Inland Revenue
Te Tari Taake

26OIA1261

16 September 2025

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 23 August 2025. You requested the following:

In respect of each of the 2022, 2023 and 2024 income tax years:

1. *The number instances in which an allocation of purchase price been enforced by the Commissioner in accordance with section GC 20(2)(b) notwithstanding a purchase price allocation having been agreed between the parties to the transaction;*
2. *The number of purchase price allocations the Commissioner has been notified of by "person A" under the terms of section GC 21(3);*
3. *The number of purchase price allocations the Commissioner has been notified of by "person B" under the terms of section GC 21(5);*
4. *The number of instances in which the Commissioner has, without being requested to do so by a taxpayer, made an allocation of purchase price under the terms of section GC 21(6)(c) on the basis that an allocation notified to the Commissioner by either by either person A or person B was not reflective of relative market values;*
5. *The number of instances in which the Commissioner has been requested by a taxpayer to make an allocation of purchase price under section GC 21(6)(c), on the basis that an allocation notified to the Commissioner by either person A or person B was not reflective of relative market values for the classes of asset included in the transaction;*
6. *How many of the instances identified for the purposes of (e) above resulted in the Commissioner amending the purchase price allocation previously notified to him, on the basis that the previously notified allocation was not reflective of relative market values for the classes of asset included in the transaction.*

Information being released

Information for items two and three are provided in **Table 1.** Please note that this information has been manually compiled and is accurate to a reasonable standard.

Table 1: The number of purchase price allocations the Commissioner has been notified of by "person A" under the terms of section GC 21(3) and "person B" under the terms of section GC 21(5).

	31 March 2022	31 March 2023	31 March 2024
"Person A"	16	22	15
"Person B"	10	8	11

Information refused

Your request for items one, four, five and six is refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

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

Tony Morris
Customer Segment Leader – Customer and Compliance Services, Business