

Helping you to understand child support reviews

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Who should read this guide?

This guide is for anyone who has a child support formula assessment with Inland Revenue, and they think their assessment does not reflect their situation fairly.

Child support is worked out using a standard formula set out in the Child Support Act 1991. For most people, the formula gives a fair amount. But if you believe your situation is different in a way the formula does not normally cover (a special circumstance), you may be able to ask for a child support review.

This guide will help you understand:

- other ways you may be able to change your child support without a review
- what a child support review is, who can apply, and when it might be right for you
- what a special circumstance is
- how the review process works, what to expect and what you'll need to apply.

Note

This guide does not cover child support reviews that Inland Revenue starts. Inland Revenue can start a review of a parent's income (ground 8) if we find information that suggests the income used in the child support formula does not reflect a parent's ability to support their children.

Terms we use in this guide

Liable parent – a parent of a qualifying child who is normally required to pay child support.

Receiving carer – a person entitled to receive payments of child support.

Formula assessment – the calculation we use to work out a person's child support.

Voluntary agreement – an agreed amount of child support that Inland Revenue collects and passes on to you.

Private agreement – an agreed amount of child support that a parent pays directly to the other, without Inland Revenue being involved.

Domestic maintenance – a payment made from a person to support an ex-partner (it does not include support for children).

Review officer – an independent person Inland Revenue uses to consider child support review applications and recommend whether or not there should be a change to the formula assessment.

Check other options

Before you apply for a child support review, check these options first. There may be a simpler and faster way your child support can be changed. To learn more about any of the options below go to ird.govt.nz/child-support

Your situation	What you can do
Income has dropped	You may be able to estimate your income if it's at least 15% lower than the income we used.
Share care of a child	Tell us if your child lives with you 28% of the time or more (at least 103 nights a year).
Support children that are not included in the child support assessment	Register a voluntary agreement (both parents must agree). Inland Revenue will manage the payments.
Liable parent in prison, hospital or ill	Apply for an exemption from paying if you'll be in prison or hospital for 13 weeks or more or have a long-term illness and have no or very low income.
Liable parent under 16	Call us on 0800 221 221 to see if we can stop payments until you turn 16.
Liable parent has an exemption to stop paying	You can apply for an exemption review to remove it if the liable parent can afford to pay.
Living circumstances have changed	Tell us if care arrangements change, you start living with the other parent or carer, or if a child starts working full-time, gets a benefit or starts living with a partner.
Think the child support assessment is wrong	Call us on 0800 221 221. We may fix it, or you may need to object within 28 days of your notice or letter.
Agree on a child support amount	You can make a voluntary agreement or a private agreement (you must end your child support with Inland Revenue first).

Important

You must keep paying your child support while the review is underway. If you cannot pay the full amount, pay what you can and call 0800 221 221 to discuss your options.

What is a child support review?

A child support review is a process you can use if you believe your child support does not reflect your situation fairly. This is because you have a special circumstance that makes it harder for you to support the children covered by your child support.

A child support review	A child support review does not
<ul style="list-style-type: none"> ✓ Looks at special circumstances ✓ Is an evidence-based process involving all parents and carers ✓ Shares the information you provide with everyone involved ✓ Can increase, decrease, or leave child support the same ✓ Usually takes about 10 weeks 	<ul style="list-style-type: none"> ✗ Change care or custody arrangements ✗ Change court orders or voluntary agreements ✗ Fix day-to-day payment issues or debt ✗ Investigate for you – you must provide the evidence

Special circumstance – this is an unusual situation or cost that does not apply to most people.

Do I qualify for a review?

Use this quick test to see if a review is likely to help you.

1. Do you have a situation or special circumstance your child support does not take into account?
2. Is your special circumstance unusual – something that would not apply to most people?
3. Does it fit 1 of the 11 reasons (grounds) below?

If you answer yes to all 3 – a review may help, keep reading.

If you answer no to any – a review is unlikely to help. You could talk to the other parent or carer about agreeing on a child support amount.

If you're unsure – a review could still be right for you, keep reading.

Ground	Reason for applying
1	You are supporting someone who is not included in your child support
2	You have extra costs to cover special needs for someone who is not included in your child support
3	You have necessary expenses to support yourself
4	You have necessary expenses to support someone who is not included in your child support
5	You have high costs to contact or visit a child included in your child support
6	You have extra costs to cover special needs for a child included in your child support
7	You have extra costs to care for, educate or train a child included in your child support
8	Income, earning capacity, property and financial resources are not taken into account
9	Payments, transfers or property settlements made for a child are not taken into account
10	You still have a financial interest in a property the other person is living in
11	Extra income earned after separating, to set up your new living situation, is included in your child support

What to expect when you have a review

A child support review is based on a Family Court process.

- All parents and carers are invited to take part.
- You must provide proof to support your case – a review is evidence based.
- Any information you provide is shared so everyone knows what's being considered.
- You'll have your own hearing with an independent person, called a review officer, where you can have your say.

The review officer looks at all the information and recommends whether your child support should change. Inland Revenue makes the final decision.

Review officers are experienced in law and are guided by past court decisions. Because the process is detailed, a review can take around 10 weeks.

Different outcomes

When you apply for a child support review, you need to understand:

- the review is not limited to what you asked for in your application
- the decision may be different from what you asked for – it could even have the opposite outcome.

Example

You apply for a review of the other parent's income hoping to have it increased (ground 8).

The review officer finds no evidence the other parent's income has gone up, but they notice your income has, and recommend increasing it. Inland Revenue agrees. The increase in your income means the child support you receive goes down, even though you hoped it would go up.

Everyone involved in the review will have the chance to comment on the information that may lead to this type of decision.

Changes a review can make

A review can:

- change part of the formula – for example, the income or the allowance for a dependent child
- adjust your child support – for example, add an extra amount on top of what we calculated
- set a new child support amount – this replaces the amount we calculate.

Sometimes the review may find the child support amount does not need to change.

When a review will not help

A review cannot help when:

- your child support is set by a court order or voluntary agreement
- you already pay the minimum and want it reduced further, unless you have shared care.

Your child support to pay letter will tell you if you're paying the minimum amount (the minimum amount is the least anyone can pay in child support for a year – it's the same amount for everyone).

How reviews work

When you apply for a child support review, we check your application and supporting information. You generally cannot give new information later unless we ask for it.

What happens next

If we accept your application, we'll:

- ask the other parent or carer if they want to take part (respond)
- share the information you provide with the other person and share their information with you
- arrange your hearing with a review officer so you can discuss your situation.

After the hearing, when the decision has been made, we'll send you a letter explaining whether your child support will change or stay the same, and why.

When we will not accept your application

We may decline your application for 2 main reasons.

1. It does not meet the requirements for a review. We'll explain why and outline your options. In some cases, you may be able to apply to the Family Court.
2. Your situation is too complex for us to decide. You'll need to apply to the Family Court. We'll let you know if this is the only way to have your situation reviewed.

To find out how to apply to the Family Court, read our guide [Helping you to understand child support and the Family Court – IR174](#)

Important

We will not accept applications with material that is either offensive or intended to abuse or degrade the other parent or children.

Apply for a review

Grounds for a review

There are 11 reasons (called grounds) you can use to apply for a child support review. Your special circumstance must meet at least 1 of them.

You may also need to show that:

- your ability to financially support the child has significantly reduced
- the costs of caring for the child have changed significantly
- the assessed amount is not fair to you or the other parent or carer.

All 11 grounds are explained in detail later in this guide.

When to apply

Usually, you should apply as soon as your special circumstance starts, and you have all the information you want considered.

If you wait too long:

- and are applying for a past year, you'll need to explain why you did not apply earlier
- your application may be unsuccessful.

We may only be able to make changes from the date you apply for the review. We cannot accept applications for a child support year that ended more than 4 years ago, unless the child support assessment for that year was changed in the last 4 months.

What is a special circumstance

A special circumstance is something unusual that the standard child support formula does not normally cover. It must be significantly different from the normal costs or situations most parents experience.

Examples of a special circumstance

- ✓ Extra medical costs not covered by government funding
- ✓ An expense or situation (such as an orthodontic bill) that is out of the ordinary
- ✓ A significant change in income which means the child support amount does not reflect a parent's financial situation

What is not a special circumstance

- ✗ General financial hardship like difficulty paying normal living costs that apply to most people such as rent or power
 - ✗ Childcare, extracurricular or normal school costs when the child is in your care
 - ✗ Payments from a relationship property settlement that do not include child support
-

Supporting information

You must provide proof to support your reason for applying.

A decision is based on:

- the information you provide, and
- information we already hold, for example, income details.

The supporting information needed is different for each ground. Common examples include:

- medical reports
- receipts of the extra costs you have paid.

We may not accept:

- anything offensive or abusive
- statements from children.

Examples of the types of supporting information for each ground are included later in this guide.

Important

Inland Revenue and review officers do not investigate the situation for you.

Financial information

When you apply for a review, we'll ask for details of your financial situation. You can provide this in myIR or by completing a [Child support review – statement of financial position \(your financial details\) – IR178](#)

If you share expenses with someone else, only include your portion. If you want to include the full amount, provide details about the other person's income.

If you choose not to provide your financial details, the review officer can only rely on the information they have. For grounds where you need to show your ability to support the child has reduced, not providing your financial details will likely mean your application is declined or unsuccessful.

Support people and representatives

You can ask to have a support person or a representative to help you prepare for the review and attend your hearing.

You can ask for:

- a support person (friend or whānau member) who is there for moral support – they cannot speak for you
- a representative to speak on your behalf if you cannot speak for yourself.

You may have a representative if, for example:

- you have a medical condition
- you're hearing impaired.

You cannot have a representative for reasons such as:

- work commitments
- holiday or travel.

You need to ask us to approve a support person or representative before your hearing. You must explain why you cannot represent yourself and the person you choose to help you cannot be a lawyer, or an experienced advocate. We'll let the other person know who your support person or representative is and their name will appear on the decision.

Application from other person

The other parent or carer can apply for a child support review at the same time as they respond to your application. We'll tell you if this happens and you'll have the chance to respond to theirs.

If possible, we'll consider both applications together. If this delays your application, they may be heard separately.

Applying for another review

You cannot apply for another child support review for the same year unless:

- it's for a different ground (reason), or
- there's something new to consider (not information you chose not to provide earlier).

This applies even if you did not make the earlier application.

Responding to a child support review

Your choice to respond

When someone applies for a child support review, we contact the other parent or carer and ask if they want to take part (respond). Taking part means you can share your view and provide evidence to support it.

You do not have to respond but, if you choose not to, the review will go ahead without your input. If you do not take part and disagree with the outcome, you may need to appeal to the Family Court to have the case looked at again.

What happens if you take part

If you choose to take part:

- you'll receive a copy of the application and supporting information
- we'll arrange a hearing for you.

What you'll need to provide:

- your view on the application
- evidence that supports your view
- your financial details.

You'll have about 14 days from when we contact you to provide information. Make sure you include everything – you cannot include new information later.

You may also apply for your own review, but only if you have a different special circumstance. Otherwise just respond to the application.

Everything in this guide applies to you, including information sharing, financial information, support people or representatives, and hearings.

How to respond

Respond in myIR or by completing these forms:

- [Child support review – response by other party – IR471](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

What happens during the review

This section explains what happens once the review is underway, including how information is shared and what to expect at the hearing.

Sharing of information

Sharing information is an important part of the review process. It means everyone knows what will be discussed and can prepare for the hearing.

- Everything you provide for the review will be shared with the other parent or carer. They'll receive a copy of your application and all supporting information, including financial details.
- Only provide information that is relevant to the review and that you're comfortable sharing. If you do not want something shared, it cannot be used for the review.
- You can cover or remove personal details you do not want the other person to see before sending documents to us, for example, your address on a bill.

Inland Revenue will give the review officer information we already hold, such as income details. This information is not shared with the other person but is used when making a recommendation.

Important

You cannot use the information shared for the review for any other purpose. This applies to you and any support person or representative who helps you during the review.

Review hearings

Once we have everything we need, we'll arrange a phone hearing for you with a review officer. You can choose not to have a hearing and rely on the written information you have provided.

Hearings:

- take up to 30 minutes
- are held separately for each person
- are for clarifying information and discussing everyone's circumstances
- do not allow new information to be introduced.

You will not get a decision during the hearing. The hearing gives the review officer a chance to ask questions and confirm details to help them make a recommendation.

After the review hearing

Considering the facts

After the hearing, the review officer recommends whether your child support should change, and Inland Revenue will make a decision based on their recommendation.

The review officer looks at:

- how the child support affects the child, you, and the other parent or carer
- whether special circumstances exist
- whether a change would be fair for everyone involved
- whether a change fits with the purpose of child support.

Having a valid reason for a review does not guarantee a change – the decision depends on all these factors.

The review decision

We send all parents and carers a copy of the decision – this can take up to 3 weeks. We're legally required to give you our reasons for the decision. This means any information provided to the review officer, including information from Inland Revenue records, may appear in the written decision.

If you disagree with the decision

We cannot change the decision once it has been sent to you.

If you disagree with the decision, you have these options.

1. If you applied for the review – you can apply to the Family Court to have your situation looked at again.
2. If you did not apply for the review – you can appeal the decision in the Family Court. The Court will then hear the original case.

If something has changed since the review or you have a new special circumstance, you can apply to Inland Revenue for a new child support review.

For information about how to apply to the Family Court, read our guide [Helping you to understand child support and the Family Court – IR174](#)

Using information from the review

It is against the law for you to discuss or pass on information that was shared for the review or is included in the review decision. This applies to you and any support person or representative who helped you during the review.

The only exceptions are:

- when you're seeking advice from your lawyer, or
- when you're giving information for a Family Court case involving the same people.

To use it in any other way, you need approval from Inland Revenue or the Family Court.

Grounds for a child support review

There are 11 grounds (reasons) you can use to apply for a child support review. Use this section to check if your special circumstance fits 1 of them before applying.

For each ground we explain:

- examples of special circumstances when the ground might apply – to help you decide if your situation fits
- the supporting information you need to provide.

We ask for your financial details (statement of financial position) for all grounds. If this information is not provided, we may be unable to fully assess your circumstances, and this may affect the outcome of your application.

Summary of grounds

Use this table to see which ground might apply to you before reading the detailed explanations.

Ground	Reason for applying
1	You are supporting someone who is not included in your child support
2	You have extra costs to cover special needs for someone who is not included in your child support
3	You have necessary expenses to support yourself
4	You have necessary expenses to support someone who is not included in your child support
5	You have high costs to contact or visit a child included in your child support
6	You have extra costs to cover special needs for a child included in your child support
7	You have extra costs to care for, educate or train a child included in your child support
8	Income, earning capacity, property and financial resources are not taken into account
9	Payments, transfers or property settlements made for a child are not taken into account
10	You still have a financial interest in a property the other person is living in
11	Extra income earned after separating, to set up your new living situation, is included in your child support

Ground 1 – You are supporting someone who is not included in your child support

When this applies

- This ground applies when you're financially supporting a person or child (who you do not pay for or receive child support for, through Inland Revenue), and that makes it harder to support the children who are included in your child support.
- If the child is included as a dependent on your child support to pay, or child support entitlement letter, this ground does not usually apply.
- You must show you have a duty to support the person or child for their support to be taken into account.

Duty to support someone – a responsibility to financially support another person. This is usually a legal responsibility (such as supporting your own children or partner), but it could be a reasonable moral expectation such as supporting your new partner's child in situations when the child's own parent cannot.

Examples of when to use this ground

- You support your other children privately (not through Inland Revenue).
- You support your partner because they cannot earn an income.
- You support a child whose parents cannot provide for them.

When you're unlikely to get a change

- The child is already included in a child support assessment.
- The child is over 18 or is 18 and no longer at school. Child support only applies to children under 18 or aged 18 and still at school.
- The person you support is an adult, unless they are your partner or an ex-partner that you pay court ordered domestic maintenance to.
- The person is choosing to be a stay-at-home parent.

Types of supporting information

- Copy of any agreement or court order.
- Bank statements showing regular payments you make.
- Medical report showing the person cannot earn an income.

What to explain

- If the child is not your own, explain why you're responsible for supporting them rather than their parents.
- If the person you support is an adult, explain why they cannot support themselves and what income or government support they receive.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 2 – You have extra costs to cover special needs for someone who is not included in your child support

When this applies

This ground applies when you're supporting a person or child who has special needs, and the extra costs you pay makes it harder to support the children included in your child support.

This can only apply for a child you do not pay or receive child support for through Inland Revenue.

You must show you have a duty to support the person or child for these extra costs to be taken into account.

Duty to support someone – a responsibility to financially support another person. This is usually a legal responsibility (such as supporting your own children or partner). It could also be a reasonable moral expectation such as supporting your new partner's child in situations when the child's own parent cannot.

Examples of when to use this ground

- You have higher than usual medical costs for a child.
- You have bought specialised equipment for a child with a disability.
- You have higher than usual medical costs for a partner who cannot earn an income.

When you're unlikely to get a change

- Your financial details show you can still afford to support your children even with the extra costs.
- The extra costs are not necessary, for example, cosmetic dental treatment.
- The extra costs are covered by insurance or another allowance you receive.

Types of supporting information

- Medical certificate or report from a doctor describing the person's condition and treatment.
- A list of the extra costs after deducting any benefit or allowance paid or medical insurance refunds.
- Receipts showing the costs you have paid.

What to explain

- If the child is not your own, why you're responsible for supporting them and covering the extra costs instead of their parents.
- If the person you pay costs for is an adult, why they cannot pay the costs themselves.
- What income or government support you receive to cover the costs.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 3 – You have necessary expenses to support yourself

When this applies

This ground applies when you have necessary expenses to support yourself and they reduce your ability to support your child.

Being in general financial hardship does not qualify on its own. Your situation must be different from what most people experience.

Necessary expenses – are your essential costs that must be paid but are unusual or higher than normal due to special circumstances. They can include things such as higher than usual costs of food, accommodation, household essentials, clothing or transport. They do not include things like voluntary payments towards superannuation, life insurance, health insurance, or donations to churches or charities.

Examples of when to use this ground

- You're paying off a loan you had with the other parent.
- You have higher than usual medical costs.
- You have higher than usual transport costs due to accessibility issues.

When you're unlikely to get a change

- Your financial details show you can still afford to support your children even with the necessary costs.
- The expenses relate to usual day-to-day living costs such as rent or monthly power bills.
- The expenses are optional or are not reasonable given your circumstances.
- You chose to take on extra debt while already paying child support, for example, to buy a nicer car than is needed.

Types of supporting information

- A list of your necessary expenses.
- If you have a loan to pay, the loan start date, term and purpose, minimum repayment and what you actually repay.
- A medical certificate or report from a doctor describing your condition and treatment.

What to explain

- Why these expenses are necessary and steps you have taken to reduce them.
- When your commitment to pay the expenses will end if they relate to something like a loan.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 4 – You have necessary expenses to support someone who is not included in your child support

When this applies

This ground applies when you have necessary expenses to support another person or child (who you do not pay for or receive child support for through Inland Revenue) and those expenses make it harder to support the children who are included in your child support.

You must show you have a duty to support the person or child for these expenses to be taken into account.

Duty to support someone – a responsibility to financially support another person. Usually this is a legal responsibility (such as supporting your own children or partner), but it could be a reasonable moral expectation to provide support.

Necessary expenses – are essential and unavoidable costs you're responsible for paying that are unusual or higher than normal due to special circumstances. The costs need to be reasonable given your own and the other person's situation. They do not include things like paying for optional extra activities for a child.

Examples of when to use this ground

- You took out a loan to pay tuition fees for a child you have a duty to support.
- You pay private school fees for a child you have a duty to support.
- You contribute to the housing costs of your elderly parents who do not qualify for superannuation.

When you're unlikely to get a change

- The expenses are usual day-to-day living costs such as rent or monthly power bills.
- The expenses are optional or are unreasonable for your circumstances.

Types of supporting information

- A copy of any agreement or court order confirming you're responsible for the costs.
- A list of the necessary expenses you pay to support the other child or person.
- If you're repaying debt, provide the start date, how much you repay, and when the repayments will end.

What to explain

- If the child is not yours, explain why you're responsible for supporting them and meeting the expenses instead of their parents.
- If the person you're paying expenses for is an adult, explain why they cannot pay these expenses themselves.
- Why expenses are necessary and steps you have taken to reduce them.
- When your commitment to pay the expenses will end if they relate to something like a loan.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 5 – You have high costs to contact or visit a child included in your child support

When this applies

This ground applies if you have high costs to visit or stay in contact with a child, and those costs make it harder for you to support them. Contact costs may include travel and accommodation, but do not include costs to enjoy contact (for example, food, and entertainment).

To qualify, your contact costs in the child support year (1 April – 31 March) must be more than 5% of the adjusted income used in your child support. You can find this income in your child support to pay, or child support entitlement letter – it's the first amount before any allowances are deducted.

A review can only consider the amount of your costs that is above 5% of your adjusted income.

Example

You pay for flights so your children can visit you during school holidays. These flights (your contact costs) are more than 5% of your adjusted income so you qualify for a review.

Your contact costs:		\$4,500
Your adjusted income:		\$75,000
5% of adjusted income:	$\$75,000 \times 5\% =$	\$3,750
Costs above 5%:	$\$4,500 - \$3,750 =$	\$750
The review can consider	\$750 – the amount above the 5%.	

Working out your costs

- If you use your own vehicle to travel, costs are calculated using kilometre rates.
- If you use public transport or other travel, we use your actual and reasonable costs.

These kilometre rates are only for child support reviews and differ from rates used for tax purposes. You can find the rates we use by going to ird.govt.nz/child-support/disagreeing/reviews/grounds Select ground 5.

When you're unlikely to get a change

- A court order says you must pay your own contact costs.
- You have shared care of the child.
- You receive child support for the child unless you're paying the contact costs for the other parent.

Types of supporting information

- A court order, agreement, a letter from a lawyer showing the contact arrangements.
- Invoices for travel, accommodation, and legal fees to have contact with the child.
- An estimate of future costs with confirmation, for example, a quote from a travel agent.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)
- [Ground 5 – High cost of contact worksheet– IR470A](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 6 – You have extra costs to cover special needs for a child included in your child support

When this applies

This ground applies when a child included in your child support has extra costs due to their special needs, and these costs affect your ability to support them.

You cannot claim the normal everyday costs for things like food, clothing, medical fees parents typically pay, or day care. The extra costs must be unusual and require funding above what most parents would normally spend.

Special needs – refers to a condition or disability that creates costs beyond what most children typically require. This may include physical, mental or learning disabilities. The need must be diagnosed or identified by someone qualified to do so.

Examples of when to use this ground

- Higher than usual medical costs for a child.
- High costs for dental treatment.

When you're unlikely to get a change

- Your financial details show the extra costs do not impact your ability to support the child.
- The extra costs are for things that are not necessary – for example, cosmetic dental treatment.

Types of supporting information

- Medical certificate or report outlining the child's condition and treatment.
- A list of costs, showing extra expenses after deducting any benefit or allowance paid, or medical insurance.
- Receipts showing costs paid.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 7 – You have extra costs to care for, educate or train a child included in your child support

When this applies

This ground applies when a child included in your child support is being cared for, educated or trained in a way that was expected by either parent, and the extra costs significantly affect your ability to support the child.

The expectation does not need to be held by both parents, but it must be reasonable for your family circumstances.

Examples of when to use this ground

- You have high private schooling costs for a child whose siblings also attended private school.
- The child is especially gifted (for example, representing New Zealand internationally at sports) and there are extra costs related to the particular talent.
- The child requires tutoring as a result of a professionally identified need – such as dyslexia.

When you're unlikely to get a change

- You want boarding school fees considered but you have shared care of the child (shared care already accounts for these costs).
- There is no special requirement for the cost, for example, tutoring for a child who has no diagnosed or professionally identified need for it.
- The costs are usual costs for the activity such as normal club sports fees.
- The costs are incurred in the hope of encouraging an exceptional talent – for example, private swimming lessons in the hope the child may represent New Zealand in the future.

Types of supporting information

- Evidence of school fees, extra tuition fees or costs of the child's additional activities.
- Information showing the special training or education was expected, for example, family history, the situation before separation, a formal agreement.
- Evidence of achievements such as records of representing New Zealand.

What to explain

- Why the child is attending a particular private school.
- What scholarships, grants, or other funding you receive to help cover the costs.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 8 – Income, earning capacity, property and financial resources are not taken into account

When this applies

This ground applies when you think the child support does not reflect either:

- a parent's or child's income, property, or financial resources, or
- a parent's or child's earning capacity (you think they could earn more than they do).

Earning capacity – what a person could realistically earn, given their skills, qualifications, work history, health, care responsibilities and the local job market. It's a fair achievable amount – not the most the person could possibly earn.

Before you apply (important to know)

- If you want your own income reduced, you may be able to estimate your income instead. You can estimate if you expect your income this year will be at least 15% lower than what we've used to work out your child support amount.
- If you ask for the other parent's income to be reviewed, your income is also looked at. The result may be different from what you asked for – including your income increasing.
- Once an income is changed by a review, it can only be changed again by another review. For example, you will not be able to estimate your income if it reduces later.
- Inland Revenue and review officers do not investigate for you. For example, if you believe a parent is underreporting their income you'll need to give proof of this. We will not look into it on your behalf.

When it might be better to wait

Sometimes the income used for child support is not final, for example:

- an income estimate has been used
- a tax return has not been filed
- overseas income is missing.

If income is provisional (not final) it is usually better to wait before applying for a review until:

- the income is provided, or
- the deadline for providing it has passed.

Waiting often means the issue resolves itself without needing a review. It's your choice - you can still apply.

If you're unsure whether an income is provisional, call us on 0800 221 221 and we can check for you.

If the review is about your income

- File your tax return or provide any overseas income as soon as possible – this may mean the other parent decides a review is not needed.
- If you have estimated your income, check it's still accurate – you may need to update or cancel it.

Examples of when to use this ground

- A parent starts working again after a long period of unemployment.
- A parent receives a promotion with a significant pay increase.
- You lose your job but do not qualify to estimate your income because of earlier income.
- A parent acquires valuable assets, for example multiple properties, but reports a low income.
- The other parent chooses to work part-time.
- The other parent chooses to take a new job that pays less than what they are qualified or experienced in.

Ground 8 is continued on the next page.

When you're unlikely to get a change

- The income increase is from a regular annual pay rise (normally included in a future year's child support).
- The resources are not available for everyday costs, such as KiwiSaver.
- The income increase is from a payment that is not to cover lost wages or income.
- The parent's reduced capacity is due to genuine reasons, for example, health issues or caring for a child with special needs.
- You do not provide evidence to support your case.

Types of supporting information

If you want to review current income or resources.

- Proof of employment, such as an email, social media post, or job offer letter.
- Proof your income has changed, for example a letter from your employer, copy of latest profit and loss statement, or balance sheet.
- Evidence of assets or property ownership.

If you want to review earning capacity.

- Proof of work history or qualifications.
- Job market information (job ads or salary guides) indicating what the parent could reasonably earn.
- Evidence explaining why you cannot work full time (such as a specialist report).

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 9 – Payments, transfers or property settlements made for a child are not taken into account

When this applies

This ground applies when your child support assessment is unfair because you have previously made payments or financial provisions, specifically for the benefit of the child.

This ground helps avoid doubling up of support where you have already made a significant contribution intended to cover the child's future support.

The payments or arrangements must:

- have been made before the child support started through Inland Revenue
- be genuinely for the child's benefit
- be significant and intended to cover future support
- not be normal payments for day-to-day costs.

Examples of when to use this ground

- A parent has transferred property to a family trust the child is a beneficiary of, and that trust is meeting some of the costs of raising the child.
- A parent's share of the matrimonial home was left to the other parent for the benefit of the child.
- A parent has made a lump sum payment that is intended to cover future child support.

When you're unlikely to get a change

- You continued to make private child support payments after your child support through Inland Revenue started.
- There is no clear evidence to show the payment, transfers or settlements were for the benefit of the child.
- The payment was simply to help with day-to-day costs while the child support was already in place.

Types of supporting information

- Confirmation or evidence of the payments, transfers or settlements made.
- A copy of any signed agreement that shows the payment was intended to support the child in the future.
- A copy of the relationship property settlement outlining the payment intended for future child support.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review – IR470](#)
- [Child support review – statement of financial position \(your financial details\) – IR178](#)

Attach all your supporting information and only apply once you have gathered everything you want considered.

Ground 10 – You still have a financial interest in a property the other person is living in

When this applies

This ground applies when the child support is unfair because the other person (liable parent or receiving carer) is allowed to live in a property you have a financial interest in. This may be because:

- you partly own the property, or
- have money invested in it.

The arrangement for the other person to live in the property must be long-term rather than short-term or temporary.

This ground recognises that your capital is tied up in the property while the other person continues to live there and benefit from it.

Examples of when to use this ground

- You agreed that the other person and child could live in the home until the child turns 16.
- You have a court order setting out that the other person is entitled to live in the home while they have the child in their care.

When you're unlikely to get a change

- The arrangement is temporary, for example, the property they are living in is for sale.
- The other parent is compensating you while they live there.
- The property is owned by a trust.
- You're also living in a property that the other parent has a financial interest in.
- You have recently separated, and your relationship property matters are not yet settled.

Types of supporting information

- A copy of any agreement or court order detailing the arrangement for the parent to live in the property.
- Confirmation of your financial interest in the property.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review - IR470](#)
- [Child support review – statement of financial position \(your financial details\) - IR178](#)

Attach all your supporting information and only apply once you have everything you want considered.

Ground 11 – Extra income earned after separating, to set-up your new living situation, is included in your child support

When this applies

This ground applies if after separating, you earned extra income to help with the cost to set up your new living situation. That extra income is now included in your child support.

If you have stopped earning the extra income, you may be able to estimate your income instead. You can estimate if you expect your income this year will be at least 15% lower than what we've used to work out your child support amount.

Do I qualify to apply

You can apply under this ground if you answer yes for all the following

- ✓ You have earned extra income from relevant additional work
 - ✓ The extra income was earned within 3 years of separating
 - ✓ The extra income is now included in the child support assessment you want reviewed (we use past income so it can take up to 2 years to be included)
 - ✓ Some or all of the extra income has been, or will be used, on actual and reasonable costs to set up your new living situation
 - ✓ The child support assessment you want reviewed is with the person you separated from
-

Relevant additional work – work you took on after separating that you normally would not have done, for example, overtime, or taking on a second job.

Reasonable costs – things like furniture, whiteware or rent bond, but not your usual ongoing living costs like rent or power. They need to be actual costs and reasonable for your situation.

Types of supporting information

- Proof you started the relevant additional work after separating, for example, a secondary employment contract.
- Evidence of the extra income earned, from relevant additional work, for example, pay slips showing overtime, or letter from employer.
- Proof the extra income has been or will be used for set up costs, for example, receipts, quotes, hire purchase agreements.

To apply under this ground

Apply in myIR or complete these forms:

- [Application for an administrative review - IR470](#)
- [Child support review – statement of financial position \(your financial details\) - IR178](#)
- [Ground 11 – re-establishment costs – IR470B](#)

Attach all your supporting information and only apply once you have everything you want considered.

Checklist

Before sending us your application or response check you have:

- ✓ completed all forms
 - ✓ included all information you want considered by the review
 - ✓ provided evidence to support your case.
-

Apply or respond through myIR or send your application to:

Child Support
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

myIR

ird.govt.nz

- Go to our website for information and to use our services and tools.
- Log in or register for myIR – manage your tax and entitlements online.
- Calculators and tools – use our calculators, worksheets and tools, for example, find filing and payment dates, calculate PAYE and deductions for employees.
- Forms and guides – to download publications, guides and forms from our website.

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