

3 July 2017

Mr Simon Ranschild
fyi-request-5974-e8999432@requests.fyi.org.nz

Dear Mr Ranschild

Thank you for your request made under the Official Information Act 1982 (OIA) received on 6 June 2017. You requested information on:

For what reasons and under what legislation (including what section of that legislation) can IRD impose a Personal Tax Summary (PTS) on a taxpayer, without their consent and without them confirming the PTS.

I'm interested to know in how many cases the IRD have done just that, for the past five financial years, broken down by age, gender, geographical location.

I'm also interested to know on how many occasions those who have been issued with a PTS (where they did not request it themselves) have successfully appealed the decision, either through the internal IRD dispute resolution process, or the Ombudsman.

Question 1

Section 80D of the Tax Administration Act 1994 (TAA) is the governing legislation which requires the Commissioner to issue an income statement to a person. Additional information is available on Inland Revenue's website www.ird.govt.nz/income-tax-individual/end-year/pts/iit-what-is-pts.html#02.

Question 2

The following tables provide the requested details for PTS' issued by the Commissioner for the past five financial years.

Age Band	2013	2014	2015	2016	2017
0 - 19	109	780	2,075	4,181	7,276
20 - 24	13,660	17,188	23,366	27,384	26,578
25 - 29	42,087	43,387	49,431	53,927	48,962
30 - 34	57,008	60,307	64,264	66,137	57,626
35 - 39	69,648	70,488	70,939	69,179	56,972
40 - 44	73,271	70,760	68,016	63,982	50,760
45 - 49	72,290	67,410	62,715	57,135	43,931
50 - 54	52,022	46,554	42,111	36,906	27,969
55 - 59	30,221	26,287	23,368	19,950	15,541
60 - 64	13,460	11,691	10,625	9,076	7,490
65 +	27,820	26,960	28,280	27,504	28,286
Unknown	504	471	440	434	449
Total	452,100	442,283	445,630	435,795	371,840

The gender data in the following table has been determined by the customer's title such as Mr, Mrs, and Ms where Inland Revenue holds that information. Neutral titles such as Dr and Professor are included in the unknown category.

Gender	2013	2014	2015	2016	2017
Female	261,745	258,216	262,237	257,308	208,760
Male	190,059	183,786	183,142	178,221	162,820
Unknown	296	281	251	266	260
Total	452,100	442,283	445,630	435,795	371,840

The regional data below has been determined based on a customer's post-code, where this is known.

Region	2013	2014	2015	2016	2017
Northland	16,126	15,985	16,590	16,614	14,076
Auckland	134,083	132,390	134,328	130,384	108,641
Waikato	41,171	40,764	41,695	41,920	36,623
Bay of Plenty	30,609	30,288	30,855	30,657	26,156
Gisborne	6,841	6,794	6,942	7,060	6,060
Hawkes Bay	19,816	19,371	19,532	19,612	16,894
Taranaki	11,574	11,447	11,521	11,280	9,808
Manawatu	27,063	26,633	27,088	26,783	23,122
Wellington	41,635	40,321	40,490	39,097	33,427
Tasman	3,139	3,128	3,086	3,064	2,552
Nelson	6,604	6,418	6,443	6,391	5,517
Marlborough	4,402	4,410	4,382	4,379	3,802
West Coast	3,292	3,207	3,236	3,114	2,679
Canterbury	52,928	50,996	50,334	48,929	42,873
Otago	19,600	18,884	18,595	18,155	15,946
Southland	11,830	11,466	11,384	11,059	9,658
Chatham Islands	10	9	15	13	17
Unknown Location	21,377	19,772	19,114	17,284	13,989
Total	452,100	442,283	445,630	435,795	371,840

Question 3

I have withheld the first part of question 3 under section 18(f) of the OIA as the information requested cannot be made available without substantial collation or research, and involves checking over 600,000 records for 2017 alone.

For the second part of question 3, section 2 of the OIA explains that official information does not include information contained in any correspondence or communication that has taken place between the Office of the Ombudsmen and any department. Further section 18 of the Ombudsmen Act 1975 makes it clear that any investigation by an Ombudsman is private.

Right of review

If you disagree with my decision you have the right to ask the Ombudsman to investigate and review my decision. The office of the Ombudsman can be contacted at PO Box 10152, The Terrace, Wellington, 6143 or online at www.ombudsman.parliament.nz.

Alternatively, you may have the decision reviewed by an Inland Revenue review officer. Choosing the internal right of review does not preclude you from subsequently seeking a review by the Ombudsman should you be dissatisfied with the department's internal review.

If an internal review is sought, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your complaint.

Thank you again for writing. I trust this information is of assistance to you.

Yours sincerely

A handwritten signature in cursive script that reads "Sue Gillies".

Sue Gillies
Business Owner