



22 October 2025



Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), that was transferred to Inland Revenue on 29 September 2025. Your request is attached as **Appendix A**.

Item 1c

The handling of privacy in administrative reviews is legislated by [section 96H](#) and [section 96P](#) of the Child Support Act 1991. When information or documents are exchanged between parties redaction of personal information is actioned when applicable.

One internal document is in scope and is attached as **Appendix B**.

Item 1d

Case officers for Administrative Reviews use templates for notes to ensure consistency, templates are an internal resource only. The templates are listed below, and copies have been attached as **Appendix C**. Some information is withheld under section 9(2)(a) of the OIA, to protect the privacy of natural persons.

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Items 2 and 3

Recommendations submitted by a Review Officer following an administrative review hearing are assessed by an Inland Revenue Technical Specialist for a final decision. Regarding external reviews, there is no legislative authority for the Commissioner to revisit his decision. This must be done by either a departure application or an appeal to the Family Court, where a Judge will become the "external reviewer".

Item 5

Below is a list of documents in scope of this OIA request.

Appendices	Item No.	Title
Appendix B	1	CSRP 2013-23 Disclosure of information in Review determinations – decisions
Appendix C	1	Admin review decline reason template

Appendices	Item No.	Title
	2	Administrative review decision tree
	3	Administrative review - declines
	4	Applicant Education Script New
	5	CSO admin review officer handing off to Admin Review Assistant
	6	Other Party Education Script – May 2025
	7	Templates New May 2025

Information Refused – Items 1a, 1b, 1e and 4

Inland Revenue does not have separate policies, standard operating procedures (SOPs), manuals, training material, guidance, templates, decision tools or checklists for administrative reviews that cover handling only family violence, coercive control, or economic abuse. Therefore, this part of your request is refused under section 18(e) of the OIA, as the documents alleged to contain the information requested does not exist.

Your request for aggregated reporting/metrics/dashboards on administrative reviews where family violence or economic abuse was raised/considered, is refused under section 18(g) of the OIA, as the information requested is not held by the department or venture or Minister of the Crown or organisation.

Right of review

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

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



Sue Gillies

Customer Segment Leader, Families Customer Segment

Appendix A – Full request

I request the following official information held by you or your office concerning Inland Revenue's Child Support function—particularly administrative reviews.

Scope (documents dated 1 January 2018 to present)

Please provide the current and any superseded versions of:

1. *Policies, SOPs, staff manuals, training materials, guidance notes and templates used for Child Support administrative reviews, covering:*
 - a. *Family violence and coercive control (including risk/safety assessment frameworks, flagging, triage, escalation, and specialist referral pathways).*
 - b. *Economic abuse (including how potential misuse of IRD processes for economic control is identified and mitigated; treatment of debt when economic abuse is implicated).*
 - c. *Privacy handling in administrative reviews (collection, use, disclosure, retention, access, redaction), including any privacy breach procedures and PIAs/threshold assessments.*
 - d. *Note-taking and recording (e.g., file notes, audio/video or call recordings, meeting recordings), including any "no-recording" or "approved recording" rules and related retention schedules.*
 - e. *Decision tools/checklists used in administrative reviews, including any criteria for considering family violence/economic abuse and safeguards against misuse of process.*
2. *Internal assurance/audit/quality reviews (including internal audit reports, management responses/action plans, follow-ups) relating to Child Support administrative reviews and/or handling of family violence/economic abuse issues.*
3. *External reviews or evaluations commissioned (e.g., consultants, Public Service Commission) on Child Support administrative reviews and/or handling of family violence, coercive control, or economic abuse.*
4. *Aggregated reporting/metrics/dashboards (no personal data) on administrative reviews where family violence or economic abuse was raised/considered (counts, outcomes, timeliness, error trends).*
5. *A document index/schedule listing all located documents responsive to items 1–4 (title, date, author/unit, version), including those released, partially released, or withheld in full...*



Inland Revenue
Te Tari Taake

Child Support Reform Programme
Te Kaupapa Panoni Turuki Tamariki



Date: 26 September 2014
To: Kim Eriksen, LTS Technical Standards
From: David Knibb
Reference: Child Support Amendment Act 2013 – CSRP 2013/23

Disclosure of Information in Review Determinations / Decisions

Purpose

All references to the Principal Act refer to the Child Support Act 1991 and to the Amendment Act refer to the Child Support Amendment Act 2013.

The purpose of this memo is to extend the policy document *CSTU 2002/02 – Disclosure of information in Administrative Review Determination* to reflect the implications of changes introduced by the Amendment Act which becomes effective on 1 April 2015. In particular:

- Section 12 of the Amendment Act introduces a new formula which includes a multi-group allowance and multi group cap (sections 29 to 36D of the Principal Act)
- Section 22A of the Amendment Act amends section 96B(3) of the Principal Act. This amendment provides for the parties to an administrative review to be the applicant and every other liable parent or receiving carer of the qualifying child.
- Section 23 of the Amendment Act replaces 96Q (2) of the Principal Act. This provides for the parties to a Commissioner initiated administrative review to be the parent who is the subject of the review, and every other liable parent or receiving carer (who are not the subject parent), who have elected to be a party to the review.

Background

CSTU 2002/02 sets out in summary the following principals.

Following the High Court decision in CIR v B it is clear that review officers must take great care in deciding what personal information should be included in the determination. Unless it can be shown that the "necessity test" laid down in CIR v B is satisfied, disclosure of any such information may constitute a breach of privacy.

To an extent the issue of whether information should be disclosed in the determination can be resolved by asking the parties to consent to their information being disclosed to the other party. However, to ensure that the administrative review process is not unnecessarily intrusive for the parties, the necessity test should still be applied to decide what information is included in the determination.

Where the information is obtained from Inland Revenue records and/or pertains to third parties, care must be taken to ensure that unnecessary details are not included in the determination.

This policy is intended to balance the privacy rights of the parties and third parties with the requirements of natural justice, in particular, the requirements to inform the parties of the information put before the review officer and to give them an opportunity to comment on it.

The Amendment Act changes mean that consideration of this policy is required to confirm its continued relevance and to provide guidance for staff and Review Officers around the implications / effect of the new provisions in relation to the disclosure of information in administrative review determinations / decisions.

Discussion

Reviews

From 1 April 2015, the qualifying child becomes the focus of the formula assessment. This means that one formula assessment is calculated for that qualifying child. So every liable parent and receiving carer in relation to that qualifying child is affected by that one formula assessment.

If there is more than two people involved in that formula assessment then:

- there will be more than 2 parties to an administrative review, and
- there can be more than 2 parties to a Commissioner Initiated Administrative Review ("CIAR"), if more than 1 person (who is not the subject parent) elects to become a party.

Multi group allowance and cap

From 1 April 2015 if a parent has more than one *child support group*¹ they will be entitled to a multi group allowance to recognise the costs of supporting the qualifying children they have in the other child support group(s).

Necessity test

The necessity test policy of CSTU 2002/02 is still current and would also apply to the new provisions introduced by the Amendment Act. In relation to the new formula, as per this policy, it will generally be permissible to release details of the formula assessment in the determination particularly where the determination alters the formula, otherwise it will be difficult to explain how the formula is to be altered without first setting out the current assessment.

The CSTU 2002/02 policy states (at page 6), that one example of where the formula should not be disclosed in the determination is where it would disclose the existence of another relationship and the party concerned has not consented to this information being disclosed.

However, in the next paragraph relating to information about children from other relationships, it states again that this should not be disclosed in the determination unless:

- the party concerned has consented to this information being disclosed, or
- the information is necessary to explain the determination made (under section 96D, 96F, 96G or 96C).

¹ A *Child support group* is defined in section 2 of the Principal Act to mean the qualifying children of a parent who all share the same other parent and in relation to whom child support has been assessed or is being assessed.

In the latter case, only the basic details of the case should be given. For example, it would be sufficient to say that the liable parent has an obligation to pay to support another child financially, which affects their ability to pay for their other children rather than stating the specific details (such as all the children and carers).

The principles set out in CSTU 2002/02 should also be adopted in the multi-group situation where a parent has qualifying children with more than one other parent. At the most we should state that the formula assessment includes any multi-group calculations rather than including specific details. Details about the other receiving carer(s), child(ren) their ages, where they live etc. should not be mentioned in the determination. Where the information is obtained from Inland Revenue's records and/ or pertains to third parties, care must be taken to ensure that unnecessary details are not included in the determination.

The current policy also refers to the instances where disclosure should not be made in the determination and states that this decision will have to be made on a case by case basis. This would still apply from 1 April 2015.

In regard to information obtained from Inland Revenue's records, the review officer must first consider whether it is necessary to refer to this information at all and if it is to decide what level of detail needs to be disclosed in the determination. The necessity test laid down in *CIR v B* [2001] 2 NZLR 566 should still be applied to decide what information is to be included in the determination. This would be the same if the information relates to third parties. For example; if the liable parent's dependent or qualifying child has income or assets of their own it might be appropriate to alter the liability for that child or the allowance in respect of the child and this can be dealt with without mentioning any other component or allowance in the formula.

It should be noted that the legislative information exchange rules for Administrative Reviews and CIARs differ at present. For CIARs, the information relating to a non-subject parent can't be exchanged with another non-subject parent or receiving carer. This adds another complexity into the writing of CIAR determinations.

Summary

The policy set out in CSTU 2002/02 in particular the "necessity test" continues to apply including information disclosed in determinations / decisions relating to assessments applicable from 1 April 2015. Care should be taken even if the information has been received and exchanged between parties.

It will continue to be generally permissible to release certain details of the formula assessment in the determination if it is necessary to explain how the formula is to be altered. If the necessity test is not met then a general statement may often suffice rather than the provision of specific details.



Amy York

Acting National Advisor
Technical Standards

6/11/14

Admin review – templated declines decision tree [Administrative review decision tree.pdf](#)

Guidance

If the reason for declining the application is:

- There is no CS formula assessment for the year applied
- The CS is based on a voluntary agreement, or
- The CS year is time barred
- There has already been a review, and there is no new information

Select the option available in the admin review case to pre-populate the letter. In all other cases you will need to use the 'other reason for decline' and choose the appropriate text from the templates. If there is no appropriate template, write your own decline reason.

Remember to check for names, or examples etc. that need to be included in the decline reason and delete options/text that don't apply.

General decline reasons

Reason doesn't meet any grounds

Your reason for applying does not fit any of the grounds (reasons) that you can ask for a change to your child support. To learn more about the grounds, go to ird.govt.nz/forms-guides and read [Helping you to understand child support reviews – IR175](#)

No Grounds stated in application

You have not told us the ground (reason) you are asking to have your child support reviewed under. You can apply again but you must tell us which ground you are applying under and why your situation fits that ground.

If you are unsure an administrative review is right for your situation, please call us on 0800 221 221 to discuss your options.

To learn more about the grounds and how to apply, go to ird.govt.nz/forms-guides and read [Helping you to understand child support reviews – IR175](#). You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Situation too complex

Your situation is too complex for us decide if your child support should be changed. You need to ask the Family Court to look at your case. To do this you need to apply for a departure order. This is an order from the Family Court telling us to alter your child support.

To find out how to apply for a departure order go to ird.govt.nz/forms-guides and read our [Helping you understand child support and the Family Court – IR174](#).

Liable parent and already assessed to pay the minimum

You are asking to lower your child support, but you are already assessed to pay the minimum amount. Child support cannot be reduced below the amount you have been asked to pay.

Child support assessed under a court order

You have a court order in place so we cannot review your child support for the reason you have asked. If you want a change to the court order you need to ask the Family Court to look at your case.

To find out how to apply to the Family Court go to ird.govt.nz/forms-guides and read our Helping you understand child support and the Family Court – IR174.

Retrospective review

You have applied for a review of a past child support year but have not explained why you did not apply before it ended. You can apply again, but you must include the reason for the delay so we can decide if your application can be accepted.

Please call us on 0800 221 221 if you want to discuss if your reason for not applying earlier means we may be able to accept your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Grounds 1, 2, 3 & 4

Receiving carer asking for increase and Liable parent already at maximum liability (0% care 100% income)

You are asking for an increase in the child support being paid by <liable parent name> however their child support is already at the highest amount. A review will not increase it further.

No statement of financial position

You have not completed a statement of financial position. We need this information before we can make a decision that your ability to support your children has reduced. You can apply again, but you must include a statement of financial position for us to consider accepting your application.

If you are unsure an administrative review is right for your situation or have concerns about providing details of your financial position, please call us on 0800 221 221 to discuss your options.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. Ensure you complete the Child support review – statement of financial position – IR178 when applying. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Statement of financial position shows a surplus

Your statement of financial position shows you still have income left after meeting your expenses (including child support). Because of this, you have not shown that your ability to support <child/children's names> is reduced due to the commitments in your application.

No special circumstance

The reason for your application is not a special circumstance or situation. Your reason is a situation that would be considered usual, or ordinary and faced by most parents.

No relevant proof

You have not provided any proof to support the reason you are asking for your child support to be changed. Proof could be for example, **<add in reason relevant to application – e.g. bank statements showing the private child support payments you are making, a birth cert confirming you are the legal parent of the child>**. You can apply again, but you need to include supporting proof for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Grounds 1 & 4

Child already a qualifying or dependent child for child support (not applicant's legal child)

The parents of **<child/children's name>** are responsible for their financial support so they cannot be taken into account when working out child support for your own children.

If you believe the financial support you provide for the **<child/children>** should be considered, you can apply to the family court to be made a legal step-parent for child support. If your application is successful, it means we can accept them as your dependents. Becoming a legal step-parent means you could be made liable for child support if the child stops living with you, or you start to share care of them with someone else.

You can apply by going to justice.govt.nz/about/form-finder/ and completing the Application for declaration that applicant is step-parent of child (CS4) form.

We recommend you seek legal advice before making your application.

There is another statutory provision available – dependent child (person's legal child)

You do not need a review to include **<child's name>** in your child support. They can be accepted as a dependent and your support for them recognised with a dependent child allowance. The allowance lowers the income we use to work out your child support.

Choose the relevant option:

Dependent child added

We have added **<child's name>** as your dependent child, you will receive a notice with your new child support amount.

Additional proof needed

You need to provide **<proof of your child's date of birth <and>proof you are their parent such as a birth certificate>** so we can add **<child's name>** as a dependent.

Child 18 and not at school, or over 18

Your support for **<child's name>** cannot be taken into account in your child support because they are **<choose relevant option: aged 18 and no longer in school/over age 18>**. Child support only applies to children that are under 18 or aged 18 and still in school.

Ground 5

Threshold not reached

Costs of contact with your <child/children> are only considered when they are more than 5% of the adjusted income used in your child support. Your costs of contact are below 5% of your adjusted income.

Costs to enjoy contact cannot be considered

Costs of contact with your <child/children> are only considered when they are more than 5% of the adjusted income used in your child support. Your application includes costs that do not qualify as costs of contact. When we exclude these, your costs of contact are below 5% of your adjusted income.

Cost of contact are things like travel and accommodation, but not entertainment or meals.

Court order sets out you must meet your costs of contact

You have a parenting order that says you must pay your own costs of contact for <child/children names>. This means we cannot take them into account in your child support assessment.

Applicant has shared care

Because you have shared care of <child/children names>, your child support already accounts for costs when they are in your care. This includes costs of contact like travel and accommodation. These costs cannot be taken into account again through a review.

No G5 worksheet (IR470a)

You have not given us your costs of contact. We need this information before we can make a decision on your situation. You can apply again, but you must include your costs of contact for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. Ensure you complete the Ground 5 – high cost of contact worksheet – IR470a. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

No proof of costs

You have not provided any proof of the costs of contact in your application. Proof could be for example, an estimate from a travel agent, or receipts of past costs paid. You can apply again, but you need to include supporting proof for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

You haven't incurred any costs of contact yet (no pattern of costs)

You are not currently paying any contact costs. You can apply again once you start paying for costs to have contact with your children.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. Ensure you include proof of costs and complete the Ground 5 – high cost of contact worksheet – IR470a. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Ground 6

No 'special need' included in application

The needs you have told us about in your application for <child's name> <choose relevant option(s): **are not unusual or special and/or do not require funding above normal costs**> so do not qualify as a special need with costs that can change your child support.

No proof of the 'special need.'

You have not provided any proof that the special need you wanted taken into account in your child support is necessary. Proof could be for example <add example relevant to the application – e.g. a **specialist report explaining that the treatment is medically necessary**>. You can apply again, but you need to include proof that funding <child's name>'s needs are necessary for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

No proof of costs

You have not provided any proof of the costs related to <child's name> special needs. Proof could be for example <add example relevant to the application e.g. **an invoice from a specialist or proof of costs paid**>. You can apply again, but you need to include proof of the cost to fund the special needs for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Ground 7

Proof of costs

You have not provided any proof of the costs in your application. Proof could be for example <add example relevant to the application e.g. **invoice of fees from the school**>. You can apply again, but you need to include proof of the costs for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

The education / training isn't relevant

The costs you want recognised are the usual costs for <add in the 'activity' from the application e.g. **lessons to learn a musical instrument**>. A review can only consider costs over the usual costs of participation, such as extra costs that arise because your child represents their region, or New Zealand in their sport.

Boarding school fees

Boarding school fees you pay are taken into account by recognising you have shared care of your children.

Choose relevant option:

If shared care in place

Since you already have shared care of <child/children's name> the fees cannot be taken into account again by a review.

If no shared care

We have asked for your case to be looked at by our shared care team to work out the level of shared care you provide for <child/children's name>.

Ground 8

Income changes within the 15% (plus or minus)

For the income in your child support to be altered by a review it must be significantly different from what has been used. To be significantly different it must have changed (either increased or decreased) by more than 15%. The change in your income is less than this. Child support uses a past year income so your income change will be reflected in a future year's child support.

Applicant can estimate

Your income has dropped by at least 15% so a review is not needed to take this into account. You can reduce the income for your child support by completing an estimate of income.

Include relevant option:

If estimation has been completed

You have estimated your income; you will receive a notice with your new child support amount.

If estimation still to be completed

To learn more about estimations go to ird.govt.nz/forms-guides and read Child support – estimating your income – IR151. You can apply for a child support income estimation in myIR by going to ird.govt.nz/myIR.

Estimations of income apply from the start of the month that you give the estimation, so it is important to apply as soon as possible.

Applicant seeking a change to their own income – return needed

Your child support is not based on your finalised income. You need to file your <relevant income year> return before we can consider your case for a review.

Once your return is filed your child support can be reassessed. If, after this, you still believe your income will be significantly different from the amount used in your assessment, you can apply for a review.

Asset transfer

An asset transfer between you and **<other party name>** does not affect income for child support purposes.

Default (return to original assessment income) square up – can't be changed by review

You did not file your **<relevant year>** tax return as required so we could not use it to complete the estimation process. Because of this, we have gone back to using the original income you were assessed on. Your opportunity to use your **<relevant year>** income to finalise your estimation was to file your return; you cannot ask for us to do this now through a review.

Include if option still available (still within 28-days of CS reassessment).

If you file your **<relevant year>** tax return by **<date>** we can relook at the income used to reconcile your estimation.

Add if relevant

If you have a special reason why you did not file your tax return on time call us on 0800 221 221 to discuss your reason and if it means we may be able to accept an application for review.

Ground 9

No proof of transfer or payment or property settlement

You have not provided any proof of the **<choose relevant option: payment, transfer, property settlement>** made. Proof could be **<add example relevant to application, e.g. an order or agreement for property transfer>**

You can apply again, but you need to include the supporting proof for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

The transfer, payment or property settlement was not for child support

The **<choose relevant option: payment, transfer, property settlement>** made was part of your matrimonial property settlement which did not say it was intended to replace child support. This means we cannot take it into account with a review.

The transfer, payment or property settlement was paid in relation to past child support years

The **<choose relevant option: payment, transfer, property settlement>** made was in relation to past child support years and cannot be taken into account in your current or future child support.

The transfer, payment or property settlement paid was not a proxy for future child support

The **<choose relevant option: payment, transfer, property settlement>** was not made as a provision for child support so cannot be taken into account in your child support assessment.

Private payments made after formula assessment is in place (overlap)

Child support you continue to pay directly to the carer of your children after child support is registered with us, cannot be taken into account to reduce the amount we ask you to pay. This is set out in section 206 of the Child Support Act 1991.

Add if appropriate

You can talk to **<receiving carer name>** about the payments you continued to make directly to discuss if you can come to an agreement for any of these to be returned.

Ground 10

Separation too recent - less than 6-months ago

We cannot take into account your interest in the property where **<other party name >** and your **<child/children>** live because it is unclear they will stay there long-term. This is because not enough time has passed since your separation.

If you still have an interest in the property and it is agreed they will live there long-term you could consider applying for a review, then.

The property in question is for sale

The property that **< other party name >** and your **<child/children>** are living in is for sale which shows they are living there temporarily, so your financial interest in the property cannot be taken into account.

No proof of applicant's financial interest in the property

You have not provided any proof of your financial interest in the property.

You can apply again, but you need to include the proof of your financial interest, including the value of your interest, for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Ground 11

No details of costs provided IR470b completed

You have not provided details of your re-establishment costs. We need this information before we can make a decision on your situation. You can apply again, but you must complete the form for us to consider accepting your application.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read Helping you to understand child support reviews – IR175. Ensure you complete the Ground 11 - Re-establishment costs – IR470b. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

No separation date

You have not provided the date of your separation. Extra income earned to re-establish yourself is only considered if earned within three years of your separation.

You can apply again, but we need you to include your separation date to work out if you qualify for a review.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read *Helping you to understand child support reviews – IR175*. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

There is no change in income from what was earned prior to the separation.

Your income is the same as it was before your separation. To qualify for a review on this ground, you need to have earned extra income specifically to re-establish your living situation.

No proof of costs

You have not provided any proof of your re-establishment costs. Proof could be for example receipts for new furniture, or confirmation of bond payment.

You can apply again, but you need to include proof of your re-establishment costs for your application to progress.

To learn more about reviews and how to apply, go to ird.govt.nz/forms-guides and read *Helping you to understand child support reviews – IR175*. You can also apply for a review in myIR by going to ird.govt.nz/myIR.

Additional income not yet reflected in CS assessment

The additional income earned to re-establish yourself has not been used to work out your child support. Once it is included in your child support you can reapply for a review.

Add additional text from the following options when appropriate

Other support available

If you are having difficulty meeting unexpected costs or your usual living costs you may be able to get support from Work and Income. Go to check.msd.govt.nz/ for more information.

Other CS arrangement an option

If your child support formula assessment is not working for your situation you may want to see if a different child support arrangement such as a voluntary agreement could work better for you. For more information about other child support arrangements go to ird.govt.nz/child-support/types.

Apply for Working for Families

include if there is no current WFF – i.e. the applicant isn't a PCG or PCC for the child/ren named in the application

You may qualify to get Working for Families payments for the children in your care. To learn more about Working for Families go to ird.govt.nz/working-for-families.

Apply for Family Boost – ECE costs

You may qualify to get FamilyBoost payments for children in your care under age 6. These are payments to help you with your early childhood education costs. To learn more about FamilyBoost go to ird.govt.nz/familyboost

Guide for calls about assessments

This document is to be used as a guide only and covers most common situations. It is impossible to cover every scenario, as our customers' situations are varied and complex. There will always be exceptions.

This guide is intended to help you decide whether to recommend an administrative review by indicating when a review ground could apply, or explaining that the customer's situation doesn't meet the relevant criteria, or is unlikely to be 'special circumstances'.

Special circumstances

Most grounds for an administrative review require there to be special circumstances that affect the assessment.

Special circumstances mean that their situation is outside the ordinary and different from most others. Therefore, things like having a mortgage, paying rent, the cost of living, school uniforms etc would not be considered special circumstances. More details are available on the flowcharts.

NB We must remember that, although the flowchart may result in you not recommending an administrative review, we are not making a decision at this stage, and we can't tell a customer they are not allowed to apply.

Click on the icon next to the statement that applies -it will take you to TM or appropriate flowchart.

A **go back** button on each page to take you back to the statements.

GREEN diamond-recommend an administrative review, **click on the diamond** (the diamond) to go to **GH** and what type of evidence is needed.

RED Diamond - no special circumstances, **click on the diamond** for some **suggested wording** you could use

**START
HERE**



Customer rings – believes
assessment is incorrect

Don't forget to check out [MSD Products and Services](#) when appropriate, to see if customer may be eligible for help



Have we used the correct income base? See [Income for child support](#)



Are all children included (check multi-groups, reciprocal and dependent – add if necessary [Add dependent child case](#)
Are they getting everything they are entitled to – Check WFF and FMB (if appropriate).



Have they had a decrease in their income – Can they estimate? [Child support income estimations](#)



Has there been a change in the care arrangements? [Child support - Change of circumstance](#)
Don't forget to check WFF and make changes there if appropriate.



Have we recently made or declined a change to their circumstances (e.g. estimation, estimation square up, care arrangements, ceasing child support) [Child support objections](#)



Everything has been checked and their concerns have not been addressed

Remember that, if the outcome is recommending an Admin review, we can't guarantee a departure will be granted. The customer will need to provide evidence to support that their circumstances are special, including financial statements. See the GH -Consider an Administrative review for suggested evidence.



The **living allowance** doesn't take into account their circumstances



The assessment doesn't include **other children** they are supporting



The assessment doesn't include **a partner or other adult** they are supporting



Their income is correct, but they can't afford their CS payments if their income has dropped and they **can't estimate** for the whole time



They **estimated** in a previous year and it has been **squared up on the original assessment.**



They have **costs for contact** of qualifying children



A qualifying child has **special needs** they are paying for



A qualifying child has **extra costs for education**



A qualifying child **plays sport**/has other **ex-curricular activities**



The **other party's income** isn't correct/too low or doing cash jobs – in **NZ CY-2**



The **other party's income** is too low or doing cash jobs – in **NZ CY-1**



The **other party's income** is too low or doing cash jobs – **Overseas**



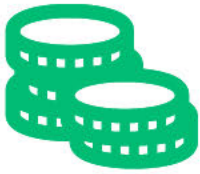
They made **private payments** to the OP or CS was **included** as part of **relationship settlement**



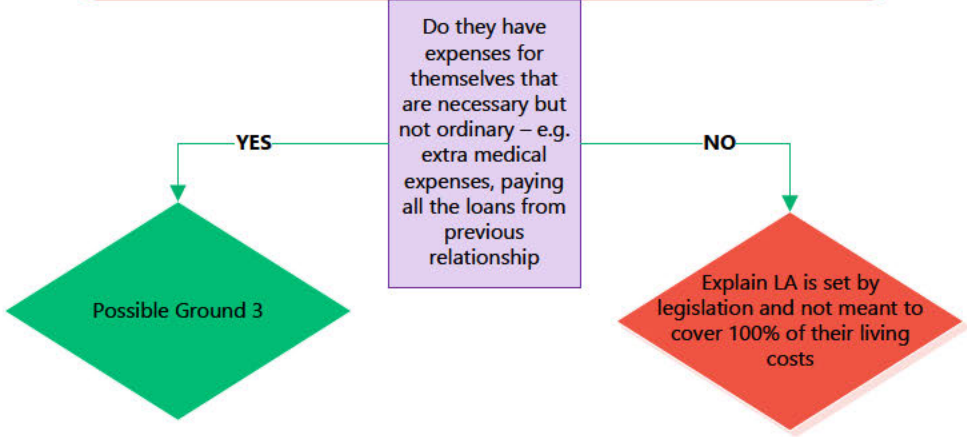
The OP is **living in the house** that they have financial interest in



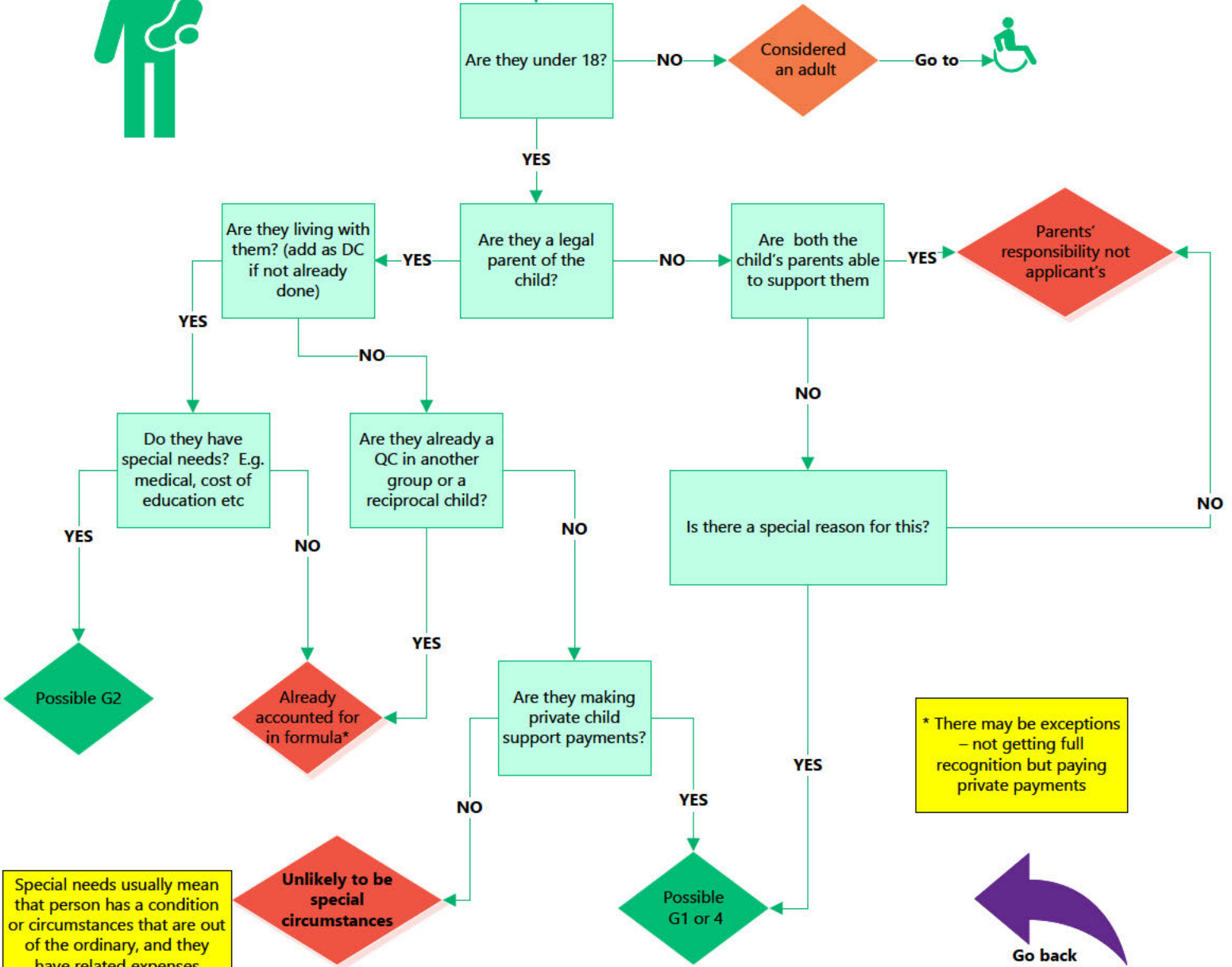
They had to **set themselves up again** after separating

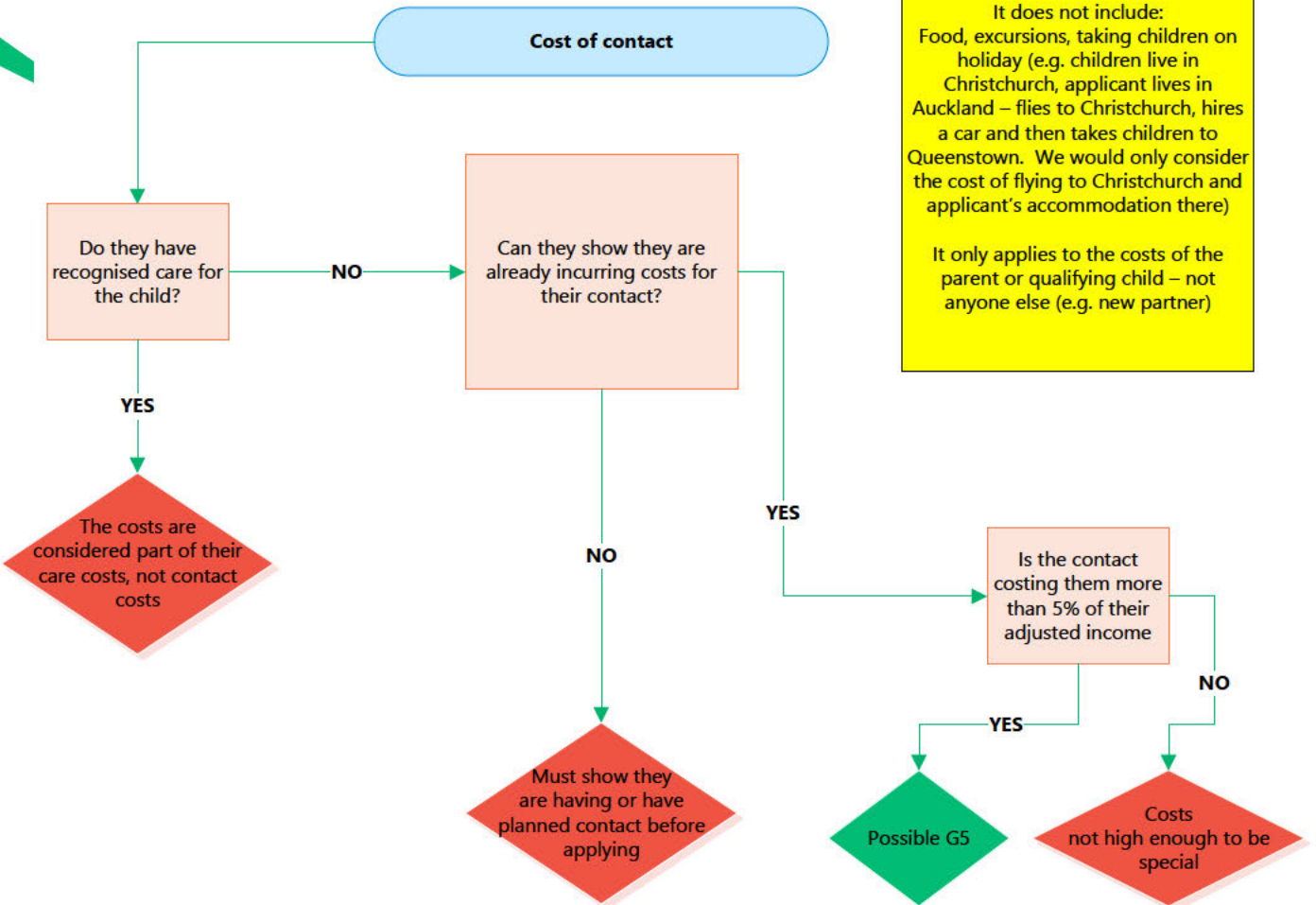
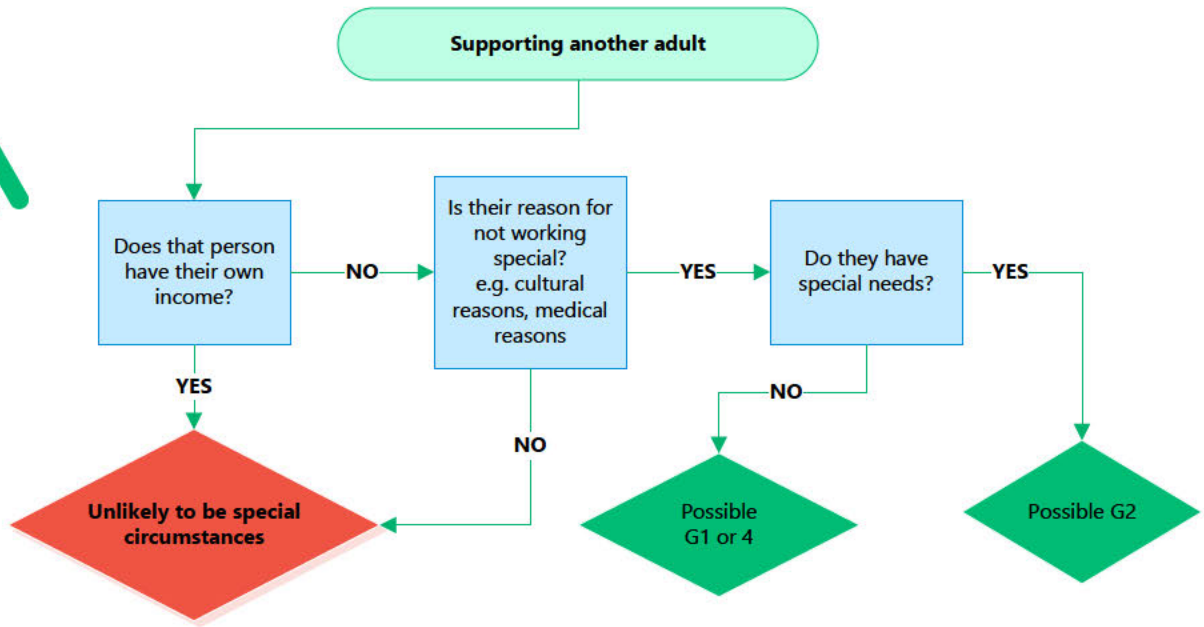


Living allowance



Other children





Cost of contact may include:
accommodation, travel (by car or plane), car rental, legal costs to get access

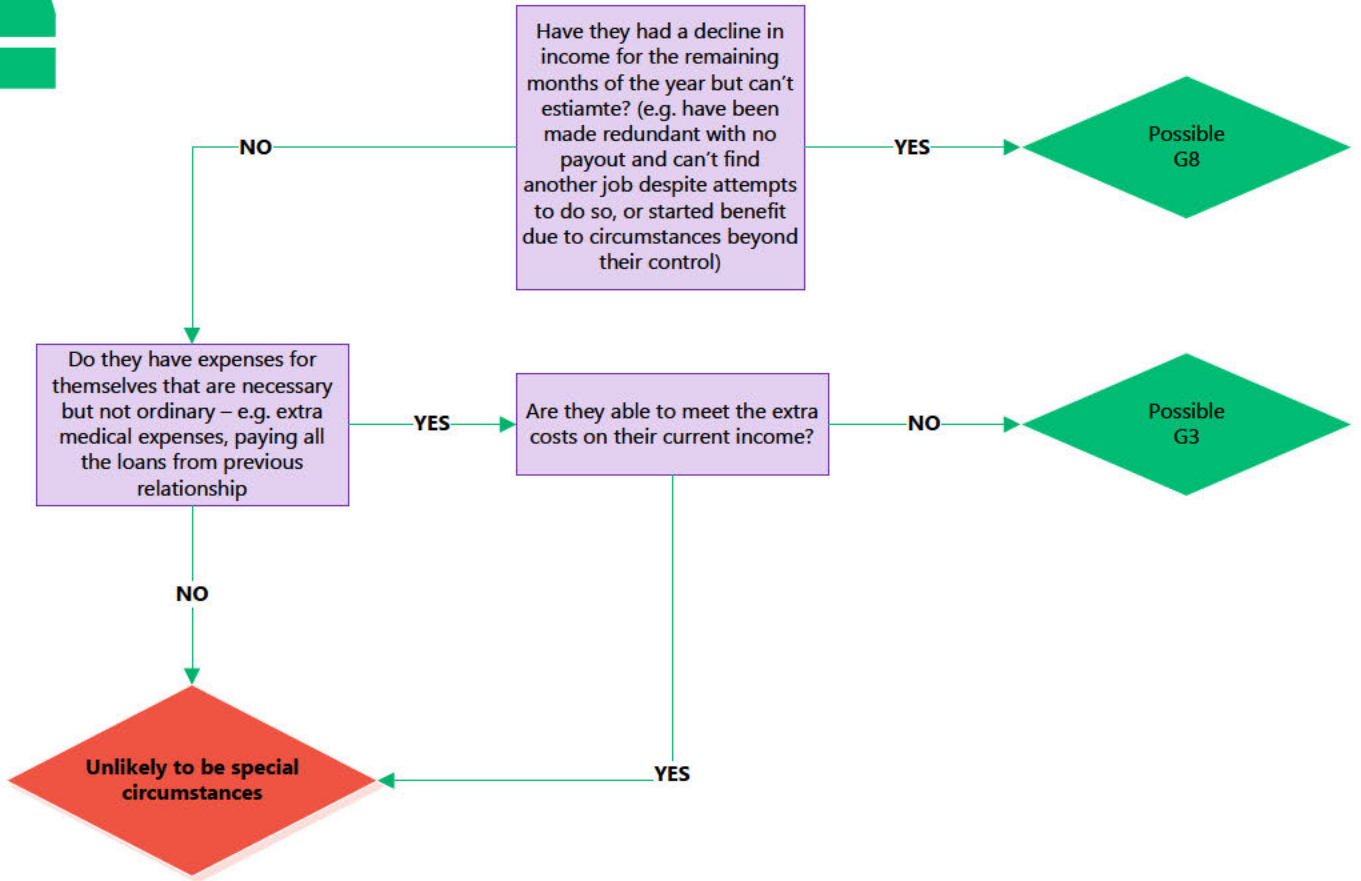
It does not include:
Food, excursions, taking children on holiday (e.g. children live in Christchurch, applicant lives in Auckland – flies to Christchurch, hires a car and then takes children to Queenstown. We would only consider the cost of flying to Christchurch and applicant’s accommodation there)

It only applies to the costs of the parent or qualifying child – not anyone else (e.g. new partner)

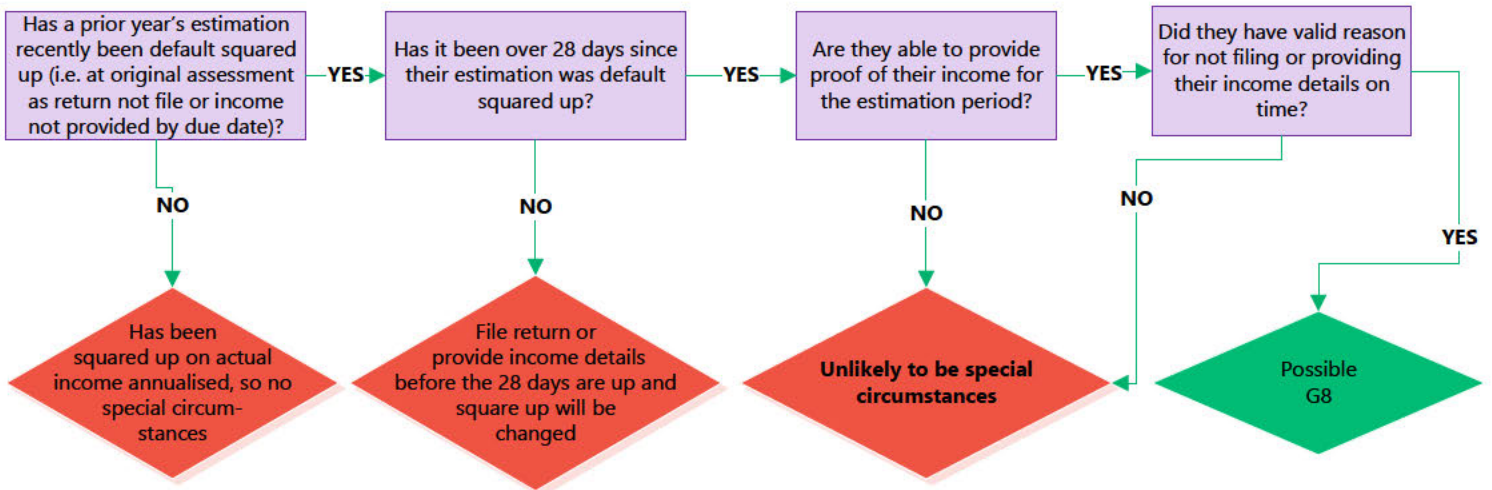




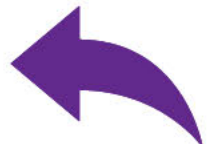
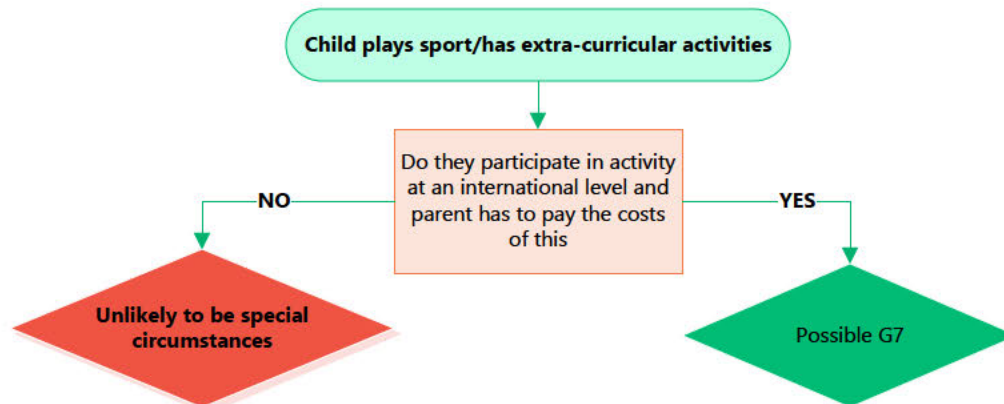
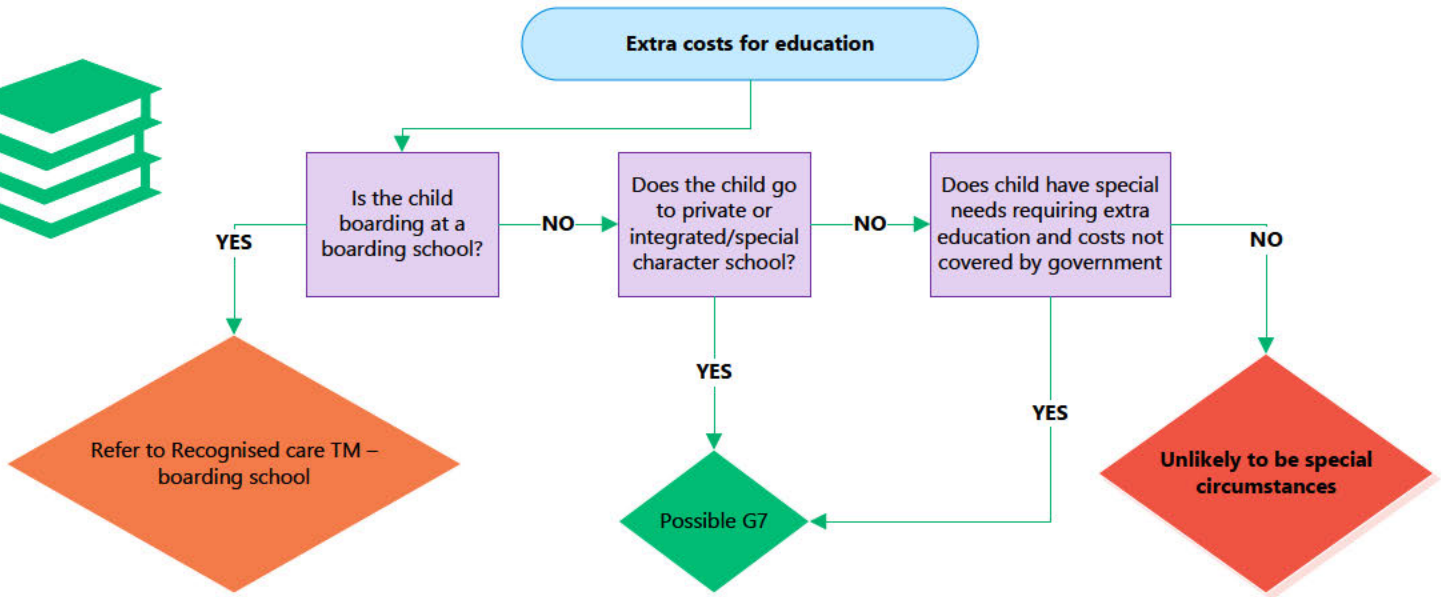
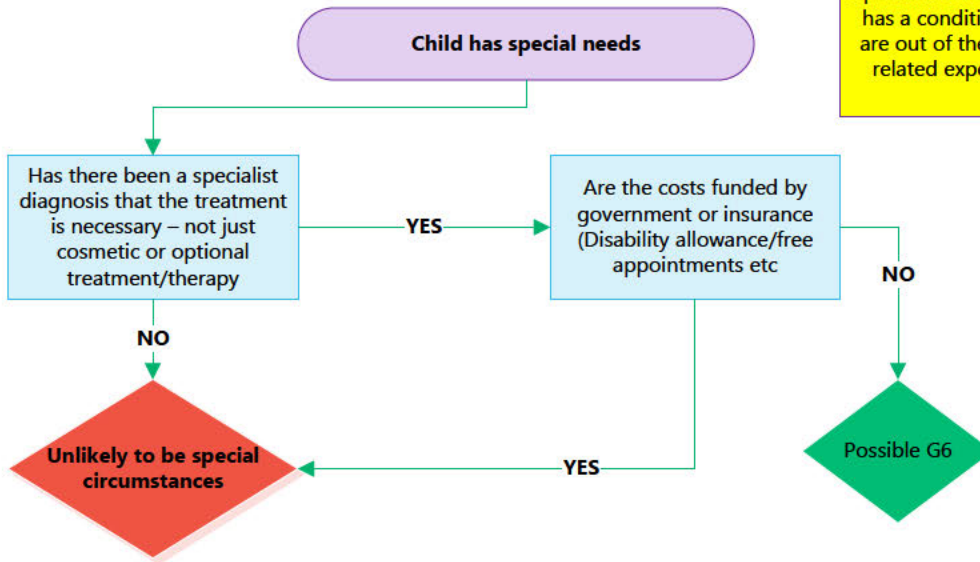
Income correct – own income

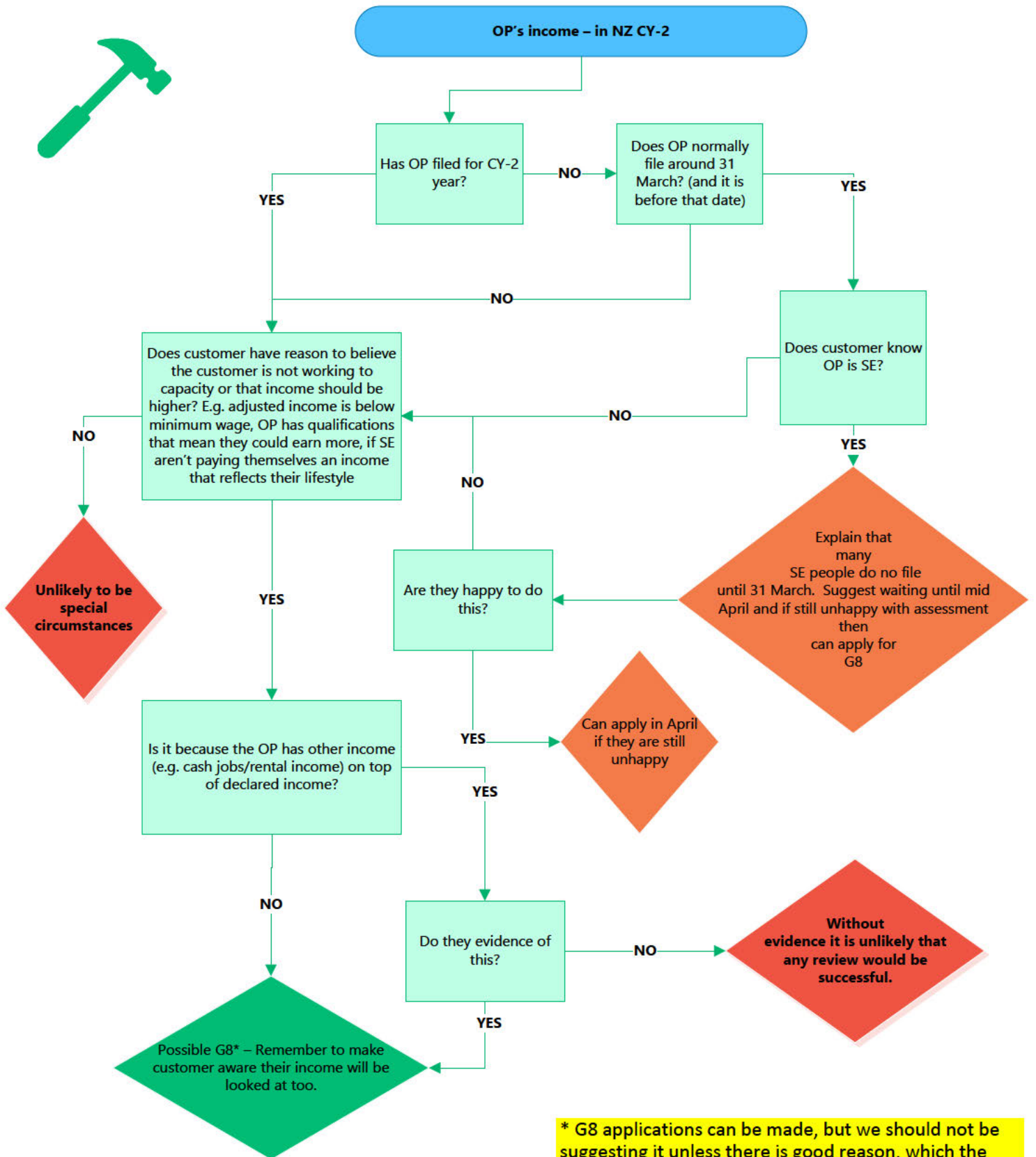


Disagrees with estimation square up



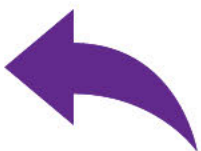
Special needs usually mean that person has a condition or circumstances that are out of the ordinary, and they have related expenses outside of normal costs.





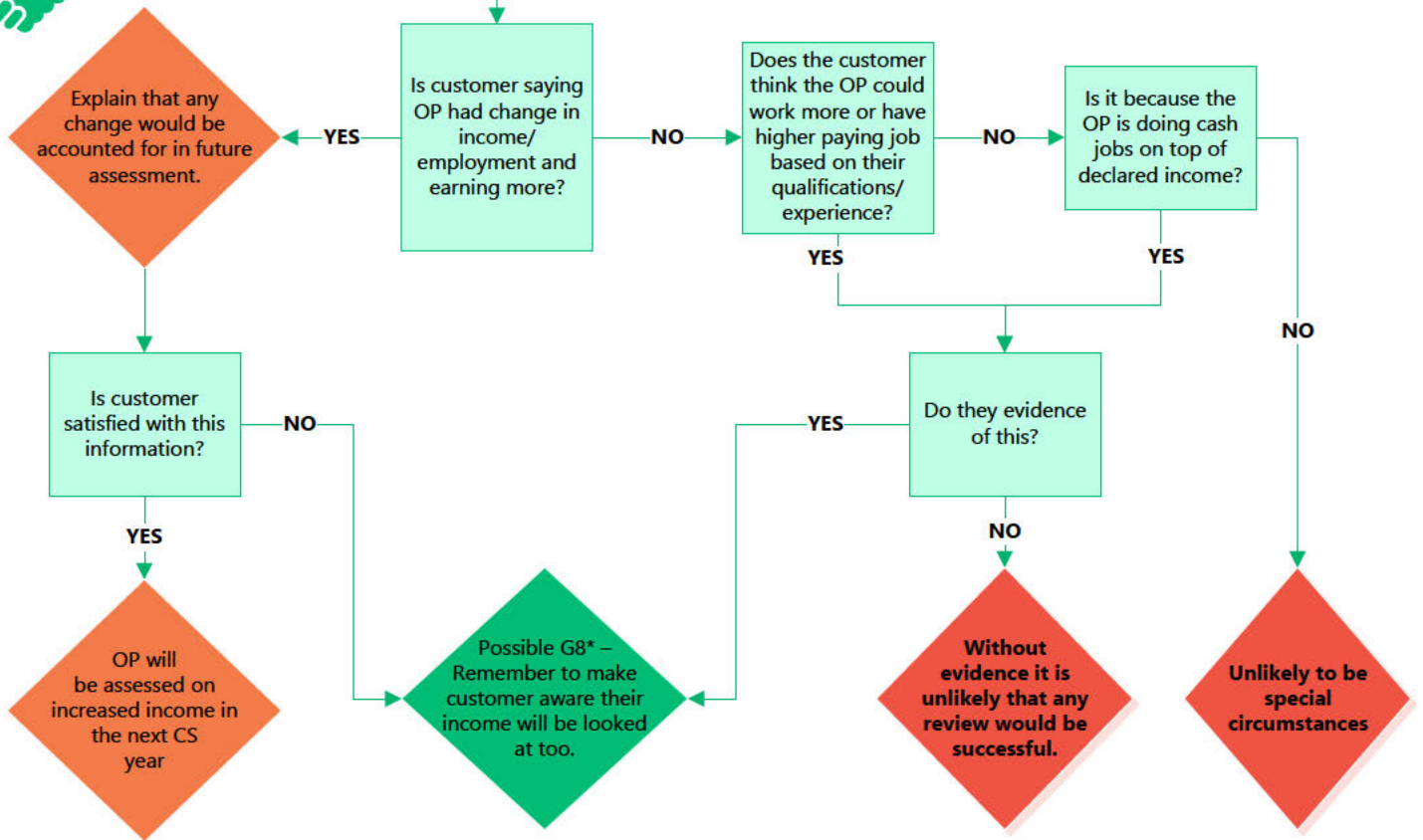
* G8 applications can be made, but we should not be suggesting it unless there is good reason, which the customer must give. They would also be required to provide documentation for their reasoning

e.g. OP is a qualified electrician but assessed on income of \$30,000. Suggested documentation would be proof customer is qualified, text messages saying he is working, SEEK jobs showing salary, avg wage etc income information from internet. It is not the job of IR to do that investigation.





Other party's income is too low or has other undeclared income – in NZ CY-1

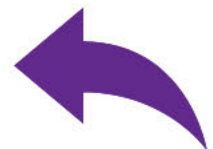
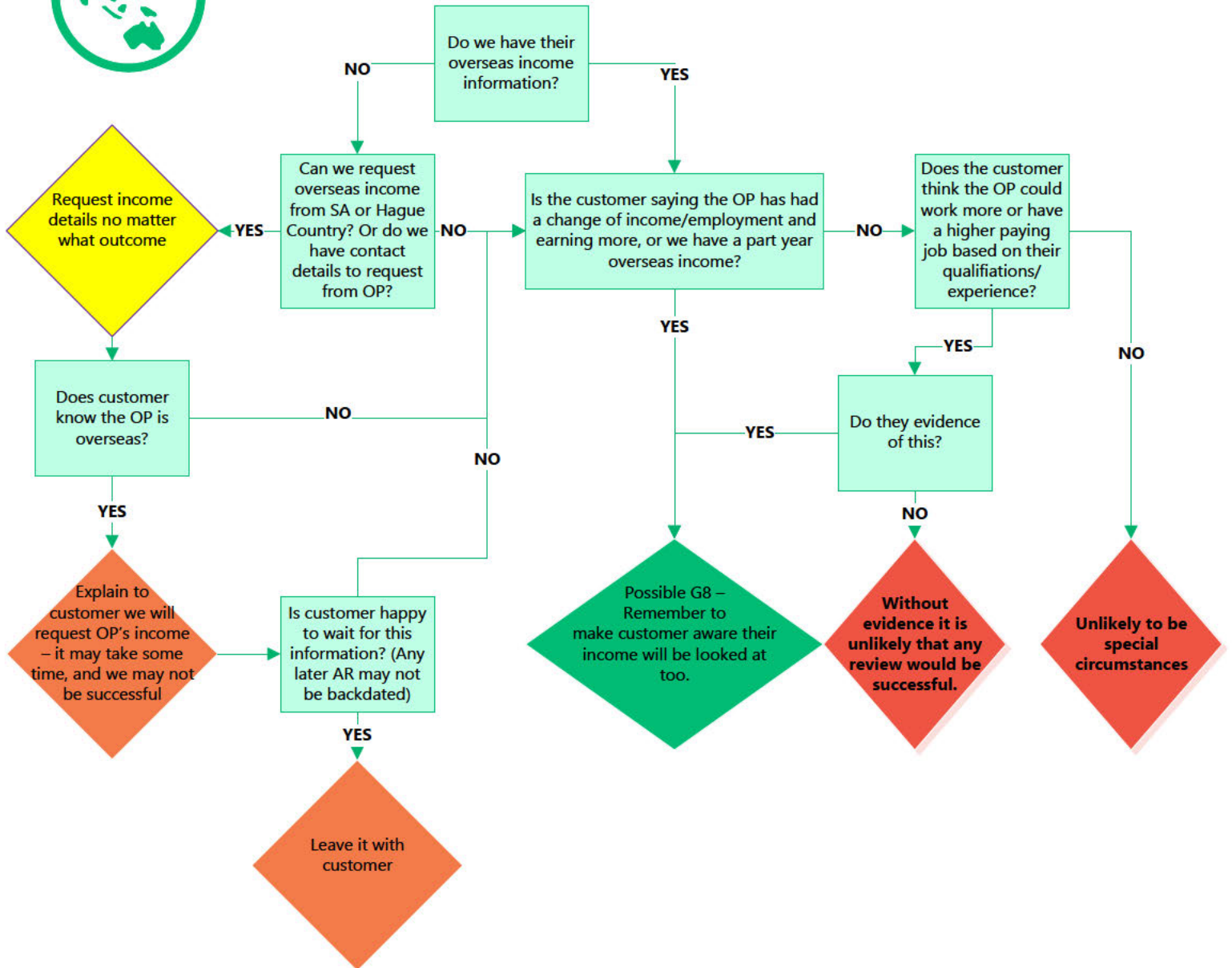


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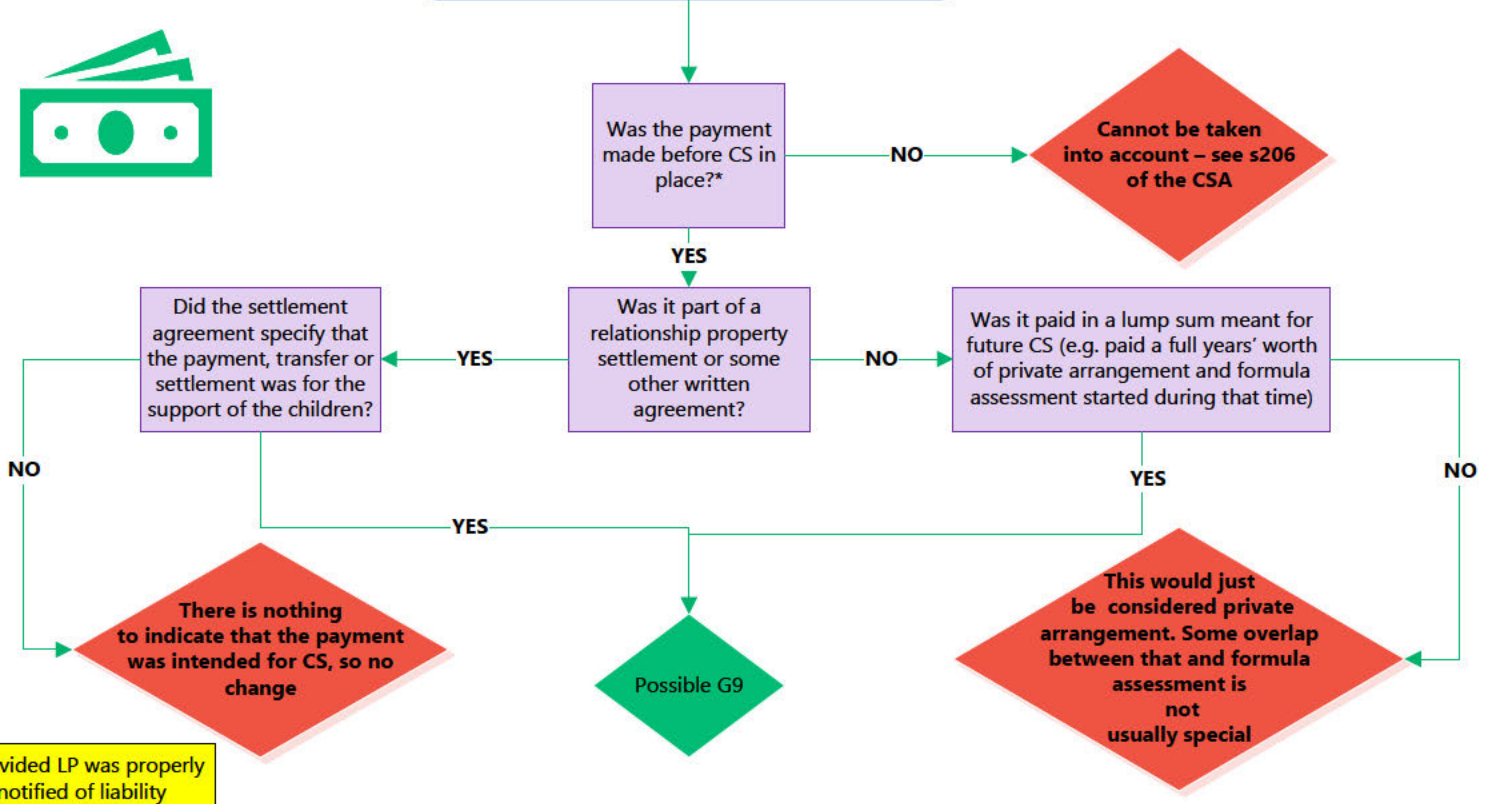


Other party's income is too low or doing cash jobs – Overseas

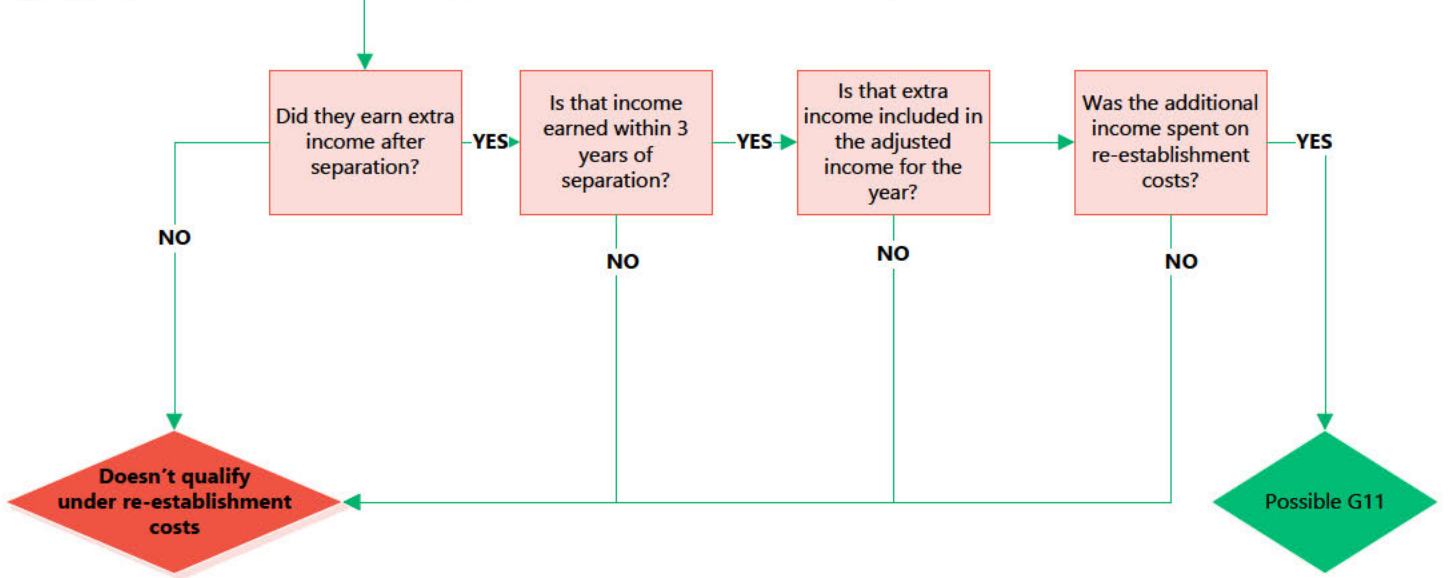


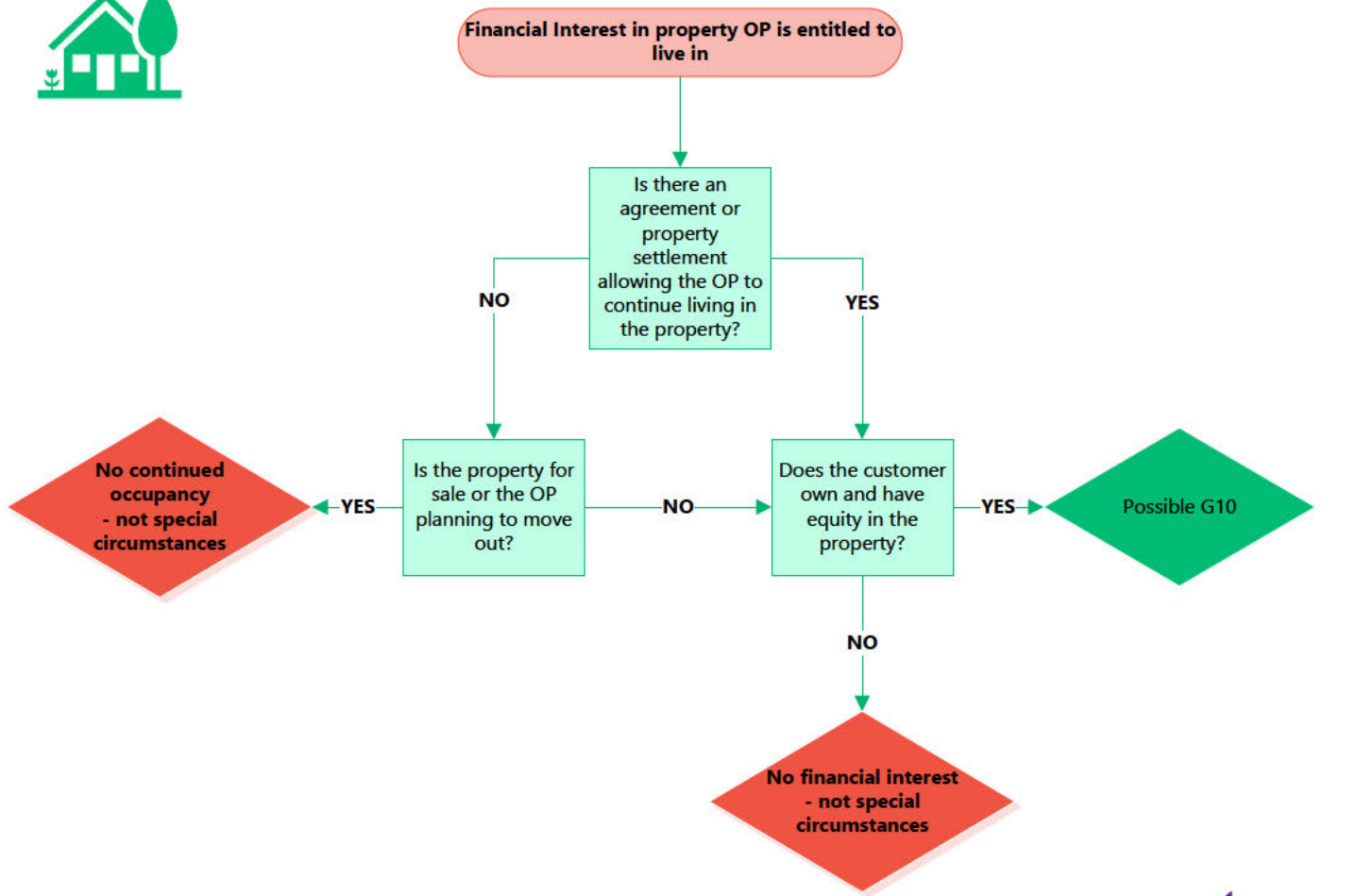


Private payments meant in lieu of CS



Re-establishment costs







Suggested wording if all avenues have been exhausted

I understand things are difficult for you, but based on what you have told me today there are no options to change your child support. You may be entitled to help from MSD, and you can contact them to discuss this. **See MSD Products and Services**

Declining administrative review applications also refer to  [Administrative review decision tree.pdf](#)

Guidance for when to decline administrative review

Retrospective reviews

Any application for child support years that have ended should be declined unless:

- There is a special reason for the late application (for example, injury or illness)
- An assessment for the relevant year was issued within the last 4-months (this aligns with the general time bar rule)

Administrative review grounds

All applications under grounds 1 – 4

An application under any of grounds 1 – 4 should be declined if:

- The receiving carer is seeking an increase in payments, the liable parent's child support income is over the maximum amount (on the relevant expenditure table), and they contribute 100% of the child support income
- A statement of financial position isn't completed
- The statement of financial position shows a surplus

Ground 1 - Capacity to provide support to the qualifying child is reduced because of a duty to maintain another child or person

An application should be declined if:

- Relevant proof isn't provided
- The application seeks to take into account a new partner's child and that child is already a qualifying or dependent child
- The child being maintained is over 18 and not in school
- It is clear there are no special circumstances – e.g., the person being maintained is a partner taking maternity leave
- There is a statutory provision by which the child can be taken into account (e.g. dependent child). Note – although there may be a statutory provision such as adding a child as a dependent, it may still be appropriate to let the application continue if it is clear that provision isn't sufficient recognition for the child

Examples of what is special for ground 1:

- A duty to support a partner who is unable to work due to illness and not receiving any type of compensation payments
- Private child support payments for a person's own children who are not included in a formula assessment or voluntary agreement
- Their partner isn't legally allowed to work in New Zealand

Ground 2 - Capacity to provide support to the qualifying child is reduced because of the special needs of another child or person

An application should be declined if:

- Relevant proof isn't provided - e.g. the application is to cover medical costs, but no proof of costs is provided
- It is clear there are no special needs – e.g. the application is for costs related to a 'fad' diet that isn't medically required

Example of what is special for ground 2:

- A child with a diagnosed condition has extra medical costs that are not covered by government funding

Ground 3 - Capacity to provide support to the qualifying child is reduced because of the necessary expenses to support yourself

An application should be declined if:

- Relevant proof isn't provided - e.g. the application is to cover applicant's medical costs, but no proof of costs is provided
- It is clear the expense(s) isn't special – e.g. usual living costs such as mortgage, rent, groceries

Example of what is special for ground 3:

- Applicant has a diagnosed condition and has extra medical costs that are not covered by government funding
- Taking on the joint relationship debt incurred prior to separation
- Requirement to pay necessary legal costs (e.g. when non-payment could result in bankruptcy)

Example of what isn't a necessary expense

- Debts taken on for discretionary items after the party was aware of their child support assessment

Ground 4 - Capacity to provide support to the qualifying child is reduced because of necessary expenses to maintain another child or person

An application should be declined if:

- Relevant proof isn't provided
- The application seeks to take into account a new partner's child and that child is already a qualifying or dependent child
- The child being maintained is over 18 and not in school
- It is clear there are no special circumstances – e.g., the person being maintained is a partner taking maternity leave
- There is a statutory provision by which the child can be taken into account (e.g. dependent child). Note – although there may be a statutory provision such as adding a

child as a dependent, it may still be appropriate to let the application continue if it is clear that provision isn't sufficient recognition for the child

Examples of what is special for ground 4:

- A duty to support a partner who is unable to work due to illness and not receiving any type of compensation payments
- Private child support payments for a person's own children who are not included in a formula assessment or voluntary agreement

Ground 5 - Cost of maintaining the child are significantly affected because of high costs of contact

An application should be declined if:

- The costs of contact aren't above the 5% of adjusted income threshold
- The ground 5 worksheet (IR470a) hasn't been completed
- There is no proof of costs (other than for mileage rates), or no pattern of past costs paid that are to be used as a proxy of future costs
- The applicant has shared care of the child (these costs are taken into account already in the formula assessment)
- There is a court order that sets out a person must meet their own costs of contact
- The costs are to enjoy contact rather than costs of contact (if actual costs of contact exceed the 5% threshold these applications should still proceed, however additional costs to enjoy contact won't be considered)
- There is no contact costs being incurred currently.

When calculating costs of contact only allow for legal fees if they relate to getting initial access to the child (and proof has been provided)

Ground 6 - Cost of maintaining the child are significantly affected because it costs you extra to cover the child's special needs

An application should be declined if:

- There is no proof of the 'special need' - e.g. a specialist report
- There is no relevant 'special need' – e.g. cosmetic dentistry work
- There is no proof of costs or if costs have yet to be paid

Examples of what is a special need for ground 6:

- Orthodontic work that is medically necessary rather than cosmetic
- Costs related to a child with severe autism that are not covered by government funding

Ground 7 - Cost of maintaining the child are significantly affected because it costs you extra to care for, educate or train the child in the way that was expected by either parent

An application should be declined if:

- There is no proof of the costs paid
- The application is for boarding school fees (shared care is now granted in these cases). Send to recognised care team, if this has not already been considered.

- The costs do not relate to an exceptional gift or talent – e.g. the child is not representing their sport at provincial, national or international level

Ground 8 - The child support assessment doesn't take into account the income, earning capacity, property and financial resources of either parent or child

An application should be declined if:

- the income change is within 15% (+/-)
- the applicant qualifies to estimate
- the application is in regard to the applicant's own income, and they are required to file an income assessment for the relevant year
- there has been an asset transfer between the parties and the applicant wants the transfer counted as income
- If there has been a default estimation square up (s44A of the CSA), unless there is good reason they didn't file in time– e.g. illness meant they were unable to file the relevant income return on time

Ground 9 - The child support assessment doesn't take into account that you have previously made payments, transfers or property settlements for the benefit of the child

An application should be declined if:

- There is no proof of the transfer or payment
- the transfer is part of a standard matrimonial settlement - unless it specifically includes the children
- the transfer was private CS paid in relation to past years unless it is an upfront lump sum payment for an upcoming period(s)
- it is a past payment, but the settlement is not a proxy for future child support
- private payments made after formula assessment in place (section 206 of the CSA)

Ground 10 – You still have a financial interest in a property that the other person is entitled to live in

An application should be declined if:

- the parties only separated in the last 6-months
- the property in question is for sale (there is no continued occupancy).
- relevant proof is not provided (e.g. the equity in the property, applicants financial interest in the property)

Ground 11 – the child support assessment includes extra income earned from additional work to cover costs of re-establishment after separation

An application should be declined if:

- the 're-establishment costs' form (IR470b) isn't completed
- the application doesn't have a separation date
- the income is unchanged from what they were earning prior to separation
- there is no proof of re-establishment costs (e.g. receipts, agreement to repay)
- the 'extra' income is yet to be reflected in the assessment (due to income being lagged).

Education Script – Applicant:

What to discuss on the call:

- **Go over their application:**
 - Clarify grounds and years of their application
 - If we can't progress the application, explain why
 - Explain what extra information may be needed for their application.
- **Explain what they need to do**
- **Describe the next steps and what to expect at the hearing**

Timeframes:

We aim to finish reviews within 10 weeks of receiving your application. This timeframe allows you and the other people involved to have time to see and respond to the information provided.

Who is involved in the review

Generally, the parents of the children are the parties to a review. If other carers are included in the child support assessment, for example a grandparent who cares for the children, they can choose to take part in the review.

We're required to tell any other party that you have applied for a review and the grounds of your application. If you have safety concerns with any of the other parties to the child support assessment, we will help as best we can, but we are limited in what we can change due to legislative requirements.

Contrary Decision:

Reviews are not always limited to the reasons or grounds in the application. At times other matters can be reviewed or the decision made can have the opposite outcome to what you have asked us to review.

Privacy:

All information disclosed during the administration review process can't be shared with a third party as it is a criminal offence to do so under section 96P (Privacy) of the Child Support Act. The only exception we make is with your lawyer or an approved support person that has no legal or advocacy background.

What you need to do

It is important to supply the information required for the grounds you are applying for and participate in the process if you can. There is no investigative work done on our end and the onus is on you to provide us with the information you wish to have considered. We will ask you to complete a statement of financial position electronically, or an IR178 form. We recommend you complete it, and for some grounds the review officer will not be able to properly consider the application without it; however, it is not compulsory. Providing information about your partner or spouse is also not compulsory even if you do provide financial information about yourself.

Exchange of information:

The other party(s) can request a copy of your application, and we are required to provide them with a copy.

All information submitted in the application or response is exchanged with the participating parties.

We redact (black out) personal identifiers such as IRD numbers, contact details, bank account numbers etc.

If you are not comfortable with the other party seeing certain details, you can black out information that you do want them to see. The review officer can only consider the details you have provided.

They have 14 days (not working days) to respond to your application.

We will provide you with a copy of the other party's response. You won't be able to give us any more information for the review, but you will be able to discuss their response at the hearing.

If the other party doesn't take part or request a copy of your application, then we won't exchange it with them, but we will send them a copy of the decision when the review is completed.

Other party also applies for a review:

The other party's response may include an application of their own under other grounds. If this occurs you will be given the opportunity to submit a written response.

While you have 14 days to respond to the other party's application, if you want to have both applications reviewed together in the same hearing, you can choose to not respond in writing or submit a response in a shorter timeframe. Otherwise, you will have 14 days to respond, and we will schedule a second hearing to review the other party's application.

Support person / Representative:

You can have a support person attend your hearing with you for your personal support. This person could be a relative, friend or business associate.

A support person needs to be with present with you for your phone hearing and not conferenced in separately. They are not your nominated person and don't have an automatic right to speak during the hearing.

A representative may stand in for you if you are unable to speak for yourself, usually due to serious medical condition. A representative will not be approved due to due to your work commitments, travel etc.

A representative or support person can't be a lawyer, or anyone experienced in advocacy work.

Their name will be included in the decision if they take part in the hearing proceedings, and they will need to adhere to our privacy rules.

You need to provide us with their name, phone number and occupation and we will decide whether they can be approved or not. We will contact you if we decide your support person or representative is not suitable or we've been unable to contact them.

The role of the Review officer:

We contract external review officers experienced in family law related work. They will hold a phone hearing with each party separately. Your application and the other party's response (if any) will be reviewed carefully, and you will be asked questions about matters that affect your child support assessment.

Although it's not a court process, review officers are required to ask questions about personal matters and finances that may feel uncomfortable but are not intended to offend you. Unlike hearings held in Court, review hearings are more like an interview. The review officer's role is just to consider the review application and not to give advice about any other child support matters.

After the hearing the review officer will make a recommendation to the Commissioner to change or keep the child support assessment as is, based on the information you have provided and our records.

Hearings:

We will try our best to accommodate any specific requests, but hearings are scheduled based on review officer availability. Once we have booked your hearing it cannot be changed. We will notify you of your appointment time by web message, text or letter.

On the day of the hearing the review officer will call you on the phone number you have provided to us in your application.

Hearings are scheduled for 30 minutes but may not take that long. Review officers can be delayed so please be available 15 minutes either side of your scheduled time. If you don't get a call within the allocated hearing time, please contact us immediately.

If you are unable to attend your hearing at the date and time specified your review will be based on your written application.

Decision issued and case closed:

We will issue you a letter with a copy of the decision. This letter will have information regarding your options once the review is complete.

If you disagree with the decision made on your review, you can apply to the Family Court for a departure order. Inland Revenue is unable to change the decision.

CSO Admin Review Officer handing off to Admin Review Assistant (ARA)

ARAs s 9(2)(a) plus currently CSO's s 9(2)(a)

CSOS

- Please refer to [GHCHIL001-Consider-a-child-support-administrative-review](#) FPOC and the 'notify participants' sections have been updated.
 - The expectation is that you will have a reasonable number of cases assigned to you at any one time.
 - Please be available on teams to receive calls from FPOC when an AP/OP calls to be educated while you are assigned to the admin review queue.
 - All case notes, education and web message templates (myIR AP education template has been updated, the OP myIR template is a work in progress), in the interim, copy and paste the template you have received).
 - All notes related to both AP and OP must be in the admin review case and NOT at customer level. OP notes added to the case MUST be marked as private.
The OP education, if the OP discusses other things not applicable to the admin review case, lodge this under the call notes. There is no exception to this. This important due to the changes at FPOC and with an ARA picking up cases, they need to understand the stage of the case the actions they are required to take and where to direct the call to if received at FPOC .
le outbound call to OP will be under the interaction note, admin review education will be in the admin review case marked private.
 - Please be green in teams on the days you are assigned to the admin review queue.
1. Admin review case received, assigned to CSO via get next task.
 2. Review the application – always use guided help instructions from this point to ensure the timelines are adhered to ie,
 - AP education allow 24-hours to respond to initial attempted contact, SMS, web message issued, no contact after 24 hours decline or accept based on the case validations and evidence provided in the case, *(no change here)*
 - AP contacts within 24 hours, allow a further 24 hours for further information to be submitted if applicable, after the 2nd 24 hours **NO** further information is to be accepted, decide to accept or decline the current state *(no change here)*
 - Further evidence received within 24 hours, **YES**, accept the case if applicable, *(no change here)*
 3. Application declined (refer to the templates for declines, contact the customer advise the case is declined and the reason why. The decline-select 'other' and free write the reason for the decline **THIS WILL GO INTO THE LETTER** – complete the case actions
 4. Application withdrawn (generally this is at AP education stage during the conversation), complete the case actions
 5. Application accepted; **CSO will load all previous decisions into the case * check closed admin review cases under AP and OP** each out for support for tis please until you understand the process, *this is not an Admin Review Assistant (ARA) task*
 6. Case is accepted, OP contacted, (preferable the day the application is accepted), once educated, case assigned to Alisha Gear for the ARA to continue with the process
 7. OP no contact, issue 7-day letter, SMS and web message sent (allow 14 days) further attempted contact required during this timeframe to progress the case as soon as possible, this is very important, we do not want to hold cases longer than necessary.

- OP calls and is educated within the 14 days, assign the case to Alisha Gear for the ARA to continue the process
- OP no contact by day 15 – further contact has been attempted, assign the case to Alisha Gear for the ARA to continue the process, OP cannot then contact to participate or provide any information after day 15.

Support person

If either party requests a support person

Determine whether the support person or representative is appropriate. This person is not the same as a nominated person. Complete the approval for all support persons before notifying participants of the hearing details.

The support person or representative cannot be:

- a solicitor
- an enrolled barrister
- regularly involved in advocacy work before similar tribunals

Call the support person

Use the contact details provided to call the support person and explain the privacy provisions as per [section 96P](#) of the Child Support Act 1991.

Tell the customer that:

- Any information used in the admin review must remain private Tooltip: highlighted text and should not be disclosed to any other person or via social media.
- Any breach of this may result in prosecution.
- Their name may be disclosed to the other party.
- If approved as a support person their name will appear on the notice of determination.

Approve the support person

1. If the support person details are not yet in the case, in the **Attributes** tab complete the **Support person** panel.
2. To record the conversation details with the support person as part of their education, add the contact notes in the admin review case

- **If there is anything that the ARA needs to pay special attention to within the case i.e AP has protection order, alias names, names with held or OP may add a support person in response etc please do not write this note in the case description**
This should be a final case note ** Attention ARA**

Hearing held; **Decision made – Departure granted**

1. Tech Specialist sends a field referral to the admin review stage to advise the decision outcome.
2. CSO next task, picks up the field referral to add the departure into START and sends a bookmark to the ARA to issue out the decision letters to participants, check Teams to confirm the ARA is working first, if not working, check the dashboard in teams to check who to send the request to have the decision letters issued.
ARA's will be rostered so one of them will be available until 5pm, this process is currently being worked through. Add the departure paper and complete once you have confirmed there is an ARA available to send letters.
It is important the actions are completed same day by ARA and CSO

Stop here

ARA stages the case to Decision and completes the case OR assigns it to Jenna Kinraid to await invoice if RO has not submitted yet.

Hearing held; **Decision made – No Departure, TSN will send a referral to the ARA if no departure, ARA will send the decision letters

Field Referrals

The following are an example of the field referrals that coming into the admin review stage, some of will be assigned to you. It is important you check the referrals to ensure departures are completed asap.

Departures to be added (TSNs)

Support person education FPOC or ARA

Education for AP and OP (FPOC customer has called back)

Urgent, AP/OP new phone number FOPC

Change to an appointment, very rarely as we do not want to change appointments-refer to admin review guided help

Missed hearing FPOC, case dependant

Education script – Other Party:

What to discuss on the call:

- **Go over the application:**
 - Explain what has been raised by the applicant and what is likely to be reviewed.
- **Explain what they need to do if they decide to take part**
- **Describe the next steps and what to expect at the hearing**

We have received an admin review application from xx they are applying under ground xx

If you have safety concerns with any of the other parties to the child support assessment, we will help as best we can, but we are limited in what we can change due to legislative requirements.

Contrary Decision:

Reviews are not always limited to the reasons or grounds in the application. At times other matters can be reviewed or the decision made can have the opposite outcome to what was requested in the review application.

Privacy:

All information disclosed during the administration review process can't be shared with a third party as it is a criminal offence to do so under section 96P (Privacy) of the Child Support Act. The only exception we make is with your lawyer or an approved support person that has no legal or advocacy background.

Other party can choose to take part:

If you decide you want to take part, we will send you a copy of the application.

**As you have called us within 7 days of us first contacting you, you will have 14 days to submit your response from the day you receive the application and documents, (not working days).

Or

**As you have called us after day 7 of us issuing the initial letter, you have -- days to submit your response from the day you the receive the application and documents, (not working days).

As soon as your response is received, the response, any supporting information you provide with it, will then be exchanged with the applicant and the case will be progressed, no further information can be accepted.

If you decide you do not want to take part, we will not send you a copy of the application and you will not be able to respond, but we will send you a copy of the decision once the review is complete.

If there are other parents or carers included in your child support formula assessment for the children named in this application, they will be asked if they would like to take part in the review. If they choose to take part, they will also receive a copy of your response.

Cross Applications:

If you think there are special circumstances that have not been raised in the application, but should be considered by a review officer you have the following options:

- If your circumstances relate to the same ground(s) as this application, then they can be included in your response and will be considered at the hearing.
- If your circumstances do not relate to one of the grounds in this application, you can make your own cross application in myIR or by completing an Application for Administration Review – IR470 form. Your special circumstances must fit into one or more of the available grounds and you will need to include all information and evidence with your application. The applicant will also have 14 days to respond to your cross application. They can decide if they want to have both applications reviewed together in the same hearing and may choose to not respond in writing or submit a response in a shorter timeframe. Otherwise, we will schedule a second hearing for your cross application.

Exchanges:

All information submitted in the application or response is exchanged with the participating parties. We redact (black out) personal identifiers such as IRD numbers, contact details, bank account numbers etc. If you are not comfortable with the applicant seeing certain details, you can black out information that you do want them to see. The review officer can only consider the details you have provided.

Support person / Representative:

You can have a support person attend your hearing with you for your personal support. This person could be a relative, friend or business associate.

A support person needs to be with present with you for your phone hearing and not conferenced in separately. They are not your nominated person and don't have an automatic right to speak during the hearing.

A representative may stand in for you if you are unable to speak for yourself, usually due to serious medical condition. A representative will not be approved due to due to your work commitments, travel etc.

A representative or support person can't be a lawyer, or anyone experienced in advocacy work. Their name will be included in the decision if they take part in the hearing proceedings, and they will need to adhere to our privacy rules.

You need to provide us with their name, phone number and occupation and we will decide whether they can be approved or not. We will contact you if we decide your support person or representative is not suitable or we've been unable to contact them.

The role of the Review officer:

We contract external review officers experienced in family law related work. They will hold a phone hearing with each party separately. Your application and the other party's response (if any) will be reviewed carefully, and you will be asked questions about matters that affect your child support assessment. Although it's not a court process, review officers are required to ask questions about personal matters and finances that may feel uncomfortable but are not intended to offend you. The review officer's role is just to consider the review application and not to give advice about any other child support matters.

After the hearing the review officer will make a recommendation to the Commissioner to change or keep the child support assessment as is, based on the information you have provided and our records.

Hearings:

We will try our best to accommodate any specific requests, but hearings are scheduled based on review officer availability. Once we have booked your hearing it cannot be changed. We will notify you of your appointment time by web message, text or letter.

On the day of the hearing the review officer will call you on the phone number you have provided to us. Hearings are scheduled for 30 minutes but may not take that long. Review officers can be delayed so please be available 15 minutes either side of your scheduled time. If you don't get a call within the allocated hearing time, please contact us immediately.

If you are unable to attend your hearing at the date and time specified your review will be based on the information you have provided.

Decision issued and case closed:

We will issue you a letter with a copy of the decision. This letter will have information regarding your options once the review is complete.

If you disagree with the decision, Inland Revenue is unable to change this. You can appeal the decision in the Family Court.

Administration Review Notes and Web Message Templates

Applicant Education Attempted contact:

AP Admin Review Case#

Outbound education call attempted to (phone)

Unsuccessful – message left to phone 0800 221 221, SMS and web message sent for contact.

If AP calls back within 24 hours please transfer to CSO Case Owner or send call back referral per Admin Review guided help with best time for contact.

Other Party Education Attempted Contact:

OP Admin Review Case #

Outbound education call attempted to (phone)

Unsuccessful – message left to phone 0800 221 221, SMS and web message sent for contact.

7 day letter sent – response due date: (14 days from today)

If OP calls back within 14 days please transfer to CSO Case Owner or send call back referral per Admin Review guided help with best time for contact.

AP Education:

AP Admin Review Case #

****DO NOT DISCUSS WITH NOP/SPPT PERSON****

Application Received Date: Due Date (SLA):

Phone:

myIR:

(if no promote the benefits of myIR and register customer if possible)

Qualifying Children:

Shared Care:

Dependent Children:

Alais/name withheld:

Estimated Y/N include initial and estimated income:

Assessment income used for the year/s of the review:

Previous decisions:

Grounds and Years applied for:

Support Person: Phone: Occupation:

Any conflicting hearing dates:

Further Information Due Date:

Educated on:

Timeframes, Who is involved in the review, Contrary decision, Privacy, What you need to do, Exchange of information, Other party also applies for a review, Support Person/Representative, The role of the Review Officer, Hearings, Decision issued and case closed.

Education sent to AP via WM/Post

Call Notes:

Other Party Education

OP Admin Review Case #

****DO NOT DISCUSS WITH NOP/SPPT PERSON****

Application Received Date:

Phone:

myIR: (if no promote the benefits of myIR and register customer if possible)

Qualifying Children:

Shared Care:

Dependent Children:

Alais/name withheld:

Estimated Y/N include initial and estimated income:

Assessment income used for the year/s of the review:

Previous decisions:

Grounds and Years applied for:

Participating:

OP contact 1st contact on --/--/--, OP has – days to respond from the date the application is exchanged.

Educated on:

Support Person: Phone: Occupation:

Any conflicting hearing dates:

Timeframes, Who is involved in the review, Contrary Decision, Privacy, Other Party can choose to take part, Cross applications, Exchanges, Support person/Representative, Role of Review Officer, Hearings, Decision issued and case closed.

Education sent to OP via WM/Post

Call Notes:

Support Person – Vetting

Support Person: Admin Review Case# –

Approved/Declined

Outbound call made for education on the role of a support person during the Admin Review process.

Support Person:

Phone:

Occupation:

Explained and confirmed:

A support person is a non- speaking role. Unable to speak during the hearing.

Support person is not a lawyer, have legal or any advocacy background.

Explained Privacy Restriction 96p under the Child Support Act 1991

Explained full name will be on the decision outcome.