

**IN THE EMPLOYMENT RELATIONS AUTHORITY
CHRISTCHURCH**

**I TE RATONGA AHUMANA TAIMAHI
ŌTAUTAHI ROHE**

[2025] NZERA 471
3353280

BETWEEN KELVIN HUGH WILSON
Applicant

AND CHIEF EXECUTIVE OF
INLAND REVENUE
Respondent

Member of Authority: Philip Cheyne

Representatives: Applicant in person
Susan Hornsby-Geluk, counsel for the Respondent

Investigation Meeting: On the papers

Submissions Received: 23 July 2025 for the Applicant
3 July 2025 for the Respondent

Date of Determination: 4 August 2025

COSTS DETERMINATION OF THE AUTHORITY

Employment relationship problem

[1] Kelvin Wilson applied to the Authority to reopen its investigation into his personal grievance claims against his former employer, Inland Revenue. The Authority had dismissed Mr Wilson's personal grievance claims earlier this year.¹

[2] Mr Wilson's application to reopen was unsuccessful. Costs were reserved with each party having an opportunity to lodge submissions, in the event that there was not agreement. Inland Revenue and Mr Wilson have now provided submissions.

[3] This determination resolves costs on the reopening application.

¹ *Wilson v Chief Executive of Inland Revenue Department* [2025] NZERA 18.

Inland Revenue is entitled to costs

[4] The Authority has power to order a party to pay another party such costs and expenses as it thinks reasonable. This discretion must be exercised in accordance with principle. The starting point is that Inland Revenue as the successful party is entitled to costs.

[5] Often, the Authority adopts a daily tariff approach when considering costs. That sum can be adjusted to reflect the circumstances of the case.

[6] Inland Revenue seeks costs of \$2,250.00, submitting that the matter should be treated as a half-day, applying the Authority's daily tariff rate for the first day of an investigation meeting.

[7] The reopening application was investigated on the papers rather than by an in-person investigation meeting. Inland Revenue had to lodge a statement in reply, participate in a case management conference then prepare and lodge submissions. Its costs were significantly more than the amount sought. Costs of \$2,250.00 would be consistent with the expectation that costs in the Authority should be modest.

[8] Mr Wilson makes several points. Inland Revenue gave a wrong citation at footnote 1 in its submissions opposing the reopening application. However, the point is not material. Such slips sometimes happen, but it was always clear what counsel intended to refer to.

[9] The second point is that Mr Wilson says that Inland Revenue incorrectly said in its submissions that he had been dismissed on medical grounds. That description in the submissions perhaps simplifies the situation, but again the point is not material. The sentence under the heading "Background" was part of the concise way that counsel introduced submissions about the law regarding reopening applications.

[10] Inland Revenue provided submissions that addressed issues that needed to be considered to resolve Mr Wilson's reopening application. It incurred legal costs to do so. As the successful party, it is entitled to a modest contribution to its costs.

Orders

[11] Kelvin Wilson is to pay The Chief Executive of Inland Revenue costs of \$2,250.00 by no later than Monday 1 September 2025.

Philip Cheyne
Member of the Employment Relations Authority