

	Topic	Appropriate standard/ submission
<b>Conduct of IRD investigations and audits</b>		
1	<b>Commencement of audit</b>	Audits should generally be commenced within 3 and at most 4 years following the year in question
2	<b>4 year time bar</b>	Outside of the 4 year timebar, returns should only be reopened in very unusual circumstances, which must be documented and approved at senior level
3	<b>Imputation credits and timebar</b>	Imputation credits should be subject to the 4 year timebar
4	<b>Preparation and conduct of interviews</b>	In general IRD should give taxpayers time to prepare for a visit from IRD
4.1		IRD staff must announce themselves, and produce warrant and business cards
4.2		IRD must not arrive at inconvenient times
4.3		When IRD conducts an interview with a taxpayer, in general questions that require some consideration must be provided in advance
5	<b>Professional support</b>	A taxpayer must always be told their rights in an interview situation - this includes the right and indeed encouragement to have professional assistance /representation
6	<b>Documenting agreement between taxpayer and IRD</b>	'Agreed adjustment' forms must only be issued when IRD and a taxpayer have reached substantive agreement. Otherwise these must be described as IRD proposals
7	<b>Inclusion of all tax types and proposed liabilities</b>	IRD must tell the taxpayer up front what tax types are being investigated, what years are covered, who is involved and how long it will take.
8	<b>Dealing with related entities</b>	When IRD is investigating or auditing taxpayers, related entities must be dealt with simultaneously rather than complete one audit and then move onto other entities with similar potential issues (see 7 above)
9	<b>Basis for an agreed settlement</b>	The basis for IRD's position must be clear, and provided in a format for the taxpayer to review - for example as an editable excel spreadsheet
10	<b>Audits should be conducted in a timely manner</b>	Appropriate steps are collect information, analyse, fine tune, complete within 4 months at the most, excluding time taken by the taxpayer to provide information
11	<b>A voluntary disclosure should be treated as a request to re-assess, not an invitation to conduct an audit</b>	If a taxpayer makes a voluntary disclosure then IRD must allow a reasonable time for the taxpayer to complete any information gathering and calculations
12	<b>Agreement not reached - move to disputes phase</b>	If IRD disagrees with a taxpayer's position or voluntary disclosure, in due course IRD must issue a Notice of Proposed Adjustment' [NOPA] setting out its detailed arguments
13	<b>Removal of records</b>	If IRD staff need to uplift records, they must arrange copying themselves, and leave the originals with the taxpayer
14	<b>names and contact details</b>	IRD must supply names, telephone numbers and email addresses of all staff working on an investigation, including team leader and supervisors
<b>Communications generally (not just audit situations)</b>		
15	<b>Acknowledgment of correspondence</b>	When a taxpayer or advisor sends a document to IRD and requests that IRD acknowledge receipt, IRD must do so without fail
		IRD must also acknowledge receipt of all documents as a matter of course, whether or not requested
16	<b>Telephone 'away' message</b>	If IRD staff are away from a telephone for an extended period (say more than 24 hours) they must leave a message to that effect, and an alternative contact
17	<b>Time allowed for taxpayer response</b>	The time allowed for a taxpayer to consider and respond must be 'reasonable' - a starting position could be four weeks, but longer if complex issues, and taxpayer must be invited to request longer if they need it
18	<b>Taking into account holiday period</b>	If a requested response time encompasses a holiday period e.g. Christmas/New year or Easter, appropriate time must be added to the requested response time
19	<b>IRD response times</b>	IRD must respond to taxpayers within a 'reasonable' time - if IRD thinks a reasonable time for taxpayers is 4 weeks then IRD must achieve the same
20	<b>Email correspondence</b>	If a taxpayer or advisor requests then IRD must agree to conduct communications by email, using the appropriate form
21	<b>Emailing editable documents</b>	A document which IRD and customer both need to edit must always be made available in the appropriate format - for example Microsoft word or excel
<b>Enforcement</b>		
22	<b>IRD must follow its own standard practice statements and interpretation statements</b>	Where IRD staff do not follow the above standards they will be appropriately dealt with within IRD and there will be appropriate recompense to the taxpayer for additional costs