

31 August 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 July 2026. You requested the following:

Based on SR 2000/85 signed on 12 of Apr 2000 at canberra by Lawrence James Anthony in the role of Minister for Community Services on one side and Simon Peter Wallace Murdoch in the role of New Zealand High Commissioner to Australia (assumed from published identities of L Anthony and Simon Murdoch and registered as the schedule 1 of Child Support (Registration and Collection) Regulations 2018 in Australia - please correct me if i am wrong on them) The Child Support Registrar for Australia and the Commissioner of Inland Revenue for New Zealand may enter an arrangement (hereinafter referred to as the Service Arrangement) to facilitate the implementation of this Agreement.

May i kindly ask for a copy of the most recent (and all historical if there were any changes from 2000) service arrangement?

On 7 August 2026, we extended the time frame to make a decision on your request by 10 working days because the request necessitated a search through a large quantity of information.

Information being released

I am releasing the documents listed below as an **Appendix**:

Item	Date	Document	Decision
1.	2012	Service Arrangement in respect of the Australia-New Zealand Agreement on Child and Spousal Maintenance	Released in full
2.	2022	Service Arrangement in Respect of the Australia-New Zealand Agreement on Child and Spousal Maintenance	Released in full

Information withheld

Prior versions of the Service Arrangement have not been able to be located and are therefore refused under section 18(e) of the OIA, as the documents alleged to contain the information requested do not exist or, despite reasonable efforts to locate it, cannot be found.

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



Leeanne Spillane

Group Lead - Customer Interaction, Families

**SERVICE ARRANGEMENT IN RESPECT OF THE AUSTRALIA-NEW ZEALAND
AGREEMENT ON CHILD AND SPOUSAL MAINTENANCE**

The Child Support Registrar of Australia and the Commissioner of Inland Revenue for New Zealand, in accordance with Article 24 of the Agreement between the Government of Australia and the Government of New Zealand on Child and Spousal Maintenance, done at Canberra on 12 April, 2000 have jointly decided the following:

Section 1

Definitions

1. In applying this Service Arrangement:
 - i. **"Agreement"** means the Agreement between the Government of Australia and the Government of New Zealand on Child and Spousal Maintenance, done at Canberra on 12 April, 2000.
 - ii. **"Amended Certificates"** refers to the re-transmittal of an amendment or variation of an existing decision.
 - iii. **"Arrangement"** means this Service Arrangement, any notifications sent pursuant to Article 21(3) of the Agreement, any Schedule of Services and Schedule of Fees as may be mutually determined by the Parties.
 - iv. **"Central Authority"** for Australia refers to the Child Support Registrar, delegated officers and authorised officers of the Department of Human Services as provided under Section 15 of the Australian *Child Support (Registration and Collection) Act 1988*, and for New Zealand refers to the Commissioner of Inland Revenue, delegated and authorised officers of the Inland Revenue Department as defined in the New Zealand *Child Support Act 1991* and the *Tax Administration Act 1994*.
 - v. **"Collecting Authority"** means the Central Authority collecting and enforcing on behalf of the Transmitting Authority.
 - vi. **"Enforcement"** means all actions to recover monies owing pursuant to a decision falling within the scope of Article 1 of the Agreement.
 - vii. **"Liaison Institutions"** for Australia refers to the Specialised Assessments Services section and/or the Child Support Program located within the Department of Human Services, and for New Zealand refers to the Collections section of the Inland Revenue Department,
 - viii. **"Party"** means one of the Contracting States to the Agreement, being either Australia or New Zealand.
 - ix. **"Payee"** is defined as:
 - a. a "Payee" under Section 2 of the New Zealand *Child Support Act 1991*; or

- b. a “Payee” under Section 4 of the Australian *Child Support (Registration and Collection) Act 1988* or a “carer entitled to child support” under Section 5 of the Australian *Child Support (Assessment) Act 1989*.
 - x. **“Payer”** is defined as:
 - a. a “liable parent” under Section 2 of the New Zealand *Child Support Act 1991*; or
 - b. a “payer” under Section 4 of the Australian *Child Support (Registration and Collection) Act 1988*.
 - xi. **“Receiving Authority”** means the Central Authority receiving a request for determinations of habitual residency or Recognition and Enforcement.
 - xii. **“Recognition”** means registration of an overseas maintenance liability under Section 25 of the Australian *Child Support (Registration and Collection) Act 1988*.
 - xiii. **“Schedule of Services”** refers to separate documents that support specific sections of this Service Arrangement. These documents may consist of mutually determined points of understanding that are jointly signed by National Managers of the respective Liaison Institutions or may come into effect by way of exchange of letters.
 - xiv. **“Tracing”** means the customer location procedure of the respective Central Authorities.
 - xv. **“Transmitting Authority”** means the Central Authority forwarding a request for determinations of habitual residency or Recognition and Enforcement.
2. A term defined in the Agreement will, when used in this Arrangement, have the same meaning as in the Agreement.
 3. A term defined in the Arrangement will, when used in any Schedule of Services, have the same meaning as in the Arrangement.

Section 2

Procedures and Forms

1. The Liaison Institutions will determine procedures and forms necessary for the effective operation of the Agreement and this Arrangement. These procedures will generally be the documented procedures of the respective Central Authorities unless otherwise stated.
2. The extent of services provided will normally be limited to those services undertaken on domestic cases unless required under the Agreement or mutually determined otherwise.

Section 3

Exchanges of Information between Central Authorities and Liaison Institutions

1. Information concerning the operation of the Agreement and of this Arrangement will be sent to and from, as the case requires, the appropriate Central Authorities or Liaison Institutions.
2. The Central Authority or Liaison Institutions of either Party may communicate directly with the Central Authority or Liaison Institutions of the other Party and with those to whom the Agreement and Arrangement applies.
3. Where possible, information may be sent between each Party's Central Authority or Liaison Institutions by electronic means or as mutually determined by the Liaison Institutions.
4. Any information that is sent between the Central Authority or Liaison Institutions of one Party to those of the other Party will have a unique identifier number as determined.
5. The Liaison Institutions will mutually determine the operational details concerning requests for:
 - i. Determinations of habitual residency (Pre-Transmittal);
 - ii. Recognition and Enforcement (Transmittal) cases; and
 - iii. Recognition and Enforcement of Fee for Services cases,such details including but not limited to, the format and number of requests to be sent and the intervals of such requests.
6. The Liaison Institutions will mutually determine the operational details concerning:
 - i. bulk information requests;
 - ii. bulk reassessment requests; and
 - iii. where necessary, the return of cases to the Transmitting Authority.
7. A Central Authority or Liaison Institution may make urgent requests for information or action on a case by case basis and the other Party's Central Authority or Liaison Institution will take all reasonable endeavours to comply with the request. The process for urgent requests will be mutually determined.

Section 4

Requests for Determinations of Habitual Residency (Pre-Transmittal) and the Provision of Information

1. Requests for the determination of the habitual residency of Payers or for the provision of information will be submitted in accordance with a mutually determined format.

2. Requests for the determination of residency require the Receiving Authority or Liaison Institution to firstly determine whether the Payer is habitually resident in the Receiving Authority's country as required under Article 2 of the Agreement and as mutually determined in the Schedule of Service.
3. Requests for the determination of the habitual residency of Payers and requests for the provision of information require the Receiving Authority or Liaison Institution, where appropriate, to:
 - i. undertake searches to ascertain information on the whereabouts of the Payer as required under Article 23 (1)(a) of the Agreement;
 - ii. undertake searches to ascertain information on the income of the Payer as required under Article 23 (1)(b) of the Agreement; and
 - iii. ascertain other information as mutually determined.

Section 5

Requests for Recognition and Enforcement (Transmittal)

1. Requests for Recognition and Enforcement, including requests for the Recognition and Enforcement of variations modifying decisions previously transmitted, will be submitted using a format mutually determined in accordance with Article 24 (2)(f) of the Agreement.
2. Requests for Recognition and Enforcement are governed by Articles 2, 7, 8, 9, 10, 11, 12 and 15 of the Agreement.
3. Requests for Recognition and Enforcement, including requests for the Recognition and Enforcement of variations modifying decisions previously transmitted, require the Receiving Authority or Liaison Institution to undertake a range of actions as mutually determined in the Schedule of Services.

Section 6

Recovery of Monies

The respective Central Authority or Liaison Institutions, in accordance with Articles 12 and 13 of the Agreement, will undertake some or all of the following actions, as required, to recover monies from payers:

- i. administrative collection actions under either:
 - a. the New Zealand *Child Support Act 1991*; or
 - b. the Australian *Child Support (Registration and Collection) Act 1988*.
- ii. other actions as mutually determined.

Section 7

Case Returns

Where the Central Authorities or Liaison Institutions are unable to collect any monies after a period to be mutually determined, the Liaison Institutions will mutually determine procedures to govern the return of cases to the Transmitting Authority.

Section 8

Payment Processing

The Liaison Institutions, in accordance with Articles 14 and 24 (2)(g) of the Agreement, will mutually determine the procedures for disbursement of monies collected, including the format and timing of any disbursements.

Section 9

Reimbursement of Costs for Services

The Central Authorities may negotiate a Schedule of Fees for carrying out services under the Agreement or this Arrangement and that fee will be recorded by an exchange of letters or as otherwise mutually determined between the Parties in accordance with Article 24 (2)(l) of the Agreement. Such letters or Schedule of Services will be deemed to be part of this Arrangement.

Section 10

Administrative Cooperation

1. The Central Authorities and the Liaison Institutions will cooperate in achieving the timely processing of requests under the Agreement and in all other operational aspects to fully support the Agreement.
2. The Central Authorities and Liaison Institutions will mutually determine and endeavour to implement any measures deemed necessary and appropriate to improve the operation of the Agreement.
3. The Liaison Institutions will meet face to face at regular intervals.
4. The Liaison Institutions will mutually determine the range, Terms of Reference and participants of meetings that will be conducted.
5. The Central Authorities and Liaison Institutions will take all reasonable steps to publicise and make available to customers information, advice and any forms relating to the operation of this Agreement.

Section 11

Schedule of Events

1. The Central Authorities or Liaison Institutions will mutually determine a schedule of events.
2. The schedule of events will include issues concerning:
 - i. the range of meetings;
 - ii. exchange of information;
 - iii. bulk requests; and
 - iv. other events as mutually determined.

Section 12

Performance Reporting

1. The Liaison Institutions of both Parties will regularly exchange performance reports to enable effective performance of their respective Central Authorities.
2. The Liaison Institutions will mutually determine the following:
 - i. the interval of reporting;
 - ii. reporting format;
 - iii. key performance indicators (KPIs);
 - iv. minimum service levels; and
 - v. other issues as mutually determined.

Section 13

Review of the Arrangement

1. This Arrangement will be reviewed jointly at regular intervals.
2. This Arrangement may be amended at any time by the Central Authorities jointly deciding and signing a new Arrangement.
3. Any existing Schedules of Services are deemed to be part of this Arrangement.
4. Any new Schedule of Services in relation to specific sections of this Arrangement will supersede the existing Schedule of Services from the date of joint signing.

5. Any operative provisions from the 2003 Service Arrangement will continue to support the effective operation of the Agreement following signing of this Arrangement until any specific new Schedules of Services are signed.

Section 14

Date of Commencement

1. This Arrangement will come into effect on the day of signing and will operate for the duration of the Agreement unless amended or superseded.
2. The Central Authorities who have signed this Service Arrangement understand that this Service Arrangement, subject to Section 13(5) of the Arrangement, supersedes and terminates all other Service Arrangements made pursuant to Article 24 of the Agreement.



Barry Sandison

Child Support Registrar of Australia



Robert Russell

Commissioner of Inland Revenue of

Signed in duplicate at CANBERRA

this 24th day of May 2012

Signed in duplicate at WELLINGTON

this 9th day of July 2012

**SERVICE ARRANGEMENT IN RESPECT OF THE AUSTRALIA-NEW ZEALAND
AGREEMENT ON CHILD AND SPOUSAL MAINTENANCE**

The Child Support Registrar of Australia and the Commissioner of Inland Revenue for New Zealand, in accordance with Article 24 of the Agreement, have jointly decided the following:

Section 1

Definitions

1. In applying this Service Arrangement:

- i. **"Agreement"** means the Agreement between the Government of Australia and the Government of New Zealand on Child and Spousal Maintenance, done at Canberra on 12 April 2000.
- ii. **"Arrangement"** means this Service Arrangement, any notifications sent pursuant to the Agreement, and the Schedule of Services.
- iii. **"Central Authority"** for Australia refers to the Child Support Registrar and officers of Services Australia who have been delegated powers or functions of the Registrar under section 15 of the Australian *Child Support (Registration and Collection) Act 1988*. For New Zealand, it refers to the Commissioner of Inland Revenue, delegated and authorised officers of the Inland Revenue Department as defined in the New Zealand *Child Support Act 1991* and the [*Tax Administration Act 1994*](#).
- iv. **"Enforcement"** means all actions to recover monies owing pursuant to a decision falling within the scope of the Agreement.
- v. **"Payee"** can be either a person or Central Authority and is defined as:
 - a. a "payee" under Section 2 of the New Zealand *Child Support Act 1991*; or
 - b. a "payee" under Section 4 of the Australian *Child Support (Registration and Collection) Act 1988* or a "carer entitled to child support" under Section 5 of the Australian *Child Support (Assessment) Act 1989*.
- vi. **"Payer"** is defined as:
 - a. a "liable person" under Section 2 of the New Zealand *Child Support Act 1991*; or
 - b. a "payer" under Section 4 of the Australian *Child Support (Registration and Collection) Act 1988*.
- vii. **"Receiving Authority"** means the Central Authority receiving a request for Payer location or recognition and enforcement.

- viii. **“Schedule of Services”** refers to separate documents that support specific sections of this Arrangement and set out how those sections will be applied operationally.
 - ix. **“Transmitting Authority”** means the Central Authority forwarding a request for determinations of Payer location or recognition and enforcement.
- 2. A term defined in the Agreement will, when used in this Arrangement, have the same meaning as in the Agreement.
 - 3. A term defined in the Arrangement will, when used in the Schedule of Services, have the same meaning as in the Arrangement.
 - 4. This Arrangement embodies the understandings of the Participants and does not create any legally binding rights or obligations.

Section 2

Procedures and Forms

- 1. The Central Authorities will determine procedures and forms necessary for the effective operation of the Agreement and this Arrangement. These procedures will generally be the documented procedures of the respective Central Authority unless otherwise stated.
- 2. The extent of services provided will normally be limited to those services undertaken on domestic cases unless required otherwise under the Agreement.

Section 3

Exchanges of Information between Central Authorities

- 1. The Central Authorities will send information necessary or convenient for the operation of the Agreement and of this Arrangement to and from each other, as the case requires, in accordance with the Schedule of Services.
- 2. The Central Authorities will include unique identifiers in the information sent between each other.
- 3. The Central Authorities will mutually determine the operational details concerning requests for:
 - i. Payer location;
 - ii. recognition and enforcement (transmittal) of cases; and
 - iii. details including but not limited to, the format and number of requests to be sent and the intervals of such requests.

4. The Central Authorities will mutually determine the operational details concerning:
 - i. bulk information requests;
 - ii. bulk reassessment requests; and
 - iii. where necessary, the return of cases to the Transmitting Authority.

Section 4

Requests for payer location (Pre-Transmittal/Customer Location) and the provision of information

1. Requests for the location of Payers or for the provision of information will be submitted in accordance with the Schedule of Services.
2. Requests for the determination of residency require the Receiving Authority to firstly determine whether the Payer is located in the territory of the Contracting State they have responsibility for, as required by the Schedule of Services.
3. Requests for the location of Payers and requests for the provision of information require the Receiving Authority, where appropriate, to:
 - i. undertake searches to ascertain information on the whereabouts of the Payer, as required under the Agreement;
 - ii. undertake searches to ascertain information on the income of the Payer, as required under the Agreement; and
 - iii. ascertain other information as mutually determined.

Section 5

Requests for recognition and enforcement (transmittal)

1. The Central Authorities will submit requests for recognition and enforcement using the mutually determined format outlined in the Schedule of Services.
2. Requests for recognition and enforcement require the Receiving Authority to undertake a range of actions, as set out in the Schedule of Services.

Section 6

Recovery of Monies

The respective Central Authority, in accordance with the Agreement, will undertake some or all of the following actions, as appropriate, to recover monies from Payers:

- i. administrative collection actions under either:
 - a. the New Zealand *Child Support Act 1991*; or
 - b. the Australian *Child Support (Registration and Collection) Act 1988*.

Section 7

Case Returns

The Central Authorities will mutually determine procedures to govern the return of cases to the Transmitting Authority. The Schedule of Services will outline these procedures.

Section 8

Payment Processing

The Central Authorities, in accordance with the Agreement, will mutually determine the procedures for disbursement of monies collected, including the format and timing of any disbursements.

Section 9

Exchange rate applied for conversion of a currency used in a decision

Exchange rate means the ratio at which the currencies of Australia and New Zealand are exchanged at a particular time for the purposes of the Agreement and, unless otherwise mutually decided, will be the spot rate. The spot rate is the exchange rate for immediate delivery of the currencies to be exchanged.

Section 10

Reimbursement of Costs for Services (NZ Funded Cases)

The Central Authorities may negotiate fees for carrying out services under the Agreement or this Arrangement and those fees will be recorded by an exchange of letters. Such letters will be deemed to be part of this Arrangement.

Section 11

Administrative Cooperation

1. The Central Authorities will cooperate in achieving the timely processing of requests under the Agreement and in all other operational aspects.
2. The Central Authorities will endeavour to implement any measures deemed necessary and appropriate to improve the operation of the Agreement.
3. The Central Authorities will meet face to face at regular intervals.

4. The Central Authorities will mutually determine the range, terms of reference and participants of meetings.
5. The Central Authorities will take all reasonable steps to publicise and make available to customers information, advice and any forms relating to the operation of the Agreement.

Section 12

Schedule of Events

1. The Central Authorities will mutually determine a schedule of events.
2. The schedule of events will include issues concerning:
 - i. the range of meetings;
 - ii. exchange of information;
 - iii. bulk requests; and
 - iv. other events as mutually determined.

Section 13

Performance Reporting

The Central Authorities will regularly exchange performance reports in accordance with the requirements set out in the Schedule of Services.

Section 14

Review of the Arrangement

1. The Central Authorities will review this Arrangement at least every 5 years.
2. The Central Authorities may amend this Arrangement at any time by jointly signing a new arrangement
3. Any existing Schedule of Services is deemed to be part of this Arrangement.
4. Any new Schedule of Services relating to specific sections of this Arrangement will supersede the existing Schedule of Services from the date of joint signing and is deemed to be part of this Arrangement.

Section 15

Comply with Laws and Regulations

1. When providing services under the Agreement and this Arrangement, each Central Authority will comply with all its obligations under all applicable legislation, including relevant privacy, secrecy and tax confidentiality laws and regulations (including, where applicable, the Australian *Privacy Act 1988*, the New Zealand *Privacy Act 2020* and the New Zealand *Tax Administration Act 1994*).
2. When providing services under the Agreement and this Arrangement, each Central Authority will comply with all its obligations under relevant sections of the applicable Information Security Manual (including, where applicable, the Australian Cyber Security Centre (ACSC) Information Security Manual (ISM) and the New Zealand Information Security Manual).

Section 16

Date of Commencement

1. This Arrangement will come into effect on the day of signing and will operate for the duration of the Agreement unless superseded.
2. This Arrangement supersedes and terminates all other Service Arrangements made pursuant to the Agreement.



Rebecca Skinner
Child Support Registrar of Australia



Peter Mersi
Commissioner of Inland Revenue,
New Zealand

Signed in duplicate at Canberra

this 29th day of November 2022

Signed in duplicate at Wellington

this 10th day of October 2022