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**From:**  
**Sent:** Tuesday, 29 June 2004 9:41 p.m.  
**To:** spamsubmissions@med.govt.nz  
**Cc:**  
**Subject:** Comment from Inland Revenue

IR would like to ensure its electronic communication with taxpayers (or potential taxpayers) are not captured, blocked or prohibited by any anti-SPAM legislation.

On behalf of Inland Revenue, I recently attended the joint Government/InternetNZ industry workshop - held as part of the consultation process for MED's discussion paper entitled LEGISLATING AGAINST SPAM; where two representatives of the Australian Government shared their experiences with Australia's recently enacted anti-SPAM legislation.

IR wishes respond to question 7 - on page 14 of the discussion paper - concerning exceptions: 'Should there be exceptions and if so what should be exempted?'. The Australia legislation captures messages of a 'commercial or promotional' nature, and much of the discussion at the workshop assumed the New Zealand legislation would be along the same lines.

From time-to-time, IR sends out general correspondence to taxpayers. For example: reminders of filing and due dates; letters to certain groups of taxpayers informing them of actions that they can take to reduce their overall tax. While such correspondence is clearly not of a commercial nature, some might deem it to be 'promotional'.

IR aims to deal in ways that its client find convenient. Thus, an increasing number of clients are requesting and getting electronic services, including corresponding and receiving information electronically. This is keeping with the wider eGovernment initiatives.

It would prove unfortunate if a disgruntled taxpayer were able to use anti-SPAM legislation to block or prevent IR from using electronic means to send information to or correspond with taxpayers.

Thus, it is IR's submission to the second part of question 7, that:

- 1) There are exemptions;
- 2) IR should have a total exemption.

Clifton Chan.

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