EDITORIAL NOTE: CHANGES MADE TO THIS JUDGMENT APPEAR IN [SQUARE BRACKETS].

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IN THE FAMILY COURT
AT NORTH SHORE

I TE KŌTI WHĀNAU
KI ŌKAHUKURA

FAM-2020-044-000673
[2022] NZFC 1660

IN THE MATTER OF	THE CHILD SUPPORT ACT 1991
BETWEEN	[JARED DENMAN] Applicant
AND	[JENNY LINWOOD] Respondent

Hearing:	22 February 2022
Appearances:	E McCabe for the Applicant (via AVL) No appearance by or for the Respondent
Judgment:	22 February 2022

ORAL JUDGMENT OF JUDGE D M PARTRIDGE

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[1] Mr [Denman] seeks a departure order under s 104 Child Support Act 1991 (the Act) from his formula assessed child support liability for his three children for the financial years ending 31 March 2019 and 31 March 2020. At the time of the hearing Mr [Denman] also sought a departure order for the financial year ending 31 March 2021. He seeks a departure order on the grounds that the formula assessment is unjust and inequitable because of his income, financial resources and earning capacity.

[2] A submissions-only hearing was allocated. The matter proceeded on formal proof basis as Ms [Linwood], the respondent, did not attend. The hearing occurred via AVL. Mr [Denman] appeared with his counsel, Ms McCabe.

Proceedings

[3] Mr [Denman] and Ms [Linwood] have three children - [Chloe], who is now aged 18 years, [Emerson], aged 16 years, and [Albert], now aged 12 years.

[4] On 8 December 2017 a parenting order was made providing for [Chloe] to be in the day-to-day care of Mr [Denman], and for [Emerson] and [Albert] to be in the day to day care of Ms [Linwood]. That was the case for a short period until mid-2018 when [Chloe] returned to live with Ms [Linwood]. Despite provision for contact to occur by agreement, Mr [Denman] has had no contact with any of the children since that time.

[5] On 19 October 2020 Mr [Denman] filed an application for a departure order, seeking a departure from his formula assessed child support liability for the financial years ending 31 March 2019 and 31 March 2020.

[6] His application was initially served on the Commissioner for Inland Revenue (the Commissioner) on 26 November 2020. They advised by email on 2 December 2020 that they will not be intervening in accordance with their discretion under s 125 of the Act. They further advised that they considered they had been named as a second respondent in error.

[7] Ms [Linwood] was served personally on 11 December 2020. She filed a notice of defence and affidavit on 14 January 2021. An affidavit was also filed by [Chloe]. I do not consider [Chloe]'s affidavit to be relevant to these proceedings.

[8] On 10 March 2021 Mr [Denman] filed an amended application for a departure order which named only Ms [Linwood] as a respondent, not the Commissioner. Ms [Linwood] was served personally with the amended application on 12 March 2021.

[9] At a judicial conference on 21 May 2021 I recorded that Ms [Linwood] had not taken any steps[1] and directed a half-day hearing with submissions to be filed. A hearing was allocated on 23 July 2021.

[10] Ms [Linwood] made contact with the Court by email on 19 July and informed the Court that she could not physically attend Court because she had a housebound disabled son who required constant supervision. She stated that she was available for a short phone call but not for a three-hour period.

[11] In response, counsel for Mr [Denman] stated that her client was somewhat frustrated but noted that there was no current evidence before the Court of Ms [Linwood]'s financial position which the Court would find useful. She sought that if Ms [Linwood] was given an opportunity to be heard, then directions should be made to file her notice of response and affidavit promptly.[2]

[12] I dealt with that matter in box work on 19 July 2021. I vacated the hearing, although noted that it was difficult to envisage how Ms [Linwood]'s situation would change in respect of her attending a hearing given the situation with the parties' son. I directed that if she wished to participate and be heard, she was to file and serve a notice of response and affidavit, which should include her financial position, by 9 August 2021. I directed that any affidavits filed outside these timetabling directions were not be accepted by the Court. I further directed: In the event that Ms [Linwood] did not file an affidavit as directed, she will be debarred from defending the proceedings, and the matter will be determined by a Judge on the basis of the evidence available at the hearing. If Ms [Linwood] appears at the hearing without filing anything, she will only be able to make submissions in respect of the evidence before the Court.

[13] A further half-day hearing was allocated on 22 February 2022.

[14] Ms [Linwood] did not file any further documents.

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[1] Incorrectly as it transpired because Ms [Linwood] had filed a notice of defence, which must not have been on the file when it was read by me, however she had not filed any documents in response to the amended application.

[2] In response to the amended application.

Preliminary Issue

[15] It became apparent to me when preparing for the hearing today that Ms [Linwood] had filed an initial notice of defence and affidavit on 14 January 2021. The original document is on the Court file and it is date-stamped 18 January 2021. It had not been sent to counsel nor to Mr [Denman], who were totally unaware of the presence of those documents. They should have been served on counsel by Ms [Linwood] when they were filed.

[16] I apologise to counsel and the parties. I cannot fathom how I overlooked seeing those documents when I dealt with the matter previously. I prepare thoroughly for conferences and hearings and I cannot understand why that document was not readily apparent to me at the time of the conference in May 2021. It may be that it was in a different part of the file or that it was not, in fact, on the file. In any event, the Court, counsel and Mr [Denman] have only become aware of its presence today. I note that Ms [Linwood] also did not refer to having filed this after receiving the Court's minute from the judicial conference on 21 May 2021, when she wrote to the Court on 19 July 2021, or when she received the Court's minute of 19 July 2021.

[17] I did give some consideration this morning at the commencement of the hearing, after discovering that Ms [Linwood] had filed an affidavit, about whether the hearing should be vacated out of fairness because of my direction that Ms [Linwood] would be debarred from defending the proceedings if she did not file the affidavit as I directed. However, I am satisfied that Ms [Linwood] has failed to comply with the direction I made which required her to file an affidavit which included her financial position. The box work minute directing that was sent to Ms [Linwood], so she was aware of the Court's direction.

[18] Ms [Linwood] was also advised of this fixture today by email on 3 December 2021. She has not appeared today and, therefore, I am dealing with this matter on the basis of all of the evidence that is available to me, which includes the evidence contained in her affidavit, but not the affidavit filed by [Chloe] because, as stated earlier, I consider it to be irrelevant to the issues before the Court for determination.

[19] Because counsel had not seen Ms [Linwood]'s affidavit I briefly outlined the contents of it at the commencement of the hearing and, despite the matter being set down for a submissions-only hearing, I allowed some evidence to be led from Mr [Denman] which was limited to his response to the relevant issues that were raised by Ms [Linwood] in her affidavit.

[20] For the sake of completion, and to reassure the parties that I have not overlooked this evidence, I outline briefly Ms [Linwood]'s evidence which is that she had never received more than $75.00 per month from Mr [Denman]'s child support payments. She considered the formula assessments to be fair because she believes that he does a lot of cash work. She considered his living expenses were paid by his business. She questioned his diagnosis of [cancer]. She considers that he is a heavy drinker. She states that she has never asked him for money and that some of the children's expenses that he offered to pay over the years remained unpaid by him. She said that she had never suggested a private arrangement because he is unreliable, and that he had suggested a private arrangement because he would then be able to pay himself more than a minimum wage on the books.

[21] Mr [Denman]'s viva voce evidence was that he does not and never has undertaken any cash work. He has used his accountant's services since he started his business in 2013. The company does not pay his living expenses. His rent is paid through his business accounts, recorded as drawings. He drinks alcohol rarely. He did not tell Ms [Linwood] that he preferred a private arrangement because he could pay himself more than the minimum wage. His evidence was that his offer was nothing to do with his income, but because he wanted to support the children.

Issues for Determination

[22] Mr [Denman] seeks a departure order pursuant to s 104 of the Act as follows:

(a) For the period 1 April 2018 to 31 March 2019:

(i) A departure order is made reducing the formula assessment of $615.30 per month to $76.50 per month for the period 1 April 2018 to 30 November 2018.

(ii) The unpaid balance plus penalties for that period is written-off.

(iii) No change is sought to the formula assessment of $76.50 per month for the period 1 December 2018 to 31 March 2019.

(b) For the period 1 April 2019 to 31 March 2020, a departure order is made reducing the formula assessment of $482.10 per month to $76.50 per month and for the unpaid balance plus penalties for that period to be written off

(c) For the period of 1 April 2020 to 31 March 2021, a departure order is made reducing the formula assessment of $129.60 per month to $76.50 per month and for the unpaid balance plus penalties for that period to be written off.

[23] In answer to questions from me, Ms McCabe accepted that the Court does not have jurisdiction to remit penalties.

[24] Ms McCabe also conceded that the current application does not seek a departure order for the period 1 April 2020 to 31 March 2021 and that the appropriate vehicle for seeking departure from that formula assessment is through an administrative review. Therefore, I will not be determining whether a departure order should be made for that period.

Background

[25] Mr [Denman] is a [occupation deleted] operating a sole-trade business known as [business name deleted].

[26] In June 2018 Mr [Denman] suffered an accident at work and was subsequently in receipt of ACC. Shortly after, he was diagnosed with [cancer]. ACC was no longer available to him and he then received a sickness benefit in the sum of $211 per week. As a result of the cancer diagnosis Mr [Denman] underwent two operations, one in October 2018 and the second in June 2019.

[27] The evidence establishes that during the two months prior to the accident and subsequent cancer diagnosis Mr [Denman]'s GST returns show sales of $34,717 and net GST payable for that period of $2,864. His counsel submitted that Mr [Denman] worked hard, and his business was doing well at that time.

[28] Following his operations, Mr [Denman] received further health diagnoses. He was diagnosed with [medical details deleted]. These resulted in him being unable to work and, when able to return to work, to work reduced hours because of the effects of his ill-health, including pain and discomfort.

[29] It is submitted that his earnings fell to one eighth of his pre-accident and diagnoses' capacity. That is born out in his GST returns which show significant reduction in the total sales and net GST payable from the period June 2018 continuing through to September 2019.

[30] On 5 February 2019, the Inland Revenue Department (IRD) issued a child support assessment requiring Mr [Denman] to pay child support in the sum of $482.10 per month for the period 1 April 2019 to 31 March 2020.

[31] On 9 July 2019 Mr [Denman] applied to IRD for a review of the 2019/20 assessment. The review officer issued a determination on 9 September 2019. Their decision was that there would be no departure from the formula assessment.

[32] In respect of the review of the financial year ending31 March 2019 assessment, the review officer recorded at page 8 of the report:

> Mr [Denman] has given no reason why he did not apply for a review when the 2019 assessment was in effect, in the absence of which it cannot be concluded that a retrospective review is appropriate. Even if it were appropriate for there to be a retrospective review, Mr [Denman] estimated his income as from December 2018.

[33] It is noteworthy that on 17 February 2020 Mr [Denman]'s child support for the period 1 December 2018 to 31 March 2019 was retrospectively reduced to $76.50 per month. What that tells me is, had Mr [Denman] been able to provide an explanation or sought a retrospective review for the period from 1 June 2018, or perhaps 1 July 2018, it is possible that that would have been favourably considered by the review officer.

[34] In respect of the review officer's determination for the financial year ending 31 March 2020, the officer states, at page 7:

> As Mr [Denman] is able to estimate his income but has not done so, it cannot be concluded that his financial situation amounts to a special circumstance, rendering the amount of child support unjust and inequitable.

[35] The evidence that I have for the 2019/2020 financial year is that Mr [Denman]'s ability to work was continued to be impacted by his ill-health. That has, therefore, meant that his income has reduced.

[36] The question now for me is whether or not a departure order should be made, as sought by Mr [Denman].

The Law

[37] Section 104 of the Act provides that a liable parent may apply to the Family Court for an order departing from the usual child support formula assessment.

[38] The grounds for making an order are set out in s 105 of the Act which records the matters to which the Court must be satisfied before any order can be made. The section requires that:

(a) One or more of the grounds for a departure order exists; and

(b) It would be just and equitable as regards the child, the receiving carer and the liable parent; and

(c) It would be otherwise proper to make an order.

[39] Mr [Denman] brings his application under s 105(2)(c)(i) of the Act, on the grounds that by virtue of special circumstances, the application of the formula assessment of child support would result in an unjust and inequitable determination of the level of financial support he is required to pay because of his income, earning capacity, property, and financial resources.

[40] Counsel emphasised that Mr [Denman] acknowledges his obligation to provide financial support for his children, but submits that his ability to do so is significantly

reduced and that, because of his income, earning capacity and financial resources, he is unable to meet his obligations at the amount assessed.

[41] Mr [Denman] submits that his medical complications are special circumstances and that these have reduced his earning capacity over the relevant years. It is on this basis that he submits that a departure from the Commissioner's assessment is just and equitable.

[42] Section 106 of the Act sets out the orders a court may make when determining an application under s 104. They include making an order departing from the formula assessment of child support and substituting a different annual amount of child support payable in place of the amount determined under a formula assessment. Under s 106(2), the court may make different provisions in relation to different child support years and in relation to different parts of child support years.

[43] When making decisions under the Act, the Court must take into account the objects set out in s 4 of the Act. Those objects affirm the obligation of parents to maintain their children while ensuring that the level of financial support to be provided by parents for their children is determined according to their relative capacity to provide financial support and their relative levels of provision of care. Mr [Denman] currently has no care time with the children.

[44] Counsel has referred me to s (4)(j) which records that one of the objects of the Act is "to ensure that the costs to the State of providing an adequate level of financial support for children and their carers is offset by the collection of a fair contribution from liable parents."

[45] Counsel submitted that whilst Mr [Denman] acknowledges and has continued to pay child support to financially support his children, the current formula assessments do not represent a fair child support contribution from him. His position is that the formula assessment for those years is not fair because it is based on an income which was considerably higher than the income he has earned and, therefore, is unreasonable.

Analysis

[46] I turn now to consider s 104, which forms the starting point of my decision. In doing so, I must consider the Commissioner's administrative decision in some detail.

[47] Counsel for Mr [Denman] submits, and I accept, that the application to the Family Court under s 104 is not an appeal but rather a second overlapping review process. The Family Court is authorised to depart from the Commissioner's determination and is empowered to order a return to the formula assessment if that is the appropriate outcome. Where the Commissioner has made a determination, that determination must be the starting point of the Family Court's enquiry. [3]

[48] It is clear from the administrative review that insufficient information was provided to the review officer to enable him to conclude that a departure from the formula assessments for the financial years ending 31 March 2019 and 31 March 2020 was justified in the circumstances. I have earlier set out the reasons given for that.[4] I acknowledge that there were clearly a number of limitations that constrained the review officer's decision because of the information that Mr [Denman] had not been able to provide.

[49] The passage of time places the Court in a better position to assess the facts. The review officer was unable to properly assess whether a review was justified in light of Mr [Denman]'s failure to provide an estimate of his prospective earnings for the taxable years. The passage of time enables the court to consider a departure order with the evidence now available of Mr [Denman]'s income for the relevant periods.

[50] When considering an application for departure, the assessment is made on the facts existing at the time of the application not the time of the original formula assessment.[5] In these circumstances Mr [Denman] has filed tax returns and completed

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[3] *Johnson v Commissioner of Inland Revenue* [2002] 2 NZLR 816, (2002) 22 FRNZ 244, [2002] NZFLR 648 (HC).
[4] At [32] and [34] above.
[5] *Duncan v Videan* (1997) 15 FRNZ 384 (HC).

company accounts for the periods that he was previously unable to provide an estimate of earnings for.

[51] Noting that I am being asked to make orders for a retrospective period, I need to consider whether I have jurisdiction to make retrospective orders in accordance with s 104 of the Act. Counsel submits that such orders are possible. The review officer considered that, pursuant to *Rowlands v Rowlands & Commissioner of Inland Revenue,* a departure cannot be ordered beyond a certain point otherwise an intolerable uncertainty would arise for the parties, potentially leaving a burden to meet either arrears or refunds.[6] I now consider what is sought here, retrospectively granting a departure order for the financial years ending 31 March 2019 and 31 March 2020, would create intolerable uncertainty or leave a burden for either of the parties. I further acknowledge that the review officer did grant a retrospective departure from 1 December 2018 to 31 March 2019.

[52] I consider that the review officer's decision was comprehensive and took into account the relevant authorities and legislation. On my assessment, he was entitled to come to the conclusions that he did in respect of the information, or lack of information, that he had in respect of Mr [Denman]'s circumstances. Further, given the time that has elapsed and the further information that has been provided, I consider that I can consider matters afresh.

[53] I have been referred to the decision of *Johnson v Commissioner of Inland Revenue.*[7] That decision is relevant for a number of reasons. In that case one of the factors the Court considered was the liable parent's earning capacity and whether they had perhaps underutilised their skills or their income or were not willing to use their skills or pursue opportunities in order to place themselves in a position of increased income. There is no evidence that Mr [Denman] has done anything to underutilise his skills or reduce his income. In light of the medical evidence available, I am absolutely satisfied that his health issues have resulted in his earning capacity being adversely

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[6] *Rowlands v Rowlands & Commissioner of Inland Revenue* FC New Plymouth FP 043/344/04, 30 June 2004

[7] *Johnson v Commissioner of Inland Revenue* [2002] 2 NZLR 816, (2002) 22 FRNZ 244, [2002] NZFLR 648 (HC).

impacted for a prolonged period of time, which is continuing to some extent. That has, therefore, reduced his income earning ability.

[54] In light of the evidence and the authorities, I consider that Mr [Denman]'s health problems which arose in mid-2018 do amount to special circumstances in accordance with s 105(2)(c)(i) of the Act.

[55] I am satisfied that Mr [Denman]'s health situation affected his ability to work and had a significant impact on his earning capacity. The evidence establishes that his taxable income reduced considerably immediately following his accident in 2018 and continued to impact that throughout the 2020 financial year. The evidence shows that in the 2018-2019 financial year Mr [Denman] earned taxable revenue of $4,906 and he was assessed as liable for child support in the sum of $5,785.20. In the financial year ending 31 March 2020, he earned taxable revenue of $18,741.04 and had a child support assessment of $1,555.20.

[56] Having found the grounds for a departure order established, I now turn to consider whether it would be 'just and equitable' as regards the child, the qualifying custodian and the liable parent for a departure order to be made, in accordance with s 105(1)(b)(i) of the Act. In making that determination, the Court must have regard to the factors specified in ss 105(4)(a)-(g). When considering the income, earning capacity, property and financial resources of the child and each parent under ss 105(c) and (d), the requirements under s 105(5) must also be considered.

[57] Despite the direction made by the court, Ms [Linwood] has not provided any evidence of her income, earning capacity, property or financial resources. Nor is there any of this information available to the Court in relation to any of the three children. On the limited information available to the Court, I accept that Ms [Linwood] is caring for at least one child who has significant health issues, which means that he is housebound and requires constant supervision, and that her capacity to earn income is very limited. I note that Ms [Linwood]'s financial information was also not made available to the review officer as she did not provide a Statement of Financial Position or any other specific information about her financial situation beyond a statement that the children have special needs and related costs. The review officer concluded that

no findings could be made as to the extent the children's needs affect Ms [Linwood]'s financial situation more than any other parent of three children.[8] I take the same view.

[58] Mr [Denman]'s evidence in respect of his property is that he rents a home for $250 per week, owns a 2004 Holden vehicle and some electronic items (including a TV and laptop), he has negligible savings and a current debt to Inland Revenue of over $7,000.

[59] Having considered the evidence available to me, in particular Mr [Denman]'s financial situation, property owned, and medical evidence, and noting the impact on Mr [Denman]'s inability to achieve the level of income he was earning prior to his accident in June 2018 as a result of his medical and health issues, I am satisfied that it is just and equitable to make a departure order from the formula assessment for the financial years ending 31 March 2019 and 31 March 2020.

[60] Now that I have found that special circumstances exist and that it would be just and equitable to issue a departure order, I turn to consider whether it would be 'otherwise proper' to do so pursuant to s 105(1)(b)(ii). This requires me to stand back and take a look at the overall picture, having regard to the objects of the Act and, in particular, the public interest. Noting that Mr [Denman]'s financial situation was less than the taxable income that the formula assessment was based on, and it would be just and equitable for a departure order to be made, I am satisfied that the making of a departure order is consistent with the principles and stated objectives of the Act.

Decision

[61] For the reasons recorded above, I find that a departure order should be made for the financial years ending 31 March 2019 and 31 March 2020.

[62] Pursuant to s 106(1)(b)(i), I intend to substitute a different annual amount of child support payable by Mr [Denman] in place of the amounts determined under the formula assessments for those years. I will express this as a monthly child support

[8] Notice of Determination dated 9 September 2019, at page 5.

liability and will leave it to counsel and the Commissioner to calculate this as his annual child support liability.

[63] In respect of the period 1 July 2018 to 31 November 2018, I make a departure order substituting the child support formula assessment of $615.30 per month, with an assessment of $76.50 per month.

[64] For the period 1 April 2019 to 31 March 2020, I make a departure order substituting the formula assessment amount of $482.10 per month, with an assessment of $76.50 per month.

[65] As earlier referred to, counsel for Mr [Denman] accepts that an application for administrative review is the appropriate process for reconsideration of the child support formula assessment for the period 1 April 2020 to 31 March 2021.

[66] If Ms [Linwood] had participated in this process, and had she consented, I would have possibly been able to be persuaded that I could also deal with that matter today, but I accept that is not the case.

[67] However, knowing that an administration review process will be sought for that period, I acknowledge the evidence that this Court has that Mr [Denman]'s income recorded in his income tax assessment for the 1 April 2020 to 31 March 2021 financial year is $18,741.04. I acknowledge that, in addition to medical and health matters, Mr [Denman] has also suffered disruption to his business that COVID-19 has created for many other businesses. The current child assessment for that year is $129.50 per month. It seems, on the evidence available to me, that it is likely that the formula assessment will be and should be reduced. I note what is sought is a reduction to $76.50 per month.

[68] In respect of penalties, I note that counsel had sought that the penalties incurred, which are substantial, should be remitted. I acknowledge that counsel has conceded that the Court has no jurisdiction to remit penalties. That is, instead, the purview of the Commissioner. However, in light of this Court's finding that a departure order should be made for the financial years ending 31 March 2019 and

31 March 2020, and it is likely that there will be a reassessment of child support for Mr [Denman] for the financial year ending 31 March 2021, I recommend that the Commissioner give serious consideration to those penalties being remitted. I am conscious that Mr [Denman] is also continuing to accrue penalties. I would urge him to file that administrative review as soon as possible. I acknowledge that the reason why he has not already done so for the current financial year is because his application for departure order is currently before the Court and he was hopeful that this would also be considered at the hearing.

Costs

[69] Finally, I have been addressed in respect of the issue of costs.

[70] Mr [Denman] seeks costs against the Commissioner pursuant to s 232 of the Act. An award of costs is at the discretion of the Court. The reality is that any costs against the Commissioner will be met by the public purse.

[71] I acknowledge that costs should follow the event and that Mr [Denman] has been successful in respect of his applications for departure orders. However, I have determined that it would be inappropriate to make a costs award in the circumstances of this case. As previously referred to, the reason why the administrative review officer was unable to determine his reviews positively was because firstly, in respect of the review for the year ending 31 March 2019, Mr [Denman] did not provide a reason why he had not sought a review during the period of the 2019 assessment. I note further that, when information was provided, the Commissioner favourably reviewed his child support assessment retrospectively for the period 1 December 2018 to 31 March 2019.

[72] Secondly, in respect of the review for the year ending 31 March 2020, the reason why the review officer was unable to grant the review as sought, again is because Mr [Denman] was unable to estimate his income. Counsel has addressed me on that issue, informing me that Mr [Denman] did have some documentation available to the review officer that he offered to email to the review officer after the review

hearing which occurred by telephone, but the review officer was unwilling to receive that.

[73] I accept the submission that Mr [Denman], for the most part, simply relies on his accountant to undertake his financial activities and that, in light of that, Mr [Denman] was unable to provide an estimate because he really had no idea what the estimate should be. Whilst I accept that, of course the onus is on Mr [Denman] to provide an estimate to the review officer. That is something that he could have discussed with his accountant. It was completely foreseeable that would be sought because, of course, Mr [Denman] was asking the review officer to review the child support formula assessment, which had been calculated based on his previous years' income.

[74] In those circumstances where, in my view, the reason why the reviews were unsuccessful was as a result of a lack of information provided by Mr [Denman], I am not prepared to award costs in his favour despite his success in his application for departure orders.

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Judge DM Partridge
Family Court Judge | Kaiwhakawā o te Kōti Whānau
Date of authentication | Rā motuhēhēnga: 04/03/2022

ADDENDUM:

I chose to deliver an oral decision at the conclusion of the hearing because I considered that it was important that Mr [Denman] was advised of my decision immediately, particularly given the delay in having his application heard.
As I advised counsel and Mr [Denman] prior to embarking on my oral decision on 22 February 2022, I have amended this decision by adding in evidence, reasons and references, and have also made form and grammatical changes, but no changes have been made to the orders made. I regret the delay in releasing this decision, however it was only received by me from the transcribers earlier this week.