

**Taxation Review Authority** 

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# Notice of Claim

In the Taxation Review Authority

In the Matter of	[Specify the appropriate Act(s), for example the Income Tax Act 2004, the Income Tax Act 2007, or the Goods and Services Tax Act 1985]
Between	[Full name, address, and occupation]
	Disputant
And	The Commissioner of Inland Revenue
	Defendant

# Notice of Claim

Dated:

## Agent

If you are being represented by an agent (for example, a lawyer or accountant), include their details. It is recommended that the agent should prepare the notice of claim.

Full name					
Occupation					
Address					
Daytime contact phone number (	)	Mobile			
Email address					

#### Disputant

If you are not being represented by an agent, include your full name, address, occupation, and telephone number.

Full name		
Occupation		
Address		
Daytime contact phone number (	)	Mobile

## Claim

### The disputant says that:

1. [Set out the claim in numbered paragraphs. Either give such particulars of time, place, amounts, names of persons, nature, and dates of instruments and other circumstances as will enable the Authority and the Commissioner of Inland Revenue to be sufficiently informed about the claim or, if statements of position have been issued under section 89M of the Tax Administration Act 1994, attach a copy of both the disputant's and the Commissioner's statements of position, and state which of the propositions in them are accepted and which are not accepted.]

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2. On [Date]				
the Commissioner made a disputable decision, namely [provide details].				
written notice of this disputable decision is attached.				

**3. The disputant challenges this disputable decision on the following grounds:** [Specify the grounds of challenge. Note that where a disclosure notice has been issued, section 138G of the Tax Administration Act 1994 prevents the introduction of issues and propositions of law which have not been disclosed in either the disputant's or the Commissioner's statement of position.]

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#### Checklist Before you submit this form, please check that You have answered every question ΓI You have signed and dated this form $\square$ You have attached all relevant documents ΓI You have included your \$410 filing fee or you have attached your 'Application for Waiver of Fees' Attachments $\square$ A. Commissioner's statement of position [if applicable] $\square$ B. Disputant's statement of position [if applicable]. $\square$ C. Commissioner's notice of disputable decision.

#### Address for service

This document is filed by [Name],

on behalf of the disputant whose address for service is [Describe geographical address and any other acceptable arrangements for service, for example, PO Box or fax number.]

Signature	
Date	

# **Tribunal Contact Details**

The Registrar Taxation Review Authority Tribunals Unit Private Bag 32-001, Featherston Street, Wellington 6146 Level 1, 86 Customhouse Quay, Wellington 6011

www.justice.govt.nz/tribunals

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