

IN THE SUPREME COURT OF NEW ZEALAND

I TE KŌTI MANA NUI O AOTEAROA

SC 89/2023  
[2024] NZSC 38

BETWEEN SANDY ZHUJUN DAI  
Applicant

AND PROFESSIONAL CONDUCT  
COMMITTEE OF THE NEW ZEALAND  
INSTITUTE OF CHARTERED  
ACCOUNTANTS  
Respondent

Court: Glazebrook, Williams and Kós JJ

Counsel: Applicant in person  
R B Moon for Respondent

Judgment: 22 April 2024

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**JUDGMENT OF THE COURT**

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- A The application for leave to appeal is dismissed.**
- B There is no order as to costs.**
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**REASONS**

[1] The applicant, Ms Dai, seeks leave to appeal from a judgment of the Court of Appeal.<sup>1</sup> That judgment declined her application to stay execution of a High Court costs judgment and upheld decisions of the Deputy Registrar not to waive the filing fee nor dispense with security for costs.

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<sup>1</sup> *Dai v Professional Conduct Committee of the New Zealand Institute of Chartered Accountants* [2023] NZCA 132 (Brown and Collins JJ) [CA judgment].

[2] By way of background, in May 2022 the Professional Conduct Committee (PCC) of the New Zealand Institute of Chartered Accountants decided to refer various complaints against Ms Dai to the Institute’s Disciplinary Tribunal. In November 2022, the Tribunal found Ms Dai guilty of misconduct, conduct unbecoming an accountant, and breaching the Institute’s Rules and Code of Ethics, with Ms Dai being struck off the Register of Members in January 2023.

[3] Ms Dai’s current application for leave arises from proceedings filed in the High Court in the interim between the PCC’s referral decision and the release of the Tribunal’s substantive decision on the complaints. Ms Dai filed an application for judicial review of the PCC’s referral decision in an attempt to prevent the matter from proceeding to the Tribunal. But by the time Ms Dai’s proceeding came before Churchman J on a strike-out application brought by the PCC, the Tribunal’s decision had been issued and the Court had access to it. Ms Dai’s claim was struck out.<sup>2</sup>

[4] In February 2023, Ms Dai filed an appeal against the strike-out. Ms Dai applied to waive the filing fee and dispense with security for costs. Both applications were declined by the Deputy Registrar and, on review, by the Court of Appeal.<sup>3</sup> The Court of Appeal also declined her application to stay execution of the High Court’s costs judgment.<sup>4</sup> Ms Dai applied for leave to appeal to this Court against those interlocutory decisions and for a waiver of this Court’s filing fee. The fee waiver was declined. Meanwhile, Ms Dai’s substantive appeal in the Court of Appeal faltered. She failed to file her case on appeal as directed. Her appeal was deemed abandoned on 25 July 2023 in accordance with r 43 of the Court of Appeal (Civil) Rules 2005.

[5] As can be seen, Ms Dai’s litigation started off on the wrong foot and has continued in that fashion all the way to this Court. Ms Dai’s notice of appeal in this Court makes plain that the core of her complaint concerns the substance of the Tribunal decision but, among other missteps, her proceeding challenges only the PCC’s referral decision.

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<sup>2</sup> *Dai v Professional Conduct Committee of the New Zealand Institute of Chartered Accountants* [2022] NZHC 4 (Churchman J).

<sup>3</sup> CA judgment, above n 1, at [16] and [35].

<sup>4</sup> At [55]; and see *Dai v Professional Conduct Committee of the New Zealand Institute of Chartered Accountants* [2023] NZHC 278 (Churchman J).

[6] In the confined context of this interlocutory appeal, no question of general or public importance arises. Further, it does not appear, on the extensive material Ms Dai provided to the Court, to involve any risk of a substantial miscarriage of justice or a matter of general commercial significance.<sup>5</sup> Moreover, as the substantive appeal has been abandoned in the Court of Appeal, Ms Dai's intended appeal to this Court on procedural questions is moot.<sup>6</sup>

[7] Accordingly, the application for leave to appeal is dismissed. We make no order as to costs, the respondent having elected not to file submissions.

Solicitors:  
Richard Moon Legal Ltd, Wellington for Respondent

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<sup>5</sup> Senior Courts Act 2016, s 74.

<sup>6</sup> *Sixtus v Ardern* [2023] NZSC 84 at [3].