



4 August 2023

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your follow up Official Information Act 1982 (OIA) request, received on 2 August 2023. You requested the following:

(...) information about why we only allow Kiwis who are overseas tax residents 30 days in the country; and

(...) why we didn't consider exemption [to extended visitation periods for New Zealanders who work abroad] post-COVID?

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.

As noted to you on my letter dated 2 August 2023, no policies that limit New Zealanders working abroad to only visit New Zealand for 30 days before becoming New Zealand tax residents exist. Consequently, I have decided to refuse your request under section 18(e) of the OIA, as the information requested does not exist.

An individual will become a New Zealand tax resident when the first of these happens:

- they have been in New Zealand for more than 183 days in any 12-month period;
- they have a permanent place of abode (PPOA) in New Zealand.

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

Further, paragraph 266 of Inland Revenue's [Tax Residence Interpretation Statement](#), provides further information on the how a PPOA is defined.

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.

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 or via freephone on 0800 802 602. Alternatively, you can email 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