



17 February 2025

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 7 February 2025. You requested the following:

- ... 1. Is there a legal IRD requirement that I must divulge my name and phone number if I spend more than \$1000 at a supermarket? Or, if you know, a legal requirement from any other government department?*
- 2. If it is true, please could you link or provide the source of the Act where this is stated. Please ensure I am sent the information as to where else this law applies eg hardware shops etc. Also what circumstances I am allowed to refuse.*
- 3. If there is any further information related to this that you have that would be greatly appreciated.*

### **Information being released**

Suppliers must keep 'taxable supply information' for any goods and services they buy or sell. The taxable supply information required to be provided or kept depends on the value and the type of supply.

Section 19E(2)(a) of the Goods and Services Tax Act 1985 (the Act), provides what taxable supply information is required to be provided by a supplier for purchases that are more than \$1000 and includes the 'recipient details' of the recipient.

Recipient details for a taxable supply of goods and services is defined in section 2 of the Act and includes the buyer's name, and one or more identifier detail such as:

- Address (physical or postal),
- Phone number,
- Email address,
- Trading name, if different to the name of the buyer,
- New Zealand Business Number, or
- URL address for their website.

The obligation to provide taxable supply information to Inland Revenue under the Act is on the supplier. The supplier may be unable to meet their taxable supply information obligations if a buyer refuses to provide their recipient details when requested.

Further information regarding taxable supply information for GST can be found on Inland Revenue's website at [ird.govt.nz/gst/tax-invoices-for-gst](http://ird.govt.nz/gst/tax-invoices-for-gst).

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://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



Matthew Evans  
**Domain Lead, Legal Services**