



29 August 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 August 2025. You requested the following:

1. *How many administrative reviews are applied for on an annual basis. Ideally you would be able to give me the last 5 years of data.*
2. *The breakdown of these administrative reviews. I would like to know how many were denied, how many were approved, and if approved whether the child support level was increased or decreased.*
3. *Of the administrative reviews given, how many were appealed further to the Family Court. No valid reason for refusal exists as this is data that IRD should be storing. If a reason does exist (for example, if the data on appeals is held by the Family Court and not IRD), the remaining information should still be provided. I await your prompt response.*

Items 1 and 2

The following table provides the total number of child support administrative reviews applied for during the 2021 tax year through to the 2025 tax year, including a breakdown of whether the application was denied or approved.

Table 1: Total number of child support administrative review applications received per tax year

Tax year	Applications received	Approved	Denied
2021	2,389	920	1,469
2022	2,864	1,060	1,804
2023	3,515	1,314	2,201
2024	3,856	1,409	2,447
2025	3,559	1,410	2,149
Total	16,183	6,113	10,070

To determine the precise result of an administrative review decision and its impact on a given child support assessment, Inland Revenue would need to manually review each case to determine the components of the child support formula adjusted by the decision and then compare this to the resulting assessment. Accordingly, your request for a breakdown of how

many administrative review decisions increased or decreased the relevant assessment is refused under section 18(f) of the OIA, as the information cannot be made available without substantial collation or research.

In making my decision, I considered if narrowing the request or extending the timeframe would enable Inland Revenue to answer your request. However, in this case, neither of these options would enable Inland Revenue to grant you the information requested.

Item 3

Inland Revenue does not automatically receive notification if the Family Court receives an appeal to a child support administrative review decision. If the Family Court decides to make an amendment to the child support assessment because of an appeal, Inland Revenue will be notified of this amendment. Details of any departures granted by the Family Court are recorded on an individual level on the accounts to which they relate and are not stored or indexed in a manner that Inland Revenue can search through. Accordingly, your request for the number of child support administrative review decisions that are appealed via Family Court is refused under section 18(g) of the OIA, the information requested is not held by Inland Revenue, nor do I have reason to believe the information is held by another department.

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