



14 November 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 October 2023. You requested the following:

*(...) stats on how many people have:  
Been reassessed because they have not sent their tax returns in for the last 2 years.  
Been reassessed and have raised concerns verbally when they missed the 28 days. (...)*

### Question 1

I have interpreted the first question as referring to statistics on how many people estimated their income for their child support assessment, then were reassessed (squared up) back to their original assessment income because they had not submitted their tax return for the years ending 31 March 2022 and 31 March 2023.

For year ended 31 March 2022:

- 8,296 child support income estimates were squared up.
- Of these, 507 were squared up based on their original assessment income after they failed to provide their income return by the required date.

For the year ended 31 March 2023 (as at 10 November 2023):

- 6127 child support income estimates have been squared up.
- Of these, 314 were squared up based on their original assessment income after they failed to provide their income return by the required date.

### Question 2

I have interpreted the second question as referring to statistics on how many people raised concerns verbally after they estimated their income for their child support assessment, then were reassessed back to their original assessment income because they had not submitted their tax return within the required 28 days.

Due to the substantial amount of work that would be required to research and collate the information you have requested; I am refusing your request under section 18(f) of the OIA as the information requested cannot be made available without substantial research and collation.

I have considered whether charging or extending the timeframe for responding to your request would help, as required by section 18A of the OIA. However, the information requested is not readily available and would require substantial manual review of customer accounts and the information extracted would not provide an accurate statistic as it would be influenced by how the verbal concerns were recorded.

While I am unable to provide your exact request, I can advise that of the customers who estimated their income for their child support assessment and then were reassessed back to their original assessment income because they had not submitted their tax return within

the required 28 days, fewer than ten filed an objection to the reassessment for the years ending 31 March 2022 and 31 March 2023.

### **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 via: [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 via 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, will 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 Ministers and officials.

Thank you for your request.

Yours sincerely



Leeanne Spillane  
**Group Lead, Customer Interaction Unit 2 - Families**