



21 August 2025

[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 29 July 2025. You requested the following:

...if the information is available, whether the Commissioner has received any requests to use his (and previously her) power under s 6E Tax Administration Act 1994 by any member of the public, since the inception of the new power. If there have been requests, how many requests have been made and what was the substantive tax nature of the requests.

In 2019, when the remedial powers (sections 6C – 6G of the Tax Administration Act 1994) were enacted, Inland Revenue established a dedicated email mailbox. This allowed the public to raise issues with provisions of the Inland Revenue Acts that they considered were not operating as intended, contained an error, were ambiguous, or inconsistent with other provisions. This was designed to provide a clear, easily accessible place to request that the Minister of Revenue or the Commissioner exercise their legislative modification powers under ss 6D and 6E of the TAA respectively.

That mailbox has received a total of 16 emails to date. Of these:

- Seven general tax enquiries were incorrectly sent to the Legislative Modification Power email address.
- Six enquiries did not specify what remedial power they were requesting be used. These matters were resolved through statutory interpretation.
- Three emails were identifiable requests for the Commissioner to exercise the section 6E remedial power.

The substantive tax nature of the three requests for the use of s 6E of the TAA were:

Description	Outcome
The requestor considered that the denial of a deduction under s FH 7 of the Income Tax Act 2007 was broader than intended by Parliament. It denied a deduction to a New Zealand tax resident in respect of a payment they make to a non-resident payee which is taxed in New Zealand in the hands of that payee. The request proposed that legislative modification powers be used to exempt taxpayers in this situation from having s FH 7 apply to them.	Commissioner’s 6E remedial power not used – the matter was resolved through legislative amendment.

Description	Outcome
The requestor proposed modifying ss EM 3-5 and EX 52A of the Income Tax Act 2007 so that that the FDR and FX Hedging regime in subpart EM worked as they considered it was designed to.	Commissioner’s 6E remedial power not used – the matter was resolved through legislative amendment.
The requestor proposed modifying s HB 13(5) of the Income Tax Act 2007. They considered that the requirements for the Commissioner to exercise discretion to accept an election to become a look through company that is late or unsigned were unworkable.	Request to use Commissioner’s 6E remedial power was discontinued.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue’s website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Jonathan Rodgers
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