



5 July 2023

Dear [REDACTED]

Thank you for your email of 9 June 2023. You requested the following information under the Official Information Act 1982 (OIA):

1. *What exactly is IRD trying to achieve by telling my client I might have access to information I am not linked to?*
2. *Who was the author of the letter of 28 May 2023?*
3. *Why is IRD stating it's time to complete his assessment, when we have up to 31 March 2024 to complete the return? (note we completed 100% of agency returns last year despite taking on a number of difficult clients that IRD had failed to manage successfully)*
4. *Why is IRD suggesting he can complete his own return through MyIR?*
 1. *Follow up questions:*
5. *In the last five years how many instances of agents fraudulently claiming authority to access tax accounts have been discovered?*
6. *Does the IR computer system have the functionality to recognise the fact there is a linked agent and not issue a redundant letter?*

On 14 June 2023 Inland Revenue's Community and Compliance Analyst, Glenda Donoghue, provided responses to questions 1 – 4, and 6, directly.

In response to question 5, Inland Revenue has no record of agents fraudulently claiming authority to access tax accounts. This part of your request is therefore refused under section 18(g)(i), the information requested is not held by Inland Revenue and we have no grounds for believing that the information is held by another agency.

On 15 June 2023, you responded to Ms Donoghue's reply advising if this information did not exist, you would like "a justification for implying the agent may view information it is not entitled to".

Inland Revenue is under no obligation to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website).¹

Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public.

Tax agents play a very valuable role for New Zealand businesses and as partners of Inland Revenue. There is no intention for the Individual Income Tax Assessment (IITA) process and the linking letters sent to tax agent's clients to undermine the relationship between them and their clients. The changes made to the IITA process over the last few years are based on feedback from the tax agent community.

¹ [Your ability to request official information | Ombudsman New Zealand](#)

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Corey Sinclair

Community Compliance Leader, Community Compliance