



15 April 2026

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 March 2026. You requested the following:

We are requesting information around Extensions requested under Section 11(5) of the Goods and Services Act 1985 for the period 01/04/2021 – 31/03/2026:

- *Number of applications made by taxpayers over this period*
- *Number of extensions granted by the Commissioner*
- *Average days extension provided in the applications that were granted by the Commissioner*
- *Number of extensions backdated to before the application*

Information released

The underlying processes for extension requests of this type are manual in nature, and there is no specific task or reporting for these in our system, which makes it difficult to identify all possible requests received and the outcome. However, staff issue a response letter with the decision back to the customer which states if the application was approved or declined, and the extension period if applicable. Some of these letters can be identified in our system.

A template letter, aL0273 'Extension to period to zero-rate goods for export', is available for use in appropriate cases. However, this template letter is not suitable for all applications, including those which are in regard to a class of goods (as opposed to a single supply), or where the recipient will export under section 11(1)(eb) of the Goods and Services Tax Act 1985, or where the application is more complex and further detail or information is provided in response to the customer. In these circumstances, a custom letter will be issued.

A manual review of each aL0273 letter issued within the specified period was undertaken to gather the information provided below. These letters are identifiable in our system and could be reviewed without unreasonable effort. We would be unable to identify and review *all* custom response letters issued in relation to extension requests within the scope of your request without undertaking a manual review of all custom response letters sent. This would require the manual review of tens of thousands of letters issued over the relevant period.

Providing information beyond that identified through the review of aL0273 template letters would therefore require substantial collation or research. Accordingly, I am refusing part of your request under section 18(f) of the OIA.

I considered whether it would be reasonable to extend or clarify your request to include information contained in custom response letters, however, identifying and reviewing those letters would still require a manual review of a very large volume of information and wouldn't enable Inland Revenue to grant you the information requested.

Questions 1-2

In the specified period, there have been 70 instances where an aL0273 response letter has been issued, equalling 70 instances where a request was made. All 70 of these requests were approved.

Question 3

From the date of issuance of an aL0273 letter, across all 70 approved requests within the specified period, on average an extension of 193 days was granted (rounded to the nearest whole number).

Question 4

There were no instances of any approved extensions being backdated identified in the review of the aL0273 letters issued during the specified time period.

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



Jared Otto

Technical Specialist L3 – Technical Specialist Network