

**IN THE EMPLOYMENT RELATIONS AUTHORITY
WELLINGTON**

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

[2026] NZERA 19
3365283

| | |
|---------|---|
| BETWEEN | KULWINDER SINGH Applicant |
| AND | TAURANGA MOUNT TAXIS LIMITED Respondent |

| | |
|------------------------|--|
| Member of Authority: | Claire English |
| Representatives: | Ajay Sharma, advocate for the Applicant Ken Patterson, counsel for the Respondent |
| Investigation Meeting: | On the Papers |
| Submissions received: | 3 September and 10 November 2025 from Applicant 31 October 2025 from Respondent |
| Determination: | 14 January 2026 |

DETERMINATION OF THE AUTHORITY

Employment Relationship Problem

[1] The applicant, Mr Kulwinder Singh, says he was an employed taxi driver for the respondent, Tauranga Mount Taxis Limited, and raises a claim of unjustified dismissal.

[2] The respondent denies the claim, and raises concerns that:

- a. The applicant has named the wrong corporate entity;

- b. Even allowing for this, the applicant was never an employee but was a member of a society and in-so-far as needed, an independent contractor; and
- c. Even if the correct entity (once established) was found to be the employer of the applicant (which is denied), the applicant is well out of time to raise any personal grievance claim.

[3] After discussion with the parties, timetabling orders were made for the filing of legal submissions and any further documents in relation to the first preliminary question only of whether claims should or can be raised against the respondent.

The Authority's investigation

[4] For the Authority's investigation written submissions and supporting documents were lodged from both parties. I asked Mr Singh to explain what contractual dealings or contractual relationship he says he had with the respondent company, as the respondent took the position that Mr Singh had been a member of the Tauranga Taxi Society Limited being a Provident Society incorporated under the Industrial and Provident Societies Register, since 2017, and that his membership came to an end when Mr Singh sold his share and resigned as a member in late 2024 .

[5] 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.

The issues

[6] The issues requiring investigation and determination were:

- (a) Did Mr Singh have a contractual relationship with the respondent that might support his claims against it including that he was an employee of the respondent, that would properly bring the dispute within the jurisdiction of the Authority?

The parties' positions

[7] Mr Singh's claim is as set out in submissions filed on his behalf titled "Submission on Correct Company Identity", which state:

- a. The correct respondent is Tauranga Mount Taxis Limited, as all operational and employment matters were managed by that entity.
- b. He has “produced documents demonstrating that the first respondent has in fact been used for operational and marketing purposes”¹.
- c. Drivers were informed that “while they are members of Tauranga Taxi Society Limited (required to purchase a share to become members), the company operating their work was Tauranga Mount Taxis Limited”. (No detail was anywhere provided of what exactly was said, who by, what words were used, the time date and occasion of this supposed statement, or if it was said to Mr Singh himself.)

[8] In addition, Mr Singh states that:

- a. He was paid “from society account”.
- b. Levies were collected from him by the society.
- c. He was at various times dating back to 2018 issued fines by the respondent.
- d. Drivers report complaints and safety concerns by referencing “Tauranga Mount Taxis only”.
- e. He has attached a copy of the constitution of Tauranga Taxi Society Limited dated 21 September 2007, as well as the accompanying motion to adopt that constitution put forward at the annual general meeting of the society, confirming the society’s status as registered as an Industrial and Provident Society with the name of “Tauranga Taxi Society Limited” (Provident Society)².

[9] The respondent states that:

- a. It is a shelf company, formed to protect that name, which has no employees³.

¹ The applicant referred to Tauranga Mount Taxis Limited as the first respondent on page one of his submissions dated 3 September 2025.

² The Provident Society is registered on the Industrial and Provident Societies Register with the registration number 210043, and the NZBN 9429042831006.

³ The respondent, Tauranga Mount Taxis Limited is registered on the Companies Register with the company number 1538269, and the NZBN 9429035266495.

- b. The Provident Society is an incorporated society and has members in accordance with its rules, but that those members were not employees. Details of its registration were provided.
- c. Mr Singh was a member of the Provident Society from 2017 to 2024, as shown by the attached copies of the member user agreement and driver permit for Mr Singh.
- d. The respondent rejects the statements made on behalf of Mr Singh that it is somehow a partial “operational arm” of the Provident Society. It says instead that the Provident Society is a stand-alone entity and operates itself, by way of a Board and holding meetings including Annual General Meetings, which meetings Mr Singh attended a member.
- e. Mr Singh has produced no evidence that the respondent has any contracts of employment, company accounts, tax documents, invoices, or any documentary evidence whatsoever that it had any trading activities, or that it contracted with him.
- f. Instead, Mr Singh was a member of the Provident Society. He was subject to its rules and paid a levy to the Provident Society for the right to drive under the Society’s logo, and for other membership benefits. Drivers have an independent merchant number, and charge passengers directly, with the one exception being payments made via a bulk funding arrangement with ACC, which payments are made to the Society to pass on to the driver in accordance with ACC requirements.
- g. None of this creates an employment relationship, and even if it did, it would not be with the respondent, who is not involved whatsoever.

Analysis

[10] I will first consider Mr Singh’s claim that he had at relevant times, a contractual relationship with the respondent which amounted to employment. Mr Singh was a taxi driver, operating under the “blue bubble” logo in the greater Tauranga area.

[11] Mr Singh claims that he has produced documents indicating that the respondent levied fines against him, as well as an email between an unknown person (the name is redacted) and an Administrator using the email address “taurangataxis.co.nz” where the unknown person complained that they were not feeling safe.

[12] This email contains no reference to the respondent. There is no indication that the unknown author is Mr Singh. As no explanation has been given as to who the author of the email was or why their name was redacted, and the respondent is not referenced, I cannot see that this email is relevant to Mr Singh's claims, and I decline to place any weight on it or to consider it further.

[13] Mr Singh has produced 10 letters or notices showing that between 15 May 2018 and 26 March 2024, he received 8 fines as well as 2 warnings reminding him to follow stated Provident Society rules about charging. In each case, the notice referred to the relevant operating rule, his right of appeal to the Board, and most of the notices also referred to the Provident Society's expectations of behaviour. All 10 notices were on letterhead, featuring the "blue bubble" logo with the words "Tauranga Mount Taxis™".

[14] These documents contain no reference to the respondent. They consistently reference the Provident Society. The only other reference is to "Tauranga Mount Taxis™". The trademark logo is consistently used.

[15] These documents do not support the claim that Mr Singh had any contractual or business relationship with the respondent. They do not reference the respondent at all.

[16] I have considered whether Mr Singh is inviting me to conclude that the use of the phrase "Tauranga Mount Taxis™" is a reference to the respondent, even though his submissions do not plead this. Even if Mr Singh had asked me to read a reference to a trade-marked phrase similar to that of the respondent as being the name of the respondent, I would have declined to do so in accordance with s 25 of the Companies Act 1993, which requires that a company must ensure that its name is clearly and correctly stated in written communication.

[17] Despite repeated statements made by and on behalf of Mr Singh that there are documents showing that the respondent issued fines, penalties, rosters, and communications, he has not in fact provided any documents that show the name of the respondent. What he has provided is notices showing he was fined by the Provident Society 8 times over 6 years for various infractions of its rules.

[18] Further, in statements in reply filed on his behalf, Mr Singh accepts that the Provident Society collected funds, levies, and shareholder payments, consistent with the submissions for the respondent.

[19] It is also apparent that Mr Singh left the Provident Society in late 2024, after some sort of dispute, although neither party has provided clear evidence to me as to what this dispute was. Mr Singh in his statement of problem states that an “incident” occurred “between myself and other board members”. He takes issue with what he describes as a “pre-determined letter” from the Board⁴, and states that he decided to “transfer my share to one of the directors” and then sold his share and cab to Mr Ajay Sharma, who is now representing him. He states that he seeks a determination regarding “the procedure”.

[20] I have viewed a copy of a letter dated 15 October 2024 to Mr Singh, raising concerns that he “displayed aggressive and intimidatory behaviour” and possibly assaulted several members of the Provident Society, while being visibly intoxicated at a public event, and that he made repeated phone calls to a member of the Provident Society threatening him, his wife, and his family with grievous bodily harm. It appears that Mr Singh then sold his share in the Provident Society, ending his membership.

[21] Standing back and looking at the matter overall, my view is that it is in fact a dispute between Mr Sharma and another member (or possibly, other members) of the Provident Society.

[22] In addition, I find it significant that Mr Singh’s own documents and submissions have never actually stated that he was a member of the Provident Society, despite this clearly being the case based on the documents he has provided. It was the respondent who provided to the Authority the relevant documents showing Mr Singh’s membership, even though I requested that Mr Singh provide such information. I am also concerned by the admission in the statement of problem that Mr Singh was involved in an “incident” with another Board member, and that Mr Singh himself made the decision to sell his share in the Provident Society. All of this points to the problem between the parties as being an on-going dispute that Mr Singh has with the Provident Society of which he was formerly a member.

⁴ No copy of this letter has been provided, nor any firm details about the incident which led to it.

[23] While the Authority routinely determines questions as to whether the relationship between two parties was a relationship of employment, or an independent contractor arrangement, there must necessarily be some form of working or contracting relationship agreed between the parties to found such a claim to start with.

[24] Here, the evidence shows that Mr Singh has named the respondent as a party before the Authority without being able to provide any documentary evidence showing that he had a contractual relationship with it at any point. In light of the documents Mr Singh and the respondent have provided, I accept the respondent's submissions that it is not in fact a trading entity at all. Instead, all the documents show that Mr Singh was a member of the relevant Provident Society at relevant times, and was aware of and participated in the life of the Provident Society during his membership of it.

[25] As there is no indication that Mr Singh had any contracting or work arrangement with the respondent at all, I decline to progress his claims against it. I can discern no legal basis on which such claims might proceed before me. I find that any dispute Mr Singh might have with the respondent does not stem from an actual or potential employment relationship, but from his on-going dispute with the Provident Society of which he was formerly a member and which is a separate legal entity not named in these proceedings despite Mr Singh having in his possession documents, including a constitution, identifying that entity by its legal name.

[26] As Mr Singh has not been able to identify an actual or potential employment relationship problem arising between him and the respondent which might relate to or arise out of an employment relationship, I decline to progress this matter further. Mr Singh's claim against Tauranga Mount Taxis Limited fails for lack of jurisdiction. No orders are made.

Joinder of Second and/or Third Respondents

[27] The initial submissions filed on behalf of Mr Singh state that there is a second respondent, Tauranga Taxi Society Limited⁵. No application was made to join this entity to this matter, and it was not mentioned in the statement of problem. Instead, it was stated in submissions that Tauranga Taxi Society Limited should also be included as a second respondent as "it is the 100% shareholder of Tauranga Mount Taxis

⁵ Tauranga Taxi Society Limited is registered on the Companies Register with the company number 4862759, and the NZBN 9429041038918.

Limited”. The submissions do not address the obvious contradiction created by stating this while also stating that the “correct” respondent is the named respondent Tauranga Mount Taxis Limited. In making this request, Mr Singh relies solely on the idea that Tauranga Taxi Society Limited is the 100% shareholder of the respondent. For avoidance of doubt, it is a separate legal entity to the Provident Society.

[28] The respondent in its submissions objects to the attempt to “join” a second respondent to these proceedings by way of adding a name to legal submissions. It further says the fact that there is a company that is the 100% shareholder of the first respondent, which is a fact established by the relevant Companies Office records, does not establish that as a shareholder, it has operational control over the first respondent. The two entities are separate legal entities, and there is no reason for joinder.

[29] I am able to discern no reason why the company Tauranga Taxi Society Limited should be joined to this claim, even if I took the view that this request for joinder had been made in a procedurally fair manner. Mr Singh has stated that the “correct” respondent is the named respondent, and he has not explained why a second respondent would or should be joined to these proceedings if this were so. The fact that Tauranga Taxi Society Limited is a shareholder of the respondent company does not provide any legal grounds for its joinder. And Mr Singh has not provided any other legal or factual grounds which might suggest joinder was appropriate. I find this request for joinder, such as it is, fails on the facts (or lack of them) that are before me.

[30] Mr Singh’s’ reply submissions then state that he wished the Authority to join “Tauranga Taxi society” as a third respondent. No reason is given as to why this is so, or to what entity Mr Singh is now referring.

[31] As far as I am required to do so, I decline to join a third entity to this matter in reliance on a single statement in the applicant’s reply submissions. This is not appropriate. The respondent has not been provided with a chance to comment, and the actual entity that Mr Singh might seek to join has not been properly identified much less properly notified, which is a fatal oversight in circumstances where Mr Singh is on notice that there is a dispute to be resolved by the Authority as to the correct party to his claims. No orders joining other parties to this matter are made.

Costs

[32] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves, bearing in mind that the matter was resolved “on the papers”.

[33] 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 Singh 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.

[34] 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.⁶

Claire English
Member of the Employment Relations Authority

⁶ For further information about the factors considered in assessing costs see: www.era.govt.nz/determinations/awarding-costs-remedies/#awarding-and-paying-costs-1