What happens to my in-progress ruling and determination applications?

If you have already submitted a ruling and determination application there is no change in the process for that ruling.

If you have already engaged with IR in relation to a ruling (eg, you have had a Pre-Lodgement Meeting (PLM)) prior to 14 September 2026 but not yet submitted a ruling or determination application, you will likely have the choice to continue with the previous system (using the existing forms to submit the application). If these are your circumstances, please contact us in the ordinary manner (or at Rulings@ird.govt.nz) to confirm your next steps.

You must use myIR to request a new PLM (or a pre-application meeting relating to a prospective application for a unilateral advance pricing agreement) and submit applications following those PLMs or pre-application meetings.

How will the new process work?

From 14 September 2026 you will need to request PLMs and submit ruling and determination applications through myIR.

At a high level, this will require that you have a user profile in myIR. In your user profile you will need to:

- request a PLM or pre-application meeting; and
- submit an application.

Both processes will use a familiar layout to other myIR products requiring submission of information similar to what is contained on the current forms. You will be able to attach documents to your request or application.

Further details about the operation of the myIR system and the new process are set out below, including responses to questions raised during drop-in sessions held in June 2026.

Operation of the myIR system

The myIR service uses **role-based access controls** to help organisations manage who can access information and perform actions on behalf of a customer.

A customer will typically have a number of "accounts" which reflect different tax types or products relevant to that customer. One account type is the "rulings and determinations account".

A person's role determines the level of access and functionality available to them, while account permissions determine which specific accounts they can access. This allows organisations to tailor access to suit their business and confidentiality requirements.

It is important to distinguish between **access to a rulings and determinations account** and **access to a ruling or determination application**. A person who has access to a rulings and determinations account would be able to view account-related information, such as invoices and amounts owing. However, that person would not be able to view any ruling or determination applications, supporting documents, or submission details. Access to a ruling or determination application is restricted solely to the person who makes the request or submission with a record maintained of their submissions.

Access to a rulings and determinations account can be granted to users by another user who has authority to do so. The most common example of the this would be the myIR owner. For companies, the myIR owner is typically a company director, Executive Office Holder (EOH), or another person authorised to act on behalf of the company. Depending on the level of authority granted, an EOH (or another person authorised to act) may also manage user roles and account access on behalf of the organisation. Under Part 8 of the Companies Act 1993, directors are responsible for the management of the company's affairs, including determining who is authorised to access and act on behalf of the company through myIR.

myIR is designed to support these responsibilities by allowing the myIR owner to manage roles and account access. As a result, the roles and permissions established by the myIR owner directly determine what information users can see and what actions they can perform within the company's myIR accounts.

Add additional web logon access for a myIR account

Role-based access controls are one way organisations can manage access to sensitive information and support internal confidentiality arrangements.

myIR provides a centralised record of communications and account activity, supporting the maintenance of a clear and reliable audit trail. This helps ensure relevant information, correspondence and actions are retained in one place and can be referenced by both the customer and Inland Revenue when required.

How can organisations control who can access ruling and determinations information?

Organisations (through the myIR owners) determine which myIR accounts an individual can access. For rulings and determinations accounts the owner can grant or remove access as they consider appropriate.

Add additional web logon access for a myIR account

An additional layer of protection has been implemented to meet the special confidentiality requirements of ruling and determination submissions. This restricts access to ruling and determination applications and supporting documents so that they can only be viewed by the person who submitted the application.

myIR also allows organisations to assign different access roles to users. These roles are separate from account access permissions, including access to rulings and determinations accounts. These access roles can be used to control the information and actions accessible to a user.

The Update myIR account access guidance provides further information on managing account access and user roles.

Who can see a rulings and determinations account?

Access to a rulings and determinations account is determined by the myIR owner.

People who would have access include:

- owners of the organisation (for example, company directors or executive office holder)
- tax agents who have been granted access to the rulings and determinations account
- administrators or users who have been explicitly granted access to the rulings and determinations account.

The default settings mean that an administrator or user access would not automatically have access to the rulings and determinations account. This must be specifically assigned.

What information can somebody with access to the rulings and determinations account see?

A person with access to the rulings and determinations account may see:

- that an invoice has been issued
- that a fee has been charged
- that an amount is owing on the account.

Access to the rulings and determinations account does not provide visibility of the application itself, attached documents or the detailed content of a ruling request.

Who can submit a ruling or determination request or application?

Anyone with the applicant’s consent can submit a ruling or determination application on their behalf. However, they do not need to be linked to the applicant or their account in myIR. Access to the application and supporting documents remains restricted to the person who submitted the application.

Who can see a ruling and determination application and the documents attached to it?

The ruling or determination application, supporting documents and submission information are only visible to the individual who submitted the application.

Other users cannot access the application or attached documents through myIR simply because they have access to the applicant’s affairs.

What can a nominated person see?

A nominated person may be able to access a customer's rulings and determinations account if they have been granted permission to do so.

However, access to the rulings and determinations account does not provide access to ruling or determination applications, supporting documents, or submission-related notices. These remain available to the profile of the user who submitted the application.

If someone submits a ruling or determination application on my behalf, can I view it later?

No, ruling or determination applications and related submission notices are linked directly to the user profile of the individual who submitted them.

For example, if an employee, lawyer or administrator submits a ruling or determination application, another person will not be able to view that application simply because they:

- are a company director or owner
- are a partner in the firm
- are a nominated person
- have access to the ruling account
- are an Administrator or Restricted Administrator.

Access to the ruling or determination application remains with the person who submitted it.

Can a company director control who has access to rulings and determinations account?

Yes. - Directors and other authorised account owners control who has access to the rulings and determinations account. They can decide who is granted access and can remove access if required. Visibility of invoices and account transactions therefore remains within the customer's control.

What about tax agents with a customer master link?

Tax agents with a customer master link may have access to rulings and determinations account where they have been authorised to act on behalf of the customer.

If an owner has concerns about access to the rulings and determinations account and visibility of any associated invoices and account transactions, they may:

- instruct the tax agent not to link to the ruling and determinations account
- remove the tax agent's access to the ruling and determinations account through myIR.

Can administrators or other users automatically see a ruling and determinations account?

No. The default settings for an Administrator, Restricted Administrator, or User roles do not automatically provide access to a rulings and determinations account unless access has been granted by the account owner.

Further, access to a rulings and determinations account does not automatically provide visibility of ruling applications or supporting documents. These remain visible only to the individual who submitted the application.

Could someone other than the submitter tell that a ruling or determination application has been submitted on behalf of a customer?

If a person has been granted account access to a customer’s rulings and determinations account (which can only be granted by a person authorised to do so) they may be able to determine that a ruling or determination application has been submitted.

While the application and all documents associated with the application will not be visible, a person with ruling account access could have visibility of:

- an application fee invoice being issued
- a fee being charged to the ruling and determinations account
- an amount owing appearing on the ruling and determinations account
- a final invoice being issued.

As noted above, visibility of this information can be controlled through granting and restricting user access.

What happens if the person who submitted the application leaves the organisation?

The ruling application remains as a "submission" within the profile of the individual who submitted it.

Access to the rulings and determinations account does not automatically provide access to that submission, even for nominated persons, partners, directors or other authorised representatives.

Organisations may wish to consider deactivating any separate myIR logon that is no longer required and retaining their own records of information submitted to Inland Revenue.

If an invoice is issued, who can see it?

Application fee invoices are issued to the customer's/applicant's rulings and determinations account.

Only people with access to the rulings and determinations account will be able to view that invoice. Owners therefore have significant control over who can see invoice information by managing rulings and determinations account access.

What myIR access role is most appropriate to enable my staff to submit ruling or determination applications while maintaining strict control of my business' information?

Organisations may consider whether a **Restricted User** role is appropriate for staff who only need to submit ruling or determination applications.

Restricted users have limited functionality and visibility, which can help support internal information barriers while still allowing applications to be submitted.

What if my organisation has strict information barriers?

The system is designed to support confidentiality by restricting access to the individual submitter.

Organisations may also wish to use restricted user roles and their own internal governance processes to support existing confidentiality and information barrier arrangements.

How can I prove what documents were submitted?

The person who requests a PLM or submits a ruling or determination application will be able to view all information and documents they have submitted as part of this process.

Users should retain copies of all submitted material as part of their normal records management processes.

Inland Revenue also retains submission records and associated metadata. Organisations may choose to retain copies within their own document management systems as an additional safeguard.

What evidence exists if there is a dispute about what was submitted?

Inland Revenue retains records of submissions and associated metadata. Our system records also capture user actions associated with submissions.

These records can assist in demonstrating what information was submitted and when.