



2 August 2023



Dear [REDACTED]

Thank you for your Official Information Act 1982 (OIA) request, received on 31 July 2023. You requested the following:

*( ... ) information about the policy that limits New Zealanders working abroad to visit New Zealand for only 30 days; and*

*( ... ) any reports or studies have been conducted on this topic [how allowing more extended visitation periods for New Zealanders who work abroad would benefit the country].*

I have interpreted your request as asking about Inland Revenue's policies that limit the visit of New Zealanders working abroad to only 30 days before becoming New Zealand tax residents.

Inland Revenue does not have any policies that limit New Zealanders working abroad to only visit New Zealand for 30 days. Likewise, no reports or studies on how allowing visits for longer than 30 days would benefit New Zealand exist.

Accordingly, I have decided to refuse your request under section 18(e) of the OIA, as the information requested does not exist.

You can find information on tax residency status for individuals and becoming a New Zealand tax resident on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) by searching for 'tax residency status for individuals'.

You may also be interested to read Inland Revenue's [Tax Residence Interpretation Statement](#), which provides further information on how an individual becomes a New Zealand tax resident.

### **Right of Review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [commissionerscorrespondence@ird.govt.nz](mailto:commissionerscorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to seek an investigation and review by the Ombudsman of my response to your request. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or via freephone on 0800 802 602. Alternatively, you can email [info@ombudsman.parliament.govt.nz](mailto:info@ombudsman.parliament.govt.nz).

If you choose to have an internal review, you can still ask the Ombudsman for a review.

**Publishing of OIA response**

We intend to publish our response to your request on our website. This letter, with your personal details removed, will 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 Ministers and officials.

Thank you again for your request.

Yours sincerely



Sam Rowe

**Policy Lead – International, Policy & Regulatory Stewardship**