



27 August 2014

Ms Lisa Marriott  
fyi-request-1948-d99aaf83@requests.fyi.org.nz

Dear Ms Marriott

Thank you for your Official Information Act request in which you requested:

(1) *Section 66(2) of the Crimes Act 1961 provides for parties that commit an offence jointly to both be prosecuted of the crime. In the past five years has this ever been used to jointly prosecute a spouse or partner where tax evasion is found?*

(2) *Are there any cases (again over the past five years) where the spouse or partner of a person convicted for tax evasion has also been prosecuted for the same offence?*

(3) *Is there a provision for evaded tax to be collected by IRD from the estate (i.e. after death) of a tax debtor? If there is, have there been any cases where this has occurred over the past five years?*

We received the request on 25 August 2014 and will respond by 225 September 2014.

Yours sincerely

Christina Goodall  
Manager, Commissioner's correspondence

