



28 September 2022

Allen Reynolds
fyi-request-20438-fa664722@requests.fyi.org.nz

Dear Allen Reynolds

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 September 2022. You requested the following:

When is/are the exact date(s) and time(s), at which eligibility (for COLP) is determined by IRD?

The Taxation (Cost of Living Payments) Act 2022 states: 'It is a function of the Commissioner to administer the Cost of Living Payments scheme'

The 'scheme' has several criteria, outlined in the Taxation (Cost of Living Payments) Bill:

- income, 2021-22 tax year*
- benefit status*
- age*
- residence status*
- incarceration status*

The Cost of Living Payment was designed to support with living costs for low-to-middle income earners with payments made in three instalments in August, September and October 2022. The eligibility criteria for the Cost of Living Payment are found on Inland Revenue's website: <https://www.ird.govt.nz/cost-of-living-payment>.

Inland Revenue completes eligibility checks daily, as recipients can become eligible between payments. For example, some people haven't yet filed or finalised their 2021-22 income tax assessments, which are required before their eligibility can be determined.

Eligibility checks are done each afternoon, but the exact time these checks are done varies, particularly as Inland Revenue prepares for each payment date, where payments are made at a larger scale. As such, I have decided to refuse your request for the exact time these checks are completed under section 18(e) of the OIA, as the information requested does not exist.

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.

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.

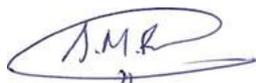
If you choose to have an internal review, you can still ask the Ombudsman for a review.

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

A handwritten signature in blue ink, appearing to read 'S.M.R.', enclosed within a large, loopy oval shape.

Sharyn Rea
Segment Management Lead
Small & Medium Enterprises