



12 February 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 January 2026. You requested the following:

*Please provide under the OIA any internal resources, databases, documents and spreadsheets where the NBR Rich List and NBR List have been used in the creation of these?*

### **Information**

Inland Revenue uses sources from the public sphere, including media resources, as and when necessary. The NBR rich list has been used alongside a number of other sources in relation to Inland Revenue's High Wealth compliance activities, and in Inland Revenue's High Wealth Individuals research project.

Underlying material relating to the High Wealth Individuals research project has now been destroyed. As such your request in respect of any NBR information held in relation to that project is refused under section 18(e) of the OIA, on the basis that it does not exist.

Further, any other internal resources, databases, documents or spreadsheets where the NBR rich list or NBR list have been used are considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because they would be reasonably capable of being used to identify individual taxpayers, whether directly or indirectly. Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18(1) of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

### **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](mailto: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](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



Tony Morris

**Customer Segment Leader - Significant Enterprises Customer Segment**