



18 December 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 1 December 2025. You requested the following:

- 1. The number of people to whom CW 52B of the Income Tax Act is currently being applied to, and in what year it commenced being applied to them.*
- 2. The number of how many people had CW52B applied and back dated till April 2015 for them?*
- 3. How much money (in total) was paid out to the number to whom income tax was refunded to the backdated period of April 2015.*

Information refused

Inland Revenue does not hold data regarding CW 52B of the Income Tax Act 2007 (ITA) being applied or backdated, and we do not believe it is held by another agency. Therefore, your request is refused under section 18(g) of the OIA.

Considering whether CW 52B applies, is part of determining an individual's assessable income which occurs prior to filing their income tax return. Any income to which CW 52B is applied is subsequently not included in the tax return. As income tax returns do not have a section to record any form of exempt income or the reason why, Inland Revenue has no metric with which to measure when CW 52B has been applied.

As the application of CW 52B is not indicated on a tax return Inland Revenue's reporting does not capture the number of customers who have had CW 52B applied and back dated, or the total income tax paid out in those cases.

Collation of this information would require a review of all customers file notes over multiple systems to identify where a return had been reassessed and the application of CW 52B may have been the reason. A review of each reassessment would also be required to determine if the application of CW 52B was the only adjustment to the return that resulted in a refund.

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



Josh Green
Domain Lead – Ministerial Services