



18 October 2022

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 20 September 2022. You requested the following:

*... how the review officers fit into the Code of Conduct please. Are they state servant employees or contractors? If employees, then they must comply with the standards and there will be policies and procedures that they are following. If they are contractors, then there must be a link back to the code of conduct but perhaps this is at a higher level within IRD.*

All Review Officers are contracted to Inland Revenue. They are not employees of Inland Revenue. However, as contractors they are also bound by the Inland Revenue Code of Conduct. Additionally, they are bound by specific clauses within their contracts.

These clauses set out:

- the services to be provided
- the timing and quality of deliverables
- the minimum service levels to be met or exceeded.

It should be noted that while it is the duty of the Review Officer to conduct the review hearing and subsequently prepare a report including the details of the Administrative Review, the results, and recommendations of the Review Hearing for the Commissioner of Inland Revenue (CIR), the CIR ultimately makes the determination. Section 96D of the Child Support Act 1991 gives the CIR this authority.

Where a party to the review disagrees with the determination, they are able to:

- apply to the Family Court for a departure order if they were the applicant for the administrative review, or
- appeal the decision in the Family Court if they were the respondent.

Details of the process to apply to appeal to the Family Court can be found on Inland Revenues [website](#).

### **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

[Redacted Signature]

Sue Gillies  
**Customer Segment Lead, Families**