

Tax Office Conditions Schedule

Introduction

This Schedule was last updated on 1 April 2021.

This Tax Office Conditions Schedule sets out the Tax Office Conditions subject to which Taxlab has been authorised by a relevant Tax Office to provide the Subscription Services as referred to in clause 1.1 of the [Taxlab Terms of Use](http://www.taxlab.online/taxlab-terms/) (<http://www.taxlab.online/taxlab-terms/>).

New Zealand Inland Revenue Conditions

Last updated by Inland Revenue 16 July 2020

Taxlab New Zealand (as defined in clause 1.1 of the [Taxlab Terms of Use](https://www.taxlab.online/taxlab-terms/) (<https://www.taxlab.online/taxlab-terms/>)) is listed as an approved third party provider to store taxpayer electronic records offshore effective from 27 May 2014.

The above approval is conditional on the following:

- It is subject to the obligations and requirements imposed by sections 16, 17, and 22 of the Tax Administration Act 1994 (**TAA**) with regard to the retention and availability of information and records at the Commissioner's request.
- All the requirements of the Contract and Commercial Law Act 2017 and Contract and Commercial Law (Electronic Transactions) Regulations 2017 are followed.
- Records will be provided to Inland Revenue on request in an electronic and usable format and at no cost to Inland Revenue.
- Taxlab New Zealand will retain customer data for the period required by the TAA.
- In the event that a service agreement between Taxlab New Zealand and a customer has been terminated by either party (i.e. they are no longer a customer of Taxlab New Zealand), Taxlab New Zealand will return the data to the customer in a format that is meaningful to the customer or in a format that can be readily exported into a meaningful format that the customer can understand and can be used for subsequent reference and to meet their record keeping obligations under the TAA. Once the data has been returned, Taxlab New Zealand may delete the data.
- Taxlab will not delete a customer's data without advising them first.

An authorisation given to a third party service provider does not replace a taxpayer's responsibility to meet the record keeping requirements as per the Inland Revenue Acts.