

3 September 2021

Amanda Murtagh
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Dear Amanda Murtagh

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 8 August 2021. You requested:

- 1. Under what circumstances are the IRD permitted to unilaterally make amendments to figures submitted in tax returns using MYIR?*
- 2. Under what circumstances are the IRD permitted to change dates and/or times to date stamps of messages/correspondence sent through MYIR.*

In response to the first question, Section 22G(5) and (6) of the Tax Administration Act 1994 (TAA) allows Inland Revenue to amend figures in the tax returns of "qualifying individuals" without agreement from the customer both pre and post assessment. A qualifying individual is someone who derives only reportable income, such as from salary and wages, schedular payments, or investment income. Section 22G(5) and (6) of the TAA are most commonly used when a customer has made an error on their tax return.

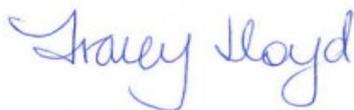
For persons other than qualifying individuals, assessments are not automatically made as the Commissioner is expecting non-reportable income to be added by the customer such as self-employed income, rents, etc. The Commissioner can adjust the return details under section 22G(5) of the TAA if she is not satisfied with the information provided.

Once an assessment has been made for a person other than a qualifying individual, the Commissioner in terms of section 22G(7) of the TAA cannot make an adjustment to return figures without issuing a Notice of Proposed Adjustment unless an exception in section 89C of the TAA applies. Examples of the exceptions in section 89C of the TAA include a customer's agreement, obvious arithmetic or transposition errors, frivolous and vexatious acts by customer, and fraudulent returns.

Response for the second question, is that the Commissioner is not permitted to change the received dates or times of messages or correspondence sent through MyIR unless it has been clearly identified the received date recorded is incorrect.

Thank you for your request.

Yours sincerely



Tracey Lloyd
Group Lead - Customer Compliance