



Inland Revenue
Te Tari Taake

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Inland Revenue audits

Information for taxpayers



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, to check your tax code, find filing and payment dates or calculate your student loan repayment.
- **Forms and guides** - download our forms and guides.

Forgotten your myIR user ID or password?

replace with Request these online from the myIR login screen and we will send them to the email address we hold for you.

How to get our forms and guides

You can get copies of all our forms and guides by going to ird.govt.nz/forms-guides.

This guide is based on New Zealand tax law at the time of printing.

Introduction

Inland Revenue collects tax for the government. The best way of achieving this is when people willingly comply with the tax laws - voluntary compliance.

We help people to comply through the information available on our website, our booklets and guides, our advisory services and call centres.

We also encourage people to work within the tax laws by carrying out business audits. An audit is basically a check of tax and business records to make sure you've paid the correct amount of tax. The audit can cover income tax, GST and employer returns. After an audit you may be entitled to a refund or you may have to pay more tax. This booklet explains our different types of audits and what to expect if you are selected for one.

About audits

The different types of audits we do, how we select you for an audit and what it will involve.

How we'll work with you

Your rights (what you can expect from us) and what we require from you during an audit.

After an audit

This booklet will answer most of your questions about audits. If you need more information ask the IR officer or contact the IR officer's team leader.

Note

If you're a Large Enterprises client, call 0800 443 773.

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About audits

What is an audit?

An Inland Revenue audit is an examination of your financial affairs to check that you've paid the correct amount of tax, and you're complying with the tax laws. An audit might simply be a check of a GST registration, or it could be a full examination of business and personal records.

Types of audits

We broadly group our customers into two categories:

Small and medium enterprises audits

This includes individuals and businesses with a turnover of up to \$300 million.

Audits of individuals may be for self-employment or other income, and also include reviews of personal entitlement claims, such as rebates and Working for Families Tax Credits.

There are various types of business audits. These include reviews of a particular transaction or return, such as a GST refund claim; employer obligation checks, e.g. PAYE and KiwiSaver, FBT; and numerous technical checks, such as deductibility of expenditure, shareholder continuity etc.

Large enterprises

This covers audits, reviews and checks of the tax affairs of Large Enterprises customers and industries with specific tax legislation.

Audits are selected for a range of issues, revenue types and periods. Sometimes these are extended or changed throughout the audit process.

How we select you for an audit

Small and medium enterprises

There are a number of reasons you may be selected for an audit, for example:

- our analysts have identified that the information in the tax returns you've filed shows an unusual pattern, or one that's inconsistent with industry norms

- our current compliance focus includes the industry or activity you're involved in
- we have received information (this could be from a variety of sources) that suggests your returns are not correct
- we're aware that you have a history of not complying with your tax obligations
- we have received local knowledge, perhaps arising from media reports or unexplained wealth, or
- we may choose you randomly.

We review our selection methods and compliance focus regularly and publish information about our compliance focus.

Please note that to preserve the integrity of our selection processes we may not tell you the reason you're selected for an audit. We'll tell you what we intend our area of focus to be.

Large enterprises

Large Enterprise customers are subject to ongoing risk assessment. Where we identify a significant issue we'll seek to resolve it immediately. This may be by an audit.

Where we identify a future risk this could be subject to an audit in the future.

As part of our overall compliance plan we'll undertake additional risk reviews of particular parts of the business or compliance systems of large enterprise taxpayers. Audits may result from these reviews. They may be for a specific tax type or across all tax types.

Where we identify a clear area of non compliance an audit may be commenced without a risk review.

You may also be selected for an audit where our current compliance focus included the industry or activity you're involved in.

Starting the audit

Often audits are preceded by a risk review. A risk review is where we request information from you in order to evaluate the risk of non-compliance. This is not the same as an audit and our initial contact with you will clearly identify whether we are carrying out an audit or a risk review. Where a risk review detects an issue that requires more in-depth inspection, we'll advise you that an audit will be commenced.

We'll usually give you reasonable warning of an audit. However, sometimes we may make an unannounced visit. In this situation you're required by law to allow an IR officer's entry into your business premises and access to your records (unless documents are covered by legal privilege - see page 17).

How much advance warning do we give?

If you're linked to a tax agent for the tax type we're going to investigate, we'll contact them first and send a letter to both of you to confirm the nature of our audit with an anticipated timeframe. We generally request some records to review to gain an understanding of your business prior to the first meeting.

The first meeting

The first meeting is an opportunity for the IR officer to meet you to discuss the audit in general and make arrangements for how the audit will be carried out. Depending on what's most convenient for you, the meeting may be held at the nearest IRD office, at your tax agent's or accountant's office, or at your premises.

Our officer will ask you a number of questions relating to the records you keep, your accounting system and return-preparation procedures, and your business activities. Our officer may also check your records and look at some parts of your return(s).

If you know there's something wrong with your tax affairs, this is a good time to let us know - it's called a voluntary disclosure.

Voluntary disclosures

Any person or organisation liable for paying tax can make a voluntary disclosure.

There are advantages in making a voluntary disclosure rather than waiting for us to find any discrepancies during an audit. A major advantage is that the penalty charged on any related tax shortfall may be reduced by up to 100% - see pages 12.

If you are considering making a voluntary disclosure please read our booklet Putting your tax affairs right (IR280).

Disclosure during an audit

If you've already received a notice from Inland Revenue to say you've been chosen for an audit, you can still make a voluntary disclosure.

You can tell us what's wrong with your (or your organisation's) tax affairs at the initial interview or at the inspection of records stage (whichever is earlier). If you do this, the amount of any related penalties charged may be reduced by 40%.

How long does an audit take?

There is no set time for an audit. How long it takes depends on:

- the size and complexity of your business
- the standard of your records, and
- your cooperation.

We'll provide an estimate of the timeframe at the outset of the audit, if we need to extend it we'll discuss this with you.

Note

Because we know an audit can affect your business routine, our officers will try to cause as little disruption as possible.

How are audits carried out?

Each type of audit is done differently, although the basic procedures are the same. Some audits may require one visit and some may involve more regular contact. Where appropriate our officers will work on your premises.

Computer-assisted auditing techniques

Compliance Technology and Audit (CT&A) helps Inland Revenue officers with some audits by applying computer-assisted auditing techniques to any size computer system, from PC to mainframe. The main techniques are:

- general ledger/data download
- system risk reviews
- financial transaction analysis.

General ledger/data download

We get your financial information in electronic format and convert it into a format that can be used by the IR officer doing the audit.

System risk review

This is a detailed analysis and evaluation of the aspects of a computer system that are relevant to the calculation of tax example, from data entry through to posting in the financial accounts.

We'll talk to those members of your staff who have a day-to-day understanding of the computer programs and their operations. We'll also consult with accounts personnel.

After documenting the system, we evaluate controls and weaknesses and discuss our findings with you. We'll usually request data to test some of the findings.

Financial transaction analysis

We analyse electronically stored accounting data using commercially available general audit software. Common data analysis procedures include:

- getting a data profile (working out the size, number and distribution of transactions in a file)
- sorting, extracting and listing records based on certain criteria sampling.

Technological specification

During a review CT&A staff will assist you in establishing the most practical format to extract data from your system. You can provide us with your electronic data on portable media or portable storage devices, or CT&A can discuss other options with you as needed. We can also advise you on secure modes for transport of data.

What does this mean for you?

If the IR officer wants to use computer-assisted auditing techniques they'll advise you that a CT&A officer will contact you. They may also ask you to complete a CT&A questionnaire. This gives an overview of your computerised systems and the electronic financial data you have available. The CT&A officer will then discuss with you what they require and work out the best way to achieve this.

Potential benefits

Using CT&A techniques can mean:

- less disruption to your business
- fewer demands on your staff
- reduced compliance costs, and
- fewer, more specific requests for information.

For more information about CT&A go to ird.govt.nz (keyword: CTA).

Records check

Complete and accurate business records are required to be retained for a period of seven years and, if requested, must be made available to us in a timely manner.

Checking records, such as ledgers, journals, invoices and bank accounts (both business and private) is an important part of an audit and usually takes the most time.

Sometimes the IR officer will need to take your records back to our office to go through them fully. If we remove records we'll give you a receipt detailing every item we've taken. You can view these records and request copies if you need them.

If your business is quite large, we may check the records at your premises or use CT&A (see pages 10 and 11).

Our officer may contact third parties, including your suppliers and employees, for additional information.

They may also review your private activities during the audit.

Interview

For some audits, the words interview and meeting are interchangeable and there may only be one. For others, particularly where we've identified an error or incorrect tax treatment, we'll request a more formal interview.

Technical aspects

Our officer will check you have correctly applied the tax laws in assessing your tax liability.

Where an incorrect tax law application is identified, we'll discuss it with you. Our officer will need to find out the cause of an incorrect tax position, as this will be taken into account when considering the application of any shortfall penalties.

Shortfall penalties

Where we determine that an adjustment to a tax return is required, and that adjustment results in an increase in tax to pay (or a reduction of losses), the adjustment amount is referred to as a tax shortfall. When a tax shortfall occurs, we'll consider whether any of the following shortfall penalties apply:

Not taking reasonable care

The law requires you to take reasonable care in meeting your tax responsibilities. This means that you must take the same care that any reasonable person would in the same circumstances.

The penalty for not taking reasonable care is 20% of any resulting tax shortfall.

Unacceptable tax position

The legal definition of an unacceptable tax position is one that fails to meet the standard of being about as likely as not correct.

This means that the position taken need not necessarily be the correct position, or one that has a 50% chance of success, but must be one capable of being seriously considered by a court.

The penalty for a tax shortfall resulting from an unacceptable tax position is 20% of the resulting tax shortfall.

Gross carelessness

You can be penalised for gross carelessness if your behaviour displays a high degree of carelessness or disregard for the consequences. It is conduct that creates a high risk of a tax shortfall occurring, which would have been foreseen by a reasonable person in the same circumstances. It does not matter whether you were unaware of being grossly careless or intended to be so.

The penalty for gross carelessness is 40% of the resulting tax shortfall.

Abusive tax position

The aim of this penalty is to deter you from entering into arrangements that have the dominant purpose of avoiding tax. An abusive tax position is one that:

- is based on an unacceptable tax position, and
- has tax avoidance as a dominant purpose.

This carries a penalty of 100% of the resulting tax shortfall.

Evasion

Tax evasion involves a deliberate attempt to cheat the system. This may involve:

- evading the assessment or payment of tax, on your own or another's behalf
- getting refunds for yourself or someone else, knowing there's no lawful entitlement to them
- using deducted or withheld tax for anything other than it's lawful purpose

The penalty for evasion is 150% of the resulting tax shortfall.

In addition to being charged a shortfall penalty, some offences carry a term of imprisonment and/or a maximum fine of \$50,000

Previous behaviour

Depending on your compliance history, you may be eligible for a 50% reduction of any shortfall penalty imposed.

To find out more about shortfall penalties go to ird.govt.nz (keywords: shortfall penalties).

Other penalties

If we find during the audit that you've wilfully or negligently made a false tax return, not filed a return, not deducted taxes or not accounted for taxes deducted, we may consider further action including further penalties and/or prosecution.

Finalising the audit

We usually arrange a meeting with you or contact you by phone near the completion of the process to discuss the audit, cover any unresolved issues, and let you know about any adjustments to your tax. We'll send you confirmation of any tax adjustments we consider necessary, as well as any shortfall penalties, in an Agreement to Amend Assessments, which you'll have an opportunity to review.

If you do not agree with the adjustments proposed, and we're unable to resolve our disagreement, we'll issue you with a Notice of proposed adjustment (IR770). This initiates the formal disputes resolution process which is governed by firm rules, including time limits, under legislation. Information about disputes resolution is available in our booklet Disputing a notice of proposed adjustment (IR777) for information on how to get our forms and guides see page 2.

We will not re-assess your returns or impose any shortfall penalties until you have agreed to the adjustments, or the disputes process has concluded (other than in exceptional circumstances).

We'll send you a letter confirming completion of our audit in all cases, whether or not an adjustment is made.

How we'll work with you

Confidentiality and privacy

Any information or records you give an officer will remain confidential and be kept secure.

It'll be used or disclosed only as required by law.

During an audit we may collect information about you. This will be gathered from interviews, discussions, correspondence, or from your records. We collect this information so we can assess your tax liability or entitlements. You're required to answer all questions and provide any information we ask for. If you do not, you can be prosecuted and possibly fined.

Under the Privacy Act 1993, you are entitled to see almost all of the personal information we hold about you, and ask us to correct any errors.

The IR officer's role

You can expect an officer to:

- be prompt, courteous and professional
- follow through on what they say they'll do
- respect your privacy and treat all information about you as private and confidential.

All officers carry a delegation of authority card showing their name and photograph, and stating their legal authority to check your records. You can ask to see this at any time, and we recommend you do, before you give them any information.

Your role

The officer can expect you to be courteous and honest and to give them reasonable assistance during an audit.

This includes giving access to your business premises and supplying information and documents in a timely manner. We do not expect you to stop all activity and focus on the audit, but your cooperation will mean we can finish the audit as quickly as possible with minimal disruption to your business.

Gifts

We can't accept gifts from customers. If you'd like to recognise the work done by our officer, you're welcome to send us a letter of acknowledgment.

During the audit

If any of our officer's questions are not clear, ask them to clarify the question so there's no misunderstanding. Most of the questions will be about your business, but some may be about your private activities. For example, you might be asked what you spend your money on, what bank accounts you have and what your leisure activities are. We ask these questions to check that you're living within the level of income shown in your returns.

Note

You can have someone with you at an interview, or at any other time during the audit. For example, your tax agent, solicitor or a friend. But you'll need to provide documented authority (such as a signed letter) before an officer can discuss your tax affairs with another person present.

The officer will take notes of all interviews held during an audit. We'll ask you to sign the notes as being correct, but you have the right to refuse. You may request a copy of the officer's notes and you're also welcome to take your own notes. You'll be provided with a copy of any audio recording and transcript.

If you have to collect any extra records or information, we'll give you reasonable time to do this before continuing the audit. We may ask you to fill in a Statement of assets and liabilities (IR110) form which lists your assets and liabilities at a particular date, or other forms that relate to your audit.

Obstructing the IR officer

It's a serious matter if you obstruct an Inland Revenue officer as they carry out their audit.

Obstruction can mean:

- refusing reasonable access to your business premises
- destroying relevant information
- lying and falsifying details
- creating deliberate delays to frustrate Inland Revenue enquiries.

A shortfall penalty may be increased by 25% for obstruction.

The IR officer also has the right to enter your private dwelling if they have a court warrant.

Obstructing Inland Revenue in carrying out its lawful duties, or in exercising its lawful powers, is also an offence.

The penalties for conviction are up to:

- \$25,000 for the first offence
- \$50,000 for subsequent offences.

Legal privilege

There are some communications between you and your solicitor that you do not have to give us. This right, known as legal privilege, is allowed under the Tax Administration Act 1994.

Privileged communications must be for the purpose of getting or giving legal advice or assistance and must not relate to an illegal or wrongful act. Most records relating to a solicitor's trust account are not privileged.

If you're not sure whether a document is covered by legal privilege, we'll give you reasonable time to consult a solicitor. This applies even on an unannounced visit.

If necessary, we'll ask the courts to determine whether a document is privileged or not. It's not a matter for the officer to decide.

Non-disclosure right for tax advice documents

A non-disclosure right applies to tax advice documents which Inland Revenue wants to have disclosed. This right only applies to certain documents prepared by tax advisors bound by their code of conduct and disciplinary practices of an approved advisor group.

The right also extends to certain documents created by taxpayers for the purpose of seeking tax advice from tax advisors.

There are 6 registered approved advisor groups for this right:

- New Zealand Institute of Chartered Accountants
- Accountants and Tax Agents Institute of New Zealand
- CPA Australia
- Chartered Accountants Australia and New Zealand
- Institute of certified NZ Bookkeepers
- New Zealand Qualified Bookkeepers Association.

Tax advisors in approved advisor groups can claim the right of non-disclosure on behalf of a taxpayer.

Viewing our records

Two Acts give you the right to see most of the information we hold about you and your business:

- the Privacy Act 1993 (for individuals)
- the Official Information Act 1982 (for non-individuals).

We'll factor in the intention of these Acts when considering your request. However, some records and information are protected from release by the Tax Administration Act 1994, which overrides the Privacy and Official Information Acts.

These are:

- any matters that cover Inland Revenue procedures or checks
- the reason for the audit
- Inland Revenue legal opinions
- information received about you from other people, unless it's used to make an assessment

- information about other people
- where disclosure of the information will prejudice an ongoing audit.

If you disagree with a decision to withhold information from you, you have the right to a review of the decision by the Ombudsmen.

Office of the Ombudsmen

PO Box 10152

The Terrace

Wellington 6143

Phone 0800 802 602

Solving problems

You and the officer should try to sort out any problems that arise between you. If this is not possible you may need to contact the officer's team leader or manager, whose details will be provided to you in the initial audit letter.

Large Enterprises clients should contact their sector manager or specialist business manager.

After an audit

Assessments

We'll send you a notice of assessment and a statement of account showing any refund or tax to pay and when it's due. The assessment will be issued after an agreed adjustment or notice of proposed adjustment (NOPA) has been worked out.

Refund

If you've overpaid your tax you'll receive the refund shortly after we send your assessments. We may also pay interest on any overpayment.

Tax to pay

If you owe tax, we'll generally allow you at least one month to pay from the date the assessments are issued. If you're unable to pay any amount owing by the due date we can discuss payment options.

If you want to, you can make a payment on account during the audit of the estimated tax owing. This may avoid any further late payment penalties and will reduce the amount of interest charged.

Disputes

If you want to dispute our NOPA please read our booklet [Disputing a notice of proposed adjustment \(IR777\)](#).

Interest

If you overpay your tax, we may pay interest on the amount overpaid. If you underpay, we may charge you interest on the underpayment.

If you've overpaid, we'll pay interest from the day after the original due date for the relevant return period.

For underpayments, we charge interest from the day after the original due date for payment.

Late payment

If you pay the amount of tax adjusted during the audit within two months of the assessment, there will be no late payment penalties.

Otherwise, we'll charge an initial 1% late payment penalty on the day after the due date. We'll charge a further 4% penalty if there is still an amount of unpaid tax (including penalties) seven days after the due date.

Every month the amount owing remains unpaid after the due date a further 1% incremental penalty will be charged.

Interest and late payment penalties aren't charged on outstanding amounts of \$100 or less.

Arrangements

If you're unable to pay your tax by the due date, please call us. We'll look at your payment options which may include an instalment arrangement, depending on your circumstances. Arrangements can be agreed upon before or after the due date for payment. However, there are greater reductions in the penalties charged if the arrangement is made before the due date.

For more help

Read our booklet Taxpayer obligations, interest and penalties (IR240) - see page 2 for how to get our forms and guides.

Non-payment of employer monthly schedule penalty (EMS)

If the amount owing from an Employer monthly schedule (IR348) is not paid by the due date we'll send you a reminder letter. If the overdue amount is not paid or an instalment arrangement entered into, we'll charge you a non-payment penalty (NPP).

Every month an amount remains outstanding we'll charge you a further NPP. If, within a month of the penalty date you do not pay in full or enter into an instalment arrangement, the non-payment penalty will be 10% of the unpaid tax. If you do pay in full or enter into an instalment arrangement within that month, the non-payment penalty will be charged at a reduced rate of 5% of the unpaid tax.

Penalties will be charged on all short or unpaid KiwiSaver compulsory employer contributions.

Interest will not be charged on compulsory employer contributions.

For more help

Find out more about penalties and interest at ird.govt.nz (keyword: penalties).

Reduction of penalties for previous behaviour

A shortfall penalty may be reduced because of your previous behaviour. This means that a shortfall penalty imposed under any of the five categories of fault may be reduced by 50% unless you've been convicted of a disqualifying offence or been liable for a disqualifying penalty.

All taxpayers start with a "clean slate" from 26 March 2003.

Disqualifying offence

There are two categories of offences that can disqualify you from receiving the reduction for previous behaviour.

Category 1 includes knowledge offences, evasion and offences relating to enquiries. If you have a conviction for an offence entered on or after 26 March 2003, and before taking the tax position the current penalty relates to, you will not qualify for a reduction for previous behaviour at any time in the future.

Category 2 includes absolute liability offences and offences in relation to cheque duties. You will not qualify for a reduction for previous behaviour if your offences:

- related to the same tax type as the tax position to which the current penalty relates
- were entered on or after 26 March 2003
- were entered two or less years before you took the tax position the current penalty relates to for PAYE, GST, FBT, or RWT
- were entered four or less years before you took the tax position the current penalty relates to, for any other tax type.

Disqualifying penalties

There are three categories of penalties that can disqualify you from receiving the reduction for previous behaviour.

Category 1 applies when the current penalty is imposed for evasion or a similar act. A previous penalty that disqualifies you from the reduction for good behaviour is one that:

- related to the tax type to which the current penalty relates
- was imposed for evasion or a similar act
- was not reduced by voluntary disclosure
- related to a tax position taken on or after 26 March 2003 and before you took the tax position which the current penalty relates to.

Category 2 applies when the current penalty is for gross carelessness or abusive tax position. A previous penalty that will disqualify you from the reduction for good behaviour is one that:

- related to the same tax type
- was imposed for gross carelessness, abusive tax position or evasion
- wasn't reduced by voluntary disclosure
- related to a tax position taken on or after 26 March 2003
- related to a tax position taken two years before you took the tax position the current penalty relates to for PAYE, GST, FBT or RWT
- related to a tax position four or fewer years before you took the tax position the current penalty relates to, for other tax types.

Category 3 applies if the current penalty is for not taking reasonable care or for an unacceptable tax position.

A disqualifying penalty is one that:

- was imposed for any of the five categories of fault
- related to the same tax type
- was not reduced by voluntary disclosure
- related to a tax position taken on or after 26 March 2003
- related to a tax position taken two years before you took the tax position the current penalty relates to, for PAYE, GST, FBT or RWT
- related to a tax position four or less years before you took the tax position the current penalty relates to, for other tax types.

When you have had separate current penalties imposed for different tax shortfalls in the same Inland Revenue audit or voluntary disclosure, you may still be eligible for the previous behaviour reduction if you:

- took the tax position on the same date, and/or
- aren't liable for a shortfall penalty within:
 - two years before you took the tax position which the current penalty relates to, for PAYE, GST, FBT or RWT
 - four years before you took the tax position which the current penalty relates to, for other tax types.

For more information go to our Standard Practice Statement SPS 06/03 Reduction of shortfall penalties for previous behaviour at ird.govt.nz

Publications

You'll find more information in these publications.

Taxpayer obligations, interest and penalties (IR 240)

A guide to help business people and people with business interests meet their legal obligations as taxpayers.

Putting your tax affairs right (IR 280)

How you can benefit if you tell us what's wrong with your tax affairs before we audit you.

Smart business (IR 320)

A guide to tax responsibilities, record keeping, income and expenses for businesses and non-profit organisations.

Notice of proposed adjustment (IR 770)

You must complete the front page of this form to make your dispute valid.

Computer assisted audits (IR 297A)

Disputing a notice of proposed adjustment (IR 777)

Explains the rules and time limits involved if you want to dispute a notice of proposed adjustment.

Tax Information Bulletin Vol 12, No 5 (May 2000)

This includes Standard Practice Statement INV-330 on tape-recording Inland Revenue interviews.

0800 self-service numbers

Our 0800 self-service number, 0800 257 777, is open 7 days a week. Make sure you have your IRD number ready when you call.

To get information about your own account, you'll need to be enrolled with voice ID or have a PIN.

When you call, confirm what you want from the options given. If you need to talk with us, we'll redirect your call to someone who can help you.

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it.

For more information, go to ird.govt.nz (search keyword: complaints) or call us on 0800 274 138 between 8am and 5pm weekdays.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process. For more information, go to ird.govt.nz (search keyword: disputes).

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 775 247 for more information. For full details of our privacy policy go to ird.govt.nz (keyword: privacy).

New Zealand Government