



This form can be used to make a claim to Inland Revenue for the non-disclosure right for tax advice documents under the Tax Administration Act 1994. A claim will not be valid if all the information required is not provided within the specified time period for making the claim.

Please read the notes on the back of this page for more information about completing this form.

**Note:** The term “tax advisor” is a legally defined term which only applies to persons who are subject to the code of conduct and disciplinary processes of an “approved advisor group” when providing tax advice.

Taxpayers or a tax advisor acting on behalf of a taxpayer can use this form to claim the non-disclosure right for tax advice documents, whether the tax advice documents have been created by a tax advisor for the purposes of providing tax advice to a taxpayer, or created by a taxpayer for the purpose of seeking tax advice from a tax advisor.

Details of Inland Revenue person this claim is directed to (if known):

Name

Inland Revenue Office

Segment

## Taxpayer details

IRD number

Full name

Address

Street address or PO Box number

Suburb, box lobby or RD

Town or city

Contact details

Telephone

Fax

Contact person (if applicable)

## Tax advisor details

Full name

Approved advisor group

Tax advisor's address

Street address or PO Box number

Suburb, box lobby or RD

Town or city

Contact details

Telephone

Fax

Contact person (if applicable)

**Authorisation (tax advisor)** Sign here if you are a tax advisor completing this form on behalf of a taxpayer.

The information provided in this claim form (and any attachments) is true and correct, and I confirm that I am a tax advisor authorised to act on behalf of the taxpayer named above for the purposes of the non-disclosure rules for tax advice documents contained in sections 20C to 20G of the *Tax Administration Act 1994*.

Signature

Date

Name of tax advisor

**Declaration** Sign here if you are **not** a tax advisor

The information provided in this claim form is true and correct.

Signature

Date

Full name

## Completing the *Tax advice document claim (IR 519) form*

The non-disclosure rules contained in sections 20B to 20G of the *Tax Administration Act 1994* provide a statutory right of non-disclosure for tax advice documents when those documents are required to be disclosed to Inland Revenue under its statutory powers to obtain information. For more information on the right to claim non-disclosure, please refer to the Standard Practice Statement – *Non-disclosure right for tax advice documents*. This is available from Inland Revenue's website [www.ird.govt.nz](http://www.ird.govt.nz)

A **tax advisor** is someone who is subject to the professional code of conduct and disciplinary process of an approved advisor group.

An **approved advisor group** is a professional body that has a significant function of giving advice on the operation and effect of New Zealand tax laws, and whose members are subject to a professional code of conduct and related disciplinary process when providing tax advice. An approved advisor group must also have been approved by the Commissioner of Inland Revenue. A list of approved advisor groups is available from Inland Revenue's website [www.ird.govt.nz](http://www.ird.govt.nz)

**Tax advice documents** are documents subject to a claim for non-disclosure and are confidential documents created for the main purpose of either a taxpayer seeking tax advice from a tax advisor or a tax advisor providing tax advice to a taxpayer. The following can be tax advice documents:

- instructions from a taxpayer to a tax advisor for the main purpose of instructing the tax advisor to give tax advice to the taxpayer
- tax advice from tax advisors (including employees of a tax advisor's public firm) to taxpayers, in whatever form that advice is given (eg email, letter, file note)
- research, analysis and other file notes made by a tax advisor (or employee of a tax advisor's public firm) for the purpose of providing or recording tax advice given.

**Tax advice documents** do not include:

- documents that are not created for the main purpose of providing tax advice, for example: valuation reports, investment advice, financial advice, accounting interpretations, company law advice, employment law advice, other regulatory advice, legal agreements, financial statements and associated work papers, business and management records including ledgers, journals, trial balances, invoices, accounting system reports, etc.
- legal transaction documents, such as: contracts, heads of agreement, indemnity agreements, confidentiality agreements, lease agreements, licence agreements, royalty agreements, sale and purchase agreements, loan documentation, guarantees, deeds, title documents, etc
- diagrams showing steps in transactions
- transfer pricing reports
- databases and spreadsheets.
- any documents created, for a purpose of committing, or promoting or assisting the committing of, an illegal or wrongful act (eg tax evasion or fraud of any type)
- documents created by a person who was not a tax advisor when the document was created
- documents that exist independently of the tax advice, even if they are attached to a tax advice document (providing they are not tax advice documents in their own right)

Although tax advice documents are not required to be disclosed to Inland Revenue you may be required to provide, at a later date, a description of the tax contextual information from any tax advice document that has been the subject of a claim for non-disclosure. You will be advised if a disclosure of tax contextual information is required.

### Documents created by a tax advisor (or an employee of a tax advisor's public firm)

For each document created by a tax advisor (or an employee of a tax advisor's public firm) for which the non-disclosure right is being claimed the following information must be provided:

- a brief description of the form and contents of the document
- the name of the tax advisor who gave the tax advice that is in the document
- the approved advisor group to which the tax advisor belonged when the document was created (not required for documents created by the taxpayer)
- the statute or other enactment and the type of revenue that was the subject of the tax advice (not required for documents created by the taxpayer)
- the date that the document was created.

If this form is being completed by a tax advisor on behalf of a taxpayer, the tax advisor must sign and date the authorisation on the front page of this claim form to confirm that the tax advisor is authorised to act on behalf of the taxpayer for the purposes of the non-disclosure rules for tax advice documents in the *Tax Administration Act 1994*.

### Documents created by a taxpayer

For each document created by a taxpayer for whom the non-disclosure right is being claimed the following information must be provided:

- a brief description of the form and contents of the document
- the name of the tax advisor for whom the document was intended
- the date on which the document was created.

### Date your claim must be received by Inland Revenue

For a document to be eligible to be treated as a tax advice document under the *Tax Administration Act 1994*, the non-disclosure claim must be made by the following dates:

Type of Inland Revenue information demand	Due date for the non-disclosure claim
Access to premises for information	▶ The visit date, or later date agreed with Inland Revenue
Power to remove and copy documents	▶ The request date, or later date agreed with Inland Revenue
Information demand (section 17 notice)	▶ Within 28 days from the date of the notice, or later date as required by Inland Revenue
Court order for information	▶ The date the court requires the information
District Court Judge inquiry	▶ The date the court requires the information
Inquiry by Commissioner	▶ The date the Commissioner requires the information

**Tax advice document claim** (please photocopy additional pages as necessary)

- Use these pages to provide details of the documents you are claiming the non-disclosure right for. Follow the instructions outlined on the previous page for completing this claim form.
- If you have a number of documents to make claims for, please photocopy these pages, supply all the necessary information, then attach those pages to this claim form.

Number of pages attached to this form

Document number or reference

(optional)

Brief description of the form and contents of the document


Name of tax advisor giving the tax advice (or from whom it was requested)

Date document created

<input type="text"/>	<input type="text"/>	<input type="text"/>
Day	Month	Year

Approved advisor group the tax advisor belonged to when document created (not required for documents created by the taxpayer)

Statute or other enactment and revenue type that was the subject of the tax advice (not required for documents created by the taxpayer)

Document number or reference

(optional)

Brief description of the form and contents of the document


Name of tax advisor giving the tax advice (or from whom it was requested)

Date document created

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Statute or other enactment and revenue type that was the subject of the tax advice (not required for documents created by the taxpayer)

Document number or reference

(optional)

Brief description of the form and contents of the document


Name of tax advisor giving the tax advice (or from whom it was requested)

Date document created

Day	Month	Year

Approved advisor group the tax advisor belonged to when document created (not required for documents created by the taxpayer)

Statute or other enactment and revenue type that was the subject of the tax advice (not required for documents created by the taxpayer)

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Statute or other enactment and revenue type that was the subject of the tax advice (not required for documents created by the taxpayer)