



Inland Revenue
Te Tari Taake
Child Support

**Child Support
reviews –
helping
you to
respond**



Introduction

Inland Revenue Child Support assesses and collects child support from parents not living with their children. We then pass on payments to the person caring for the children, or to the Crown.

A child support assessment is usually based on a formula which works out how much child support should be paid.

However, in certain circumstances, a customer may believe the assessment is unfair. In these cases they may be able to ask Child Support for a **child support review**.

This booklet explains what child support reviews are and how they work. It also has information to help customers respond to the application for a child support review.

Please note that in this booklet, the terms "paying parent" and "custodian" do not just mean the child's natural parents. The terms could cover grandparents, adoptive parents, or other family members, depending on who is taking care of the child and who is liable for child support.

Child Support's website

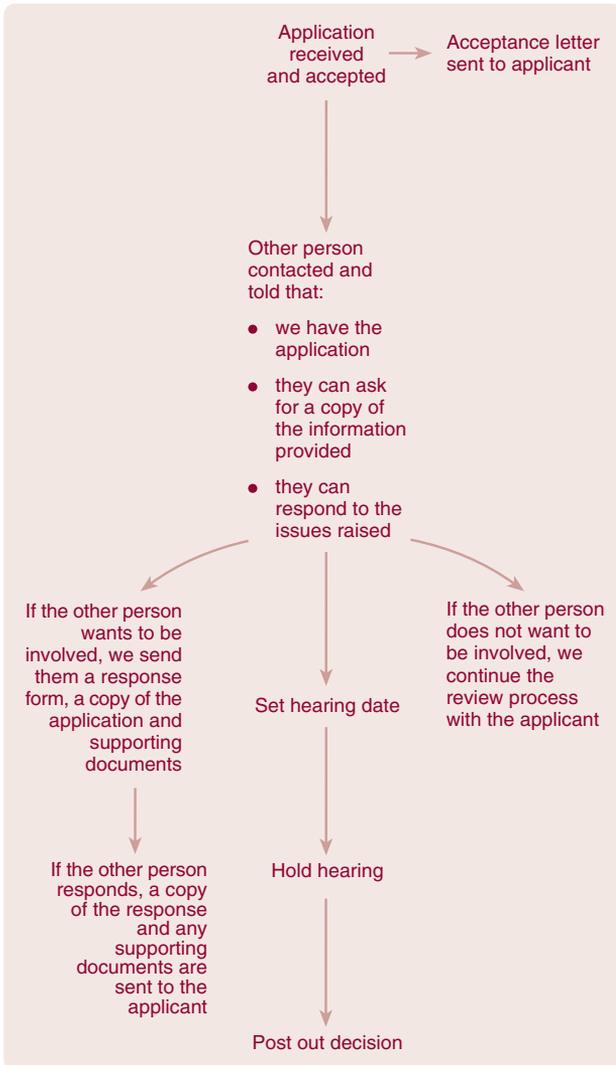
If you would like more information about Child Support, visit our website www.ird.govt.nz/childsupport/ This site offers general child support information, access to our forms and publications and answers to frequently asked questions.

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Administrative reviews – how they work



About administrative reviews

An administrative review is a free service managed by Child Support which looks at a child support formula assessment to see if it can be altered to fit a particular situation.

Both paying parents and custodians can apply to Child Support for an administrative review.

Child Support organises the review process, but the actual review is done by an independent person contracted to Inland Revenue. This person is called the **review officer**. Review officers are experienced in law and follow precedents set by past court cases.

What are the grounds for a review?

The child support laws set out the criteria allowing a formula assessment to be reviewed and possibly altered. These criteria are called "grounds for review."

An applicant can only apply for an administrative review if their circumstances fit one of the following grounds. Each ground has a number, which is used when applying for a review.

Note

Custodians and paying parents can both use grounds 1 to 8. Grounds 9 and 10 are available only to paying parents.

In the list of grounds, the phrase "the child" refers to any child the paying parent has been assessed to pay child support for.

Grounds 1 to 4

Grounds 1 to 4 apply if the applicant's ability to care for the child or provide financial support for the child, is significantly affected because:

- they have to financially support another child or person (**ground 1**)
- they have to financially support another child or person with special needs (**ground 2**)
- of necessary commitments in supporting themselves (**ground 3**)
- of necessary commitments in supporting another child or person (**ground 4**).

Grounds 5 to 7

Grounds 5 to 7 apply if the cost of maintaining the child is affected because of:

- high costs (such as travel) involved in maintaining contact with the child (**ground 5**)*
- the child's special needs (**ground 6**)
- the child being cared for, educated or trained in a particular way that was expected by either parent (**ground 7**).

*For ground 5, the costs of access or contact with a child are considered to be "high" only if they total more than 5% of the taxable income amount used to calculate the child support liability.

Grounds 8 to 10

Grounds 8 to 10 apply if the formula assessment is unjust or unfair because:

- of the earning capacity, income, property or other financial resources of either parent or the child (**ground 8**)
- the paying parent has made previous payments, transfers or property settlements for the child's benefit (**ground 9**)
- of the custodian's entitlement to live in a property that the paying parent has a financial interest in (**ground 10**).

Note

Generally, applications must relate to current or future child support assessments.

For more details, please read our booklet *Helping you to understand child support reviews (IR 175)*. You can get one from our website or order a copy from INFOexpress (see page 39).

How do administrative reviews work?

When we receive an application for an administrative review, we check it to see if it's based on one of the grounds for review. If it is, we contact you to tell you that an application has been made. This gives you a chance to have your say, or to put in your own application. This is called a cross-application—see page 11.

If you want to be involved in the review, you can request a copy of the application and any supporting information provided by the applicant.

Note

If you decide to respond to the application, we'll pass on a copy of your response and any information, including financial statements and information about your household or partner, to the applicant.

Review officers only consider information provided by the parties, that both parties know about and have had a chance to respond to. The review officer can't consider any details of your case that you don't want

passed on to the applicant, as this would be against the rules of natural justice. Any information you **don't** want passed on won't be handed to, or considered by, the review officer.

This swapping of information provided by each party is only done so both parties know the information the review officer will be considering and so each party can respond to the other's details. The passing on of information does not apply to information provided to the review officer by Inland Revenue.

Note

Legally, the information can't be used for any other purpose. You should not disclose or pass on any information provided by the applicant for the administrative review process. This does not apply to providing your solicitor with information necessary to advise whether to apply for an appeal, or attaching a copy of the decision to any application for an appeal.

We then organise a date for the hearing and let you know the details. The review officer runs the hearing, which is held at an Inland Revenue office. After the hearing, a decision is made and we let both parties know.

Please remember:

- While the applicant may have grounds for a review, this does not guarantee the assessment will be changed.
- When the review officer makes their decision, they are required by law to provide reasons for that decision. This means that both the information you present to the review officer and information that Child Support already holds may appear in the written decision.

We aim to complete administrative reviews within seven to ten weeks of receiving the application. This time period allows both parties to see and respond to each other's information.

For more help

The rest of this booklet gives you more information about responding to an application for an administrative review. If you want to know more, please call us on **0800 221 221 (or 64 9 984 2531 if you live overseas)** and ask for the **Administrative Review Support Officer**.

About responding

How to respond

You can choose whether or not to be involved in the administrative review. Your involvement means that the review officer can consider your side of the story, as well as the applicant's.

Before you make this decision, it's important for you to understand how the review could affect you. We can explain this to you.

If you want to be involved in the review, or need help deciding if you want to be involved, you can ask for a copy of the application and any supporting information.

To respond, you can either fill in the form at the end of this booklet or write us a letter. A response must be in writing and received by us within 14 days of:

- the copy of the application being forwarded, or
- the date on which notification of the application was sent.

Send your response, with any other information supporting your case, to the Child Support office that advised you of the application for an administrative review. When we have received your response, we may need to contact you for more information or to ask you to complete a financial statement. This is so the review officer can fairly consider all the circumstances of your case.

Note

We'll pass on a copy of your response and supporting information to the applicant. This includes any financial statements and information you have supplied about your household or partner. It's an offence to deliberately provide false or misleading information.

Cross-applications

If you believe you have special circumstances of your own, you can complete an application for an administrative review at the same time as you respond to the original application. This is called a cross-application and is treated as a normal application. The applicant will be given the opportunity to respond to the details you provide in your cross-application.

The review officer will consider both applications at the same time.

For information on how to apply for an administrative review, please read our booklet *Child support reviews – helping you to apply (IR 172)*. You can get one from our website or order a copy from INFOexpress (see page 39).

Paying child support during the review

If a paying parent has applied for an administrative review, they have to continue to pay the same amount of child support until the decision about the application is known.

They may, however, apply to have the payments reduced.

Reducing child support payments

In special circumstances, child support payments can be reduced until the review is completed.

We only consider reductions if unusual delays in considering the case are likely to occur. However, we consider how the reduction will affect both parties before making a decision.

Responding to the application for reduction

You can respond to an application for reduction of child support payments at the same time as you respond to the review.

If you believe there's no reason for payments to be reduced, any comments you wish to make will be taken into account when the decision is made.

We'll consider the application to reduce the child support payments when you have had a chance to reply. We will then send you and the applicant a copy of the decision on the application to reduce the payments.

Disagreeing with the decision on reduced payments

Either party has 28 days to object to the decision about reducing child support payments. If you want to object you must write to the Child Support office that made the decision.

If we don't allow your objection, you can appeal to the Family Court. This will not delay the administrative review hearing.

What if my circumstances change?

If your circumstances change after we've accepted the application for an administrative review, you should tell us immediately. Changes of circumstances are taken into account right up until the decision is made.

The review hearing

About the hearing

Once we have accepted the application, we'll contact you and the applicant to discuss how you want to be involved in the hearing.

Your choices are to:

- attend the review hearing in person. You can ask for separate hearings so you and the applicant will be heard at different times, but you can't insist that the applicant attend the hearing at the same time as you do
- take part in the hearing by telephone
- ask the review officer to decide from the written information you provide.

Your review hearing will be held in a private room at the Child Support office where the applicant's records are held. This may mean that you have to pay some travel costs. Otherwise, the whole review and hearing process is free.

Note

If you're unable to attend the review hearing, please consider having a telephone hearing so the review officer can hear your side of the story.

Representatives and support people

In some cases, a **representative** may stand in and speak for you at the hearing. The applicant also has this right. You may be allowed a representative if:

- you're not able to present the information yourself, or
- you can't get to the review hearing and a telephone hearing is not possible.

You can also take a **support person** to the hearing. For example, this person could be a relative, friend or business associate. They can help you prepare your information and come to the hearing, but they don't have an automatic right to speak.

We'll determine, after considering all the necessary factors, whether the support person can attend the hearing. The extent to which they can participate will be at the discretion of the review officer.

Note

A representative or support person can't be a lawyer or anyone experienced in advocacy work.

If you want to have a representative or support person at the hearing, you should apply to do this before the hearing date. We can tell you how to do this.

Attending the hearing

The hearing will be informal and not at all like a court hearing. In joint hearings only you, the review officer and the applicant will be present. Someone from Child Support may be there if requested by the review officer.

The review officer may ask you and the applicant some questions. If the applicant is not at the same hearing as you, any relevant information you provide may be passed on to them for comment.

Generally, a hearing takes between 30 and 40 minutes.

Note

The review officer doesn't make a decision at the hearing.

After the review hearing

Considering the facts

After the hearing, the review officer considers all the information given by both parties as well as any information already held by us (this includes tax information held by Inland Revenue).

The review officer looks at how the child support assessment affects the child, you and the applicant. They must be satisfied that:

- special circumstances exist that fit one or more of the grounds, and
- a change of the assessment would be just and fair for the child, you and the applicant, and
- a change of the assessment would be proper in other respects.

Note

Remember that even if the applicant has a valid reason for review, this alone doesn't guarantee the assessment will be changed.

The review decision

The decision is usually finalised within three weeks of the hearing and we send both parties a copy of the written decision.

The review officer must provide reasons for their decision (a legal requirement). This means that both information given by either party to the review officer, and information that we already hold may appear in the written decision.

Note

By law, you're not allowed to disclose or pass on any information provided by the applicant for the administrative review process, nor any details of the written decision. This does not apply to providing your solicitor with information necessary to advise whether to apply for an appeal, or attaching a copy of the decision to any application for an appeal.

If the child support assessment is changing, the decision will state how long the new assessment will last, by either:

- setting a date for the new assessment to finish, or
- stating an event that, if or when it happens, will end the new assessment.

The new assessment may be subject to terms and conditions, and these will be given in the review officer's decision.

Note

If there is a temporary break in a liability or entitlement (for example, if the child leaves the custodian's care and then returns) the decision will be reapplied when the liability or entitlement restarts. This is provided that the circumstances that gave rise to the decision have not changed and the period the decision covers has not ended.

What if I disagree with the review decision?

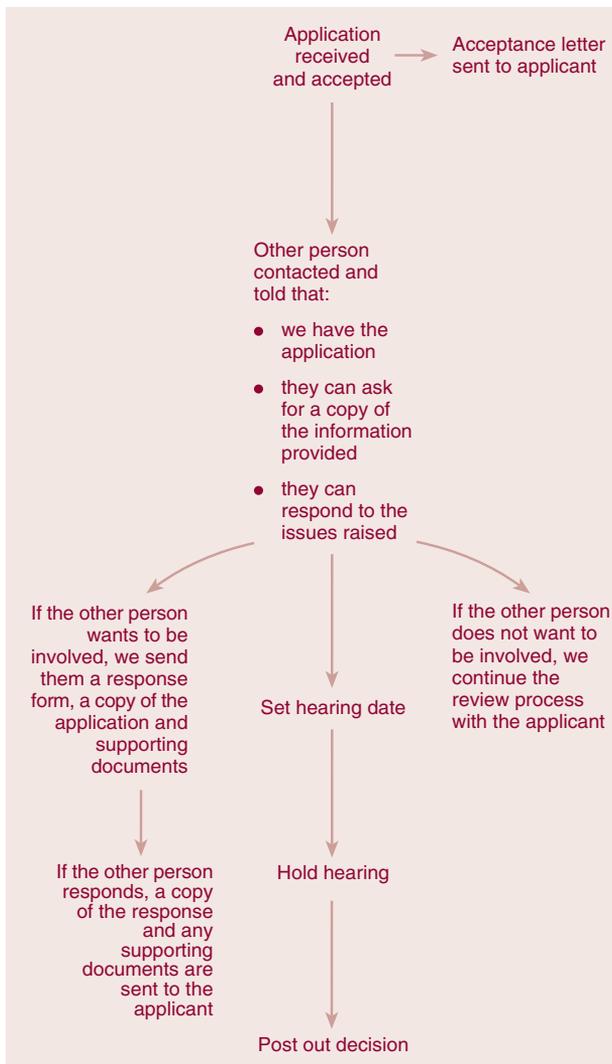
There's no legislative authority for Inland Revenue to amend the review officer's decision once it has been issued to the parties involved in the review.

If you disagree with the administrative review decision, you have three options:

1. If you were the person who applied for the administrative review you can have the same grounds that were considered during the review looked at again. To do this you should apply to the Family Court for a departure order. In this case, you can only rely on grounds that were put to the review officer in the administrative review. When the matter comes before the Family Court, it's treated as a new hearing, not an appeal.
2. If you were the other party to the administrative review, you can appeal the decision in the Family Court. The court will then rehear the original case.
3. If there's a new matter not considered by the review officer or a change of circumstances fitting a different ground to those considered during the review, you can apply to Child Support for another administrative review.

For information about how to apply for a departure order or lodge an appeal, please read our booklet *Helping you to understand child support and the Family Court (IR 174)*. You can get one from our website or order a copy through INFOexpress (see page 39).

Exemption reviews – how they work



About exemption reviews

If a paying parent is a prisoner, hospital patient or under 16 and they meet certain other criteria they can apply for an exemption from paying child support. If an exemption is granted, the paying parent's child support liability is reduced to zero for the period covered by the exemption. If a custodian considers that this exemption doesn't take into account the income-earning capacity, property and financial resources of the paying parent, they can apply for an exemption review.

An exemption review is a free service managed by Child Support which looks at a child support assessment to see if it can be altered to fit a particular situation.

Only custodians can apply to Child Support for an exemption review.

Child Support organises the review process, but the actual review is done by an independent person contracted to Inland Revenue. This person is called the **review officer**. Review officers are experienced in law and follow precedents set by past court cases.

What are the grounds for a review?

The child support law sets out the criteria allowing a child support assessment to be reviewed and possibly altered. These criteria are called "grounds for review."

Unlike administrative reviews there is only one ground for an exemption review.

The child support assessment doesn't take into account the income, earning capacity, property and financial resources of the paying parent.

A custodian can only apply for an exemption review if the paying parent's circumstances fit the above ground.

Note

Generally, applications must relate to current or future child support assessments for which a paying parent has been granted an exemption from paying child support.

For more details, please read our booklet *Helping you to understand child support reviews (IR 175)*. You can get this from our website or order a copy through INFOexpress (see page 39).

How do exemption reviews work?

When we receive an application for an exemption review, we check to see if it's based on the ground and an exemption has been granted to the paying parent. If it is, we contact the paying parent to tell them that an application has been made. This gives them a chance to have their say.

If the paying parent wants to be involved in the review, they can request a copy of the application and any supporting information provided by the custodian.

Note

If the paying parent decides to respond to the application, we'll pass on a copy of their response and any information, including financial statements and information they have provided about their household or partner, to the custodian.

Review officers only consider information provided by the parties, that both parties know about, and have had a chance to respond to. The review officer can't consider any details of a case that one party doesn't want passed on to the other, as this would be against the rules of natural justice. Any information a party **doesn't** want passed on won't be handed to, or considered by the review officer.

This swapping of information is only done so both parties know the information the review officer will be considering, so they can each respond to the other's details. Information that Inland Revenue provides to the review officer does not get passed on.

Note

Legally, the information can't be used for any other purpose. You should not disclose or pass on any information provided by the other party for the exemption review process. This doesn't apply to providing their solicitor with information necessary to advise whether to apply for an appeal, or to attaching a copy of the decision to any application for an appeal.

We then organise a date for the hearing and let both parties know the details. The review officer runs the hearing, which is held at an Inland Revenue office. After the hearing, a decision is made and we let both parties know.

The review office may decide that:

- the exemption stays in place
- the exemption no longer applies for the whole, or part, of the period being reviewed
- the zero assessment should be changed (similar to an administrative review).

Please remember:

- While the applicant may have grounds for a review, this does not guarantee the assessment will be changed.
- When the review officer makes their decision, they are required by law to provide reasons for that decision. This means that information presented to the review officer, and information that Child Support already holds, may appear in the written decision.

We aim to complete exemption reviews within seven to ten weeks of receiving the application. This time period allows both parties to see and respond to each other's information.

For more help

The rest of this section gives you more information about responding to an application for an exemption review, the hearing and what happens afterwards. If you want to know more, please call us on **0800 371 333 (or 64 9 984 2531 if you live overseas)** and ask for the **Administrative Review Support Officer**.

About responding

How to respond

A paying parent can choose whether or not to be involved in the exemption review. Their involvement means that the review officer can consider their side of the story, as well as the custodian's.

Before they make this decision, it's important that they understand how the review could affect them. We can explain this to the paying parent.

If the paying parent wants to be involved in the review, or needs help deciding, they can ask for a copy of the application and any supporting information.

They can respond by either filling in the form at the end of this booklet or writing to us. We need their response in writing within 14 days of:

- the copy of the application was forwarded, or
- the date we let them know the review was going ahead.

The paying parent should send their response, with any other information supporting their case, to the Child Support office which advised them that an application for an exemption review had been made. When we've received their response, we may need to contact them for more information or to ask them to complete a financial statement. This is so the review officer can fairly consider all the circumstances of their case.

Note

We'll pass on a copy of your response and supporting information to the applicant. This includes any financial statements and information they have supplied about their household or partner. It's an offence to deliberately provide false or misleading information.

What if my circumstances change?

If your circumstances change after we've accepted the application for an exemption review, you should tell us immediately. Changes of circumstances are taken into account right up until the decision is made.

The review hearing

About the hearing

Once we've decided to go ahead with the review, we'll contact the paying parent and custodian to discuss how they want to be involved.

Their choices are to:

- attend the review hearing in person. Both parties can ask for separate hearings so the paying parent and custodian will be heard at different times, but one party can't insist that the other party attend the hearing at the same time as they do
- take part in the hearing by phone
- ask the review officer to decide from the written information provided by both parties.

The review hearing will be held in a private room at the Child Support office where the custodian's records are held. This may mean that the parties have to pay some travel costs if attending in person. Otherwise, the whole review and hearing process is free.

Note

If you're unable to attend the review hearing, please consider having a telephone hearing so the review officer can hear your side of the story.

Representatives and support people

In some cases, a **representative** may stand in and speak for the paying parent at the hearing. The custodian also has this right. Both parties may be allowed a representative if:

- they're not able to present the information themselves, or
- they can't get to the review hearing and a telephone hearing isn't possible.

Both parties can also take a **support person** to the hearing. For example, this person could be a relative, friend or business associate. They can help a party prepare their information and come to the hearing, but they don't have an automatic right to speak.

After considering all the factors, we'll decide whether the support person can attend the hearing. How much they can take part in the hearing will be at the review officer's discretion.

Note

A representative or support person can't be a lawyer or anyone experienced in advocacy work.

If the parties want to have a representative or support person at the hearing, they should apply to do this before the hearing date. We can tell them how to do this.

Attending the hearing

The hearing will be informal and not at all like a court hearing. In joint hearings, only the paying parent, the review officer and the custodian will be present. Someone from Child Support may be there if the review officer requests it.

The review officer may ask the paying parent and the custodian some questions. If the custodian is not at the same hearing as the paying parent, any relevant information the paying parent provides may be passed on to them for comment. Generally, a hearing takes between 30 and 40 minutes.

Note

The review officer doesn't make a decision at the hearing.

After the review hearing

Considering the facts

After the hearing, the review officer considers all the information given by both parties as well as any information we already hold (including tax information held by Inland Revenue).

If the exemption is going to be overturned, the review officer may also consider whether the assessment should be changed.

In this case the review officer looks at how the child support assessment affects the child, the paying parent and the custodian. They must be satisfied that:

- a change of the assessment would be just and fair for the child, paying parent and the custodian, and
- a change of the assessment would be proper in other respects.

Note

Remember—even if the applicant has a valid reason for a review, this alone doesn't guarantee the assessment will be changed. The review officer must be satisfied that any change to the assessment (increase or decrease) would be fair to the paying parent, the custodian and to the child.

The review decision

The decision is usually finalised within three weeks of the hearing. We'll send both parties a copy of the written decision.

The review officer must provide reasons for their decision (a legal requirement). It means that information given by either party to the review officer, and information that we already hold, may appear in the written decision.

Note

By law, a paying parent is not allowed to disclose or pass on any information provided by the custodian for the exemption review process, or any details of the written decision. This does not apply to a paying parent providing their solicitor with information necessary to advise whether to apply for a departure order or appeal, or to attaching a copy of the decision to any application for a departure order or appeal.

If the exemption is being overturned, the decision will state the period that it applies to.

If the child support assessment is changing, the decision will say how long the new assessment will last, by either stating:

- a date for the new assessment to finish, or
- an event that, if or when it happens, will end the new assessment.

The new assessment may be subject to terms and conditions. If so, these will be given in the review officer's decision.

Note

If there is a temporary break in a liability or entitlement (for example, if the child leaves the custodian's care and then returns) the decision will be reapplied when the liability or entitlement restarts. This is provided that the circumstances that gave rise to the decision have not changed and the period that decision covers has not ended.

What if I disagree with the review decision?

There's no legislative authority for Inland Revenue to amend the review officer's decision once it has been issued to the parties involved in the review.

However, if either party disagrees with the exemption review decision they do have two options:

1. You can lodge an appeal in the Family Court to have the exemption review re-heard.

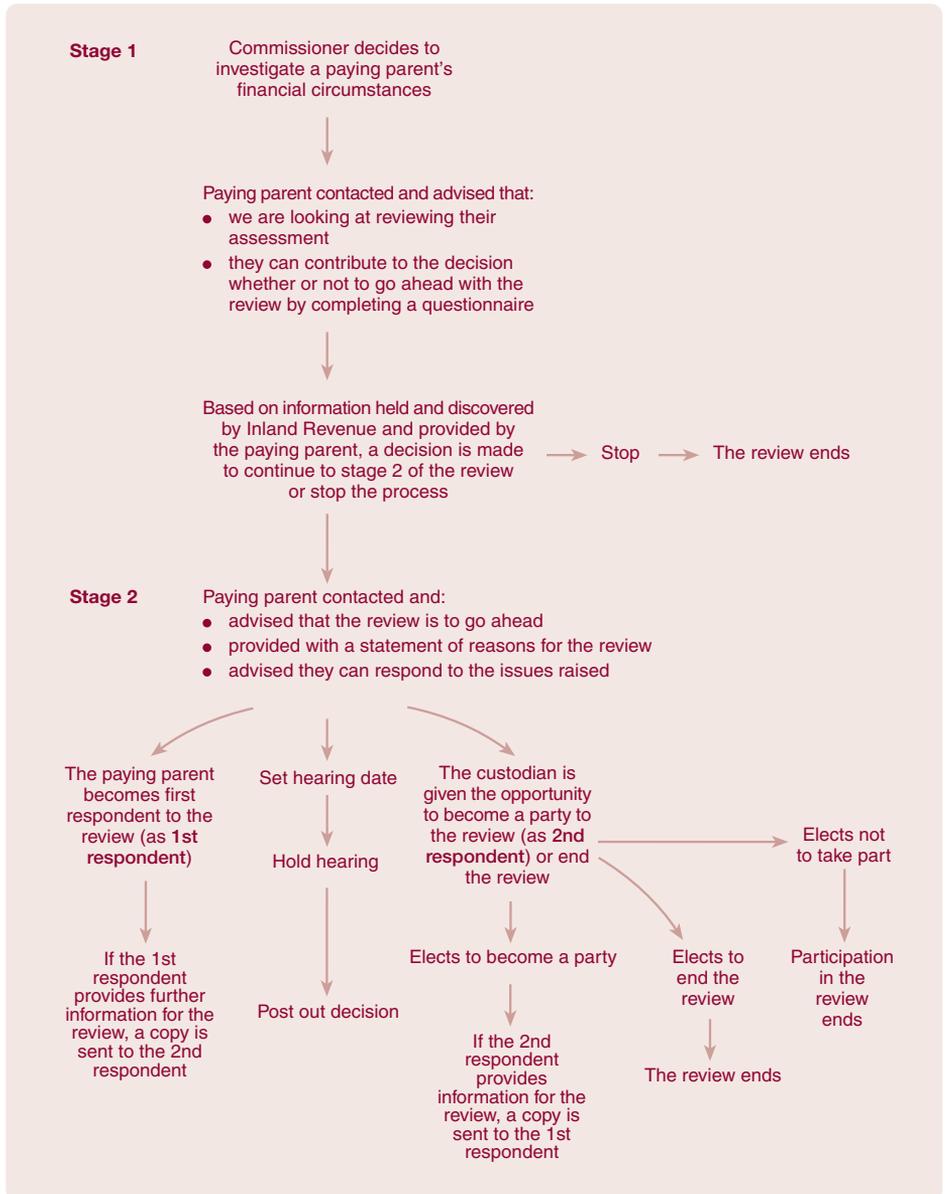
For information about how to appeal to the Family Court, please read our booklet *Helping you to understand child support and the Family Court (IR 174)*. You can get one from our website or order a copy through INFOexpress (see page 39).

2. If there's a new matter that hasn't been considered by the review officer, or a change of circumstances fitting a different ground to the one considered during the review, either party can apply to Child Support for an **administrative** review.

Note

A paying parent can't apply for an exemption review. If a paying parent wants a new matter or circumstances that weren't taken into account in the exemption review considered, they can apply for an administrative review.

Commissioner reviews – how they work



About Commissioner reviews

The Commissioner of Inland Revenue may decide to review an assessment if an investigation into a paying parent's financial affairs shows that their assessment doesn't accurately reflect their ability to provide financial support to their children. This is called a **Commissioner review**.

A Commissioner review can only be started by Child Support.

Child Support organises the review process, but the actual review is done by an independent person contracted to Inland Revenue. This person is called the **review officer**. Review officers are experienced in law and follow precedents set by past court cases.

What are the grounds for a review?

The child support law sets out the criteria allowing a formula assessment to be reviewed and possibly altered. These criteria are called "grounds for review."

Unlike administrative reviews, the Commissioner can only initiate a review under one ground.

The child support assessment doesn't take into account the income, earning capacity, property and financial resources of either parent or the child (or children).

Note

Generally, applications must relate to current or future child support assessments.

For more details, please read our booklet *Helping you to understand child support reviews (IR 175)*. You can get this from our website or order a copy through INFOexpress (see page 39).

How do Commissioner reviews work?

Before a Commissioner review is formally started, we contact the paying parent to tell them why we're considering initiating a review and invite them to provide information to help us decide if a review should go ahead.

We'll make a decision based on all the information, then contact the paying parent and advise them whether or not the review will be going ahead. If it is, the paying parent is given the opportunity to decide if they want to take part. This gives them the chance to have their say. The Commissioner is the applicant and the paying parent is a respondent to the review.

Once a review is under way the custodian can:

- decide to become a party (the second respondent) to the review, or
- choose to tell us to stop the review (if they are not receiving a social security benefit paid at the sole parent rate). If there is more than one custodian the review will go ahead unless all custodians have chosen to stop.

Note

If the paying parent decides to respond to the Commissioner review, and the custodian has also decided to take part, we'll pass on a copy of each party's response and any information, including financial statements and information they have supplied about their household or partner, to the other party.

The respondents are only entitled to information they have each provided after the decision to formally start the review process has been made. For example, a custodian who elects to take part in the review is not entitled to information the paying parent gave us earlier to help us decide whether or not to start a Commissioner review, but they are entitled to information the paying parent provides after the review starts.

Review officers only consider information provided by the respondents that both know about, and have had a chance to respond to. The review officer can't consider any details of a case that one party doesn't want passed on to the other, as this would be against the rules of natural justice. Any information you don't want passed on won't be handed to, or considered by, the review officer.

This swapping of information is only done so both the respondents know the information the review officer will be considering, so they can each respond to the other's details. Information that Inland Revenue provides to the review officer does not get passed on.

Note

Legally, the information can't be used for any other purpose. You should not disclose or pass on any information provided by the other party for the Commissioner review process. This does not apply to providing your solicitor with information necessary to advise whether to apply for an appeal through the Family Court, or to attaching a copy of the decision to any application for an appeal.

We then organise a date for the hearing and let you know the details. The review officer runs the hearing, which is held at an Inland Revenue office. After the hearing, a decision is made and we let both respondents know.

Please remember:

- While we may have grounds for a review, this does not guarantee the assessment will be changed.
- When the review officer makes their decision, they are required by law to provide reasons. This means that information both respondents present to the review officer, and information that Child Support already holds, may appear in the written decision.

We aim to complete Commissioner reviews within seven to ten weeks of the decision to initiate one. This gives both respondents time to see and respond to each other's information.

For more help

Read the following page about responding to the Commissioner's decision to initiate the review, the hearing and what happens after the hearing.

If you want to know more, please call us on **0800 371 333** (or **64 9 984 2531** if you live overseas) and ask for the review support officer, or your case manager if you have been allocated one.

About responding

How to respond

When Child Support makes the decision to formally go ahead with a Commissioner review you can choose whether or not to be involved. Your involvement means that the review officer can consider your side of the story (and the other respondent's, if they choose to take part) as well as Child Support's.

Before you make this decision, it's important for you to understand how the review could affect you. We can explain this to you.

If you want to be involved in the review, or need help deciding, we recommend you re-read any information Child Support has given you about the review.

You can respond by either filling in the form at the end of this booklet, or by writing to us. We need your response in writing within 14 days of the date we let you know that the review is to go ahead.

Send your response, with any other information supporting your case, to the Child Support office which advised you of the decision to go ahead with a Commissioner review. When we've received your response, we may need to contact you for more information or to ask you to complete a financial statement. This is so the review officer can fairly consider all the circumstances of your case.

Note

We'll pass on a copy of your response and supporting information to the other respondent (the custodian) only if they have chosen to take part in the review. This includes any financial statements and information they have supplied about their household or partner. It's an offence to deliberately provide false or misleading information.

What if my circumstances change?

If your circumstances change after we've initiated a review, you should tell us immediately. Changes of circumstances are taken into account right up until the decision is made.

The review hearing

About the hearing

Once we've decided to go ahead with the review, we'll contact you and the other respondent (if there is one) to discuss how you want to be involved in the hearing.

Your choices are to:

- attend the review hearing in person. You can ask for separate hearings so you and the other respondent will be heard at different times, but you can't insist that the other respondent attend the hearing at the same time as you do
- take part in the hearing by phone
- ask the review officer to decide from the written information you provide.

Your review hearing will be held in a private room at the Child Support office where the paying parent's records are held. This may mean that you have to pay some travel costs if attending in person. Otherwise, the whole review and hearing process is free.

Note

If you're unable to attend the review hearing, please consider having a phone hearing so the review officer can hear your side of the story.

Representatives and support people

In some cases, a **representative** may stand in and speak for you at the hearing. The other respondent also has this right. You may be allowed a representative if:

- you're not able to present the information yourself, or
- you can't get to the review hearing and a telephone hearing isn't possible.

You can also take a **support person** to the hearing. For example, this person could be a relative, friend or business associate. They can help you prepare your information and come to the hearing, but they don't have an automatic right to speak.

After considering all the factors, we'll decide whether the support person can attend the hearing. How much they can take part in the hearing will be at the review officer's discretion.

Note

A representative or support person can't be a lawyer or anyone experienced in advocacy work.

If you want to have a representative or support person at the hearing, you should apply to do this before the hearing date. We can tell you how to do this.

Attending the hearing

The hearing will be informal and not at all like a court hearing. In joint hearings only you, the review officer and the other respondent will be present. Someone from Child Support may be there if the review officer requests it.

The review officer may ask you and the applicant some questions. If the other respondent is not at the same hearing as you, any relevant information you provide may be passed on to them for comment. Generally, a hearing takes between 30 and 40 minutes.

Note

The review officer doesn't make a decision at the hearing.

After the review hearing

Considering the facts

After the hearing, the review officer considers all the information provided by both respondents as well as any information we already hold (including tax information held by Inland Revenue).

The review officer looks at how the child support assessment affects the child, you and the other respondent. They must be satisfied that:

- special circumstances exist for the income, earning capacity, property and financial resources of either parent or the child (or children), and
- a change of the assessment would be just and fair for the child, you and the other respondent, and
- a change of the assessment would be proper in other respects.

Note

Remember—even though we may have valid reasons for initiating the review, this alone doesn't guarantee the assessment will be changed.

The review decision

The decision is usually finalised within three weeks of the hearing. We'll send a copy of the decision to both parties, if they have elected to become a party or if the case is too complex for the review officer to deal with.

The review officer must provide reasons for their decision (a legal requirement). It means that information given by either party to the review officer, and information that we already hold, may appear in the written decision.

Note

If there is a temporary break in a liability or entitlement (for example, if the child leaves the custodian's care and then returns) the decision will be reapplied when the liability or entitlement restarts. This is provided that the circumstances that gave rise to the decision have not changed and the period that decision covers has not ended.

If the child support assessment is changing, the decision will state how long the new assessment will last, by either:

- stating a date for the new assessment to finish, or
- stating an event that, if or when it happens, will end the new assessment.

The new assessment may be subject to terms and conditions. If so, these will be given in the review officer's decision.

Note

By law, you're not allowed to disclose or pass on any information provided by the other respondent for the Commissioner review process, nor any details of the written decision. This does not apply to providing your solicitor with information necessary to advise whether to apply for an appeal through the Family Court, or to attaching a copy of the decision to any application for an appeal.

What if I disagree with the review decision?

There's no legislative authority for Inland Revenue to amend the review officer's decision once it has been issued to the parties involved in the review.

However, if you disagree with the Commissioner review decision you do have two options:

1. You can lodge an appeal in the Family Court to have the Commissioner review reheard.

For information about how to appeal to the Family Court, please read our booklet *Helping you to understand child support and the Family Court (IR 174)*. You can get this from our website or order a copy through INFOexpress (see page 39).

2. If there's a new matter that hasn't been considered by the review officer, or a change of circumstances fitting a different ground to the one considered during the review, you can apply to Child Support for an administrative review.

For more help

INFOexpress

INFOexpress is Inland Revenue's automated phone service. You need a touch tone phone to use it—simply follow the instructions by pushing buttons on your phone.

You can order forms and publications through INFOexpress by calling **0800 257 773**.

Make sure you have your IRD number and the form or booklet number ready before you call.

INFOexpress is available between 6 am and 12 midnight seven days a week.

For more information

For more information or to arrange an appointment to see us, call **0800 371 333** (or **64 9 984 2531** if you live overseas). You can also fax us on **0800 223 309** (or **64 3 977 9851** if you live overseas).

If you want to write to us, please address your letter to:

Administrative Review Support Officer
Child Support
Inland Revenue
Private Bag
(City)

Hearing requirements *(tick as appropriate)*

Will you be present at the hearing?

Yes No

If "no", would you prefer your part of the hearing to be done by telephone or by using the information you have provided in writing?

Phone Writing

Are you prepared to attend the hearing at the same time as the other party?

Yes No

Do you want to bring a support person to the hearing?

Please attach support person's details
(See page 15 for information on this).

Yes No

Do you want to have a representative at the hearing?
(See page 15 for information on this).

Yes No

Previous applications

Have you previously applied for a review?

Yes No

Have you previously applied for a departure order through the Family Court?

Yes No

I declare the information I have provided is true and correct.

Signature

Date

Privacy Act 1993

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information on this form so we can assess or collect your child support liability as authorised by the Child Support Act 1991.

We may exchange information about you with the Ministry of Social Development, the Ministry of Justice, the Department of Labour, the Ministry of Education, the Accident Compensation Corporation or their contracted agencies. Information may also be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 221 221. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

OFFICE USE ONLY

Personal details

Your IRD number

Your name

(To help us, show
the name you use
for Child Support)

Mr Mrs Miss Ms

Surname

First names

Postal address Street address

Town or city

Postcode

Telephone number

Daytime

Mobile

Evening



IR 173

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