



Inland Revenue
Te Tari Taake

Office of the Commissioner

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17 December 2012

D Bruce
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Dear D Bruce

Thank you for your Official Information Act request dated 15 December 2012, in which you requested:

Can you please tell me exactly what the rules are for people paying child support. Specifically:

- *Under what section of which legislation is the IRD operating when it collects child support contributions*
- *Is a person who is receiving no income obliged to pay child support?*
- *Is it the responsibility of the taxpayer or the IRD to establish what level of income a person paying child support is receiving at any given time, and adjust the payment levels accordingly?*

Your request was received in this office on 17 December 2012, and a response will be sent to you by 4 February 2013.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Andy Rodger'.

Andy Rodger
Manager, Commissioner's correspondence