



Inland Revenue Department

The Inland Revenue Department (IRD) is responsible for collecting most of the revenue that government needs to fund its programmes, and also administers a number of social support programmes. The Ombudsman can investigate complaints about IRD's administrative conduct under the Ombudsmen Act (OA), and IRD's decisions on requests for official information under the Official Information Act. This fact sheet focuses on the Ombudsman's role under the OA.

What types of complaints can't the Ombudsman investigate?

The Ombudsman can't normally investigate:

- decisions on tax assessments
- decisions to impose tax shortfall penalties.

This is because there is a right to object to tax assessments and shortfall penalties under a disputes resolution process, and a further right of appeal to the Taxation Review Authority or a court. Details of how to access the disputes resolution process are set out by IRD in tax assessments.

The Ombudsman also can't normally investigate decisions on the level of child support payments required. This is because there are rights of objection and review of child support assessments, by way of administrative review, and a further right of appeal to the Family Court.

The Ombudsman is not normally authorised to investigate IRD decisions that may be appealed to a court or tribunal, whether or not the right of appeal has been exercised.

What types of complaints can the Ombudsman investigate?

The Ombudsman can investigate:

- IRD actions which are related to the manner in which a taxpayer's affairs are managed. For example:
 - delays in responding to correspondence
 - delays in processing audits
 - inadequate standard of service.
- IRD acts or decisions from which there is no right of review or appeal. For example:
 - refusals to remit non-shortfall penalties or interest
 - refusals to provide remissions or hardship relief
 - deduction of money from bank accounts
 - over-payment of student loan/allowance refunds.

What to do before making a complaint to the Ombudsman

Before complaining to the Ombudsman you should try to resolve your concerns with IRD. The Ombudsman may decide not to investigate your complaint unless you have attempted to do this.

[IRD's complaints process is explained here.](#)

You can make a complaint to IRD:

- by phone (0800 274 138)
- [online at the IRD website](#)
- by fax ((04) 890 4561)
- by writing to:
IRD Complaints Management Service
Inland Revenue Department
PO Box 2198
Wellington 6140

Making a complaint to the Ombudsman

If you're not satisfied with IRD's response to your complaint you can approach the Ombudsman. Try to include the following details when making your complaint:

1. A clear indication of the specific act or decision by IRD that concerns you.
2. Full details of your concerns about that act or decision. In particular, why you consider IRD's conduct is unfair or unreasonable.
3. The outcome you're seeking.
4. The steps you've already taken to try and resolve your concerns.
5. Copies of relevant correspondence and documents.

Need more information?

Visit our website www.ombudsman.parliament.nz or call us on 0800 802 602.

Ends