



Statement of position

Finalise your arguments in a dispute

IR773
April 2020

Use this form if you've received a Disclosure notice from us and you:

- still disagree with our position on your assessment, or
- still disagree with a decision made by us.

This form is used to finalise the questions or issues to be answered and the legal arguments or propositions of law in the dispute. If the dispute goes to our Disputes Review Unit, the Taxation Review Authority or the High Court, you won't be able to add any more issues or propositions of law in support of your view unless we agree. A judge may allow issues and propositions of law not finalised in this form to be raised in court, but this is in very limited circumstances.

For more information on disputes please visit our website ird.govt.nz/disputes Our website includes guides to help you complete this process.

Taxpayer's details

| | | | |
|-----------------|--|--------------------------------|--|
| Full name | <input type="text"/> | | |
| IRD number | (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8) | <input type="text"/> | |
| Address | <input type="text"/> | | |
| | Street address or PO Box number | <input type="text"/> | |
| | Suburb, box lobby or RD | Town or city | |
| Contact details | () | <input type="text"/> | |
| | Telephone | Contact person (if applicable) | |

Tax agent's details (if applicable)

| | | | |
|-----------------|---------------------------------|--------------------------------|--|
| Name | <input type="text"/> | | |
| Address | <input type="text"/> | | |
| | Street address or PO Box number | <input type="text"/> | |
| | Suburb, box lobby or RD | Town or city | |
| Contact details | () | <input type="text"/> | |
| | Telephone | Contact person (if applicable) | |

This notice is for the attention of (if known):

| | |
|------|----------------------|
| Name | <input type="text"/> |
|------|----------------------|

| | | | |
|------|----------------------|----------------------|----------------------|
| Date | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| | Day | Month | Year |

Time limits

You must send this form to us within two months of the date our *Disclosure notice* was issued to you.

If you don't send this form within the two month time limit you'll generally be considered by law to have accepted our position.

You are allowed by law to send us this form outside this timeframe if there are exceptional circumstances, or you've demonstrated you intended to continue the disputes process. Please include a note explaining why it is late or how you demonstrated you intended to continue the disputes process (if this applies).



Completing this form

If there is not enough space on this form don't complete the boxes on the next 2 pages. Instead, attach your own document to this form and use the same headings used in the next 2 pages.

What facts support your view?

Give an outline of the facts and circumstances that support your view. Include any important facts you think we're missing. If you think the amounts in dispute have changed, give the updated amounts.

What questions need to be answered to resolve this dispute?

Give an outline of the questions or issues you think our Disputes Review Unit, the Taxation Review Authority or the High Court would need to consider before this dispute could be resolved. In tax disputes these are usually questions of how a tax law or principle applies to the facts of the dispute.

Why do you think your view is correct?

Explain why you think your view is correct. You'll need to provide details of the law you're relying on to support your view. If you can't do this, then you'll need to provide enough detail so we can identify any relevant legislative provisions for you. You'll also need to explain how the law applies to the facts.

You can find examples to help you answer this question and information about tax laws by searching our website. You can also refer to publications, court cases and legal principles that support your view.

We can't help you answer this question. If you need help we recommend you get advice from a professional tax advisor.

List the evidence you're relying on

In tax disputes **you** have the responsibility to prove the assessment or our decision or proposed change is wrong. List the evidence you're relying on in the space below. Attach copies of documents you haven't already provided to us.

You don't have to provide copies of any law, cases or publications you're relying on. Just refer to these sources by name with enough detail so we can find them.

Consent for email communication (if not already provided)

I consent to two-way communication with Inland Revenue by email throughout the disputes process.

I understand this email consent will also cover any communication with Inland Revenue's Disputes Review Unit. I also understand these emails may be encrypted, password protected and may contain confidential and/or commercially sensitive information. Inland Revenue will take all reasonable steps to reduce any risk of unauthorised access or release of confidential information, but can't guarantee emails won't be intercepted or read while in transit.

Tick here

Email address:

Checklist

Under the law you need to provide a sufficient amount of information for this form to be valid. The checklist below will help you meet those legal requirements:

My Statement of position form:

gives an outline of the facts I intend to rely on

gives an outline of the questions or issues I think will arise in resolving this dispute

describes the legal arguments or propositions of law I intend to rely on, and

gives an outline of the evidence I intend to rely on

(Tick each circle to confirm)

Next steps

Once you've completed this form, please send it to us (with any attachments).

If you have been in contact with an Inland Revenue staff member about the dispute, send this form to that person. Otherwise send this form to:

Inland Revenue

PO Box 39010

Wellington Mail Centre

Lower Hutt 5045

You'll usually receive an acknowledgment once we receive this form. We will consider the points you've made. You'll be advised if we decide that your position is correct.

If we still think you're wrong we'll send you our *Statement of position* if we haven't already or we may send you another *Statement of position*.

The dispute will usually be referred to our Disputes Review Unit for consideration. The Disputes Review Unit are independent experts within Inland Revenue who'll take a fresh look at the dispute. They'll consider our *Statement of position* as well as your responses in this form. The Disputes Review Unit will reach a decision based on the:

- facts
- evidence
- legal principles, and
- issues raised

The Disputes Review Unit will send the Inland Revenue staff member involved and you a copy of an adjudication report that gives a decision on whether we or you are correct. This decision is binding on us but if you disagree with the Disputes Review Unit's decision you can go to the Taxation Review Authority or the High Court.

For further information about the disputes process, go to our website ird.govt.nz/disputes