



21 August 2023

Dear [REDACTED]

Thank you for your request under the Official Information Act 1982 (OIA), received on 10 August 2023. You requested the following:

- 1. Any policy or procedure on protecting and or assisting vulnerable customers.*
- 2. What the policy or procedure is for review of historical child support payments.*

I note that you have also requested information under the Privacy Act 2020. Inland Revenue will provide a separate response to your privacy request. Below, is Inland Revenue's response to the OIA portion of your request.

Question 1

Inland Revenue staff on the frontline have experience in dealing with situations involving vulnerable customers. Our staff are expected to approach each situation with empathy and understand that they are dealing with real people, who may often be experiencing complex and difficult situations in their lives. If a customer shares with us that they are suffering from abuse (in any form) by another party, we note this in our system so that we are aware of this for future interactions.

Inland Revenue contact centre staff receive training on how to support and guide vulnerable customers. Some examples of this training are listed below:

- Unconscious bias training,
- demonstrating empathy,
- personalising customer interactions, and
- effective communication strategies.

Additionally, under section 88(5) of the Child Support Act 1991 (CSA), the Commissioner of Inland Revenue (the Commissioner) may omit a parent or carer's name from correspondence with the liable parent, if the Commissioner is satisfied that revealing the name would be prejudicial to the safety of any parent, carer, or child.

The phrase "prejudicial to the safety" means there is a risk of harm to the care or well-being of someone and this may come in many forms, e.g., psychological, physical or neglect. Each case is considered individually, and a decision is made on the facts of each case.

Inland Revenue can only omit the name of a parent or carer. A child's name cannot be omitted as a liable parent has the right to know which child they are liable to pay child support for.

Question 2

Section 87A of the CSA limits the timeframe for a reassessment to within 4 years of the end of the child support year concerned (with certain very limited exceptions).

In cases where reassessment is not time barred, administrative review is the process to have historical child support assessments reviewed and potentially reassessed. This

process requires special circumstances, that have not been taken into consideration as part of the calculation of the formula assessment, to be established. More information on the administrative review process can be found at: <https://www.ird.govt.nz/child-support/reviews-objections-exemptions>.

The administrative review process is designed to be transparent and to follow principles of natural justice. This means that a review officer is only able to consider information that has been supplied for the purpose of the review. All information or evidence supplied must be available to all parties to the review. A Review Officer may not consider any information that one party does not want to be disclosed to another party. The requirement for sharing of information between the parties is at s 96H(3) of the CSA.

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 for your request.

Yours sincerely



Sue Gillies
Customer Segment Leader, Families