



28 September 2022



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 September 2022. You requested the following:

*Does the 'Special Report: Taxation (Cost of Living Payments) Act 2022' fully and completely describe the exact procedure IRD follows to administer the Cost of Living Payments scheme? Are there any undocumented 'extra steps' staff are performing, or actions detailed that staff are not performing?*

The special report published on 22 July 2022 was based on the legislation and government decisions taken at that stage. The special report provides further information behind the enactment of the Taxation (Cost of Living Payments) Bill, which was enacted on 24 May. It was not intended to set out every operational process, or the exact procedure that would be undertaken by Inland Revenue staff.

Subsequent to the Special Report, the process for assessing eligibility to the payment changed slightly. This was highlighted in the Minister of Revenue's press statement on 29 August 2022, available here: <https://www.beehive.govt.nz/release/refinements-made-cost-living-payment-screening-tests> and on Inland Revenue's website: <https://www.ird.govt.nz/updates/news-folder/extra-checks-for-the-cost-of-living-payment>.

Further information on what Inland Revenue considers, including further detail in relation to the change mentioned above is also available on Inland Revenue's website: <https://www.ird.govt.nz/cost-of-living-payment>. I must refuse this part of your request under section 18(d) of the OIA as the information is publicly available.

Information about the "exact procedures" Inland Revenue follows in administering the Cost of Living payment is considered Revenue information under section 18 of the Tax Administration Act 1994 (TAA). I consider that release of this information would have a negative effect on the integrity of the tax system. I have therefore decided to refuse this part of your request under section 18(c)(i) of the OIA, as release of this information would be contrary to the provisions set out in section 18 of the TAA.

If a customer thinks they should have received the payment but did not, they can check why in myIR. After they log in to myIR, they can select 'I want to...', then 'Cost of Living Payment eligibility'. This will explain why we did not think they were eligible. If we considered them to be outside of New Zealand but they were not, they can send us a message in myIR explaining how they were in New Zealand. Or they can call us on 0800 473 777. We'll be able to update the records to make the payment to them.

### **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**

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 again for your request.

Yours sincerely



Maraina Hak  
**Policy Lead**