



9 November 2023

[Redacted]

Dear [Redacted]

Thank you for your follow up request made under the Official Information Act 1982 (OIA), received on 19 October 2023. You requested the following:

(...) how many under 18s have been subject to a manual income tax compliance review, e.g to verify expenses (but not a full scale audit).

The information you have requested is outlined in the Appendix. Please note the following:

- Data includes income tax returns for individuals only.
- A return is included in the tax year it was received, rather than the year the return has been filed for.
- Any returns halted for reasons other than some type of manual compliance review are excluded (e.g., return errors).
- A customer is only counted once per year, even if they filed multiple returns in that year.
- The customer age is at the time the return was received. A review may have occurred later when the customers age had changed.

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

[Redacted signature]

Tony Morris
Customer Segment Leader, Customer & Compliance Services – Business

Appendix

Total customers under the age of 18 who filed a return which resulted in a manual compliance review for the years ended 31 March 2019-2023, by age

Age	2019	2020	2021	2022	2023	Total
<16	18	222	40	19	33	332
16	6	141	45	70	71	333
17	12	231	83	101	109	536
Total	36	594	168	190	213	1201

Total customers under the age of 18 who filed a return which resulted in a manual compliance review for the years ended 31 March 2019-2023, by region

Location	2019	2020	2021	2022	2023	Total
Christchurch	3	79	12	18	17	129
Dunedin	3	41	5	10	16	75
Gisborne	-	9	2	-	2	13
Greymouth	-	6	-	-	2	8
Hamilton	4	70	20	22	33	149
Invercargill	1	17	6	12	3	39
Manukau	7	100	27	38	40	212
Napier	1	28	7	12	15	63
Nelson	-	17	2	4	4	27
New Plymouth	-	14	5	6	5	30
Palmerston North	2	21	5	3	9	40
Rotorua	1	11	6	2	5	25
Takapuna	1	55	25	22	27	130
Tauranga	1	34	6	7	9	57
Timaru	-	14	8	4	6	32
Wellington	9	46	24	17	13	109
Whangārei	3	23	7	10	6	49
Unknown	-	9	1	3	1	14
Total	36	594	168	190	213	1201