



9 April 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), transferred to Inland Revenue by the Office of the Minister of Revenue, Hon Simon Watts, on 10 March 2026. You requested the following:

1. *What is the formal, step-by-step process including specific maximum timeframes, who specifically is responsible for the individual steps when Inland Revenue is required to follow up and enforce unpaid child support where:*
 - *arrears are substantial;*
 - *no payments have been made for an extended period; and*
 - *the liable parent is self-employed and suspected of concealing or under-reporting income?*
2. *What does it mean in practical and legal terms when a child support case is said to be "with the legal team"?*
 - *What actions can and should the legal team take?*
 - *What triggers movement from one enforcement step to the next?*
 - *After what time do the legal team pass the case onto another team, who is that team and what are their specific responsibilities*
3. *What enforcement mechanisms Inland Revenue is legally empowered and required to initiate on its own behalf (including income investigations, asset investigations, court proceedings, penalties, or recovery action), without requiring action by the receiving parent?*
4. *In what circumstances, if any, is a receiving parent legally required to initiate enforcement through the Family Court themselves, rather than Inland Revenue enforcing the debt?*
5. *Which agency has primary legal responsibility for enforcing child support liabilities once an assessment is in place and arrears have accrued: Inland Revenue or the Family Court?*
6. *What are the expected or standard timeframes for Inland Revenue to:*
 - *commence enforcement action;*
 - *investigate income or assets; and*
 - *take recovery action once arrears are identified?*
7. *What accountability, escalation, or review mechanisms exist when enforcement action has not resulted in payment for multiple years?*

Question 1: Formal Enforcement Processes and Timeframes

Child support debt cases are all considered on a case-by-case basis and decisions are made based on the merits of the individual case.

When liable parents fail to pay child support, contact is attempted with them to establish why payment has not been made and to encourage them to pay voluntarily.

In cases where funds are unable to be secured through any voluntary channels, enforcement of payments through a deduction notice on any funds payable to that person is considered under section 154 of the Child Support Act 1991 (CSA). This includes income from salary and wages or from a bank account in the name of the liable parent.

From November 2021, new liable parents (and past liable parents who have been made newly liable again) who are working for salary and wages have child support deducted directly from their pay through their employer. This arrangement is set up as soon as a child support application is accepted and registered.

Cases take different timeframes based on our ability initially to contact and work with a customer, and for those who don't want to work with us to establish details to enforce actions.

Questions 2 and 3: Role of Inland Revenue's Legal Team and Enforcement Powers

When a child support case is said to be "with the legal team," it means it has been referred to Inland Revenue's Child Support team to consider next steps which may include legal action.

Legal Enforcement Options

If collection actions are unsuccessful, the team, in conjunction with Inland Revenue's Legal Services team, may pursue legal avenues to secure payment as set out in Part 11 of the CSA. These avenues include, but are not limited to:

- applying for arrest warrants from the courts,
- issuing summons for examination of financial means,
- applying to the courts for charging orders against property, and
- applying for warrants to seize property through the courts.

These actions are taken as a last resort. All available information is considered to determine whether legal action is likely to achieve an appropriate outcome.

Role of the Receiving Parent

There is no action that the receiving carer is required to take regarding the enforcement of child support payments unless they have information that may be useful to us to help pursue the debt.

Case Management following Legal Consideration

If legal action is not recommended or is unsuccessful, Legal Services does not refer child support debt cases to another team. These cases continue to be reviewed and further information obtained to recover the debt.

Question 4: Enforcement Through the Courts by Receiving Parents

Receiving parents or carers are never required to initiate enforcement through the District or Family Court themselves and, while the child support debt remains with Inland Revenue, a receiving carer cannot take legal action in relation to that debt as per section 179 of the CSA.

Enforcement through the District or Family Court is only an option if a receiving parent or a carer first uplifts the child support debt with Inland Revenue and takes over the collection of it themselves, under section 180 of the CSA. It is important to note that once child support debt has been uplifted, Inland Revenue cannot collect it at a later date.

Question 5: Agency with Primary Enforcement Responsibility

Inland Revenue has the primary legal responsibility for enforcing child support liabilities when arrears have accrued.

Question 6: Expected or Standard Timeframes

Inland Revenue has no standard time frame for commencing legal action as it is done on a case-by-case basis and based on the action being taken.

Question 7: Accountability and Review Mechanisms

If a parent or carer is not happy with the successful or unsuccessful outcome of any action, they can raise their concerns through our Complaints Management Service, which is available on our website: www.ird.govt.nz/contactus/complaints-disputes-compliments/complaints

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sue Gillies

Customer Segment Leader - Families Customer Segment