



8 May 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 April 2025. You requested the following:

*Please provide the Inland Revenues Standard Operating Procedures/processes for the following:*

- *Criteria(s) of decision(s) to disallow a person's status as a nominated person*
- *The process that the Inland Revenue notifies the nominated person of this decision. (i.e. notice period and form of communication).*

The information you have requested relating to the criteria for disallowing a person's status as a nominated person can be found on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) by searching for "[Tax Agent Status](#)", and on Inland Revenue's Tax Technical website ([taxtechnical.ird.govt.nz](http://taxtechnical.ird.govt.nz)) by searching for "[Authority to Act for Tax Agents, Representatives and Nominated Persons: Access to a Client's Inland Revenue Information](#)". Accordingly, your request for this information is refused under section 18(d) of the OIA, as the information requested is publicly available.

When a nominated individual is deemed unsuitable and disallowed, a corresponding work item is created within Inland Revenue's system. The nominee is notified of the intention to disallow their nominated person status and invited to respond. Once a final determination is made and the work item completed, a notification is sent to the nominee advising they have been removed. As per section 124G of the Tax Administration Act 1994, the Commissioner of Inland Revenue may, where it necessary in the circumstances to protect the integrity of the tax system, disregard the requirement to notify the customer of the intention to disallow or remove, which is normally 30 days.

### **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](mailto: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](mailto: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**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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



Rebecca Baker

**Segment Management Lead - Individuals**