

**IN THE EMPLOYMENT RELATIONS AUTHORITY  
WELLINGTON**

**I TE RATONGA AHUMANA TAIMAHI  
TE WHANGANUI-A-TARA ROHE**

[2026] NZERA 131  
3365123

BETWEEN	AJAY SHARMA Applicant
AND	TAURANGA MOUNT TAXIS LIMITED Respondent

Member of Authority:	Claire English
Representatives:	Ajay Sharma in Person Ken Patterson, counsel for the Respondent
Investigation Meeting:	On the Papers
Submissions received:	Up to 19 December 2025 from Applicant 16 December 2025 from Respondent
Determination:	4 March 2026

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**PRELIMINARY DETERMINATION OF THE AUTHORITY**

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**Employment Relationship Problem**

[1] The applicant, Mr Ajay Sharma, claims that he drove a taxi cab for the respondent, Tauranga Mount Taxis Limited (the company), which was his employer, as he paid fines and levies to it, and earned money from taxi fares.

[2] The company says that it is a shell company which employs no staff, but was incorporated by the Tauranga Taxi Society Limited being a Provident Society incorporated under the Industrial and Provident Societies Register (the Society) to protect that name. The company says all operations were by and through the Society, not through it. The company further says that Mr Sharma was a driver owning a part-

share in a cab owned by another Member and Shareholder of the Society who was a friend of Mr Sharma's, and that any claims that Mr Sharma might have in relation to the driving of the cab owned by him and that third party are properly directed to that third party, in accordance with the contractual relationship between them. Overall, the company denies that any employment relationship existed.

[3] This determination resolves the preliminary question of whether Mr Sharma was an employee of the respondent.

### **The Authority's investigation**

[4] For the Authority's investigation Mr Sharma lodged documents, written statements and submissions, and the respondent lodged written statements and documents. As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

### **Background**

[5] I note at the outset that there has been significant correspondence on this matter about the correct identity of the respondent. As indicated above, Mr Sharma has named as the respondent the company "Tauranga Mount Taxis Limited", which is registered on the Companies Register with the company number 1538269, and the NZBN 9429035266495. In his statement of problem, Mr Sharma sought "a summary of earnings and the hours he was allocated on the roster as well as information about his employment rights".

[6] Mr Sharma then filed documents which named another registered limited liability company and three other individuals as respondents.

[7] The company provided a statement in reply with information that it was a shell company, incorporated by a different body, being the Industrial and Provident Society also named "Tauranga Mount Taxis Limited" which is registered on the Industrial and Provident Societies Register with the registration number 210043, and the NZBN 9429042831006. Details have been provided about how the Society operates in practice.

[8] In a case management conference call with the parties, I expressed concern that the remedies Mr Sharma sought did not appear at first glance to be justiciable, and asking that Mr Sharma provide information demonstrating what contractual or other legal relationship Mr Sharma says he had with each of the named defendants.

[9] Mr Sharma from then on filed documents with only the name of the company on them.

### **Facts**

[10] There is little dispute over the facts of this matter.

[11] The Society is a long-standing organisation, set up to support its Shareholder Members in operating a taxi service using the “blue bubble” logo in the Tauranga region. Prospective drivers must have a passenger licence, and apply to become a Member of the Society. I am advised that there are a fixed number of Member Shareholders, and for this reason, it is most common for an exiting Member to sell their vehicle and shares to an incoming Member. The new shareholder becomes a Shareholder Member of the Society, pursuant to a Society Member User Agreement, and in accordance with the rules and constitution of the Society. Shareholder Members are subject to all the rules and regulations of the Society, and may vote at general meetings and the like.

[12] Shareholders are not employees of the Society but have voting rights in the Society.

[13] The Society is an operational body, run by a Board. I accept on the basis of the documents and information provided to me that it is the Society that operates as a taxi business, and not the company.

[14] I am advised it is possible for a Shareholder Member of the Society to purchase a second vehicle, and have that vehicle driven by another driver as an authorised driver, under the existing member’s name. This has the benefit to the new driver that they do not have to incur the full upfront cost of purchasing a vehicle and a shareholding (shareholdings being in limited supply).

[15] When approving a new non-shareholder driver, the Society requires the new driver comply with all its operating rules, and to obtain all the necessary services and

equipment as any other driver, relating to dispatch, payments, and the like. The new driver is then integrated into the operation of the Society, is subject to its rules, is put on its rosters, and receives fares direct from riders, in the same way as others.

[16] Mr Sharma drove a taxi (I understand Cab 74 also referred to as vehicle 2074), under the auspices and using the “blue bubble” logo of “Tauranga Mount Taxis”.

[17] Mr Sharma advises that he purchased vehicle 2074 from Mr Kulwinder Singh, at or around the same time as Mr Singh transferred his shares in the Society to Mr Sawaranjeet Singh.

[18] Mr Sharma accepts that both Mr Kulwinder Singh and Mr Sawaranjeet Singh were (at relevant times) members and shareholders of the Society. He himself was not a shareholder, but drove the vehicle which he part-owned together with Mr Kulwinder Singh, having been authorised to do so by the Society. In other words, he was an authorised driver for a shareholder member (Mr Sawaranjeet Singh) and owed the vehicle together with a former shareholder member (Mr Kulwinder Singh).

[19] Mr Sharma now says that he was an employee of the company, rather than of the Society or the Shareholder Member with whom he contracted to drive, or indeed Mr Kulwinder Singh with whom he owned the vehicle he drove.

### **Analysis**

[20] Mr Sharma has produced no evidence of any contract, correspondence, or other form of agreement between himself and the company, or between himself and the Society. Following case management calls with the parties where this was discussed, I requested that he provide such information setting out the arrangements that he says existed as between himself and the company. He has provided no such information.

[21] Mr Sharma says that the company did not provide him with an employment agreement, and that the fact that the company has no knowledge of any contractual document between him and Mr Sawaranjeet Singh should be taken as a pointer that he was an employee of the company. I am not persuaded by this submission. If any particular arrangement existed between Mr Sharma and the company (short of or different to the authorisation of him as a non-shareholding authorised driver, which it

is not disputed he was), then Mr Sharma himself is the person best placed to provide evidence of that to the Authority in support of his claims.

[22] Likewise, Mr Sharma and not the company is best placed to give evidence of any agreement or arrangement as between himself and Mr Sawaranjeet Singh. It does not advance Mr Sharma's position to complain that the company did not keep records of any arrangement made between him and a third party.

[23] Mr Sharma's failure to provide any evidence setting out what he says was the agreement, arrangement, or contract between himself and the company, does not assist in his claim that he was, properly considered, an employee of the company. Rather, it tends to support the view of the company that Mr Sharma was a non-shareholding authorised driver, in accordance with the Society's standard terms.

[24] Mr Sharma's own evidence that a commercial arrangement of some sort existed as between both himself and Mr Sawaranjeet Singh, and between himself and Mr Kulwinder Singh, as owners of the shares and part-owner of the vehicle he drove, suggest instead the possibility that if Mr Sharma was an employee, it would potentially be as an employee of one or both of them, and not the company.

[25] This evidence also points away from employment status. It tends to suggest that Mr Sharma was in business on his own account, owning and controlling assets, entering into financial arrangements without the involvement of the company or Society, and assuming his own financial risk.

[26] Mr Sharma has produced some documents in support of his submissions, namely: a direct debit authority in favour of the Society from a bank account of a family trust; a "Vehicle Logon/Logoff Report"; Minutes of a Board Meeting of the Society discussing Cab 74 and other vehicle, and indicating that both vehicles were fined, and that the fines levied were less than the maximum the Board was permitted to impose.

[27] These documents also do not support his contention that he was an employee. The direct debit form does not disclose a bank account in Mr Sharma's own name, but refers to a family trust. Fundamentally, the levies which Mr Sharma refers to with some heat, do not suggest wages being paid by the company to him, but suggest a different structure, that a trust with which Mr Sharma was presumably involved paid fines and other charges to the Society when due.

[28] Mr Sharma also takes issue with the roster that he says that he and all other drivers were obliged to follow. It is apparent from the evidence provided by both parties that the Society operated a roster for its cabs, including to help ensure all cabs had opportunities for a variety of work including airport work. Mr Sharma objected to this practice.

[29] However, this on its own is insufficient to amount to employment status. The documents provided make it clear that one of the overarching aims of the Society is to run an organised taxi business and enhance a brand presence for the benefit of its members, and the rosters which apply to all drivers, shareholder and otherwise, are a part of the Society's operating rules. As an authorised driver, Mr Sharma was equally bound by these rules. In these circumstances, I find that the use of rosters could equally point to independent contractor status rather than being a pointer towards employment.

[30] I have considered the tests of employment status and how they might apply in these circumstances.

[31] No written contractual terms have been provided to me. There is also no clear documentary evidence provided to me that would demonstrate a shared intention toward the creation of either an employment relationship or an independent contractor relationship. However, given the details as to how Mr Sharma came to be a driver, I find on the balance of probabilities that he was offered an opportunity as an independent contractor, and that he accepted this, including accepting to be bound by the Society's constitution and operating rules as a necessary part of the process. I find that this tends to point towards independent contractor status.

[32] My view is that Mr Sharma was to a great extent, integrated into the business of the Society. Importantly, he drove a marked vehicle, and had access to tools and systems provided by and/or used by the Society and other drivers, including dispatch, and payment systems. I accept that there was some degree of control exercised over the way in which Mr Sharma worked, through the roster system which he was required to abide by.

[33] However, these factors are not necessarily a pointer towards employment status in the circumstances of this case. They applied equally to non-shareholding associate drivers, and to Member Shareholders alike. Mr Sharma benefited from the "blue

bubble” branding and the opportunities that came with it. Overall, I find this matter is neutral and points towards neither status.

[34] I must now consider the fundamental test, being whether Mr Sharma was undertaking business on his own account. As set out above, I find that Mr Sharma’s evidence was that he was in business on his own account. He entered into private arrangements with a vehicle owner and a shareholder member, including incurring financial risk and asset ownership, without the involvement of the company or the Society. The essence of his complaints before the Authority are that the Society sought to impose rules or requirements on how he operated his taxi business.

[35] I have also considered a final matter relating to how Mr Sharma came to be a driver. This occurred when Mr Kulwinder Singh sold his shares to Mr Sawaranjeet Singh, and an interest in his vehicle to Mr Sharma following a dispute between Mr Kulwinder Singh and the Society. Mr Kulwinder Singh, represented by Mr Sharma, was not successful in bringing a claim against the company in the wake of this<sup>1</sup>. I cannot discount the prospect that Mr Sharma’s claim against the company in all the circumstances is connected to the continuation of Mr Kulwinder Singh’s on-going dispute with the Society.

[36] Standing back and considering the matter, the evidence before me is that Mr Sharma was not an employee, of either the company or the Society. The Authority has no jurisdiction to progress his claim.

### **Costs**

[37] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves.

[38] If the parties are unable to resolve costs, and an Authority determination on costs is needed, the respondent may lodge, and then should serve, a memorandum on costs within 28 days of the date of this determination. From the date of service of that memorandum Mr Sharma will then have 14 days to lodge any reply memorandum. On request by either party, an extension of time for the parties to continue to negotiate costs between themselves may be granted.

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<sup>1</sup> [2026] NZERA 19.

[39] The parties can anticipate the Authority will determine costs, if asked to do so, on its usual “daily tariff” basis unless circumstances or factors, require an adjustment upwards or downwards.<sup>2</sup>

Claire English  
Member of the Employment Relations Authority

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<sup>2</sup> For further information about the factors considered in assessing costs see: [www.era.govt.nz/determinations/awarding-costs-remedies/#awarding-and-paying-costs-1](http://www.era.govt.nz/determinations/awarding-costs-remedies/#awarding-and-paying-costs-1)