



12 October 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue from the Ministry of Business, Innovation, and Employment on 25 September 2023. You requested the following:

*When you have a company name: ie ABC Ltd, then also have trading as: ie DEF Ltd. Can you provide me the rules to how you operate that company. Which company is gst and paye registered and can both companies invoice clients?*

Your request for the rules relating to how a company name and trading name interact is refused under section 18(e) of the OIA, the document alleged to contain the information requested does not exist.

In the example you have provided within your request, the business ABC Ltd is trading as DEF Ltd. There is only one company in this example, being ABC Ltd.

If you had two companies registered you cannot purport to trade under the other company name, any invoices would have to make it clear which company is charging GST and providing the supply.

### **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**

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.

Yours sincerely



Richard Philp  
**Customer Segment Leader**