



24 April 2026

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 30 March 2026. You requested the following:

*I request copies of the following documents relating to the creation of IRD numbers and associated account records:*

- 1. Operational manuals and internal procedures describing the creation of IRD numbers for individuals, including those generated following birth registration.*
- 2. System workflow diagrams or process maps showing how IRD accounts are established, including triggers, inputs, and system interactions.*
- 3. Data models or field specifications defining the structure of individual taxpayer records at the point of creation.*
- 4. Interface documentation describing any inbound data feeds from other agencies (including DIA) used to initiate or populate IRD accounts.*
- 5. Any documentation describing automated vs manual processes in IRD account creation and maintenance.*

### **Decision on your request**

The table on the following page lists items 1 to 6 in scope of question 1 and items 7 to 18 in scope of questions 2 to 5.

The total 18 items identified in scope relate to internal system and processes around how Inland Revenue administers IRD number applications. This information forms part of Inland Revenue's internal administration of the tax system and making them available would be contrary to the provisions of a specific enactment, specifically section 18(3) of the Tax Administration Act 1994 (TAA). Despite sections 18D to 18J and schedule 7 of the TAA, the Commissioner is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or would prejudice the maintenance of the law.

Therefore, I am refusing the release of these items under section 18(c)(i) of the OIA, as making them available would be contrary to the provisions of section 18(3) of the TAA.

Item	Title	Type
1	Process documents for an IR595 IRD number application	Staff instructions
2	Process documents for an IR742 IRD number application	Staff instructions
3	Process documents for an online individual IRD number application	Staff instructions
4	Action an individual customer registration case	Staff instructions
5	IRD number application from MBIE and DIA	Staff instructions
6	Individual IRD number applications for new immigrants (DRNI)	Staff instructions
7	End to End (E2E) processes summary	System process
8	New individual IRD number application – Inland Revenue site scenario 1 E2E process	System process
9	New individual IRD number application – Inland Revenue site scenario 2 E2E process	System process
10	New individual IRD number application – Inland Revenue site scenario 3 E2E process	System process
11	New individual IRD number - AA reference number flows, detailed E2E	System process
12	New individual IRD number application – AA walk-ins with paper applications – Normal & Urgent flows, detailed E2E	System process
13	New individual IRD number – Government files & Offshore/Non-resident flows, detailed E2E	System process
14	New individual IRD number - Ngai Tahu flows, detailed E2E	System process
15	Manage customer registrations defined subprocess	System process
16	DIA (Newborns) received file	System process
17	MBIE Refugee received file	System process
18	MBIE Recognised Seasonal Employers received file	System process

### 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](mailto: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](http://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



Michael Waller

**Segment Management Lead - Individuals**