



3 February 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 15 December 2025. You requested the following:

We are seeking information under the OIA about IR's processes and practices for dealing with requests to register overseas maintenance orders under the 2007 Child Support Convention. We have reviewed the IRD's summary at <https://www.ird.govt.nz/child-support/overseas/challenging-overseas-decisions> and have the following further questions:

- 1. By what means does IR notify a liable parent that a decision has been made to register an order – is this sent by myIR and/or some other means, and what constitutes notice for the purposes of the commencement of the 30-day period to file a challenge?*
- 2. What policies does IR have governing the assessment of whether to register under Article 22, including the assessment of whether registration would be contrary to public policy?*
- 3. At what stage does the responded to a registration application become a liable person – is it on notification of the original registration under Article 23(5) or notification of IR's decision on a challenge to registration under Article 23(9)?*
- 4. Can you confirm that on notification of IR's decision on the challenge, the responded has a right of appeal to the Family Court?*
- 5. What policies does IR have on the enforcement of liability under registered orders when they are subject to appeal, and does this differ between periodic and capitalised liabilities?*

Item 1

A notice (titled: *Child Support to Pay – International*) is sent electronically to the liable parent's myIR account and a text or email alert is sent to their recorded phone number or email address notifying them that they have a new notice on their myIR account. The notice will be sent by post if the customer does not have a myIR account. The 30-day period commences from the date the alert is issued advising the customer they have a notice in myIR, or the date the posted notice is sent to them. Extra time is allowed for notices sent by post to account for postage timeframes.

Item 2

Where the application for recognition and enforcement falls under the scope of the 2007 Child Support Convention (the Convention) and is complete, Inland Revenue has no right of review other than to consider whether registration would be manifestly incompatible with the public policy of New Zealand.

The Commissioner of Inland Revenue expects that in most cases, there will not be any formal consideration of whether the decision is manifestly incompatible with public policy. It would only be an exceptional case where, upon review of the decision, it is obvious that administering this decision would be contrary to what the ordinary person on the street would expect to be enforced in New Zealand.

Aside from the resources listed below, Inland Revenue has no documented policies in relation to assessing whether a decision should be registered.

Inland Revenue's processes are based on the information and guidance set out in the Hague Conference Permanent Bureau's resources relating to the Convention. This includes:

- An explanatory report on the Convention
- A practical handbook for caseworkers under the Convention
- A practical handbook for Competent Authorities: The 2007 Hague Child Support Convention, the 2007 Hague Protocol on Applicable Law (Maintenance), and the 2009 European Union Maintenance Regulation

These documents are publicly available and can be found on the Hague Convention's website using the following link: <https://www.hcch.net/en/instruments/conventions/specialised-sections/child-support>

Item 3

As soon as an obligation is registered under the 2007 Child Support Convention, the money payable becomes financial support under the Child Support Act 1991 and is enforceable. If a person is not already a liable person for other reasons, they become one on the day the overseas obligation is registered in New Zealand.

Item 4

There are no provisions for a further appeal to the registration. The registration can only be reviewed under the challenge process allowed for in Article 23 of the Convention, which is considered by Inland Revenue.

Item 5

Since challenge decisions are not subject to appeal, Inland Revenue does not have policy relating to this. The Convention also confirms that there is no automatic suspension of obligations while a challenge is being considered, as described in Article 23(10) of the Convention.

The enforcement provisions of part 10 of the Child Support Act 1991 apply to obligations owing under registered orders. These provisions apply to all types of financial support.

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