

Taxpayers' Charter Bill

Member's Bill

Explanatory note

The purpose of the Taxpayers' Charter Bill is to establish a code of conduct for both the Inland Revenue Department and taxpayers.

While there are many laws in respect of taxation, there is no codified statement of the conduct expected of officers of the Inland Revenue Department and taxpayers and other people who interact with the Inland Revenue Department.

This charter is not intended to override the rights and responsibilities contained in the Income Tax Acts or the Tax Administration Act 1994. It is intended to provide a standard toward which we can all aim.

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Preamble

- (1) While there are many laws in respect of taxation, there is no codified statement of the conduct expected of officers of the Inland Revenue Department and taxpayers and other people who interact with the Inland Revenue Department: 5
- (2) This charter is not intended to override the rights and responsibilities contained in the Income Tax Acts or the Tax Administration Act 1994. It is intended to provide a standard toward which we can all aim.

The Parliament of New Zealand enacts as follows: 10

1 Title

This Act is the Taxpayers' Charter Act **2000**.

2 Commencement

This Act comes into force on the 28th day after the date on which it receives the Royal assent. 15

3 Purpose

The purpose of this Act is to establish a code of conduct for both the Inland Revenue Department and taxpayers.

- 4 Interpretation**
In this Act, unless the context otherwise requires,—
charter means the taxpayers' charter set out in the **Schedule**
department means the Department of Inland Revenue.
- 5 Tax charter** 5
There is to be a charter of principles underlying the relationship between the department, taxpayers, and other entities dealing with the department.
- 6 Details of charter**
The charter is set out in the **Schedule**. 10
- 7 Annual report**
The department must, in its annual report, include a statement of the extent to which it has complied with the charter during that financial year.
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Schedule Tax charter

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The Inland Revenue Department undertakes that within the law it will work for each taxpayer as follows:

- We will act impartially and fairly: 5
- We will be courteous and professional and treat you with dignity:
- Each staff member you are dealing with will tell you his or her name:
- You have a right to be believed and we will assume that you are honest unless there is good reason to believe otherwise: 10
- We will treat you with respect and respect your right to privacy and confidentiality:
- We will ensure that you pay the correct amount or receive the correct refund: 15
- We will keep your compliance costs to a minimum by providing accurate information in a helpful way so that you can meet your obligations to pay tax, or provide information by—
 - Providing clear forms and guidance:
 - Handling your affairs accurately and promptly: 20
- We will be accessible in ways that are convenient to you
 - We will take reasonable steps to meet special needs:
- We will explain your legal rights to you
 - We will explain your rights to question our decisions and assessments: 25
- We will identify a person for you to complain to about lapses of compliance with this charter.

The Inland Revenue Department undertakes that, within the law, it will work for all taxpayers as follows:

- We will look for ways to reduce compliance costs: 30
- We will train continuously to meet the changing needs of taxpayers.