



18 December 2025

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 November 2023. You requested the following (itemised for convenience):

Kia ora, I would like to gain some information about how IRD assesses and reviews unreasonable customer behaviour. Could you please supply the following information:

- 1. Any assessment criteria for claims or claimants to be escalated to a specialised unit for management due to unreasonable behaviour*
- 2. The assessment process/criteria to determine if the customer is suitable to be managed in these units*
- 3. The process following by internal staff to escalate for assessment*
- 4. What the review criteria and cadence is for any customers managed within these units - e.g. Are they reviewed every six months or periodically dependant on the case?*
- 5. Any process or framework documents in relation to escalating concerning behaviour for review, as well as any processes in regard to managing these types of customers.*
- 6. Any information regarding managing unreasonable behaviour that is not escalated to a specialist unit (for example, contact centre staff processes)*

I do not require the names of any staff members at all.

Your request refers to "claims or claimants" and escalation processes. Inland Revenue does not manage "claims" in the way some other agencies do. To ensure we provide useful information, we have interpreted your request to be on how Inland Revenue manages unreasonable customer behaviour across our customer interaction processes.

Items 1, 3, 5 and 6

Inland Revenue's specialised Complaints Management unit can be involved when a customer displays poor or unreasonable behaviour that cannot be resolved through standard processes. However, there is no formal documented set of criteria for managing these types of customers or for escalation to a specialised unit for assessment. Each escalation decision is made on a case-by-case basis, considering all relevant information and prioritising staff safety and service continuity.

Inland Revenue's general complaint handling principles are publicly available through the [IR1169 Complaints Guide](#).

There are nine documents in scope of these parts of your request. These are internal guidelines to assist Inland Revenue staff with managing poor behaviour. Staff are encouraged to escalate situations involving threatening, abusive, or high-risk behaviour in line with these internal guidance documents.

The general guidelines for Inland Revenue staff on how to manage interactions with customers displaying unreasonable behaviour are summarised as follows:

- Stay calm, use the customer's name, state a positive choice, and address the behaviour you want to stop.
- Advise consequences (e.g., call termination) and be prepared to carry this out.
- Terminate the call if abusive behaviour continues; there is no obligation to remain on the call.
- Notify your Team Leader and, if necessary, contact Police (e.g., dial 111) if safety is at risk.

Alongside the general guidelines a Challenging Interaction Toolkit is available for Inland Revenue staff. This toolkit consists of:

- Scripts and suggested phrases for de-escalating aggressive or abusive behaviour.
- Call flow guidance to regain control and maintain professionalism.
- Self-care strategies for staff wellbeing after challenging interactions.
- Cultural considerations to ensure responses uphold Manaakitanga and Te Tiriti principles.

The nine documents related to the guidelines above, are withheld in full under sections 6(c) and 6(d) of the OIA, to avoid prejudice to the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial, and to not endanger the safety of any person. That includes the safety of Inland Revenue's workforce and Inland Revenue's obligation to provide a safe workplace for its employees.

I have provided you with a summary of the documents in scope of your request above, in accordance with section 16(1)(e) of the OIA. Disclosure of these documents in full would prejudice the interests protected by section 6 (noted above) and there is no countervailing public interest.

Item 2

Inland Revenue does not have an official assessment procedure or written guidelines for deciding which escalated customers should be handled by the Complaints Management unit. I am therefore refusing this part of your request under section 18(e) of the OIA as the document alleged to contain information requested does not exist.

Case-by-case decisions regarding ongoing management of escalated customers are generally made collaboratively between Corporate Security and Complaints Management, and consider the nature, frequency, and severity of the behaviour.

Item 4

There is no formal review process or cadence for any customers managed due to unreasonable behaviour. Reassessments on customers that are being handled by a specialised unit such as Complaints Management are handled on a case-by-case basis to ensure staff safety and appropriate management of the situation.

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



Sam Rodgers

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