

Draft SPS Late Filing Penalties ED0211

CA ANZ submission



18 March 2019

Team Manager, Technical Services
Office of the Chief Tax Counsel
National Office
Inland Revenue Department
PO Box 2198
Wellington 6140

Dear Rob

[Late filing penalties ED0211](#)

Thank you for the opportunity to comment on this exposure draft.

Our submissions are:

- We consider the Commissioner's proposed approach when imposing late filing penalties to be reasonable.
- There does not appear to be authority for the quantum of \$250 for the late filing of a multi-rate PIE return. It would be helpful if this was clarified in the exposure draft.

Please refer to the Appendix for our suggested editorial corrections.

We are happy to discuss our submission with you. Please contact Lindsay Ng in this regard.

Yours sincerely



John Cuthbertson
NZ Tax and Financial Services Leader



Lindsay Ng
Senior Tax Advocate

Appendix

Paragraph	Correction
1, 6 th bullet point	Delete "their"
16, sentence beginning "Note that this ..."	Delete "the"
22, 1 st and 2 nd sentence	Review "... person files the IR GST return ..."; "... filing another of the IR GST returns ..."; "...person files all the IR GST returns ...". (should "the IR" read "their"?)
25, 3 rd bullet point	"In" should be in lower case
27, 1 st bullet point	Review "... the taxpayer was the IR client ..." (should "the IR" read "their"?)
Appendix, section 139A(9)	Paragraph references incorrectly formatted (content in paragraph (b) should be paragraph (a), content in paragraph (c) should be paragraph (b), there should no paragraph (c))