistent failure by any 1 or more collectors who act on behalf of the entity to meet their obligations under this Act; or

(e) the entity has engaged in serious wrongdoing or any person has engaged in serious wrongdoing in connection with the entity; or

(f) the entity has sent or delivered to the chief executive a request to be removed from the register.

(f) Under s 33, before an entity is deregistered, it must be given notice of the intention to remove it and may object.

21. Charities registered on the Charities Register are exempt from income tax and fringe benefit tax. Donors to registered charities can claim tax credits for their donations. Registration also facilitates charities' receipts of grants from community organisations. Accordingly, s 41 requires every registered charitable entity to file an annual return, including its financial statements and other particulars prescribed by the Secretary. Section 42B makes it a criminal offence for a charitable entity, or its officers, to knowingly fail to comply with accounting standards in its financial statements. Section 54 empowers the Secretary to issue a warning notice to an entity or officer if he considers they may be engaging in conduct that may constitute a breach of the Act.

22. Section 59 creates a right of appeal to the High Court against decisions of the Board. On appeal, the Court can confirm, modify, or reverse the Board's decision, including, under s

61(2)(a) and subs (3), ordering an entity to be registered with effect from a specified date before or after the order is made.

23. There is no dispute over the law creating the tax liability, ss HR 12 and CV 17 of the Income Tax Act 2007, which came into force from 14 April 2014. Their effect is that if a charity is deregistered under the Charities Act, it has 12 months to either reregister or to distribute its net assets to another person for charitable purposes or in accordance with its rules. Otherwise, the charity's income is deemed to be the current market value of its net assets. There are exceptions, which do not apply here. The purpose of the deregistration tax is to ensure that only bona fide charities should be eligible for tax concessions. The way the tax is levied means a deregistered charity is taxed on the assets and income it built up while it had the benefit of those tax concessions. The Finance and Expenditure Committee that considered the Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Bill, which inserted this tax regime into the Income Tax Act, was advised by officials that the most common reason for deregistration was the failure to file an annual return.⁵

Should leave be granted and the appeal allowed?

Leave to appeal

24. The length of delay in seeking leave to appeal was more than four years which was clearly substantial. Mr Coleman relied on two cases in relation to that. The context of the first, *Chow v R*,⁶ a criminal appeal involving a longer delay than here, was quite different from that here. It does not provide assistance other than to show that comparable delays have not been absolute barrier to leave being granted, depending on other considerations relevant to the interests of justice.

25. The second case, *National Council of Women of New Zealand v Charities Registration Board*, concerned a deregistration period from August 2010 to September 2012 and was not heard until 2014.⁷ The Court considered the charity was entitled to be registered throughout the period it had been deregistered because the continuity of its charitable purpose was not in dispute.⁸ The High Court suggested a solution might have

been achieved by the charity applying for special leave to appeal the deregistration decision and backdate reregistration, “in circumstances where it would have valid grounds to do so”.⁹ Leave to appeal out of time was not necessary because the appeal related to the decision not to backdate the reregistration. The case does not assist much in the leave to appeal decision here.

26. Here, the Commissioner disputes the Trust's charitable purpose continuing after the Bible College ceased operations around 2014. The Commissioner is currently reviewing the Trust's circumstances. But the Commissioner's suspicions are not grounds for distinguishing the case. I am not asked to make a decision on the Trust's current charitable status. The Trust was reregistered as a charity and it is currently registered as a charity. I conclude that the length of the delay weighs against the grant of leave to appeal. But it is not dispositive of the issue, depending on other considerations.

27. The reasons for the delay in seeking leave to appeal and the conduct of the trustees are not particularly convincing either. The evidence here is that, on bad advice, the trustees deliberately chose not to file the annual returns they were required to file. They did not take the opportunity to appeal deregistration for that reason. The evidence suggests they did not object to deregistration. They only decided to seek leave to appeal out of time when Mr Park realised the tax implications of deregistration. Mr Park was not well from July 2022, but he had provided power of attorney to someone who was able to act. The other trustee was also able to act.

28. I do not accept the Commissioner's submission that granting leave to appeal would assist the Trust to circumvent the statutory tax disputes resolution process. The trustees have not issued an assessment and neither has the Commissioner issued a default assessment. So the tax disputes process is not yet formally invoked. Even if it were, that process does not prevent the High Court from making a decision that it within its jurisdiction and is not within the jurisdiction of a taxation hearing authority. If leave were granted, the Commissioner's interests would not be prejudiced.

29. Overall, the length of the delay, the reasons for the delay, the conduct of the parties, and the prejudice to the Commissioner, do not favour granting leave to appeal. But Mr Coleman submits granting leave to appeal is necessary to remedy an injustice. The question is whether the merits of the proposed appeal require it to be heard. Because the parties have addressed the merits fully, I consider them.

The merits of the appeal

30. The proposed appeal is of the Board's 5 April 2019 decision to remove the Trust from the Charities Register. The basis for that decision was that the trustees had failed to file two annual returns.

31. The account of the law relating to the registration and deregistration of charities outlined above makes clear the purpose of registration, including in s 22. Registration of a charitable entity confers significant tax benefits. The purpose of the Act is expressed in s 3 to include providing for registration of trustees of trusts as charitable entities and requiring charitable entities to comply with certain obligations, and to provide for the Board to make decisions about registration and deregistration. The grounds for deregistering charitable entities are focussed on significant and persistent failures, including, under s 32(1)(b), "a significant and persistent failure by the entity to meet its obligations under this Act or any other enactment".

32. Mr Coleman submits that the failure to file two annual returns is not significant or persistent failure to meet the trustees'

obligations. I do not accept that submission. Filing annual returns is an integral part of the accountability of charitable entities under the Act. Failure to comply with relevant accounting standards in doing so is subject to criminal sanction. While failing to file one annual return by mistake may not constitute significant or persistent failure, failing to file two consecutive annual returns can do so. And the circumstances here were that the failure to file two consecutive annual returns was intentional, as a way of saving money, albeit on the basis of bad advice. Charitable entities cannot simply put aside the reporting obligations that accompany their privileged tax status.

33. While the consequences of the failure are more significant here than might be expected, the cause of that appears, on the basis of Mr Park's evidence, to lie with the accountants' advice. He will need to take that up with them. It is not a ground on which to overturn the Board's decision to deregister the trustees of the Trust as a charitable entity.

34. Accordingly, the merits of the appeal are also against granting leave to appeal. I do not consider there would be any good basis on which the Court should exercise its powers under ss 61 and 62 of the Act to backdate the registration despite that.

Result

35. I decline the application for leave to appeal. I award costs to the Commissioner on a 2B basis, as sought.

Footnotes:

- 1 *Almond v Read* [2017] NZSC 80, [2017] 1 NZLR 801 at [38].
- 2 At [39(a)].
- 3 At [39].
- 4 *National Council of Women New Zealand Inc v Charities Registration Board* [2014] NZHC 3200, [2015] 3 NZLR 72.
- 5 See Inland Revenue and the Treasury *Taxation (Annual Rates, Employee Allowances, and Remedial Matters) Bill — Officials' Report to the Finance and Expenditure Committee on Submissions on the Bill* (March 2014) at 170.
- 6 *Chow v R* [2013] NZCA 360.
- 7 *National Council of Women of New Zealand Incorporated v Charities Registration Board*, above n 4, at [6].
- 8 At [31] and [54].
- 9 At [53].

