



2 September 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 August 2024. You requested the following:

I am seeking to better understand the process around Child Support Review hearings, specifically the guidance given to Review Officers specifically around Ground 8...

... The Australian Government publishes an excellent guide aimed at assist decision makers in administering social policy law. The specific section covering Ground 8 (or Reason 8 as it is referred to in Australia) is found here: <https://guides.dss.gov.au/child-support-guide/2/6/14>

Is there or does the Commissioner provide any guidance to Review Officers that is of a similar nature or intent in New Zealand? If so, am I please able to request a copy? If this exists, but cannot be shared, why can it not be shared (even with identifiable information redacted)?

If similar guidance is not given to Review Officers or cannot be shared:

- *Can you confirm whether the guide used in Australia is consistent with the IRD's administration of Ground 8?*
- *If there are tangible differences between how the IRD interprets the Act, what are those differences?*

I understand the Australian guide is rather large and going through the entire document is a big ask. So specifically, it would be good to get clarity or answers to the questions above around the below point/sections:

- *Changed industry, occupation, or working pattern*
- *Parent's state of health (specifically whether the test is the parent's current state of health would not "preclude work"*
- *What is a parent's earning capacity.*

I have broken your request down to the following questions:

1. *Is there or does the Commissioner provide any guidance to Review Officers that is of a similar nature or intent in New Zealand? If so, am I able to please request a copy?*
2. *Can you confirm whether the guide used in Australia is consistent with the IRD's administration of Ground 8? If there are tangible differences between how the IRD interprets the Act, what are those differences?*

Question 1

Administrative Review Officers are not provided any specific guidelines for interpreting the income, earning capacity, property and financial resources of either parent of the child (children) as a part of their decisions relating to Ground 8 of the administrative review process. Therefore, I am refusing this part of your request under section 18(e) of the OIA, as the document alleged to contain the requested information does not exist.

Review Officers will use case law and evidence provided by the applicant, the respondent and information held by the Commissioner of Inland Revenue as a guide to make their determinations. The Review Officer's are not required to do any investigative work as a part of their role.

Question 2

This part of your request does not constitute a request for Official Information under the OIA, rather it is a request for an opinion. Official information is any information held by an agency subject to the OIA. This includes:

- Documents, reports, memoranda, letters, emails and drafts
- Non-written information, such as video or tape recordings
- The reasons for any decisions that have been made about you
- Manuals that set out internal rules, principles, policies or guidelines for decision-making
- Agendas and minutes of meetings, including those not open to the public

Responding to this part of your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website)¹.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective

¹ [Your ability to request official information | Ombudsman New Zealand](#)

participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sue Gillies

Customer Segment Lead, Families