

28 April 2022

Raja

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# Dear Raja

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 April 2022. You requested the following (numbered for ease of answering):

- 1. For the COVID-19 Support Payment March 2022 are you comparing impacted period for 7 days from 5 Jan 2021/22 to 15 Feb 2021/22 or you taking an average of 6 weeks earnings.
- 2. if I earn \$1,000 during between 5 Jan to 12 Jan 2021/22 and \$2,000 between 12 Jan to 19 Jan 21/22, are you taking average between both are you considering the lowest?
- 3. How many COVID-19 Support Payments are declined so far?
- 4. What's the average processing time for COVID-19 Support Payments?

# Question 1

To determine the decline in revenue due to a COVID-19 circumstance, the income from the seven day affected period is compared to the revenue from a typical seven day period (the "comparative period") during the six weeks between 5 January 2021 and 15 February 2021 or the six weeks between 5 January 2022 and 15 February 2022 (or another period – if it is a highly seasonal business).

The seven day comparative period cannot be any seven day period, it must be typical for the business. For example, the applicant could work out their average revenue over the six week period and then choose the week (within that six week period) closest to that average in order to determine their "typical" week.

# Question 2

This example only provides revenue over a two week period. To determine a typical weekly revenue, the revenue over the whole six week period needs to considered. If the two payments were the only two payments received over the six week period, then it would be difficult to establish that either amount was a typical weekly amount.

However, for the purposes of the example, if there were two weeks with \$1,000 revenue, two weeks of \$2,000 revenue, and then two weeks of \$1,500 revenue over the six week period, it is likely the average would be considered, and a comparative figure of \$1,500 (the actual revenue received from week five or six) as a typical week could be considered reasonable.

# Question 3

As at 26 April 2022, 13,675 applications have been declined.

# Question 4

Your request for the average processing time for COVID-19 Support Payments (CSP) has been broken down into two tables on the following page, as at 26 April 2022.

Average Processing Time (Days)	Number of Applications	Percentage
1-2	234,939	91.33
3-5	2,425	0.94
6-10	6,370	2.48
10+	13,516	5.25

<u>CSP</u> applications that were fully processed based on days taken to complete the applications

# CSP applications by status

Case Status	Number of Applications	Average Processing Time (Days)
Approved	242,445	1.5
Declined	13,675	14.2
Case Withdrawn	1,130	9.0

# **Publishing of OIA response**

Finally, please note that, Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. Your personal details or any information that would identify you, will be removed prior to it being published.

Thank you again for your request.

Yours sincerely

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